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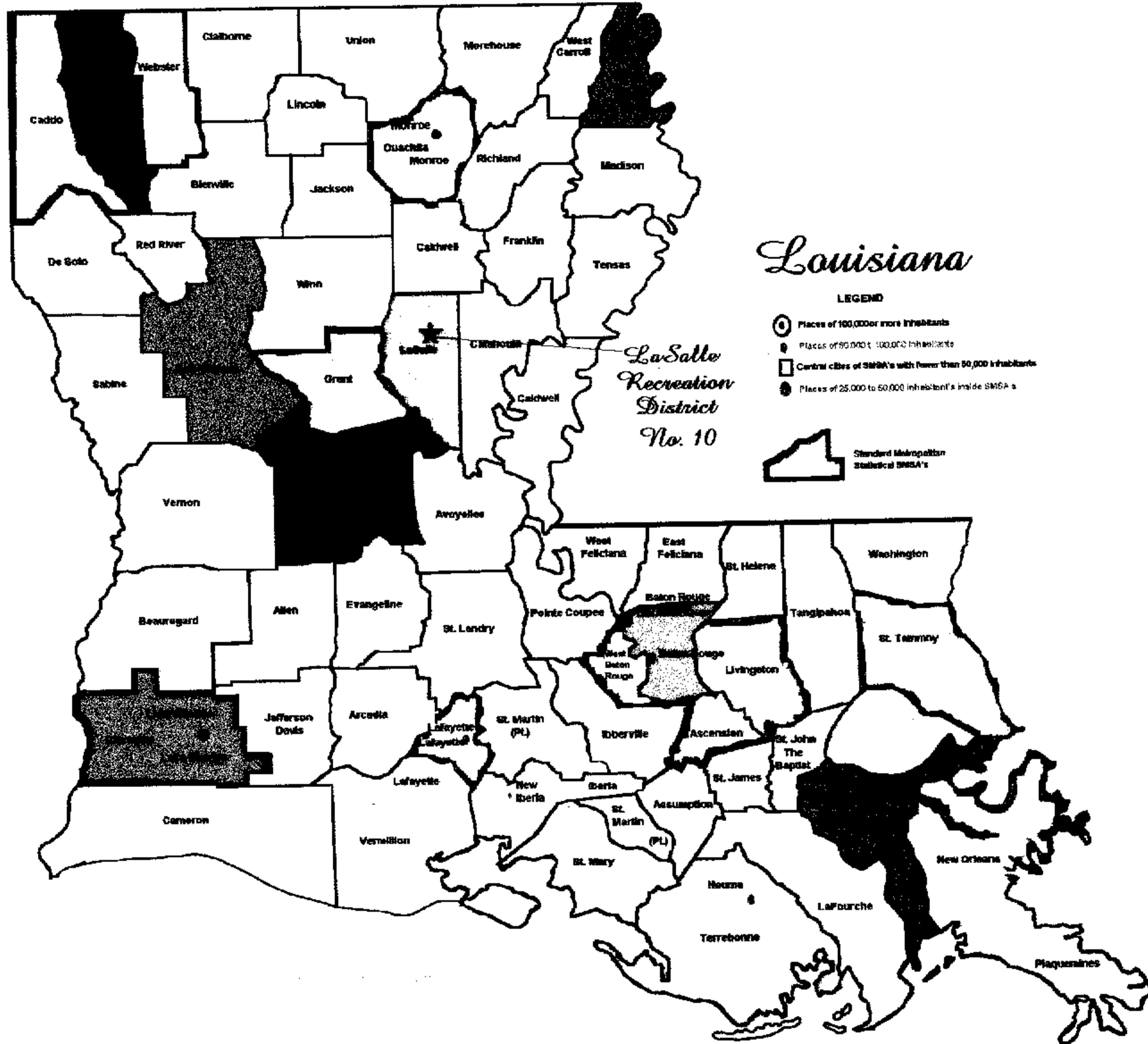
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**LASALLE PARISH RECREATION
DISTRICT NO. 10
LASALLE PARISH POLICE JURY
JENA, LOUISIANA
FINANCIAL STATEMENTS
*December 31, 2003***

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9.1.04

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



- LaSalle Parish Recreation District No. 10 was created by ordinance of the LaSalle Parish Police Jury 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 recreational facilities in the District to promote recreation for the general health and well-being of youth.

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

FOR THE YEAR ENDED DECEMBER 31, 2003

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JOHN R. VERCHER PC

Certified Public Accountant

P.O.Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

ACCOUNTANT'S COMPILATION REPORT ON COMPONENT UNIT FINANCIAL STATEMENTS

Members of the Board
LaSalle Parish Recreation District No. 10
3388 Hwy 3104
Jena, Louisiana 71342

I have compiled the component unit financial statements and graphs of the LaSalle Parish Recreation District No. 10, as of and for the year ended December 31, 2003, 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.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report, dated June 10, 2004, on the results of our agreed-upon procedures.

John R. Vercher

June 10, 2004

Jena, Louisiana

MEMBER
-----AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS-----
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

JOHN R. VERCHER PC

Certified Public Accountant

P.O.Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Members of the Board
LaSalle Parish Recreation District No. 10
3388 Hwy 3104
Jena, Louisiana 71342

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of LaSalle Recreation District No. 10 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about LaSalle Recreation District No. 10's compliance with certain laws and regulations during the year ended December 31, 2003 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

* During my review of expenditures, I found no expenditure exceeding \$15,000 for material and supplies and no expenditures exceeding \$100,000 for public works.

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

* Management provided me with the required list including the noted 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 [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

* I obtained a copy of the budget and all amendments.

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

* I traced the budget adoption to the District's 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%.

* The District over budgeted its revenue by \$9,597 or 10% and overspent its budget by \$8,562 or 9%.

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 approvals from the executive director and the treasurer of the District.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

* The District holds its regularly scheduled meeting on the second Tuesday of each month pursuant to the provision of a written notice given to each and every member, thereof, and duly posted in the manner required by law.

Debt

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

• I inspected all bank deposit entries in the books for the period under examination and noted one loan in the amount of \$13,000. The State Bond Commission approved loans not to exceed \$150,000 for the District on September 20, 2001.

Advances and Bonuses

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 the 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 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 R. Vercher

Jena, Louisiana

June 10, 2004

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

COMBINING BALANCE SHEET
DECEMBER 31, 2003

| | GOVERNMENTAL FUND TYPE <u>GENERAL FUND</u> | ACCOUNT GROUP | | TOTAL (MEMORANDUM ONLY) |
|--|---|-------------------------------------|---------------------------------------|-------------------------------|
| | | <u>GENERAL FIXED ASSETS</u> | <u>GENERAL LONG-TERM DEBT</u> | |
| ASSETS | | | | |
| Cash | \$ 724 | \$ -0- | \$ -0- | \$ 724 |
| Receivables: | | | | |
| Ad Valorem Taxes | 74,597 | -0- | -0- | 74,597 |
| Furniture & Fixtures | -0- | 13,287 | -0- | 13,287 |
| Buildings and Improvements | -0- | 462,595 | -0- | 462,595 |
| Land | -0- | 64,157 | -0- | 64,157 |
| Amount To Be Provided For Long-Term Debt | -0- | -0- | 114,039 | 114,039 |
| TOTAL ASSETS | \$ 75,321 | \$ 540,039 | \$ 114,039 | \$ 729,399 |
| LIABILITIES | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 9,256 | \$ -0- | \$ -0- | \$ 9,256 |
| Pension Payable | 1,856 | -0- | -0- | 1,856 |
| Notes Payable | -0- | -0- | 114,039 | \$ 114,039 |
| Total Liabilities | \$ 11,112 | \$ -0- | \$ 114,039 | \$ 125,151 |
| Fund Equity: | | | | |
| Investments in General Fixed Assets | \$ -0- | \$ 540,039 | \$ -0- | \$ 540,039 |
| Fund Balances: | | | | |
| Unreserved – Undesignated | 64,209 | -0- | -0- | 64,209 |
| TOTAL FUND EQUITY | \$ 64,209 | \$ 540,039 | \$ -0- | \$ 604,248 |
| TOTAL LIABILITIES & FUND EQUITY | \$ 75,321 | \$ 540,039 | \$ 114,039 | \$ 729,399 |

“See Accountant’s Report”
The accompanying notes are an integral part of this statement.

LASALLE PARISH RECREATION DISTRICT NO. 10
LASALLE PARISH POLICE JURY
JENA, 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, 2003*

| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|------------------|-------------------|-------------------|
| REVENUES | | | |
| Taxes – Ad Valorem | \$ 80,868 | \$ 71,899 | \$ (8,969) |
| Intergovernmental Revenues: | | | |
| Loan | 13,000 | 13,000 | -0- |
| Interest Income | 157 | 157 | -0- |
| Concessions | 2,384 | 1,757 | (627) |
| Other | 1,107 | 1,106 | (1) |
| | <u>\$ 97,516</u> | <u>\$ 87,919</u> | <u>\$ (9,597)</u> |
| EXPENDITURES | | | |
| Culture and Recreation: | | | |
| Administration | \$ 316 | \$ 316 | \$ -0- |
| Participant Recreation: | | | |
| Personnel Services – Salaries And Related Benefits | 10,361 | 10,361 | -0- |
| Operating Services: | | | |
| Utilities and Telephone | 11,685 | 10,244 | 1,441 |
| Repairs and Maintenance | 2,116 | 2,116 | -0- |
| Material and Supplies | 4,221 | 4,074 | 147 |
| Construction | 28,737 | 37,312 | (8,575) |
| Equipment | 9,413 | 9,413 | -0- |
| Concessions | 2,891 | 2,611 | 280 |
| Professional Fees | 1,085 | 1,085 | -0- |
| Debt Service: | | | |
| Principal | 18,368 | 18,368 | -0- |
| Interest | 6,272 | 6,272 | -0- |
| Miscellaneous | 1,347 | 1,346 | 1 |
| Intergovernmental: | | | |
| Deductions – Ad Valorem Tax | -0- | 1,856 | (1,856) |
| | <u>\$ 96,812</u> | <u>\$ 105,374</u> | <u>\$ (8,562)</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 704 | \$ (17,455) | \$ (18,159) |
| FUND BALANCE – BEGINNING | \$ 19 | \$ 81,666 | \$ 81,647 |
| FUND BALANCE – ENDING | <u>\$ 723</u> | <u>\$ 64,211</u> | <u>\$ 63,488</u> |

"See Accountant's Report"
The accompanying notes are an integral part of this statement.

**NOTES TO
THE
FINANCIAL STATEMENTS**

LASALLE PARISH RECREATION DISTRICT NO. 10
LASALLE 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 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 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 oversight responsibility. The accompanying financial statements present information only on the funds maintained by the 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 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 percent of fixed assets are valued at actual historical cost, while the remaining twelve percent 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 opened a line of credit of \$150,000 at Southern Heritage Bank with a pledge of tax revenue. The initial draw from the line of credit of \$75,000 was on December 24, 2001, payable in eight annual installments beginning December 2002 and ending December 2009; interest at 6.5%. The draw from the line of credit for the year 2003 was \$13,000. Principal payment for the year 2003 was \$18,368, leaving a balance of \$114,039.

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

| | |
|--------------|--------------------------|
| 2004 | \$ 19,611 |
| 2005 | 19,611 |
| 2006 | 19,611 |
| 2007 | 19,611 |
| 2008 | 19,611 |
| 2009 | 39,222 |
| Total | <u>\$ 137,277</u> |

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 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, 2003 was completed and made available for the public inspection at the Recreation District No. 10 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. 10
LASALLE PARISH POLICE JURY
JENA, LOUISIANA

Notes to the Financial Statements

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

D. BUDGETARY PRACTICES - (CONT.)

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 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. The budget was amended during the year.

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.

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.

| | Bank Balance 12/31/2003 |
|--|------------------------------------|
| Southern Heritage Bank | \$ 724 |
| Secured as Follows: FDIC (<i>Category - 1</i>) | \$ 724 |

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

Notes to the Financial Statements

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

F. VACATION, SICK LEAVE AND COMPENSATED ABSENCES

The District has no vacation and sick leave policy.

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>12-31-2002 Balance</u> | <u>2003 Additions</u> | <u>2003 Deletions</u> | <u>12-31-2001 Balance</u> |
|--------------------------|-------------------------------|---------------------------|---------------------------|-------------------------------|
| Furniture & Fixtures | \$ 7,536 | \$ 5,752 | \$ -0- | \$ 13,288 |
| Buildings & Improvements | 428,535 | 34,059 | -0- | 462,594 |
| Land | 64,157 | -0- | -0- | 64,157 |
| Total | <u>\$ 500,228</u> | <u>\$ 39,811</u> | <u>\$ -0-</u> | <u>\$ 540,039</u> |

3. CHANGES IN LONG-TERM DEBT

The following is a summary of installment notes payable transactions of the LaSalle Recreation District No. 10 for the seven years ended December 31, 2003.

| | <u>Southern Heritage Bank Notes Payable</u> |
|--------------------|---|
| Balance 12-31-2002 | \$ 119,407 |
| Additions | 13,000 |
| Reductions | (18,368) |
| Balance 12-31-2003 | <u>\$ 114,039</u> |

Installment note payable at December 31, 2003 is comprised of the following:

Notes Payable

\$150,000 line of credit with Southern Heritage Bank dated 12-24-01 due in eight annual installments beginning December 2002 and ending December 2009. Interest at 6.5%

\$ 114,039

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

Notes to the Financial Statements

4. LEASES

The District has no capital or operating leases at December 31, 2003.

5. RECEIVABLES - AD VALOREM TAXES

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

Property Tax Calendar

| | |
|----------------------------------|------------------------|
| Assessment Date | January 1 |
| Levy Date | No Later Than June 1 |
| Tax Bills Mailed | On or About October 15 |
| Total Taxes are Due | December 31 |
| Penalties and Interest are Added | January 1 |
| Lien Date | January 1 |

For the year ended December 31, 2003, taxes of 20.9 mills were levied on property with assessed valuations totaling \$3,575,495 and were dedicated as follows:

| | |
|-----------------------|------------|
| Recreation Facilities | 20.9 mills |
|-----------------------|------------|

Total taxes levied were \$74,725. Allowances for uncollectable receivables are considered not material and is not presented.

6. PENSION PLAN

Employees of the District are covered by the social security program. In addition to the 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

| <u>Board Member Names</u> | <u>Compensation</u> |
|-----------------------------|---------------------|
| Jim Howard – President | \$ -0- |
| Don Mc Coy – Vice President | -0- |
| Johnny Bethard – Secretary | -0- |
| Billie Sharbano | -0- |
| Robert Wilson | -0- |

8. LITIGATION AND CLAIMS

At December 31, 2003, the District is not involved in any litigation.

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

Notes to the Financial Statements

9. EXPENDITURES IN EXCESS OF APPROPRIATIONS

The District overspent it budget by \$8,562 or 9% during the year.

LASALLE PARISH RECREATION DISTRICT NO. 10
LASALLE PARISH POLICE JURY

MANAGEMENT LETTER COMMENTS
For the Year Ended December 31, 2003

Members of the Board
LaSalle Parish Recreation District No. 10
Rt. 1 Box 99
Jena, Louisiana 71342

During the course of my compilation, I observed conditions and circumstances that may be improved. Below are situations that may be improved (if any), recommendations for improvement and the District's response. I have also included prior year management letter comments (if any), and the District's action taken on those comments.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

2003-M-1 Form 1099 Reporting for Independent Contractors in Accordance with IRS Regulations

Finding: During a testing of expenditures, I found that an independent contractor was paid in excess of \$600 and the transaction was not reported on Form 1099 as required by Internal Revenue Service requirements.

Recommendation: I recommend that all independent contractors paid in excess of \$600 in a given year be reported on Form 1099 in accordance with Internal Revenue Service regulations.

District's Response: The District will begin preparing Form 1099 on independent contractors paid \$600 or more in a given year.

2003-M-2) BUDGETS

Finding: The LaSalle Recreation District No. 10 over budgeted its revenue for the year ended December 31, 2003 by \$9,597 or 10%. The budget was overspent by \$8,562 or 9%. The State Budget Act requires that all governmental units prepare budgets for its governmental funds and amend such when there is an unfavorable variance of more than 5%.

Recommendation: When revenues or expenditures fail to meet budgeted revenue or expenditures by more than 5%, the budget should be amended

Corrective Action: The District will begin amending its budget when revenues or expenditures fail to meet budgeted revenues or expenditures by more than 5%.

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

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

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

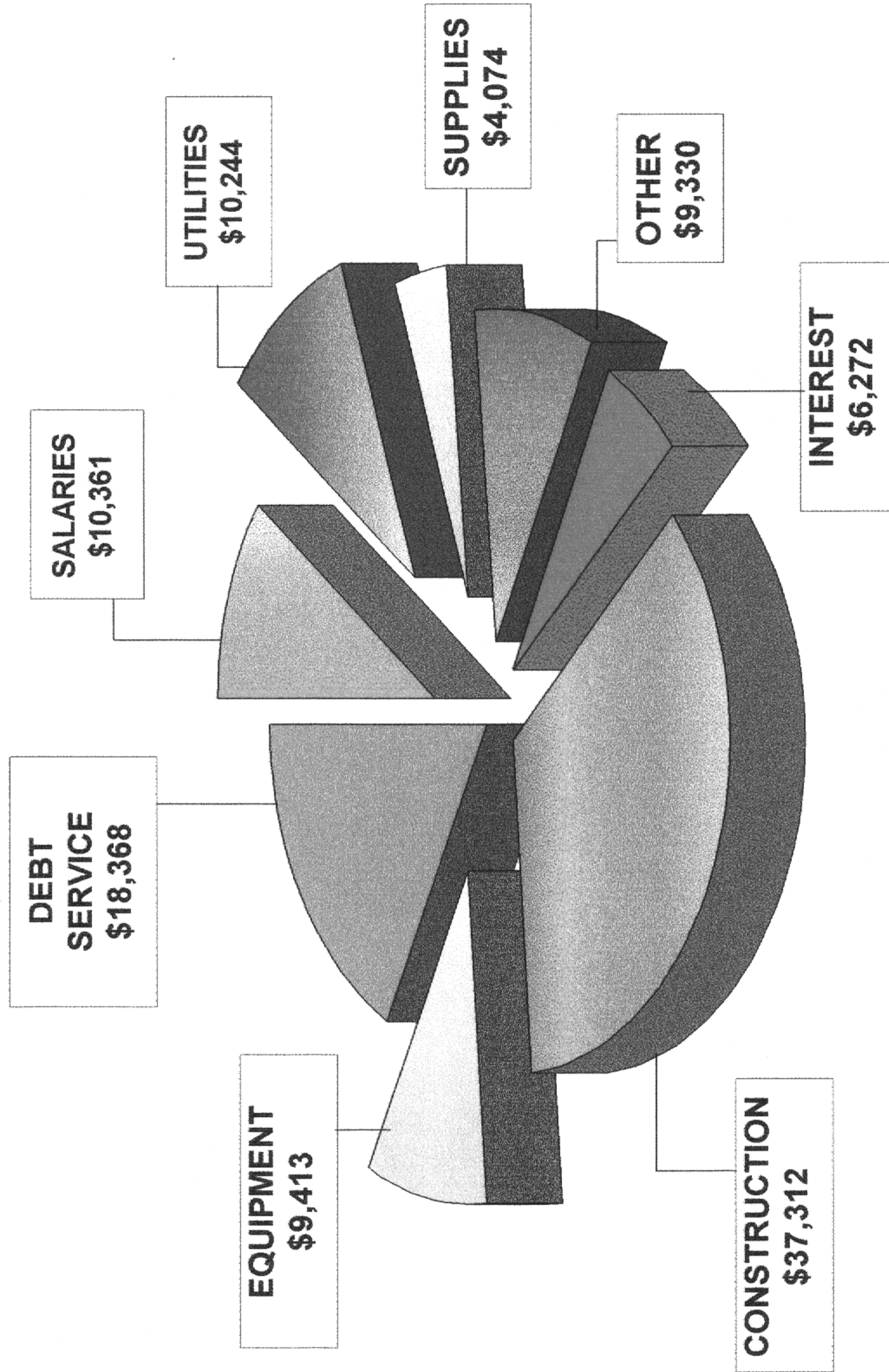
The management of the LaSalle Parish Recreation District No. 10, Parish of LaSalle, Louisiana has provided the following action summaries relating to findings brought to their attention as a result of their compilation for the year ended December 31, 2001.

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

There were no prior year management letter comments.

Graphs

**LASALLE RECREATION DISTRICT NO. 10
EXPENDITURES FOR YEAR ENDED 12-31-2003**



LOUISIANA ATTESTATION QUESTIONNAIRE

June 10, 2004

John R. Vercher, CPA
(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 10, 2004 (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [x] No []

Meetings

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

Yes [x] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60.

Yes [x] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [x] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Johnnie Bethard

Secretary

Date

Treasurer

Date

President

Date