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LASALLE PARISH RECREATION  
 DISTRICT NO. 10  
 LASALLE PARISH POLICE JURY  
 JENA, LOUISIANA  
 FINANCIAL STATEMENTS  
 12-31-60 - 12-31-66

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 MAR 10 1966

LASALLE PARISH RECREATION DISTRICT NO. 10  
 LASALLE PARISH POLICE JURY  
 JENA, LOUISIANA

FOR THE SEVEN YEARS ENDED DECEMBER 31, 1990 - 1990

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**LASALLE RECREATION DISTRICT NO. 10  
LASALLE PARISH POLICE JURY  
JEFF. LOUISIANA**



• LaSalle Parish Recreation District No. 10 was created by ordinance of the LaSalle Parish Police Jury on March 12, 1980, as authorized by Louisiana Revised Statute 48:1602-1606. 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 recreational facilities in the District to promote recreation for the general health and well-being of youth.

JOHN R. VERCHER PC  
Certified Public Accountant  
P.O. Box 1808  
Jena, Louisiana 71342  
Tel: (337) 982-8348  
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ACCOUNTANT'S COMBINED REPORT ON  
COMPONENT UNIT FINANCIAL STATEMENTS

Members of the Board  
LaSalle Parish Recreation District No. 10  
Rt. 1, Box 98  
Jena, Louisiana 71342

I have compiled the component unit financial statements and graphs of the LaSalle Recreation District No. 10, as of and for the seven years ended December 31, 1998, December 31, 1995, December 31, 1994, December 31, 1993, December 31, 1992, December 31, 1991, and December 31, 1990 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.

November 2, 1997  
Jena, Louisiana



John R. Vercher

**JOHN B. VERCHER PC**  
Certified Public Accountant  
P.O. Box 1688  
Jena, Louisiana 71342  
Tel: (518) 932-8248  
Fax: (518) 932-4274

**INDEPENDENT ACCOUNTANTS REPORT  
ON APPLYING AGREEMENTS PROVISIONS**

Members of the Board  
Lafayette Parish Recreation District No. 30  
P.O. Box 99  
Jena, Louisiana 71342

I have performed the procedures included in the Louisiana Government Audit Guide and commented below, which were agreed to by the management of Lafayette Parish Recreation District No. 30 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Lafayette Recreation District No. 30's compliance with certain laws and regulations during the seven year period December 31, 1988, December 31, 1990, December 31, 1994, December 31, 1995, December 31, 1997, December 31, 1991, and December 31, 1993 included in the accompanying Louisiana Alternative Questionnaire. This agreement procedure examination 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 qualified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been prepared or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the period for material and supplies exceeding \$5,000 or public works exceeding \$25,000 and determine whether such purchases were made in accordance with LA-RS-49:2211.225 (the public bid law).

\* I found no expenditures for materials and supplies exceeding \$5,000. I selected all public works expenditures exceeding \$25,000 and determined that such purchases were made in accordance with LA-RS-49:2211.225 (The public bid law).

2. Obtain from management a list of the immediate family members of each board member as defined by LA-RS-42:1501.124 (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 me with the required list including the stated information.

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

\* The District had no employees on payroll during the period.

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

\* Although the District has no employees, I did find that two of the board members were were paid by the District for meeting and other maintenance work.

### **Budgeting**

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

\* The District had no budget for any year.

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

\* Not applicable

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%.

\* Not applicable

### **Accounting and Reporting**

8. Randomly select 6 disbursements made during each 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 for each period 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 accounts and

\* All of the payments were properly coded to the correct fund and general ledger accounts.

c) determine whether payments received approval from proper authorities.

\* Inspection of documentation supporting each of the six selected disbursements for each period indicated approvals from the treasurer 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 I.S.A.R.S. 421 through 421J the open meetings law.

\* The Board's meetings and agendas are not posted or advertised and meetings are not held at regular times during the year.

### **Debt**

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

\* I examined bank deposits and entries in the cash receipts journal and documented all loans found. I determined that the District received Bond Commission approval for all loans.

### **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.

\* The District had no minutes or payroll records. The District had no employees, thus it had no payments constituting 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 activities. 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. 10 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedure and taken responsibility for the utility of the procedure for their purposes. However, this report is a matter of public record and its distribution is not limited.



John B. Veeber

November 2, 1997  
Jena, Louisiana

LASALLE PARISH RECREATION DISTRICT NO. 10  
 LASALLE PARISH POLICE JURY  
 JENA, LOUISIANA  
 ALL FUND TYPES AND ACCOUNT GROUP

COMBINING BALANCE SHEET  
 DECEMBER 31, 1996

	GOVERNMENTAL	ACCOUNT GROUP		TOTAL INSURANCE DUE(Y)
	FUND TYPE	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT	
	GENERAL FUND			
<b>ASSETS</b>				
Cash	\$ 188	\$ -0-	\$ -0-	\$ 188
Receivables:				
Ad Valorem Taxes	\$2,182	-0-	-0-	\$2,182
Land and Improvements	-0-	187,438	-0-	187,438
Amount to Be Provided for Long-Term Debt	-0-	-0-	\$5,000	\$5,000
		*****	*****	*****
<b>TOTAL ASSETS</b>	<b>\$ 2,370</b>	<b>\$ 187,438</b>	<b>\$ 5,000</b>	<b>\$ 194,808</b>
	*****	*****	*****	*****
<b>LIABILITIES AND EQUITY</b>				
<b>LIABILITIES:</b>				
Accounts Payable	\$ 58	\$ -0-	\$ -0-	\$ 58
Notes Payable	-0-	-0-	\$5,000	\$5,000
	*****	*****	*****	*****
<b>TOTAL LIABILITIES</b>	<b>\$ 58</b>	<b>\$ -0-</b>	<b>\$ 5,000</b>	<b>\$ 5,058</b>
	*****	*****	*****	*****
<b>FUND EQUITY:</b>				
Investment in General Fund Assets	\$ -0-	\$ 507,018	\$ -0-	\$ 507,018
Fund Balances:				
Unreserved - Undesignated	\$2,312	-0-	-0-	\$2,312
	*****	*****	*****	*****
<b>TOTAL FUND EQUITY</b>	<b>\$ 2,312</b>	<b>\$ 507,018</b>	<b>\$ -0-</b>	<b>\$ 509,330</b>
	*****	*****	*****	*****
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 2,670</b>	<b>\$ 507,018</b>	<b>\$ 5,000</b>	<b>\$ 514,688</b>
	*****	*****	*****	*****

"See Accountant's Compilation Report"

The accompanying notes are an integral part of this statement.



LASSALLE PARISH RECREATION DISTRICT NO. 10  
LASSALLE PARISH POLICE JURY  
LINA, LOUISIANA  
ALL FUND TYPES AND ACCOUNT GROUP

COMBINING BALANCE SHEET  
DECEMBER 31, 1995

	GOVERNMENTAL	ACCOUNT GROUP		TOTAL (MEMORANDUM ONLY)
	FUND TYPE	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT	
<b>ASSETS</b>				
Cash	\$ 148	\$ -0-	\$ -0-	\$ 148
Reserves:				
As Yellow Dog	18,840	-0-	-0-	18,840
Land and Improvements	-0-	307,036	-0-	307,036
Amounts to be provided for long-term debt	-0-	-0-	118,878	118,878
	-----	-----	-----	-----
<b>TOTAL ASSETS</b>	<b>\$ 27,388</b>	<b>\$ 307,036</b>	<b>\$ 118,878</b>	<b>\$ 453,302</b>
	-----	-----	-----	-----
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 76	\$ -0-	\$ -0-	\$ 76
Notes Payable	-0-	-0-	118,878	118,878
	-----	-----	-----	-----
<b>TOTAL LIABILITIES</b>	<b>\$ 76</b>	<b>\$ -0-</b>	<b>\$ 118,878</b>	<b>\$ 119,344</b>
	-----	-----	-----	-----
<b>Fund Equity:</b>				
INVESTMENT IN CAPITAL FUND Assets	\$ -0-	\$ 187,666	\$ -0-	\$ 187,666
Fund Balances:				
Unreserved - Undesignated	27,312	-0-	-0-	27,312
	-----	-----	-----	-----
<b>TOTAL FUND EQUITY</b>	<b>\$ 27,312</b>	<b>\$ 187,666</b>	<b>\$ -0-</b>	<b>\$ 214,978</b>
	-----	-----	-----	-----
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 27,388</b>	<b>\$ 307,036</b>	<b>\$ 118,878</b>	<b>\$ 453,302</b>
	-----	-----	-----	-----

"See Accountant's Compilation Report"

The accompanying notes are an integral part of this statement.

LA SALLE PARISH RELOCATION DISTRICT NO. 10  
 LA SALLE PARISH POLICE JURY  
 JENA, LOUISIANA  
 ALL FUND TYPES AND ACCOUNT GROUP

COMBINED BALANCE SHEET  
 DECEMBER 31, 1994

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP		
	GENERAL FUND	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT	TOTAL FINANCING DEBT
<b>ASSETS</b>				
Cash	\$ 14,248	\$ -0-	\$ -0-	\$ 14,248
Receivables:				
Ad Valorem Taxes	14,454	-0-	-0-	14,454
Land and Improvements	-0-	187,209	-0-	187,209
Amounts to be Provided for Long-Term Debt	-0-	-0-	104,263	104,263
<b>TOTAL ASSETS</b>	<b>\$ 48,947</b>	<b>\$ 187,209</b>	<b>\$ 104,263</b>	<b>\$ 474,399</b>
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 52	\$ -0-	\$ -0-	\$ 52
Notes Payable	-0-	-0-	104,263	104,263
<b>TOTAL LIABILITIES</b>	<b>\$ 52</b>	<b>\$ -0-</b>	<b>\$ 104,263</b>	<b>\$ 104,263</b>
<b>Fund Equity:</b>				
Investment in General Fund Assets	-0-	\$ 187,209	\$ -0-	\$ 187,209
Fund Balances:				
UNDESIGNED - Undesignated	48,895	-0-	-0-	48,895
<b>TOTAL FUND EQUITY</b>	<b>\$ 48,895</b>	<b>\$ 187,209</b>	<b>\$ -0-</b>	<b>\$ 338,894</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 48,947</b>	<b>\$ 187,209</b>	<b>\$ 104,263</b>	<b>\$ 474,399</b>

"The Accountant's Compilation Report"

The accompanying notes are an integral part of this statement.

LASALLE PARISH RECREATION DISTRICT NO. 10  
 LASALLE PARISH POLICE JURY  
 JENA, LOUISIANA  
 ALL FUND TYPES AND ACCOUNT GROUP

(COMBINED BALANCE SHEET  
 DECEMBER 31, 1993)

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP		TOTAL MEMORANDUM ONLY	
	GENERAL FUND		FEDERAL FUNDS ASSETS	GENERAL LONG-TERM DEBT		
<b>ASSETS</b>						
Cash	\$	30,913	\$	-0-	\$	30,913
Receivables:						
All Voluntary Taxes		60,368		-0-		60,368
Land and Improvements		-0-	267,842			267,842
Amount to be provided for Long-Term Debt		-0-		168,000		168,000
		-----		-----		-----
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>71,279</b>	<b>\$</b>	<b>267,842</b>	<b>\$</b>	<b>408,117</b>
		-----		-----		-----
<b>LIABILITIES AND EQUITY</b>						
<b>LIABILITIES:</b>						
Accounts Payable	\$	39	\$	-0-	\$	39
Notes Payable		-0-		-0-	168,000	168,000
		-----		-----		-----
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b>39</b>	<b>\$</b>	<b>-0-</b>	<b>\$</b>	<b>168,039</b>
		-----		-----		-----
<b>Fund Equity:</b>						
Investment in General Fund Assets	\$	-0-	\$	267,842	\$	267,842
Fund balances:						
Unreserved - Undesignated		71,239		-0-		71,239
		-----		-----		-----
<b>TOTAL FUND EQUITY</b>	<b>\$</b>	<b>71,239</b>	<b>\$</b>	<b>267,842</b>	<b>\$</b>	<b>339,079</b>
		-----		-----		-----
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$</b>	<b>71,279</b>	<b>\$</b>	<b>267,842</b>	<b>\$</b>	<b>408,117</b>
		-----		-----		-----

\*See Management's Compilation Report\*

The accompanying notes are an integral part of this statement.

LASALLE PARISH RECREATION DISTRICT NO. 10  
 LASALLE PARISH POLICE JURY  
 JEAN, LOUISIANA  
 ALL FUND TYPES AND ACCOUNT GROUP

COMBINING BALANCE SHEET  
 DECEMBER 31, 1992

	GOVERNMENTAL FUND TYPE		ACCOUNT ACCOUNT GROUP		TOTAL (RECONCILIATION ONLY)	
	GENERAL FUND		GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT		
<b>ASSETS</b>						
Cash	\$	10,000	\$	-0-	\$	10,000
INVESTMENTS		50,000		-0-		50,000
Receivables:						
Ad Valorem Taxes		37,800		-0-		37,800
Land and Improvements		-0-		75,000		75,000
Amount to be Provided for Long-Term Debt		-0-		-0-		34,000
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>97,800</b>	<b>\$</b>	<b>75,000</b>	<b>\$</b>	<b>208,100</b>
<b>LIABILITIES AND EQUITY</b>						
<b>LIABILITIES:</b>						
Accounts Payable	\$	-0-	\$	-0-	\$	-0-
Notes Payable		-0-		-0-		34,000
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b>-0-</b>	<b>\$</b>	<b>-0-</b>	<b>\$</b>	<b>34,000</b>
<b>FUND EQUITY:</b>						
Investment in General Fixed Assets	\$	-0-	\$	75,000	\$	75,000
Fund Balances:						
Reserved - Undesignated		37,800		-0-		37,800
<b>TOTAL FUND EQUITY</b>	<b>\$</b>	<b>37,800</b>	<b>\$</b>	<b>75,000</b>	<b>\$</b>	<b>270,400</b>
<b>TOTAL LIABILITIES AND   FUND EQUITY</b>	<b>\$</b>	<b>37,800</b>	<b>\$</b>	<b>75,000</b>	<b>\$</b>	<b>208,100</b>

\*See Accountant's Compilation Report.\*

The accompanying notes are an integral part of this statement.

LASALLE PARISH REFECTION DISTRICT NO. 10  
 LASALLE PARISH POLICE JURY  
 JENA, LOUISIANA  
 ALL FUND TYPES AND ACCOUNT GROUP

COMBINING BALANCE SHEET  
 DECEMBER 31, 1991

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP	TOTAL (INCLASATION ONLY)
	GENERAL FUND	GENERAL FUND ASSETS	
<b>ASSETS</b>			
Cash	\$ 11,163	\$ -0-	\$ 11,163
Investments	29,838	-0-	29,838
Receivables:			
AD Valorem Taxes	39,832	-0-	39,832
Land and Improvements	-0-	3,248	3,248
	-----	-----	-----
<b>TOTAL ASSETS</b>	<b>\$ 79,833</b>	<b>\$ 3,248</b>	<b>\$ 78,833</b>
	-----	-----	-----
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 1,998	\$ -0-	\$ 1,998
	-----	-----	-----
<b>TOTAL LIABILITIES</b>	<b>\$ 1,998</b>	<b>\$ -0-</b>	<b>\$ 1,998</b>
	-----	-----	-----
<b>Fund Equity:</b>			
Investment in General Fund Assets	\$ -0-	\$ 3,248	\$ 3,248
Fund Balance:			
Unreserved - Undesignated	78,337	-0-	78,337
	-----	-----	-----
<b>TOTAL FUND EQUITY</b>	<b>\$ 78,337</b>	<b>\$ 3,248</b>	<b>\$ 78,337</b>
	-----	-----	-----
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 78,335</b>	<b>\$ 3,248</b>	<b>\$ 78,335</b>
	-----	-----	-----

\*See ACCOUNTS' s Compliance Report\*

The accompanying notes are an integral part of this statement.

LASSALLE PARISH RECREATION DISTRICT NO. 10  
 LASSALLE PARISH POLICE JURY  
 JEAN, LOUISIANA  
 GENERAL FUND

BALANCE SHEET  
 DECEMBER 31, 1990

ASSETS

Receivables:

    All Valorem Taxes

\$ 16,120

\*\*\*\*\*

TOTAL ASSETS

\$ 16,120

\*\*\*\*\*

EQUITY

Fund Equity:

Fund Balance:

    Unreserved - Unassigned

\$ 16,120

\*\*\*\*\*

TOTAL FUND EQUITY

\$ 16,120

\*\*\*\*\*

\*See ACCOUNTANT'S Compliance Report\*

The accompanying notes are an integral part of these statements.

LASSALLE PARISH RECREATION DISTRICT NO. 10  
 LASSALLE PARISH POLICE JURY  
 JEHO, LOUISIANA  
 GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 For the Seven Years Ended December 31, 1996 - December 31, 1990

	<u>1996</u>	<u>1995</u>
<b>REVENUES</b>		
Taxes - Ad Valorem	\$ 32,483	\$ 24,943
Taxes - Sales	-0-	-0-
Fees	-0-	-0-
Interest Income	2	214
TOTAL REVENUES	<u>\$ 32,485</u>	<u>\$ 25,157</u>
<b>EXPENDITURES</b>		
Utilities	\$ 604	\$ 773
Bank Charges	73	8
Maintenance	-0-	2,321
Other	-0-	-0-
Construction Labor	-0-	3,982
Construction Supplies	-0-	2,883
Construction	-0-	-0-
Professional Services	-0-	-0-
Property Purchase	-0-	-0-
Appraisals/Surveys	-0-	-0-
Loan Payments	28,178	20,293
Intergovernmental:		
Deductions-Ad Valorem Tax	888	-0-
Interest Expense	1,261	6,212
TOTAL EXPENDITURES	<u>\$ 32,424</u>	<u>\$ 30,751</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 6,061</u>	<u>\$ (15,594)</u>
NON-OPERATING REVENUE EXPENDITURES		
Loans	\$ -0-	\$ -0-
TOTAL NON-OPERATING REVENUE EXPENDITURES	<u>\$ -0-</u>	<u>\$ -0-</u>
NET INCOME	\$ 25,279	\$ (13,543)
FUND BALANCE AT BEGINNING OF YEAR	27,311	48,899
FUND BALANCE AT END OF YEAR	<u>\$ 52,598</u>	<u>\$ 35,356</u>

<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
\$ 26,000	\$ 38,000	\$ 37,400	\$ 38,000	\$ 36,000
-0-	-0-	39,278	-0-	-0-
-0-	38	-0-	-0-	-0-
.....667	.....1,938	.....8,770	.....1,278	.....-0-
\$ 27,337	\$ 40,000	\$ 46,678	\$ 39,278	\$ 36,000
\$ 500	\$ 500	\$ -0-	\$ -0-	\$ -0-
-0-	48	-0-	88	-0-
-0-	-0-	-0-	-0-	-0-
388	488	38	18	-0-
7,280	-0-	-0-	-0-	-0-
3,318	-0-	118	-0-	-0-
38,000	178,008	-0-	-0-	-0-
-0-	33,303	10,888	-0-	-0-
-0-	-0-	50,008	500	-0-
-0-	-0-	802	1,748	-0-
33,829	34,813	18,587	-0-	-0-
-0-	-0-	-0-	-0-	-0-
.....2,629	.....708	.....1,908	.....-0-	.....-0-
\$ 37,428	\$ 227,888	\$ 190,893	\$ 1,128	\$ -0-
\$ 128,381	\$ 188,513	\$ 320,298	\$ 27,337	\$ 36,228
\$ -0-	\$ 180,000	\$ 180,000	\$ -0-	\$ -0-
\$ -0-	\$ 180,000	\$ 80,000	\$ -0-	\$ -0-
\$ 138,381	\$ 128,823	\$ 14,803	\$ 27,337	\$ 36,000
71,236	87,888	73,257	26,228	-0-
.....	.....	.....	.....	.....
\$ 68,145	\$ 71,238	\$ 87,853	\$ 21,257	\$ 36,228

\*2002 ACCOUNTS\*3 Compliance Report\*

The accompanying notes are an integral part of this statement.



NOTES TO  
THE  
FINANCIAL STATEMENTS

LASSALLE PARISH RECREATION DISTRICT NO. 10  
LASSALLE PARISH POLICE JURY  
JENA, LOUISIANA

Notes to the Financial Statements

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

LaSalle Parish Recreation District No. 10 was created by ordinance of the LaSalle Parish Police Jury on March 22, 1985, as authorized by Louisiana Revised Statute 33:4562.546. 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 33:4562.60 provides that commissioners may receive a per diem of \$18 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 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. 10 is a component unit of the LaSalle Parish Police Jury, the governing body of the parish and the governmental body with sovereign responsibility. The accompanying financial statements present information only on the funds maintained by the LaSalle Recreation District No. 10 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. 10 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**

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. The account group is not a fund. It is concerned only with the measurement of financial position, not with measurements of results of operations.

**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 basis applied. The District's accounts are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

LASALLE PARISH RECREATION DISTRICT NO. 10  
LASALLE PARISH POLICE JURY  
JENA, LOUISIANA

Notes to the Financial Statements

C. BASIS OF ACCOUNTING - (CONT)

Revenues

All Valorem taxes 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.

All other revenue is 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

The District had no budget.

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. 10 has cash and cash equivalents totaling \$44,658 at December 31, 1998. 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, 1998 all deposits are fully covered by federal deposit insurance. The bank balances at December 31, 1998 was \$44,658.

F. VACATION, SICK LEAVE AND COMPENSATED ABSENCES

The District has no employees therefore, they have no vacation and sick leave.

LASSALLE PARISH RECREATION DISTRICT NO. 30  
LASSALLE PARISH POLICE JURY  
JENA, LOUISIANA

Notes to the Financial Statements

6. TOTAL CHANGES ON BALANCE SHEET OVERVIEW

The total changes 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:

Land and Improvements:	Beginning of Year		Additions	Ending of Year		
	\$	-0-		\$	-0-	
1991	\$	-0-	\$	-0-	\$	-0-
1992		-0-	3,368		3,368	
1993		3,368	72,391		75,759	
1994		75,759	182,402		258,161	
1995		247,041	33,158		280,199	
1996		247,228	3,757		250,985	
1996		257,104	-0-		257,104	

3. CHANGES IN LONG-TERM DEBT

The following is a summary of installment notes payable transactions of the Lafalle Recreation District No. 30 for the seven years ended December 31, 1996.

	Bank of First Monroe Payable	Catahoula/Lafayette Bank Notes Payable
Balance 12-31-91	\$ -0-	\$ -0-
Additions	50,000	-0-
Reductions	(14,877)	-0-
Balance 12-31-92	\$ 35,123	\$ -0-
Additions	-0-	-0-
Reductions	(14,822)	-0-
Balance 12-31-93	\$ -0-	\$ -0-
Additions	-0-	100,000
Reductions	(77)	(21,877)
Balance 12-31-94	\$ -0-	\$ 78,123
Additions	-0-	-0-
Reductions	-0-	(23,352)
Balance 12-31-95	\$ -0-	\$ 54,771
Additions	-0-	-0-
Reductions	-0-	(24,778)
Balance 12-31-96	\$ -0-	\$ 29,993

**LASALLE PARISH RECREATION DISTRICT NO. 10  
LASALLE PARISH POLICE JURY  
JEFFA, LOUISIANA**

**Notes to the Financial Statements**

**3. CHANGES IN LONG-TERM DEBT - (CONT.)**

Installment note payable at December 31, 1996 is comprised of the following:

**Notes Payable**

\$150,000 Notes Payable with Catahoula/Indella Bank dated 3-21-94 due in five annual installments of \$30,000 beginning January 1995 and ending January 1996.

\$ 150,000

\*\*\*\*\*

The annual requirement to amortize all debt outstanding as of December 31, 1996, including interest payments of \$11,032 are as follows:

1996	\$ 26,000
1997	20,000
2000	26,000
2001	-0-
2002	-0-

**4. LEASES**

The District has no capital or operating leases at December 31, 1996.

**5. RECEIVABLES**

The Parish Sheriff bills and collects the District's property taxes using the assessed values determined by the tax assessors of LaSalle Parish.

For the year ended December 31, 1996, taxes of 20.63 mills were levied on property with assessed valuations totaling \$2,560,170, and were dedicated as follows:

Recreation Facilities                      20.63 mills

Total taxes levied were \$62,867.

**6. PENSION PLAN**

The District has no employees.

**6. BOARD MEMBER NAMES**

<u>Board Member</u>	<u>Salary or Fee Paid</u>
Jim Howard - President	0 -0-
Jimmie Richard - Secretary/Treasurer	-0-
Wally Tharleton	-0-
Bobby Wilson	-0-
Gene Mc Coy	-0-

LASALLE PARISH RECREATION DISTRICT NO. 10  
LASALLE PARISH POLICE JURY  
JEAN, LOUISIANA

Notes to the Financial Statements

7. LITIGATION AND CLAIMS

As December 31, 1998 the District is not involved in any litigation.

LASALLE PARISH RECREATION DISTRICT NO. 10  
LASALLE PARISH POLICE JURY  
MANAGEMENT LETTER COMMENTS  
DECEMBER 31, 1996

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

1) ANNUAL FINANCIAL STATEMENTS

**Situation:** Although the District has been existent for six years, it has not filed annual financial statements with the Legislative Auditor's Office.

**Recommendation:** Louisiana law (RS 2451B(4)(B)) requires that Louisiana government bodies receiving \$50,000 or less in revenues and other sources in any one fiscal year be required to file annually a sworn financial statement with the Legislative Auditor's Office. Any governmental body receiving more than \$50,000 in revenues and other sources in any one fiscal year but less than \$250,000 shall cause to be conducted an annual compilation of its financial statements to be accompanied by an attestation report on the entity's compliance with laws and regulations.

**District's Response:** The District will begin filing annual financial statements as required by state law.

2) BUDGETS

**Situation:** The District has not prepared budgets for its general fund operations in any year since its existence. The local government budget law (LSA-RS 494:01.14) requires all government units to prepare budgets for all government funds operated during the year.

**Recommendation:** The District should prepare an annual budget for its general fund and have said budget amended when revenues fail to meet budgeted revenues and expenditures exceed budgeted expenditures by more than 2%.

**District's Response:** The District will begin preparing budgets for its general fund.

3) EMPLOYEES

**Situation:** During the years reported, the District paid the children of the District's board members for moving and other maintenance work. The amounts paid constituted less than a \$1,000. RSARS 42:1119 requires that no member of the immediate family or any members of the governing authority or the chief executive of the governmental entity can be employed by the governmental entity after April 1, 1980.

**Recommendation:** No member of the immediate family of any of the board members or a chief executive should be employed by the District.

**District's Response:** The District will no longer employ immediate family members of any of the board members in the future.

LASALLE PARISH RECREATION DISTRICT NO. 10  
LASALLE PARISH POLICE JURY  
MANAGEMENT LETTER COMMENTS  
DECEMBER 30, 1996

4. OPEN MEETINGS

**Situation:** The board does not post or advertise the agenda to its meetings nor does the board meet at regular times during the year.

**Recommendation:** LSA-RS-021 - 4212 open meetings law requires that the agenda to meetings be posted in a conspicuous public place or advertised in the official journal before each meeting takes place.

**District's Response:** The District will post its agenda to each meeting in a conspicuous public place or advertise in the official journal before each board meeting.



# LaSalle Recreation District No. 10

## Expenditures - December 31, 1996

