

OFFICIAL  
FILE COPY  
DO NOT SEND OUT

(Xerox necessary  
copies from this  
copy and PLACE  
BACK in FILE)

RECEIVED  
LEGISLATIVE AUDITOR

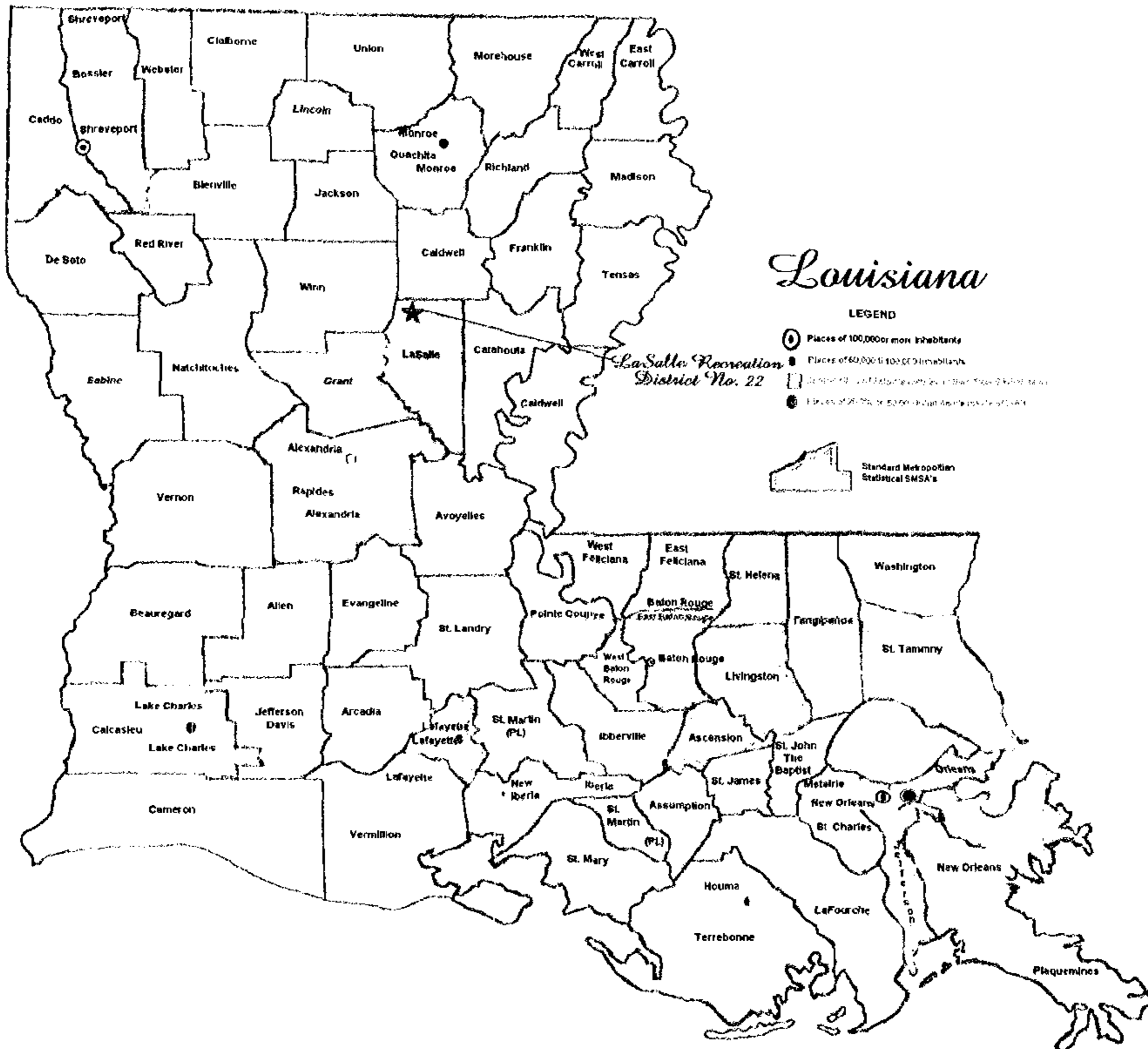
00 JUN - 5 PM 10:41

LASALLE PARISH RECREATION  
DISTRICT NO. 22  
LASALLE PARISH POLICE JURY  
OLLA, LOUISIANA  
FINANCIAL STATEMENTS  
12-31-99

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 6/14/00

**LASALLE RECREATION DISTRICT NO. 22**  
**LASALLE PARISH POLICE JURY**  
**OLA, LOUISIANA**



\* LaSalle Parish Recreation District No. 22 was created by ordinance of the LaSalle Parish Police Jury on April 7, 1964, as authorized by Louisiana Revised Statute 33:4562-4566. The Recreation District is administered by a board of five commissioners who are qualified voters and residents of the District. The five commissioners are collectively referred to as the board of commissioners and are appointed by the LaSalle Parish Police Jury. The Recreation District owns and operates bowling, swimming and recreational facilities in the District to promote recreation for the general health and well-being of youth.

*LASALLE PARISH RECREATION DISTRICT NO. 22  
LASALLE PARISH POLICE JURY  
OLLA, LOUISIANA*

*FOR THE YEAR ENDED DECEMBER 31, 1999*

**C O N T E N T S**

---

	<u>Page No.</u>
Independent Auditor's Report on the Component Unit Financial Statements	1
Independent Auditor's Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards	2-3
Combining Balance Sheet - All Fund Types and Account Group for the Year Ended December 31, 1999	4
Governmental Fund Type - General Fund Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (GAAP Basis) and Actual For the Year Ended December 31, 1999	5
Notes to Financial Statements	7-11
<i>Schedule of Findings</i>	12-13
Schedule of Prior Findings	14
Graphs	15

# JOHN R. VERCHER PC

*Certified Public Accountant*

P.O.Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

## INDEPENDENT AUDITOR'S REPORT ON THE COMPONENT UNIT FINANCIAL STATEMENTS

Members of the Board  
LaSalle Parish Recreation District No. 22  
PO Box 315  
Olla, Louisiana 71465

I have audited the accompanying financial statements of the LaSalle Recreation District No. 22, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, as of and for the year ended December 31, 1999 as listed in the table of contents. These financial statements are the responsibility of the LaSalle Parish Recreation District No. 22, LaSalle Parish, Louisiana's, management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

I was unable to determine what effect, if any, the year 2000 will have on the District's computer system or what effect it will have on the District's financial condition.

In my opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to satisfy myself as to the effects of the year 2000 question as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the LaSalle Parish Recreation District No. 22 as of and for the year ended December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The graphs listed in the table of contents is presented for purposes of additional analysis and are not a required part of the financial statements of the LaSalle Parish Recreation District No. 22, LaSalle Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Jena, Louisiana  
April 25, 2000

*John R. Vercher*

# JOHN R. VERCHER PC

*Certified Public Accountant*

P.O.Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board  
LaSalle Parish Recreation District No. 22  
PO Box 315  
Olla, Louisiana 71465

I have audited the component unit financial statements of the LaSalle Recreation District No. 22, LaSalle Parish, Louisiana, as of and for the year ended December 31, 1999, and have issued my report thereon dated April 25, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the LaSalle Recreation District No. 22, LaSalle Parish, Louisiana, financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standard*, except as shown below and discussed in "Schedule of Findings and Questioned Costs" on page 14.

- **Annual Financial Statements**

### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the LaSalle Recreation District No. 22, LaSalle Parish, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Jena, Louisiana  
April 25, 2000

*John R. Vercher*

LASALLE PARISH RECREATION DISTRICT NO. 22  
 LASALLE PARISH POLICE JURY  
 OLLA, LOUISIANA  
 ALL FUND TYPES AND ACCOUNT GROUP

COMBINING BALANCE SHEET  
 DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
<b>ASSETS</b>				
Cash	\$ 26,886	\$ -0-	\$ -0-	\$ 26,886
Receivables:				
Ad Valorem Taxes	35,423	-0-	-0-	35,423
Furniture & Fixtures	-0-	16,375	-0-	16,375
Buildings and Improvements	-0-	95,286	-0-	95,286
Land	-0-	10,000	-0-	10,000
Amount To Be Provided For Long-Term Debt	-0-	-0-	31,672	31,672
<b>TOTAL ASSETS</b>	<b>\$ 62,309</b>	<b>\$ 121,661</b>	<b>\$ 31,672</b>	<b>\$ 215,642</b>
<b>LIABILITIES</b>				
Liabilities:				
Accounts Payable	\$ 1,129	\$ -0-	\$ -0-	\$ 1,129
Notes Payable	-0-	-0-	31,672	31,672
<b>Total Liabilities</b>	<b>\$ 1,129</b>	<b>\$ -0-</b>	<b>\$ 31,672</b>	<b>\$ 32,801</b>
Fund Equity:				
Investments in General Fixed Assets	\$ -0-	\$ 121,661	\$ -0-	\$ 121,661
Fund Balances:				
Unreserved – Undesignated	61,180	-0-	-0-	61,180
<b>TOTAL FUND EQUITY</b>	<b>\$ 61,180</b>	<b>\$ 121,661</b>	<b>\$ -0-</b>	<b>\$ 182,841</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 62,309</b>	<b>\$ 121,661</b>	<b>\$ 31,672</b>	<b>\$ 215,642</b>

The accompanying notes are an integral part of this statement.

*LASALLE PARISH RECREATION DISTRICT NO. 22*  
*LASALLE PARISH POLICE JURY*  
*OLLA, LOUISIANA*  
*GOVERNMENTAL FUND TYPE - GENERAL FUND*

*Statement of Revenues, Expenditures*  
*and Changes in Fund Balance*  
*Budget (GAAP Basis) and Actual*  
*For the Year Ended December 31, 1999*

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Taxes -- Ad Valorem	\$ 35,620	\$ 36,995	\$ 1,375
Intergovernmental Revenues:			
State Revenue Sharing (Net)	2,900	2,733	(167)
Fees, Charges & Commissions For Services	16,280	18,802	2,522
Interest Income	1,800	1,627	(173)
	<u>56,600</u>	<u>60,157</u>	<u>3,557</u>
<b>TOTAL REVENUES</b>	<b>\$ 56,600</b>	<b>\$ 60,157</b>	<b>\$ 3,557</b>
<b>EXPENDITURES</b>			
Culture and Recreation:			
Administration	\$ 5,555	\$ 5,548	\$ 7
Participant Recreation:			
Personnel Services -- Salaries And Related Benefits	31,200	31,108	92
Operating Services:			
Utilities and Telephone	9,760	8,102	1,658
Repairs and Maintenance	4,695	3,466	1,229
Material and Supplies	1,200	4,774	(3,574)
Loan Payment	7,740	5,869	1,871
Interest Expense	-0-	1,867	(1,867)
Intergovernmental:			
Deductions -- Ad Valorem Tax	1,140	1,129	11
	<u>61,290</u>	<u>61,863</u>	<u>(573)</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 61,290</b>	<b>\$ 61,863</b>	<b>\$ (573)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (4,690)</b>	<b>\$ (1,706)</b>	<b>\$ 2,984</b>
<b>FUND BALANCE -- BEGINNING</b>	<b>\$ 62,886</b>	<b>\$ 62,886</b>	<b>\$ -0-</b>
<b>FUND BALANCE -- ENDING</b>	<b>\$ 58,196</b>	<b>\$ 61,180</b>	<b>\$ 2,984</b>

The accompanying notes are an integral part of this statement.



*NOTES TO  
THE  
FINANCIAL STATEMENTS*

**LASALLE PARISH RECREATION DISTRICT NO. 22**  
**LASALLE PARISH POLICE JURY**  
**OLA, LOUISIANA**

*Notes to the Financial Statements*

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

LaSalle Parish Recreation District No. 22 was created by ordinance of the LaSalle Parish Police Jury on April 7, 1964, as authorized by Louisiana Revised Statute 33:4562-4566. The Recreation District is administered by a board of five commissioners who are qualified voters and residents of the District. The five commissioners are collectively referred to as the board of commissioners and are appointed by the LaSalle Parish Police Jury. The commissioners serve terms of five years, which expire on a rotating basis. Louisiana Revised Statute 33:4564(B) provides that commissioners may receive a per diem of \$10 for each meeting of the commission they attend; however, the District's commissioners have elected not to receive any compensation for their services. The Recreation District owns and operates bowling, swimming and recreational facilities in the District to promote recreation for the general health and well-being of youth.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In June of 1987, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

In conformance with GASB Codification Section 2100, the Recreation District No. 22 is a component unit of the LaSalle Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Recreation District No. 22 and do not present information on the LaSalle Parish Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise that governmental reporting entity.

**A. FUND ACCOUNTING**

LaSalle Parish Recreation District No. 22 is organized and operated on a fund and account group basis whereby a separate set of self-balancing accounts (General Fund) is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures. The General Fund is the operating fund of the District, accounting for all sources of revenues and all expenditures.

**B. FIXED ASSETS AND LONG-TERM LIABILITIES**

Fixed assets are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on general fixed assets. Eighty-eight per cent of fixed assets are valued at actual historical cost, while the remaining twelve per cent are valued at estimated historical cost based on the actual cost of like items. *The account group is not a fund. It is concerned only with the measurement of financial position, not with measurements of results of operations.*

**Long-Term Debt**

The District has a \$50,000 notes payable with Southern Heritage Bank payable in eight annual installments of approximately \$7,736 beginning January 1997 and ending January 2004; interest at 5%.

LASALLE PARISH RECREATION DISTRICT NO. 22  
LASALLE PARISH POLICE JURY  
OLLA, LOUISIANA

*Notes to the Financial Statements*

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT.)

B. **FIXED ASSETS AND LONG-TERM LIABILITIES - (CONT.)**

**Long-Term Debt - (Cont.)**

Debt service requirements for the next five years:

2000	\$ 7,736
2001	7,736
2002	7,736
2003	7,736

C. **BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied. The District's accounts are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

*Revenues*

Ad Valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed and are assessed on a calendar year basis, becoming due on November 15 of each year and delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Interest income on time deposits is recorded when deposits have matured and the interest is available.

Fees charged for use of facilities, including bowling alley and swimming pool facilities and rental of equipment, are recorded as revenue when received.

*Expenditures*

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. **BUDGETARY PRACTICES**

Proposed budgets for the year ended December 31, 1999 was completed and made available for the public inspection at the Recreation District No. 22 office and adopted by the board of commissioners. The budgets, which included proposed expenditures and the means of financing them for the General Fund, were published in the official board minutes of the District.

Monthly budget statements, showing total budget, monthly revenues and expenditures, year-to-date revenues and expenditures and budget balances, are prepared by the secretary/accountant and presented to the board of

LASALLE PARISH RECREATION DISTRICT NO. 22  
 LASALLE PARISH POLICE JURY  
 OLLA, LOUISIANA

*Notes to the Financial Statements*

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT.)**

**D. BUDGETARY PRACTICES - (CONT.)**

commissioners at its regular meetings and are used as a management control tool during the year. All budget revisions are prepared by the secretary/accountant and are approved by the board of commissioners.

Appropriations lapse at year-end and any remaining budgeted amounts must be reappropriated the following year to be expended. The district does not use encumbrance accounting. The budget was amended for 1999.

**E. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**F. ENCUMBRANCES**

The District does not utilize encumbrance accounting.

**G. CASH AND INVESTMENTS**

*Deposits*

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at year end. The categories are describes as follows:

- *Category 1* - Insured or collateralized with securities held by the District or by its agent in the District's name.
- *Category 2* - Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- *Category 3* - Uncollateralized.

	<b>Book Balance 12/31/99</b>
Southern Heritage Bank	\$ 28,822
<b>Secured as Follows:</b>	
FDIC ( <i>Category - 1</i> )	\$ 28,822
<b>Total</b>	\$ 28,822

**LASALLE PARISH RECREATION DISTRICT NO. 22**  
**LASALLE PARISH POLICE JURY**  
**OLA, LOUISIANA**

*Notes to the Financial Statements*

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONT.)**

**F. VACATION, SICK LEAVE AND COMPENSATED ABSENCES**

Employees of the District earn from five to ten days of vacation and sick leave each year, depended on the number of years of employment. Neither vacation nor sick leave can be accumulated. No accrual is recorded for compensated absences. The Recreation District does not have any full-time employees and therefore, have no pension plan or leave policies.

**G. TOTAL COLUMN ON BALANCE SHEET OVERVIEW**

The total column on the balance sheet - overview is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. CHANGES IN GENERAL FIXED ASSETS**

A summary of change in general fixed assets follows:

	<u>12-31-98 Balance</u>	<u>1999 Additions</u>	<u>12-31-99 Balance</u>
Furniture & Fixtures	\$ 16,375	\$ -0-	\$ 16,375
Buildings & Improvements	95,286	-0-	95,286
Land	10,000	-0-	10,000
	<hr/>	<hr/>	<hr/>
Total	<u>\$ 121,661</u>	<u>\$ -0-</u>	<u>\$ 121,661</u>

**3. CHANGES IN LONG-TERM DEBT**

The following is a summary of installment notes payable transactions of the LaSalle Recreation District No. 22 for the seven years ended December 31, 1999.

	<u>Southern Heritage Bank Notes Payable</u>
Balance 12-31-98	\$ 37,541
Additions	-0-
Reductions	5,869
Balance 12-31-99	<u>\$ 31,672</u>

Installment note payable at December 31, 1999 is comprised of the following:

**Notes Payable**

\$50,000 Notes Payable with Southern Heritage Bank dated 3-20-96 due in seven annual installments of \$7,736 beginning January 1997 and ending January 2004.

\$ 31,672

**LASALLE PARISH RECREATION DISTRICT NO. 22**  
**LASALLE PARISH POLICE JURY**  
**OLLA, LOUISIANA**

*Notes to the Financial Statements*

**4. LEASES**

The District has no capital or operating leases at December 31, 1999.

**5. RECEIVABLES**

The District bills and collects its own property taxes using the assessed values determined by the tax assessor of LaSalle Parish.

For the year ended December 31, 1999, taxes of 3.27 mills were levied on property with assessed valuations totaling \$11,353,741 and were dedicated as follows:

Recreation Facilities	2.23 mills
Swimming Pool Facilities	1.04 mills

Total taxes levied were \$ 37,127

**6. PENSION PLAN**

Employees of the District are covered by the social security program. In addition to employee payroll deductions, the District is required to contribute an equal amount to the social security system. The District does not guarantee the benefits provided by the system.

**7. BOARD MEMBER NAMES**

<b>Board Member Names</b>		<b>Compensation</b>
Danny Comeaux - Chairman	01/01/1999 – 06/30/1999	\$ -0-
Murell Snody – Vice Chairman	01/01/1999 – 12/31/1999	-0-
C. W. Branton	01/01/1999 – 12/31/1999	-0-
Huey P. Randall, Jr.	01/01/1999 – 12/31/1999	-0-
Lori Wood	01/01/1999 – 12/31/1999	-0-
Gayle Meredith	08/01/1999 – 12/31/1999	-0-

**8. LITIGATION AND CLAIMS**

At December 31, 1999 the District is not involved in any litigation.

LASALLE PARISH RECREATION DISTRICT NO. 22  
LASALLE PARISH POLICE JURY

SCHEDULE OF FINDINGS  
For the Year Ended December 31, 1999

I have audited the component unit financial statement of the LaSalle Recreation District No. 22, LaSalle Parish, Louisiana, as of and for the year ended December 31, 1999 and have issued my report thereon dated April 25, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 1999 resulted in a qualified opinion.

**Section I Summary of Auditor's Reports**

**a. Report on Internal Control and Compliance Material to the Financial Statements**

Internal Control

Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

Compliance

Compliance Material to Financial Statements  Yes  No

**b. Federal Awards -- (Non-Applicable)**

Internal Control

Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

Type of Opinion On Compliance      Unqualified       Qualified   
For Major Programs                      Disclaimer       Adverse

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?

Yes  No

**c. Identification Of Major Programs:**

**CFDA Number (s)**

**Name Of Federal Program (or Cluster)**

---

Dollar threshold used to distinguish between Type A and Type B Programs:

§

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133?

Yes  No

**LASALLE PARISH RECREATION DISTRICT NO. 22**  
**LASALLE PARISH POLICE JURY**

**SCHEDULE OF FINDINGS**  
*For the Year Ended December 31, 1999*

**Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS**

There were no findings to be reported in accordance with GAGAS.



LASALLE PARISH RECREATION DISTRICT NO. 22  
LASALLE PARISH POLICE JURY

MANAGEMENT'S SUMMARY  
OF PRIOR YEAR FINDINGS

Legislative Auditor  
State of Louisiana  
Baton Rouge, Louisiana 70804-9397

The management of the LaSalle Parish Recreation District No. 22, Parish of LaSalle, Louisiana has provided the following action summaries relating to findings brought to their attention as a result of their compilation for the year ended December 31, 1999.

**A) Prior Year Management Letter Comment and Management's Response**

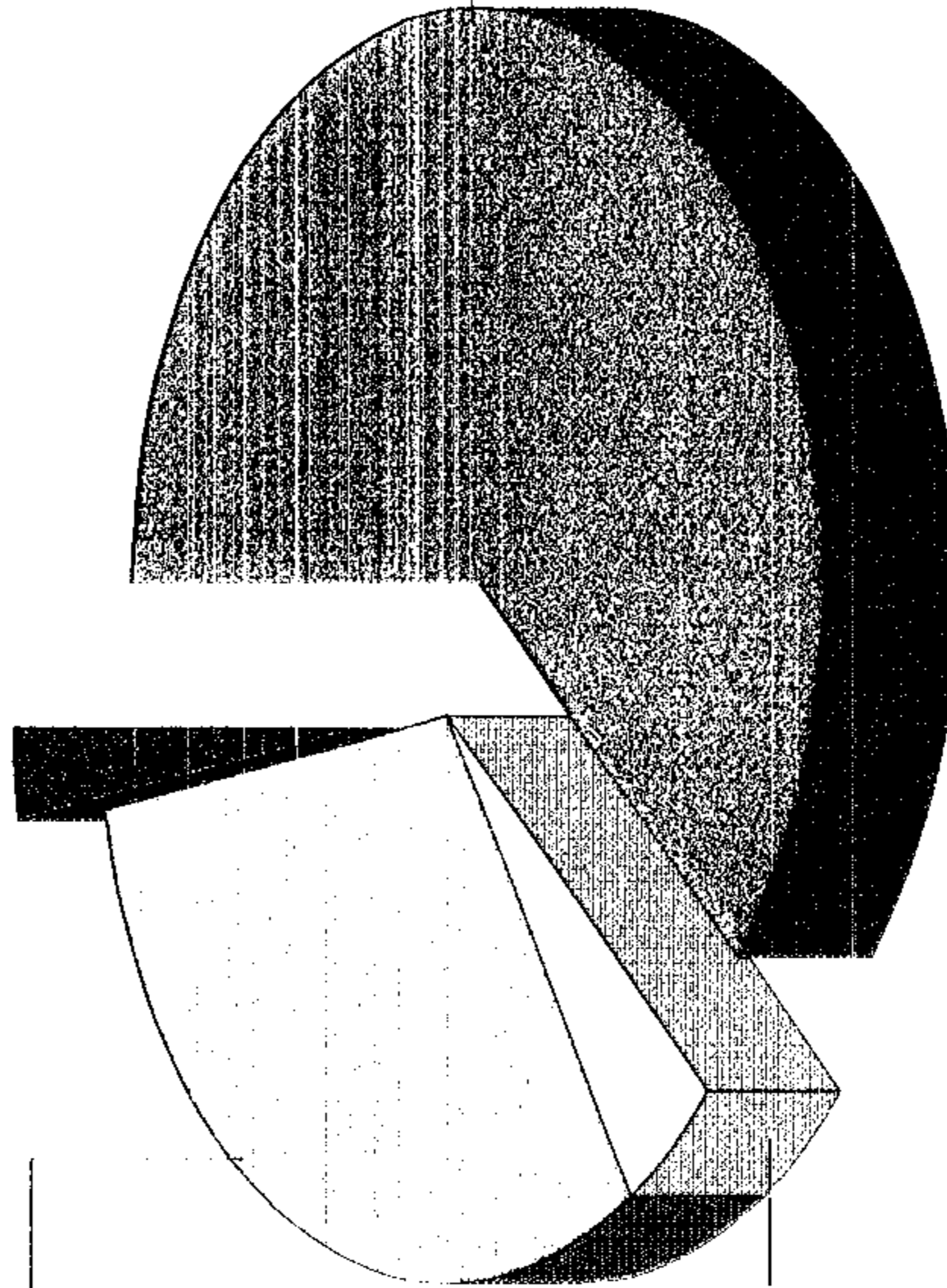
**1998-1 Annual Financial Statements. (Resolved)** The District began filing financial statements with the Legislative Auditor for all years in accordance with LSA-RS 24:514, LSA-RS 33:463, and/or LSA-RS 39:92, as applicable.

GRAPHS

**LASALLE RECREATION DISTRICT NO. 22**  
**REVENUES FOR YEAR ENDED 12-31-99**

**FEES &  
CHARGES**  
**\$18,802**

**USE OF MONEY & PROPERTY**  
**\$1,627**



**TAXES**  
**\$36,995**

**REVENUE  
SHARING**  
**\$2,733**

**LASALLE RECREATION DISTRICT NO. 22**  
**EXPENDITURES FOR YEAR ENDED 12-31-99**

