

Budgeting

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

* Management provided me with a copy of the amended budget for the years 1996 and 1995.

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

* I traced the adoption of the original budget and amended budget for 1996 and 1995 in the District's minutes.

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 \$K.

* I compared the revenues and expenditures of the final budget for 1996 and 1995 to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than \$K, except that actual revenues for 1995 exceeded budgeted revenues by \$K in the general fund.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:
a) trace payments to supporting documentation as to proper amount and payee

* 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 ISSAHS 42.1 through 42.12 (the open meetings law).

* The District meets on the second Monday of each month at 5:00. The District's meetings are advertised in the official journal.

Debit

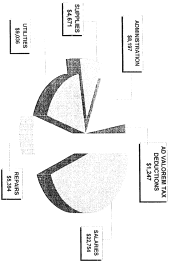
10. Examine bank deposits for the period under examination and determine whether any such deposit appear to be proceeds of bank loans, checks, or like instruments.

* I inspected copies of all bank deposit slips for the period under examination and noted one deposit which was proceeds of a bank loan. The District received Board Commission Approval for the loan.

Advances and Advances

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.

LASALLE RECREATION DISTRICT NO. 22
EXPENDITURES FOR YEAR ENDED 12-31-95



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

Notes to the Financial Statements

6. BOARD MEMBER NAMES

Paul K. Jones - Chairman

Bertie Blount

Lisa Grant

Marcell Soudy

Darney Gonzalez

7. LITIGATION AND CLAIMS

At December 31, 1995 the District is not involved in any litigation.

LASALLE PARISH RECREATION DISTRICT NO. 22
LASALLE PARISH POLICE JURY
JEENA, 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 3, 1944, as authorized by Louisiana Revised Statute 184362-1894. 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 184360B 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 grantal 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 as 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 measurement of results of operations.

NOTES TO
THE
FINANCIAL STATEMENTS

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LASALLE PARISH RECREATION
DISTRICT NO. 22
LASALLE PARISH POLICE JURY
JUNA, LOUISIANA
FINANCIAL STATEMENTS
12/31/95
12/31/96

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or released, orally and other appropriate public officials. This 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—Nov. 02 1997

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



1. 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 33:452(4)(5)(6). 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.

LASSALLE PARISH RECREATION DISTRICT NO. 22
LASSALLE PARISH POLICE JURY
JENA, LOUISIANA

FOR THE YEARS ENDED DECEMBER 31, 1996 AND 1995

C O N T E N T S

	<u>Subhibit</u>	<u>Page No.</u>
Accountant's Completion Report on Component Unit Financial Statements		1
Independent Accountant's Report on Applying Agreed-Upon Procedures		1-4
Combined Balance Sheet - All Fund Types and Account Group:		
December 31, 1996	A-1	5
December 31, 1995	A-2	6
Governmental Fund Type - General Funds:		
Statement of Revenues, Expenditures and Changes in Fund Balance, Budget (GAAP Basis) and Actual, For the Year Ended December 31, 1996	B-1	7
Statement of Revenues, Expenditures and Changes in Fund Balance, Budget (GAAP Basis) and Actual, For the Year Ended December 31, 1995	B-2	8
Notes to Financial Statements		10-14
Graphs		15

JOHN R. VERCHER PC
Certified Public Accountant
P.O. Box 1828
Jena, Louisiana 71048
Tel: (225) 962-0340
Fax: (225) 962-4374

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLICING REDEMPTION PROCEDURES**

Members of the Board
LaSalle Parish Recreation District No. 22
PO Box 223
Olla, Louisiana 71455

I have performed the procedures included in the Louisiana Government Audit Guide and annexed below, which were agreed to by the management of LaSalle Parish Recreation District No. 22 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about LaSalle Recreation District No. 22's compliance with certain laws and regulations during the two year period December 31, 1995 and December 31, 1996 included in the accompanying Louisiana Statutory Questionnaire. This agreed-upon procedure 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 either for the purposes for which this report has been prepared 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 LAAS 10:28211.225.1 (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 LAAS 10:28211.224 the code of ethics, and a list of month 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).

" 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 LaCade Recreation District No. 22 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.

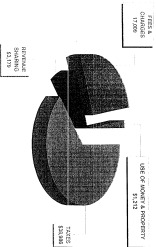


John S. Vercher

May 5, 1997
Jena, Louisiana

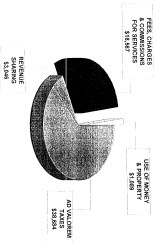
LASALLE RECREATION DISTRICT NO. 22

REVENUES FOR YEAR ENDED 12-31-95



1000000000

LASALLE RECREATION DISTRICT # 22 REVENUE FOR THE YEAR ENDED 12-31-96



JOHN R. VERCHER PC

Certified Public Accountant

P.O. Box 1600

Jena, Louisiana 71348

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Fax: (518) 962-4874

**ACCOUNTANTS' COMPLIANCE REPORT ON
COMPONENT UNIT FINANCIAL STATEMENTS**

Members of the Board

LeFlore Parish Recreation District No. 22

PO Box 223

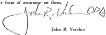
Orl, Louisiana 71465

I have compiled the component unit financial statements and graphs of the LeFlore Recreation District No. 22, as of and for the two years ended December 31, 1995 and December 31, 1996, 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 5, 1997

Jena, Louisiana



John R. Vercher

LAFAYETTE PARISH RECREATION DISTRICT NO. 22
LAFAYETTE PARISH POLICE JURY
IBIZA, LOUISIANA

Notes to the Financial Statements

2. CHANGES IN GENERAL FIXED ASSETS

A summary of change in general fixed assets follows:

	12-31-88	1989	12-31-89	1990	12-31-90
	BALANCE	ADDITIONS	BALANCE	ACQUISITIONS	BALANCE
Furniture & Fixtures	\$ 18,882	0	\$ 18,882	\$ 424	\$ 19,306
Buildings & Improvements	29,000	0	29,000	0	29,000
Land	18,000	0	18,000	0	18,000
	-----	-----	-----	-----	-----
TOTAL	\$ 65,882	0	\$ 65,882	\$ 424	\$ 66,306
	-----	-----	-----	-----	-----

3. LEASES

The District has no capital or operating leases at December 31, 1990.

4. RECEIVABLES

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

For the year ended December 31, 1989, taxes of \$23 million were levied on property with assessed valuations totaling \$1,892,750 and were dedicated as follows:

Recreation Facilities	\$ 13 million
Swimming Pool Facilities	1.00 million

Total taxes levied were \$13.00 million.

For the year ended December 31, 1990 taxes of \$27 million were levied on property with assessed valuations totaling \$2,041,440 and were dedicated as follows:

Recreation Facilities	\$ 13 million
Swimming Pool Facilities	1.00 million

Total taxes levied were \$14.00 million.

5. 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.

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

BALANCE SHEET, DECEMBER 31, 1990

ASSETS	GOVERNMENTAL	ACCOUNT	GENERAL	TOTAL
	FUND	GROUP		
	GENERAL	GENERAL	LOW-DEBT	RECONSTRUCTION
	FUND	FUND	FUND	DEBT
CASH	\$ 41,800	\$ -0-	\$ -0-	\$ 41,800
Revolutions:				
All Orleans Taxes	28,400	-0-	-0-	28,400
Furniture & Fixtures	-0-	28,270	-0-	28,270
Buildings and Improvements	-0-	85,200	-0-	85,200
Land	-0-	50,000	-0-	50,000
Amount to be provided for Long-Term Debt	-0-	-0-	50,000	50,000
TOTAL ASSETS	\$ 82,200	\$ 121,470	\$ 50,000	\$ 153,670
LIABILITIES AND EQUITY				
Liabilities:				
Accounts Payable	\$ 1,200	\$ -0-	\$ -0-	\$ 1,200
Notes Payable	-0-	-0-	50,000	50,000
TOTAL LIABILITIES	\$ 1,200	\$ -0-	\$ 50,000	\$ 51,200
Fund Equity:				
Investment in General Fund Assets	\$ -0-	\$ 121,470	\$ -0-	\$ 121,470
Fund Balance:				
Unreserved - Undesignated	80,970	-0-	-0-	80,970
TOTAL FUND EQUITY	\$ 80,970	\$ 121,470	\$ -0-	\$ 202,440
TOTAL LIABILITIES AND FUND EQUITY	\$ 82,200	\$ 121,470	\$ 50,000	\$ 153,670

See Accountant's Compilation Report

The accompanying notes are an integral part of this statement.

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

Notes to the Financial Statements

D. BUDGETARY PRACTICES - CONT'D

Monthly budget statements, showing total budget, monthly revenues and expenditures, particular revenues and expenditures, and budget balances, are prepared by the secretary-treasurer and presented to the board of commissioners at its regular meetings and are used as a management control tool during the year. All budget revisions are prepared by the secretary-treasurer 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. Both budgets were amended for 1996 and 1995.

E. INVESTMENTS AND CASH

Cash and cash equivalents include cash, demand deposits and certificates of deposit. Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States that is located within the parish or congressional District. Further, the District may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

As reflected on page 5, LaSalle Parish Recreation District No. 22 has cash and cash equivalents totaling \$43,858 at December 31, 1996. Cash and cash equivalents are stated at cost which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. At December 31, 1996 all deposits are fully secured by federal deposit insurance. The bank balances at December 31, 1996 was \$40,470.

F. VACATION, SICK LEAVE AND COMPENSATED ABSENCE

Employees of the District earn from five to ten days of vacation and sick leave each year, dependent 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, has no pension plan or leave policies.

G. TOTAL COLUMN ON BALANCE SHEET OVERVIEW

The total column on the balance sheet overview is explained 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.

LASSALLE PARISH RECREATION DISTRICT NO. 22
LASSALLE PARISH POLICE BUREAU
JENA, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUP

BALANCE SHEET, DECEMBER 31, 1995

ASSETS	GOVERNMENTAL	ACCOUNT	TOTAL
	FUND TYPE GENERAL FUND	GROUP GENERAL FIXED ASSETS	
CASH	\$ 19,231	\$ -0-	\$ 19,231
RECEIVABLES:			
Ad Valorem Taxes	38,138	-0-	38,138
Permits and Fines	-0-	14,375	14,375
Buildings and Improvements	-0-	39,288	39,288
Land	-0-	10,000	10,000
TOTAL ASSETS	\$ 57,347	\$ 121,643	\$ 178,990
LIABILITIES AND EQUITY			
LIABILITIES:			
Accounts Payable	\$ 1,243	\$ -0-	\$ 1,243
TOTAL LIABILITIES	\$ 1,243	\$ -0-	\$ 1,243
Fund Equity:			
Investment in General Fixed Assets	\$ -0-	\$ 121,461	\$ 121,461
Fund Balances:			
Unreserved - Undesignated	56,389	-0-	56,389
Total Fund Equity	\$ 56,389	\$ 121,461	\$ 177,741
TOTAL LIABILITIES AND FUND EQUITY	\$ 57,347	\$ 121,643	\$ 178,990

See Accountant's Completion Report

The accompanying notes are an integral part of this statement.

LASALLE PARISH RECEIPTS DISTRICT NO. 22
LASALLE PARISH POLICE JURY
JEENA, LOUISIANA

Notes to the Financial Statements

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

Long-Term Debt

The District has a \$500,000 notes payable with Southern Heritage Bank, payable in eight annual installments of approximately \$57,000 beginning January 1991 and ending January 2004, interest at 8%.

Debt service requirements for the next five years:

1997	\$5,704
1998	5,704
1999	5,704
2000	5,704
2001	5,704

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 measurement 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 households 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 parking fees 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 two years ended December 31, 1995 and 1996 were completed and made available for the public inspection at the Reception 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.

LASALLE PARISH RECREATION DISTRICT NO. 22
 LASALLE PARISH POLICE JURY
 IENA, LOUISIANA
 CONTINGENTAL FUND TRIFUND/GENERAL FUND

Statement of Revenues, Expenditures and Changes in
 Fund Balance Budget GAAP Basis and Actual
 For the Year Ended December 31, 1996

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes - Ad Valorem	\$ 59,375	\$ 59,894	\$ 519
Intergovernmental Revenues:			
State Revenue Sharing (M&I)	1,340	1,345	(5)
Fees, Charges and Commissions			
For Services	27,315	28,847	1,532
Use of Money and Property, ETC	1,200	1,200	(0)
TOTAL REVENUES	\$ 89,230	\$ 91,286	\$ 2,056
EXPENDITURES			
CULTURE AND RECREATION:			
Administration	1 3,145	3,134	11
Participated Revenues:			
Personal Services - SALARIES & Related Benefits	21,600	21,893	293
Operating Services			
Utilities and Telephone	10,875	9,415	1,460
Repairs and Maintenance	44,000	41,250	2,750
Material & Supplies	1,875	4,773	(2,898)
INTERGOVERNMENTAL:			
Revolving-Ad Valorem Tax Fund	1,200	1,200	(0)
	1,200	0	1,200
TOTAL EXPENDITURES	\$ 82,820	\$ 82,765	\$ 55
EXCESS OF REVENUES OVER EXPENDITURES	\$ 6,410	\$ 8,521	\$ 2,111
NON-OPERATING REVENUE EXPENDITURES			
Interest	0 -0-	0 (741)	0 (741)
Loss	00,000	00,000	0-
TOTAL NON-OPERATING REVENUE EXPENDITURES	\$ 00,000	\$ 99,525	\$ (99,525)
NET INCOME	\$ 20,200	\$ 20,878	\$ 678
FUND BALANCE AT BEGINNING OF YEAR	\$8,200	\$8,200	0-
FUND BALANCE AT END OF YEAR	\$ 28,400	\$ 29,078	\$ 678

"See Accountant's Compilation Report"

The accompanying notes are an integral part of this statement.

LASALLE RECREATION DISTRICT # 22 EXPENDITURES FOR THE YEAR ENDED 12/19/6

