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**OAKDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
ALLEN PARISH POLICE JURY
OAKDALE, LOUISIANA**

Annual Financial Report

For the Year Ended December 31, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAY 19 1999

OAKDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
ALLEN PARISH POLICE JURY
Oakdale, Louisiana
Annual Financial Report
For the Year Ended December 31, 1998

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ROZIER, HARRINGTON & McKAY
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April 21, 1999

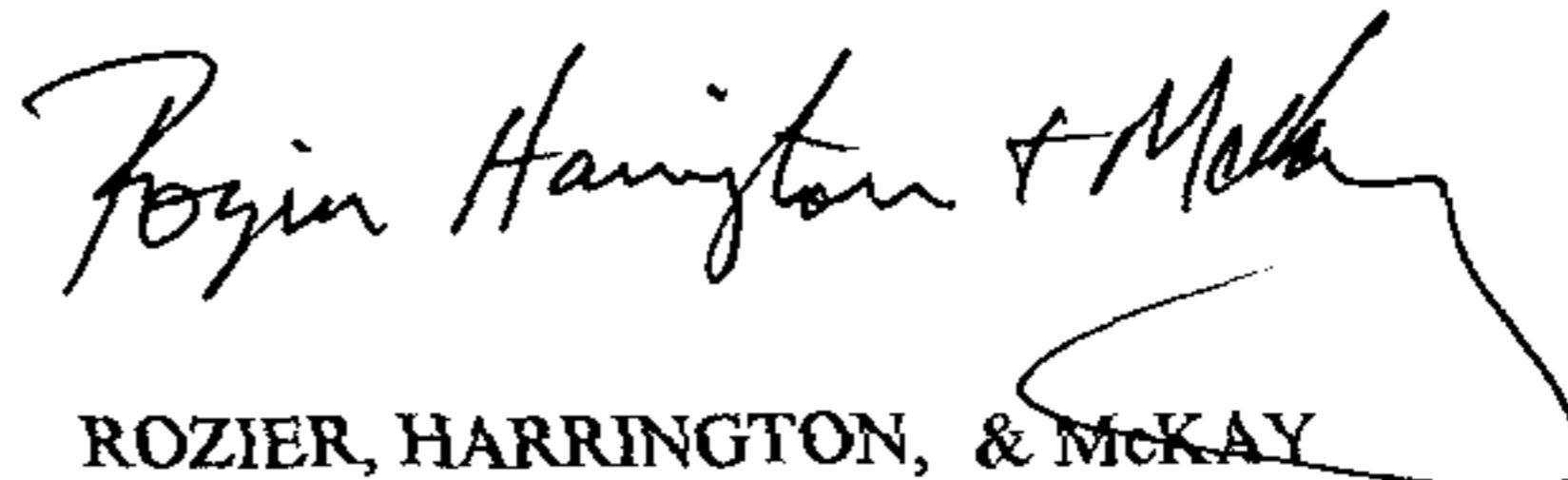
Board of Commissioners
Oakdale Recreation District No. 1 of Allen Parish
Oakdale, Louisiana

We have compiled the accompanying balance sheet of Oakdale Recreation District No. 1 of Allen Parish as of December 31, 1998, and the related statements of revenues, expenditures, and changes in fund balance for the year then ended, and the accompanying supplementary information contained in Schedule 1, which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Oakdale Recreation District's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a reported dated April 21, 1999, on the results of our agreed-upon procedures.


ROZIER, HARRINGTON, & MCKAY
Certified Public Accountants

-Members-
American Institute of Certified Public Accountants • Society of Louisiana, CPAs

OAKDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
ALLEN PARISH POLICE JURY
Oakdale, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1998

	<u>Governmental</u> <u>Fund Type</u> <u>General Fund</u>	<u>Account Group</u> <u>General</u> <u>Fixed Assets</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
Assets			
Cash and Cash Equivalents	\$ 37,270	\$ -	\$ 37,270
Investments	103,000	-	103,000
Revenues Receivable:			
Ad Valorem Taxes	45,782	-	45,782
State Revenue Sharing	1,483	-	1,483
Accrued Interest Receivable	2,066	-	2,066
Land	-	35,000	35,000
Buildings	-	30,000	30,000
Pools and Equipment	<u>-</u>	<u>132,883</u>	<u>132,883</u>
Total Assets	<u>\$ 189,601</u>	<u>\$ 197,883</u>	<u>\$ 387,484</u>
Liabilities and Fund Equity			
Liabilities:			
Unamortized Bond Discount	\$ 331	\$ -	\$ 331
Payroll Taxes Payable	525	-	525
Due to Other Governments	<u>1,587</u>	<u>-</u>	<u>1,587</u>
Total Liabilities	<u>2,443</u>	<u>-</u>	<u>2,443</u>
Fund Equity:			
Investment in General Fixed Assets	-	197,883	197,883
Fund Balance:			
Reserved for Potential Contingencies	125,000	-	125,000
Unreserved - Undesignated	<u>62,158</u>	<u>-</u>	<u>62,158</u>
Total Fund Equity	<u>187,158</u>	<u>197,883</u>	<u>385,041</u>
Total Liabilities & Fund Equity	<u>\$ 189,601</u>	<u>\$ 197,883</u>	<u>\$ 387,484</u>

See Accountant's Report.

**OAKDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
ALLEN PARISH POLICE JURY
Oakdale, Louisiana**

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund Type

For the Year Ended December 31, 1998

	<u>General Fund</u>
Revenues:	
Ad Valorem Taxes	\$ 51,138
State Revenue Sharing	4,756
Fees and Services	5,154
Bond Discount	74
Interest	7,236
Other Income	<u>8,267</u>
 Total Revenues	 <u>76,625</u>
Expenditures:	
Current:	
Culture and Recreation:	
Personal Services and Related Benefits	27,757
Materials and Supplies	7,286
Insurance	5,093
Accounting and Auditing	817
Utilities	4,703
Office Expense	931
Contributions for Youth	
Recreational Activities	37,325
Deductions from Ad Valorem Taxes	1,587
Pool Repairs	<u>1,635</u>
 Total Expenditures	 <u>87,134</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 (10,509)
 Fund Balance at Beginning of Year	 <u>197,667</u>
 Fund Balance at End of Year	 <u><u>\$187,158</u></u>

See Accountant's Report.

OAKDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
ALLEN PARISH POLICE JURY
Oakdale, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Cash Basis) and Actual (Cash Basis) -
General Fund Type

For the Year Ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Ad Valorem Taxes	\$ 52,800	\$ 52,753	\$ (47)
State Revenue Sharing	5,065	5,064	(1)
Fees and Services	5,150	5,153	3
Bond Discount	75	74	(1)
Other Income	8,267	8,267	-
Interest	<u>8,150</u>	<u>8,184</u>	<u>34</u>
 Total Revenues	 <u>79,507</u>	 <u>79,495</u>	 <u>(12)</u>
Expenditures:			
Current:			
Culture and Recreation:			
Personal Services and Related Benefits	27,755	27,757	(2)
Materials and Supplies	7,275	7,286	(11)
Insurance	5,100	5,093	7
Accounting and Auditing	800	817	(17)
Utilities	4,700	4,703	(3)
Office Expense	950	931	19
Contributions for Youth			
Recreational Activities	37,325	37,325	-
Deductions from Ad Valorem Taxes	1,600	1,614	(14)
Pool Repairs	<u>1,650</u>	<u>1,635</u>	<u>15</u>
 Total Expenditures	 <u>87,155</u>	 <u>87,161</u>	 <u>(6)</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 (7,648)	 (7,666)	 (18)
 Fund Balance at Beginning of Year	 <u>147,079</u>	 <u>147,079</u>	 <u>-</u>
 Fund Balance at End of Year	 <u>\$139,431</u>	 <u>\$139,413</u>	 <u>\$ (18)</u>

See Accountant's Report.

**OAKDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
ALLEN PARISH POLICE JURY
Oakdale, Louisiana**

Supplemental Information

For the Year ended December 31, 1998

Schedule of Per Diem Paid Commissioners

	<u>1998</u>
Holman Jones, Chairperson	\$-0-
Jimmie Odom	-0-
Joseph Odom	-0-
Webster Duncan	-0-
Augustine Todd	<u>-0-</u>
 Total	 <u>\$-0-</u>

The schedule of per diem paid to commissioners was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Louisiana Revised Statute 33:4564(B) provides that the board of commissioners receive a per diem of \$10 for each meeting they attend, but must not be paid for more than 12 meetings in each year. The members of the board elected not to receive a per diem for attending meetings during the year ended December 31, 1998.

ROZIER, HARRINGTON & MCKAY
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April 21, 1999

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Oakdale Recreation District No. 1
of Allen Parish
Oakdale, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Oakdale Recreation District No. 1 of Allen Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Oakdale Recreation District No. 1 of Allen Parish's compliance with certain laws and regulations during the year ended December 31, 1998, included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW:

1. Select all expenditures made during the year for material and supplies exceeding \$7,500, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$7,500 and no expenditures were made for public works exceeding \$100,000.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

-Members-
American Institute of Certified Public Accountants • Society of Louisiana, CPAs

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with all payroll records.

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the reports provided by management in agreed-upon procedure (2).

BUDGETING

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original and amended budgets.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on October 23, 1997, which indicated that the budget was unanimously adopted by the Governing Board of the Oakdale Recreation District No. 1 of Allen Parish. We traced adoption of the amended budgets to the minutes of a meeting held November 17, 1998. The Governing Board unanimously approved the amended budgets.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Unfavorable variances did not exceed five percent (5%).

ACCOUNTING AND REPORTING

8. Randomly select six disbursements made during the period under examination and:

- (a) Trace payments to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account.

All of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated that each check was signed by the Secretary/Treasurer and the Chairman of the Board. No further approval was required.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Based on inspection of excerpts from the official journal, a notice publicizing each meeting appeared in the local journal.

DEBT

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected the cash receipts journal for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BONUSES


11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

Based on an inspection the minutes, no advances, bonuses or gifts were approved by the Board of Directors. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Our prior year report, dated May 12, 1998, addressed an apparent violation of state law. See the schedule of prior year findings for details regarding this matter.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Oakdale Recreation District No. 1 of Allen Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.


ROZIER, HARRINGTON & MCKAY
CERTIFIED PUBLIC ACCOUNTANTS

**OAKDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
MANAGEMENT'S CORRECTIVE ACTION PLAN**

For the Year Ended December 31, 1998

SECTION I COMPILATION REPORT	
N/A – No findings of this nature were reported.	Response – N/A
SECTION II ATTESTATION REPORT	
N/A – No findings of this nature were reported.	Response – N/A
SECTION III MANAGEMENT LETTER	
N/A – No findings of this nature were reported.	Response – N/A

**OAKDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
SCHEDULE OF PRIOR YEAR FINDINGS**

For the Year Ended December 31, 1998

SECTION I COMPILATION REPORT	
N/A – No findings of this nature were reported.	Response – N/A
SECTION II ATTESTATION REPORT	
1997 – 1 PROHIBITED PAYMENTS: During the review of six items selected for attestation procedures, payments were noted to a local floral store for a floral arrangement sent to a funeral home. Transactions of this nature are forbidden by Article 7, Paragraph 14 of the States Constitution.	RESOLVED – Transactions tested as a result of current attestation procedures did not reveal any potential vilotions of Article 7, Paragraph 14.
SECTION III MANAGEMENT LETTER	
N/A – No findings of this nature were reported.	Response – N/A

LOUISIANA ATTESTATION QUESTIONNAIRE
FOR THE YEAR ENDED DECEMBER 31, 1998

Appendix

LOUISIANA ATTESTATION QUESTIONNAIRE

March 11, 1999

To Rozier, Harrington, and McKay
Certified Public Accountants

In connection with your compilation of our financial statements as of December 31, 1999 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 1998.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [X] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [X] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [X] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes [X] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [X] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [X] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [X] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [X] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes [X] No []

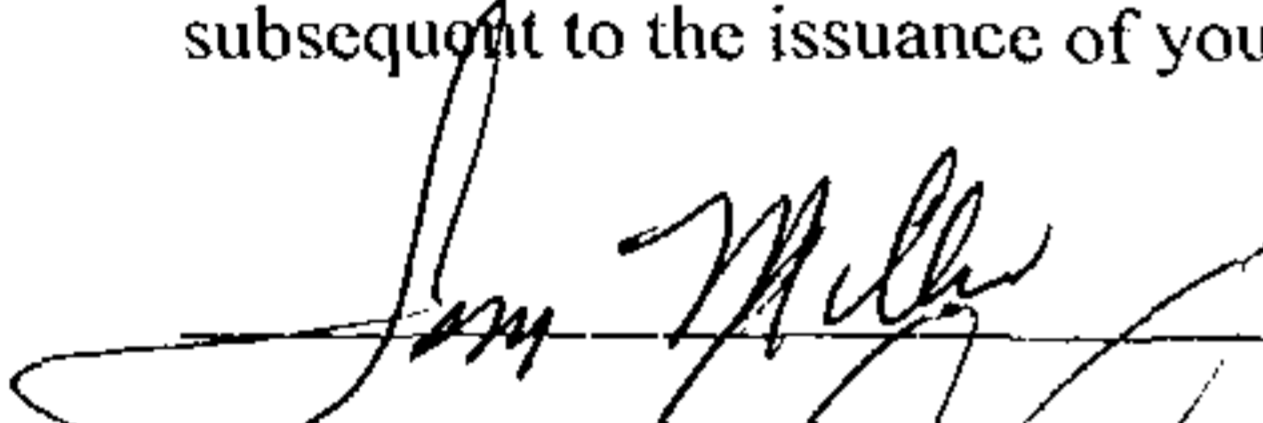
Advances and Bonuses


It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [X] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

 _____ Secy/Treas 3/11/99 Date

 _____ President 3/11/99 Date

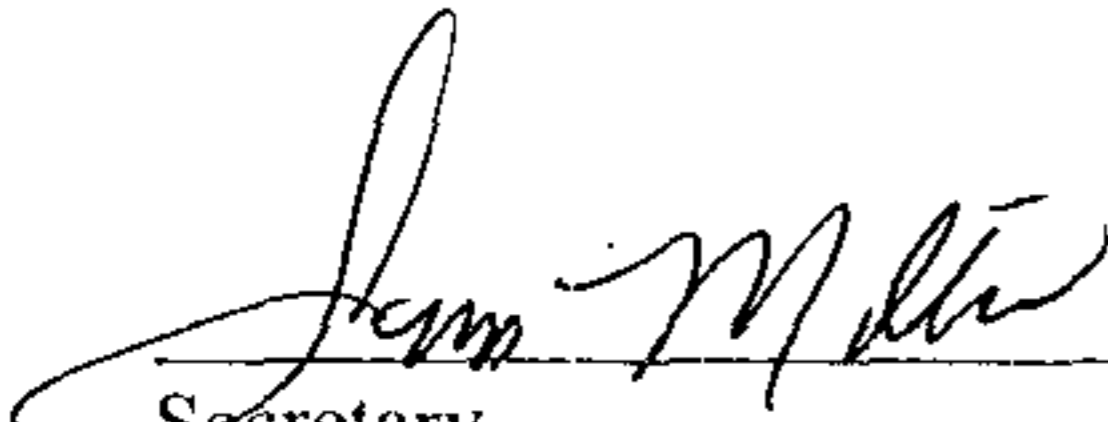
OAKDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
Oakdale, Louisiana

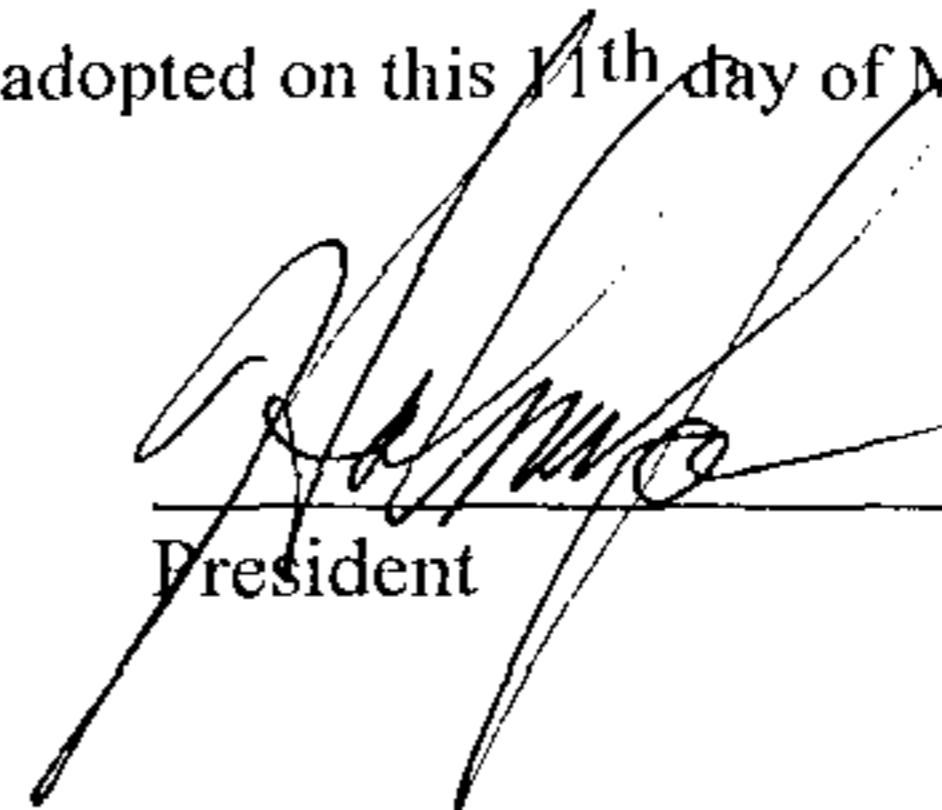
March 11, 1999

BE IT RESOLVED BY THE Oakdale Recreation District No. 1 Board of Commissioners at its regular meeting held on March 11, 1999, the Board has complied with all laws and regulations and internal controls over compliance with such laws and regulations as enumerated in the Louisiana Attestation Questionnaire as of and for the year ended December 31, 1998.

The above Resolution was offered by Webster Duncan, seconded by Joe Odom, and carried unanimously.

The Chairman therefore declared the Resolution adopted on this 11th day of March, 1999.


Secretary


President