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LASALLE PARISH RECREATION
DISTRICT NO. 5
LASALLE PARISH POLICE JURY
JEENA, LOUISIANA
FINANCIAL STATEMENTS
12-31-94
12-31-95

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: Jan 03 1996

**LASALLE RECREATION DISTRICT NO. 5
LASALLE PARISH POLICE JURY
JENA, LOUISIANA**



* LaSalle Parish Recreation District No. 5 was created by the LaSalle Parish Police Jury, as authorized by Louisiana Revised Statute 33:452. The Recreation District is administered by a board of seven commissioners who are appointed by the LaSalle Parish Police Jury. The Recreation District owns and operates recreational facilities and engages in activities designed to encourage recreation and promote the general health and well-being of youth of the community.

LASALLE PARISH REFORMATION DISTRICT NO 3
 LASALLE PARISH POLICE JURY
 JENA, LOUISIANA

FOR THE YEARS ENDED DECEMBER 31, 1995 AND 1994

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JOHN R. VERCHER, PC
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ACCOUNTANT'S COMPILATION REPORT ON
COMPONENT UNIT FINANCIAL STATEMENTS

Board of Commissioners
LaSalle Parish Recreation District No. 5
LaSalle Parish Police Jury
Jena, Louisiana 71342

I have compiled the component unit financial statements and graphs of the LaSalle Recreation District No. 5, as of and for the two years ended December 31, 1995 and December 31, 1994, as listed in the table of contents, in accordance with Statements of 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 information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

May 23, 1996
Jena, Louisiana


John R. Vercher

JOHN R. VERCHER PC
Certified Public Accountant
P.O. Box 9688
Jana, Louisiana 71342
Tel: (510) 882-8144
Fax: (510) 882-4374

**INDEPENDENT ACCOUNTANTS REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Board of Commissioners
LaSalle Parish Recreation District No. 5
LaSalle Parish Police Jury
Jana, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of LaSalle Parish Recreation District No. 5 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about LaSalle Recreation District No. 5's compliance with certain laws and regulations during the two years ended December 30, 1993 and December 31, 1994 included in the accompanying Louisiana Attention 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, I make no representation regarding the sufficiency of the procedures described below other than 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 \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-PS 58:2211-2251 (the public bid law).

* I found no such expenditures.

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-PS 42:114.1124 like rule of ethics, and a list of outside business interests of all board members and employees, as well as their immediate families.

* Management provided me with the required list including the stated information.

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

* Management provided me with the required list.

4. Determine whether any of those employees included in the listing 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 list provided by management in agreed-upon procedure 2).

Budgeting

4. Obtain a copy of the legally adopted budget and all amendments.

* I obtained a copy of the legally adopted budget.

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

* I traced the budget adoption to the minute book.

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%.

* I compared the revenues and expenditures of the budget to actual revenues and expenditures for both years and found that actual revenues exceeded budgeted amounts by more than 5% in 1994.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and (a) trace payments to supporting documentation or to proper amount and paper.

* I 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; and

* 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 approval from the accountant and the chairman of the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 421 through 4212 (the open meetings law).

* The District meets on the third Monday of each month.

Debs

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 instruments.

* I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like instruments.

Advances and Benefits

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

* A reading of the minutes of the district for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

I was 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, I did not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of LaSalle Recreation District No. 5 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.



John S. Yercher

Jratt, Louisiana

May 23, 1998

LASALLE PARISH RECREATION DISTRICT NO. 5
 LASALLE PARISH POLICE JURY
 IVONA, LOUISIANA
 ALL FUND TYPES AND ACCOUNT GROUP

BALANCE SHEET, DECEMBER 31, 1998

	GOVERNMENTAL FUND TYPE GENERAL FUND	ACCOUNT GROUP GENERAL FUND ASSETS	TOTAL (ENCLOSURE) ONLY
ASSETS			
Cash	\$ 2,124	\$ -0-	\$ 2,124
Investments, at Cost or Amortized Cost	44,828	-0-	44,828
Receivables (State #)	28,758	-0-	28,758
Land, Building and Improvements	-0-	148,182	148,182
Furniture and Equipment	-0-	8,000	8,000
TOTAL ASSETS	\$ 75,710	\$ 156,182	\$ 231,892
LIABILITIES AND EQUITY			
Liabilities:			
Accounts Payable	\$ 81	\$ -0-	\$ 81
TOTAL LIABILITIES	\$ 81	\$ -0-	\$ 81
Fund Equity:			
Investment in General Fund Assets	\$ -0-	\$ 154,182	\$ 154,182
Fund Balances:			
Unreserved - Undesignated	75,729	-0-	75,729
TOTAL FUND EQUITY	\$ 75,729	\$ 154,182	\$ 230,911
TOTAL LIABILITIES AND FUND EQUITY	\$ 75,780	\$ 154,181	\$ 231,951

See Accountant's Compilation Report

The accompanying notes are an integral part of this statement.

LASSALLE PARISH RECREATION DISTRICT NO. 5
LASSALLE PARISH POLICE JURY
JENA, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUP

BALANCE SHEET, DECEMBER 31, 1994

	GOVERNMENTAL FUND TYPE GENERAL FUND	ACCOUNT GROUP GENERAL FUND ASSETS	TOTAL (ENCLOSURE ONLY)
ASSETS			
Cash	\$ 18,018	\$ -0-	\$ 18,018
DEPOSITS, AT COST OF			
Restricted Cash	12,184	-0-	12,184
Reserve/In (Note 4)	28,000	-0-	28,000
Land, Building and Improvements	-0-	144,150	144,150
Furniture and Equipment	-0-	8,000	8,000
	*****	*****	*****
TOTAL ASSETS	\$ 71,402	\$ 154,150	\$ 225,552
	*****	*****	*****
LIABILITIES AND EQUITY			
Liabilities:			
Accounts Payable	\$ 24	\$ -0-	\$ 24
	*****	*****	*****
TOTAL LIABILITIES	\$ 24	\$ -0-	\$ 24
	*****	*****	*****
Fund Equity:			
Investment in General Fund Assets	\$ -0-	\$ 154,126	\$ 154,126
Fund Reserves:			
Unreserved - Undesignated	71,428	-0-	71,428
	*****	*****	*****
Total Fund Equity	\$ 71,428	\$ 154,126	\$ 225,552
	*****	*****	*****
TOTAL LIABILITIES AND FUND EQUITY	\$ 71,452	\$ 154,126	\$ 225,578
	*****	*****	*****

See Accountant's Compilation Report

The accompanying notes are an integral part of this statement.

LASALLE PARISH RECREATION DISTRICT NO. 5
 LASALLE PARISH POLICE JURY
 JEENA, 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, 1995

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes - Ad Valorem	\$ 24,000	\$ 22,750	\$ (1,250)
Intergovernmental Revenues:			
State Revenue Sharing (Net)	-0-	1,400	1,400
Fees and Charges for Use of Recreation Centers	-0-	1,300	1,300
Use of Money and Property, Etc	-0-	1,550	1,550
Total Revenues	\$ 24,000	\$ 27,000	\$ 3,000
EXPENDITURES			
Salaries & Related Expense	\$ 6,300	\$ 6,937	\$ 637
Repairs and Maintenance	6,000	3,378	2,622
UTILITIES	6,000	3,378	2,622
Supplies	2,300	813	1,487
Insurance	4,400	4,300	100
Total Expenditures	\$ 24,000	\$ 20,796	\$ 3,204
EXCESS OF REVENUES OVER EXPENDITURES			
	\$ -0-	\$ 6,204	\$ 6,204
FUND BALANCE AT BEGINNING OF YEAR			
	71,400	71,400	-0-
FUND BALANCE AT END OF YEAR			
	\$ 71,400	\$ 77,604	\$ 6,204

See Accountant's Compilation Report

The accompanying notes are an integral part of this statement.

LASALLE PARISH RECREATION DISTRICT NO. 5
 LASALLE PARISH POLICE JURY
 JEENA, LOUISIANA
 GOVERNMENTAL FUND TYPE GENERAL FUND

Statement of Revenues, Expenditures
 and Changes in Fund Balance
 Budget (GNAP Basis) and Actual
 For the Year Ended December 31, 1994

	BUDGET	ACTUAL	VARIANCE PAYABLE (UNFAVORABLE)
REVENUES			
Fees - Ad Valorem	\$ 28,000	\$ 28,981	\$ 14,021
Intergovernmental Revenues:			
State Revenue Sharing (1993)	-0-	1,495	1,495
Fees and Charges for Use of Recreation Centers	-0-	2,793	2,793
Use of Money and Property, Etc	-0-	1,190	1,190
TOTAL REVENUES	\$ 28,000	\$ 31,459	\$ 3,459
EXPENDITURES			
Salaries	\$ 2,000	\$ 2,400	\$ (382)
Repairs and Maintenance	6,000	5,981	2,587
Utilities	6,000	5,481	2,587
Supplies	2,000	1,600	1,383
Insurance	4,000	4,400	380
Miscellaneous	-0-	1,400	12,431
Total Expenditures	\$ 20,000	\$ 20,281	\$ 4,404
EXCESS OF REVENUES OVER EXPENDITURES	\$ -0-	\$ 4,443	\$ 4,443
FUND BALANCE AT BEGINNING OF YEAR	64,997	64,997	-0-
FUND BALANCE AT END OF YEAR	\$ 64,997	\$ 71,440	\$ 6,443

See ACCOUNTANT'S COMPILATION REPORT

This accompanying notes are an integral part of this statement.

NOTES TO
THE
FINANCIAL STATEMENTS

LASALLE PARISH RECREATION DISTRICT NO. 5
LASALLE PARISH POLICE JURY
JEFFERSON, LOUISIANA

Notes to the Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

LaSalle Parish Recreation District No. 5 was created by the LaSalle Parish Police Jury, as authorized by Louisiana Revised Statute 24:282. The Recreation District is administered by a Board of seven commissioners who are appointed by the LaSalle Parish Police Jury. The Recreation District owns and operates recreational facilities and engages in activities designed to encourage recreation and promote the general health and well-being of people of the community.

For financial reporting purposes, in accordance with the National Council on Governmental Accounting Statement 3, the Recreation District is a component unit of the LaSalle Parish Police Jury, the governing body of the Parish. The accompanying financial statements present financial information only on the fund and account group maintained by LaSalle Parish Recreation District No. 5 and do not present information on the Police Jury and the general government services provided by that governmental unit or any of its other component units.

A. FUND ACCOUNTING

LaSalle Parish Recreation District No. 5 is organized and operated on a fund basis whereby a separate set of self-balancing accounts (General Fund) is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

B. FIXED ASSETS AND LONG TERM LIABILITIES

Fixed assets used in governmental fund type operations (general fund assets) are accounted for in the General Fixed Assets Account Group, rather than in General Funds. Public domains or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

The General Fixed Assets Account Group is not a "fund". It is concerned only with the measurement of financial position, not with measurement of results of operations.

There are no long-term liabilities at December 31, 1995.

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 relates to the timing of the measurements made, regardless of the measurement basis applied.

The Recreation District's records are maintained on a cash basis of accounting. However, the fund reported in the accompanying financial statements has been converted to a modified accrual basis of accounting utilizing the following practices in recording revenues and expenditures:

LASALLE PARISH RECREATION DISTRICT NO. 5
LASALLE PARISH POLICE JURY
JENA, LOUISIANA

Notes to the Financial Statements

Revenues

All ad valorem taxes are recorded in the year the taxes are assessed and are assessed on a calendar year basis, becoming due on December 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 by the LaSalle Parish Sheriff (in Official Tax Collector).

Interest income on investments is recorded when investments have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

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

D. BUDGETARY PRACTICES

The District follows the procedures below in establishing the yearly budget.

1. Prior to the beginning of the year, the District's clerk prepares a proposed budget for the next year.
2. The budget is submitted to the District's Commissioners for approval.
3. The budget can be amended after adoption by the Commissioners.
4. All budgetary appropriations lapse at the end of each year.

The budget is prepared on the "GAAP Basis" of accounting and the District does not utilize encumbrance accounting.

E. INVESTMENTS AND CASH

Investments are stated at cost, which approximates market. These investments are time deposits which are fully secured by federal deposit insurance. Cash is on deposit at a FDIC insured bank.

F. PENSION PLAN, VACATION AND SICK LEAVE

The Recreation District does not have any full-time employees and therefore, has no pension plan or leave policies.

**LASALLE PARISH RECREATION DISTRICT NO. 5
LASALLE PARISH POLICE JURY
JEENA, LOUISIANA**

Notes to the Financial Statements

C. TOTAL COLUMN ON BALANCE SHEET OVERVIEW

The total column on the balance sheet overview is captioned Miscellaneous 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.

1. CHANGES IN GENERAL FIXED ASSETS

A summary of change in general fixed assets at cost follows:

	12-31-95		1994		12-31-94		1993		12-31-93
	Balance		Additions		Balance		Additions		Balance
Land, Buildings & Improvements	\$146,182	\$	-0-		\$146,182	\$	-0-		\$146,182
Equipment	8,809	-	-0-		8,809	-	-0-		8,809
	-----		-----		-----		-----		-----
TOTAL	\$154,991	\$	-0-		\$154,991	\$	-0-		\$154,991
	-----		-----		-----		-----		-----

2. LEASES

In 1995, LaSalle Parish Recreation District No. 5 entered into a 20 year lease for 7.67 acres of land for the purpose of constructing, maintaining, and operating a ball park and recreation area. The consideration given for the lease was \$20, with the lease being subject to various conditions and agreements. If the leased premises are not used as a recreation area for a consecutive period of 90 days, the lease terminates. Upon termination of the lease, the recreation district has six months to remove any improvements placed on the leased premises.

4. AD VALOREM TAXES AND RECEIVABLES

	1995	1994
Billage	\$	\$
	-----	-----
Taxable Value	\$ 5,344,324	\$ 5,058,004
	-----	-----
Taxes Anticipated (Rebates)	\$ 28,000	\$ 28,700
	-----	-----

The receivables at December 31, 1995 and 1994 are detailed below:

	1995	1994
Ad Valorem Taxes	\$ 28,000	\$ 28,700
	-----	-----

LASALLE PARISH RECREATION DISTRICT NO. 5
LASALLE PARISH POLICE JURY
JENA, LOUISIANA

Notes to the Financial Statements

5. BOARD MEMBER FEES

The board members received no income or per diem from the District during the two year period.

6. BOARD MEMBER NAMES

Robbie Helms, President

PO 40

Jena, La. 71342

Edmond Bradford, Vice-President

PO 40

Jena, La. 71342

Donald Goggin

Francis Redwood

Lloyd Deville

Blay Melton

C. W. Fay

LASALLE PARISH RECREATION DISTRICT NO. 5
LASALLE PARISH POLICE JURY
MANAGEMENT LETTER COMMENTS
DECEMBER 31, 1995

During the course of the audit, the District's auditor observed conditions and circumstances that may be improved. Below are situations that may be improved, the auditor's recommendation for improvement and the District's response.

D. AMENDED BUDGETS

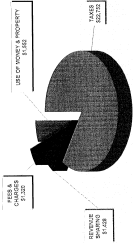
Situation: The Lafolle Recreation District No. 5 under-budgeted its revenue by 6.2% in its general fund in 1994. Louisiana Rev. Stat. 494:1110 requires that budgets be amended when actual revenue falls to more budgeted revenue by 5% or more or when actual expenditures exceed budgeted expenditures by 5% or more.

RECOMMENDATION: Budgets should be amended when actual revenue falls to more budgeted revenue by 5% or more or when actual expenditures exceed budgeted expenditures by 5% or more.

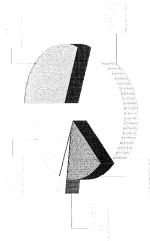
DISTRICT'S RESPONSE: The office will amend its budgets when budget when actual revenues and expenditures vary by more than 5%.



**LASALLE RECREATION DISTRICT NO. 5
REVENUES FOR YEAR ENDED 12-31-95**



The following table shows the percentage of total revenue generated by each of the five largest products. The largest product, *Product A*, accounts for 25% of total revenue.



LOUISIANA ATTESTATION QUESTIONNAIRE

May 22, 1995

John R. Venable PC

210 N. 2nd St.

170 Box 1608

Jena, La. 71342

In connection with your compilation of our financial statements as of December 31, 1995, and December 31, 1994 and for the two years 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 January 1, 1996.

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 No

Code of Ethics for Public Officials and Public Employees

It is true that no employee or official has 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 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 3, 1995, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:2311-12) or the budget requirements of LSA-Rs 39:62.

Yes No

Accounting and Reporting

All non-audit governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:3, 44:53, and 44:56.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:403, and or 39:62, as applicable.

Yes 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 42:22.

Yes No

Bids

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 VI, Section 9 of the 1874 Louisiana Constitution, Article VI, Section 23 of the 1974 Louisiana Constitution, and LAARS 411:415(B).

Yes No

Advances and Reverses

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, LAARS 14:120, 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 connections 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.

Doris J. Bradford Secretary
 _____ Treasurer
 _____ President