

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

Annual Financial Report

For the Year Ended December 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 9.1.04

**OAKDALE RECREATION DISTRICT NO. 1 OF ALLEN PARISH
 ALLEN PARISH POLICE JURY
 Oakdale, Louisiana
 Annual Financial Report
 For the Year Ended December 31, 2003**

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ROZIER, HARRINGTON & MCKAY

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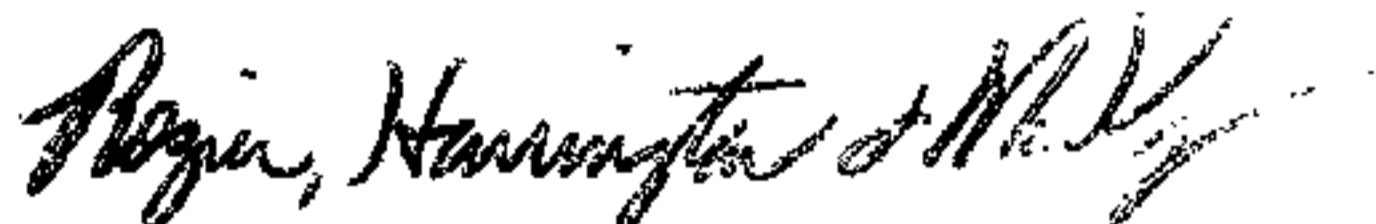
June 15, 2004

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, 2003, and the related statements of revenues, expenditures, and changes in fund balance for the year then ended, and the accompanying supplementary information contained in the Schedule of Per Diem Paid to Commissioners, 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.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a reported dated June 15, 2004, 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, 2003

| | Governmental Fund Type General Fund | Account Group General Fixed Assets | Total (Memorandum Only) |
|------------------------------------|--|--|-------------------------------|
| Assets | | | |
| Cash and Cash Equivalents | \$ 35,287 | \$ - | \$ 35,287 |
| Investments | 102,395 | - | 102,395 |
| Revenues Receivable: | | | |
| Ad Valorem Taxes | 54,120 | - | 54,120 |
| State Revenue Sharing | 1,437 | - | 1,437 |
| Land | - | 35,000 | 35,000 |
| Buildings | - | 30,000 | 30,000 |
| Pools and Equipment | - | 139,645 | 139,645 |
| | Total Assets | \$ 204,645 | \$ 397,884 |
| Liabilities and Fund Equity | | | |
| Liabilities: | | | |
| Payroll Taxes Payable | \$ 431 | \$ - | \$ 431 |
| Due to Other Governments | 1,902 | - | 1,902 |
| | Total Liabilities | - | 2,333 |
| Fund Equity: | | | |
| Investment in General Fixed Assets | - | 204,645 | 204,645 |
| Fund Balance: | | | |
| Reserved for Contingencies | 125,000 | - | 125,000 |
| Unreserved - Undesignated | 65,906 | - | 65,906 |
| | Total Fund Equity | 204,645 | 395,551 |
| | Total Liabilities & Fund Equity | \$ 204,645 | \$ 397,884 |

See accompanying notes and accountants' 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, 2003

| | |
|--|-----------------------|
| Revenues: | |
| Ad Valorem Taxes | \$ 57,926 |
| State Revenue Sharing | 4,320 |
| Fees and Services | 5,299 |
| Interest Incomes | <u>4,612</u> |
| Total Revenues | <u>72,157</u> |
| Expenditures: | |
| Current: | |
| Culture and Recreation: | |
| Personal Services and Related Benefits | 13,247 |
| Materials and Supplies | 9,026 |
| Insurance | 4,105 |
| Accounting and Auditing | 7,895 |
| Utilities | 6,447 |
| Office Expense | 907 |
| Contributions for Youth | |
| Recreational Activities | 21,975 |
| Deductions from Ad Valorem Taxes | 1,902 |
| Unrealized Loss on Investments | <u>2,168</u> |
| Total Expenditures | <u>67,672</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 4,485 |
| Fund Balance at Beginning of Year | <u>186,421</u> |
| Fund Balance at End of Year | <u>\$ 190,906</u> |

See accompanying notes and accountants' 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, 2003

| | Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------|-------------------|--|
| Revenues: | | | |
| Ad Valorem Taxes | \$ 58,000 | \$ 58,255 | \$ 255 |
| State Revenue Sharing | 4,500 | 4,328 | (172) |
| Fees and Services | 5,100 | 5,299 | 199 |
| Interest | 4,500 | 4,612 | 112 |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | 72,100 | 72,494 | 394 |
| Expenditures: | | | |
| Current: | | | |
| Culture and Recreation: | | | |
| Personal Services and Related Benefits | 12,850 | 13,247 | (397) |
| Materials and Supplies | 9,000 | 9,026 | (26) |
| Insurance | 4,000 | 4,105 | (105) |
| Accounting and Auditing | 8,200 | 7,895 | 305 |
| Utilities | 6,450 | 6,448 | 2 |
| Office Expense | 860 | 907 | (47) |
| Contributions for Youth | | | |
| Recreational Activities | 22,000 | 21,975 | 25 |
| Deductions from Ad Valorem Taxes | 1,700 | 1,892 | (192) |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | 65,060 | 65,495 | (435) |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 7,040 | 6,999 | (41) |
| Fund Balance at Beginning of Year | <hr/> 129,857 | <hr/> 129,857 | <hr/> - |
| Fund Balance at End of Year | <u>\$ 136,897</u> | <u>\$ 136,856</u> | <u>\$ (41)</u> |

See accompanying notes and accountants' report.

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

Notes to the Financial Statements
December 31, 2003

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Oakdale Recreation District No. 1 of Allen Parish was created by the Allen Parish Police Jury. The District is governed by a board of five commissioners who are appointed by the Allen Parish Police Jury. The District establishes regulations governing the park and provides administration, management, maintenance, and operation of the facilities.

The financial statements of the Oakdale Recreation District No. 1 of Allen Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

1. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Oakdale Recreation District No. 1 of Allen Parish includes all funds, account groups, et cetera, that are within the oversight responsibility of the Oakdale Recreation District No. 1 of Allen Parish.

As the governing authority, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Allen Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the Allen Parish Police Jury does not appoint a voting majority but are fiscally dependent on the Allen Parish Police Jury.

(continued)

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

Notes to the Financial Statements
December 31, 2003

3. Organizations for which the reporting entity's financial statements could be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based upon the application of these criteria, Oakdale Recreation District No. 1 of Allen Parish is a component unit of the Allen Parish Police Jury's reporting entity.

2. Fund Accounting

The Oakdale Recreation District No. 1 of Allen Parish uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide the accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available resources.

The following funds and groups of accounts are used by the District:

Governmental Funds:

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of general fixed assets. Governmental funds of the District include:

General Fund--the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in another fund.

Account Groups:

General Fixed Assets Account Group - Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost, including any interest subject to capitalization.

3. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurable focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

(continued)

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

Notes to the Financial Statements
December 31, 2003

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are property taxes.

4. Cash

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principle offices in Louisiana.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 2003, the District had \$35,789 in deposits (collected bank balances), all of which were secured from risk by Federal deposit insurance.

5. Receivables

Receivables consist of property taxes and State revenue sharing funds collected by the local sheriff within sixty days of the subsequent year as required by generally accepted accounting principles. All receivables are deemed collectible and therefore no provision is made for uncollectible accounts.

6. Accounts Payable

The amounts due other governments are withheld from the taxes collected by the Allen Parish Sheriff and remitted to the Parish Tax Assessor and State retirement systems as prescribed by law.

7. Budget

A general fund budget is adopted on the cash basis, which is not consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year end.

On or before the last meeting of each year, the budget is prepared by function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

(continued)

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

Notes to the Financial Statements
December 31, 2003

The proposed budget is presented to the government's Board of Directors for review. The board holds a public hearing, and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated. Expenditures may not legally exceed budgeted appropriations at the activity level. The final budget for 2003 includes the original budget and one amendment.

8. Investments

Louisiana law allows political subdivisions to invest in direct obligations of the United States Treasury and the obligations of United States Government Agencies. All investments are registered in the District's name and held in an account insured by the Security Investor Protection Corporation. Investments are summarized as follows:

| | <u>Face Value</u> | <u>Market Value</u> | <u>Cost</u> |
|--|-------------------------|-------------------------|-------------------------|
| Federal Home Loan Mortgage, Corp Medium Term Note DTD 01/10/2002, 6.25% Interest Rate, Callable 1/15/2006 @ 100.00 | \$ 50,000 | \$ 51,565 | \$ 50,000 |
| Federal Home Loan Mortgage, Corp Multiclass, Term Noted DTD 8/1/2003, 5.50% Interest Rate, | <u>52,000</u> | <u>50,830</u> | <u>52,000</u> |
| Total | <u>\$102,000</u> | <u>\$102,395</u> | <u>\$102,000</u> |

GASB 31 generally mandates that investments be reported in the financial statements at their fair value. For this purpose, the "fair value" or investment is defined as follows:

Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. If a quoted market price is available for investment, the fair value to be used in applying this Statement is the total of the number of trading units of the instrument times the market price per unit.

All investment income, including changes in the fair value of investments is recognized in the operating statement at December 31, 2003, as follows:

| | |
|----------------------------------|------------------------|
| Interest | \$ 4,612 |
| Unrealized Loss | <u>(2,167)</u> |
| Total Investment Earnings | <u>\$ 2,445</u> |

(continued)

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

Notes to the Financial Statements
December 31, 2003

9. Total Columns on Statements

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

10. Management's Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE B - AD VALOREM TAXES

For the year ended December 31, 2003, taxes were levied on property with taxable assessed valuations as follows:

| | |
|--------------------|--------------|
| Assessed Valuation | \$18,929,310 |
| Millage | 3.16 Mills |

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15 of the current year, and become delinquent after December 31. Property taxes not paid by the end of February are subject to lien.

NOTE C - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

| | 12/31/02 | | | 12/31/03 |
|--------------------------------|------------------|------------------|------------------|------------------|
| | <u>Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance</u> |
| Land | \$ 35,000 | \$ - | \$ - | \$ 35,000 |
| Buildings | 30,000 | - | - | 30,000 |
| Recreation Equipment and Pools | <u>139,645</u> | <u>-</u> | <u>-</u> | <u>139,645</u> |
| | <u>\$204,645</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$204,645</u> |

Assets with a cost of at least \$1,000 and have an estimated useful life of greater than one year are capitalized as fixed assets. All fixed assets are state at historical cost or estimated historical cost, if actual historical cost is not available.

(continued)

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

Notes to the Financial Statements
December 31, 2003

NOTE D - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settle claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE E - RESERVED FUND BALANCE

Reservations of equity show amounts that are not appropriated for the expenditure or are legally restricted for specific uses. Generally, the purpose for each is indicated by account title on the face of the balance sheet. The General Fund reserve for potential contingencies includes funds reserved as self-insurance against future contingencies from property damage that is not covered by the District's commercial insurance coverage.

NOTE F - BUDGETARY VS. GAAP REPORTING RECONCILIATION

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Cash Basis) and Actual (Cash Basis) - General Fund Type presents comparisons of the legally adopted budget (more fully described in Note A) with actual data on the budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with GAAP, a reconciliation of resultant basis, timing, perspective, and entity differences in the excess (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 2003, is presented below:

| | |
|--|-----------------|
| Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (cash basis) | \$ 6,999 |
| Adjustments: | |
| Ad Valorem Taxes: | |
| Ending Accrual | 54,120 |
| Beginning Accrual | (54,449) |
| State Revenue Sharing: | |
| Ending Accrual | 1,437 |
| Beginning Accrual | (1,445) |
| Accounts Payable: | |
| Ending Accrual | (1,902) |
| Beginning Accrual | 1,892 |
| To adjust expenses for unrealized loss on investments | (2,168) |
| Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (GAAP basis) | <u>\$ 4,485</u> |

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

Supplemental Information

For the Year ended December 31, 2003

Schedule of Per Diem Paid Commissioners

| | <u>2003</u> |
|---------------------------|------------------|
| Holman Jones, Chairperson | \$-0- |
| Joseph Odom | -0- |
| Webster Duncan | -0- |
| Mark Greer | -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, 2003.

ROZIER, HARRINGTON & MCKAY

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June 15, 2004

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, 2003, 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

Oakdale Recreation District
June 15, 2004

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 November 11, 2002 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 December 1, 2003. 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.

Oakdale Recreation District
June 15, 2004

- (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).

A notice publicizing each meeting appeared in the District's official 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 records for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

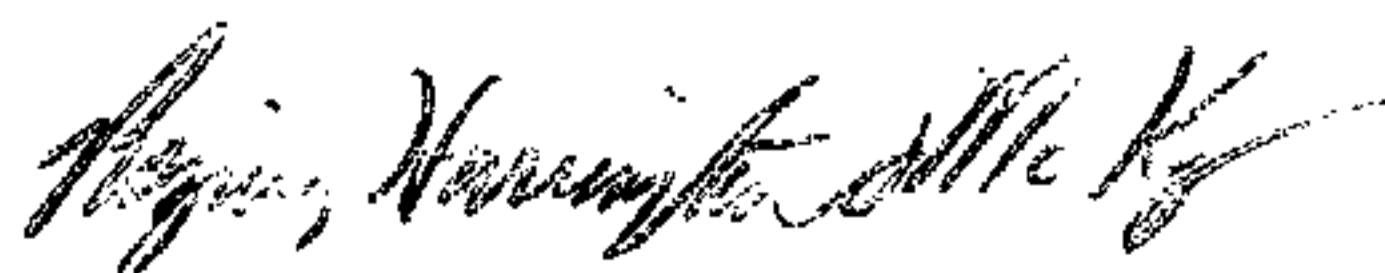
ADVANCES AND BONUSSES

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.

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
SCHEDULE OF FINDINGS**

For the Year Ended December 31, 2003

| | |
|---|----------------|
| 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, 2003

| | |
|--|----------------|
| SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS. | |
| No findings of this nature were reported as a result of the previous audit. | Response – N/A |
| SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS | |
| No findings of this nature were reported as a result of the previous audit. | Response – N/A |
| SECTION III MANAGEMENT LETTER | |
| No findings of this nature were reported as a result of the previous audit. | Response – N/A |

LOUISIANA ATTESTATION QUESTIONNAIRE
FOR THE YEAR ENDED DECEMBER 31, 2003

Appendix

LOUISIANA ATTESTATION QUESTIONNAIRE
January 26, 2004

Rozier, Harrington, & McKay
P.O. Box 12178
Alexandria, LA 71315

In connection with your compilation of our financial statements as of [date] and for the year 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 regulation 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 (date of completion/representations).

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 39:3-4.

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 No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.
Yes 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 39:1410.60-1410.65.

Yes 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 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.

Michael B. Campbell Sec/Treas *1/26/2004* Date
[Signature] President *1/26/2004* Date

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

January 26, 2004

BE IT RESOLVED BY THE Oakdale Recreation District No. 1 Board of Commissioners at its regular meeting held on January 26, 2003, 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, 2003.

The above Resolution was offered by, Joe David Odom seconded by

Webster Duncan and carried unanimously.

The Chairman therefore declared the Resolution adopted on this 26th day of January, 2004.

Mozell B. Campbell
Secretary

[Signature]
President