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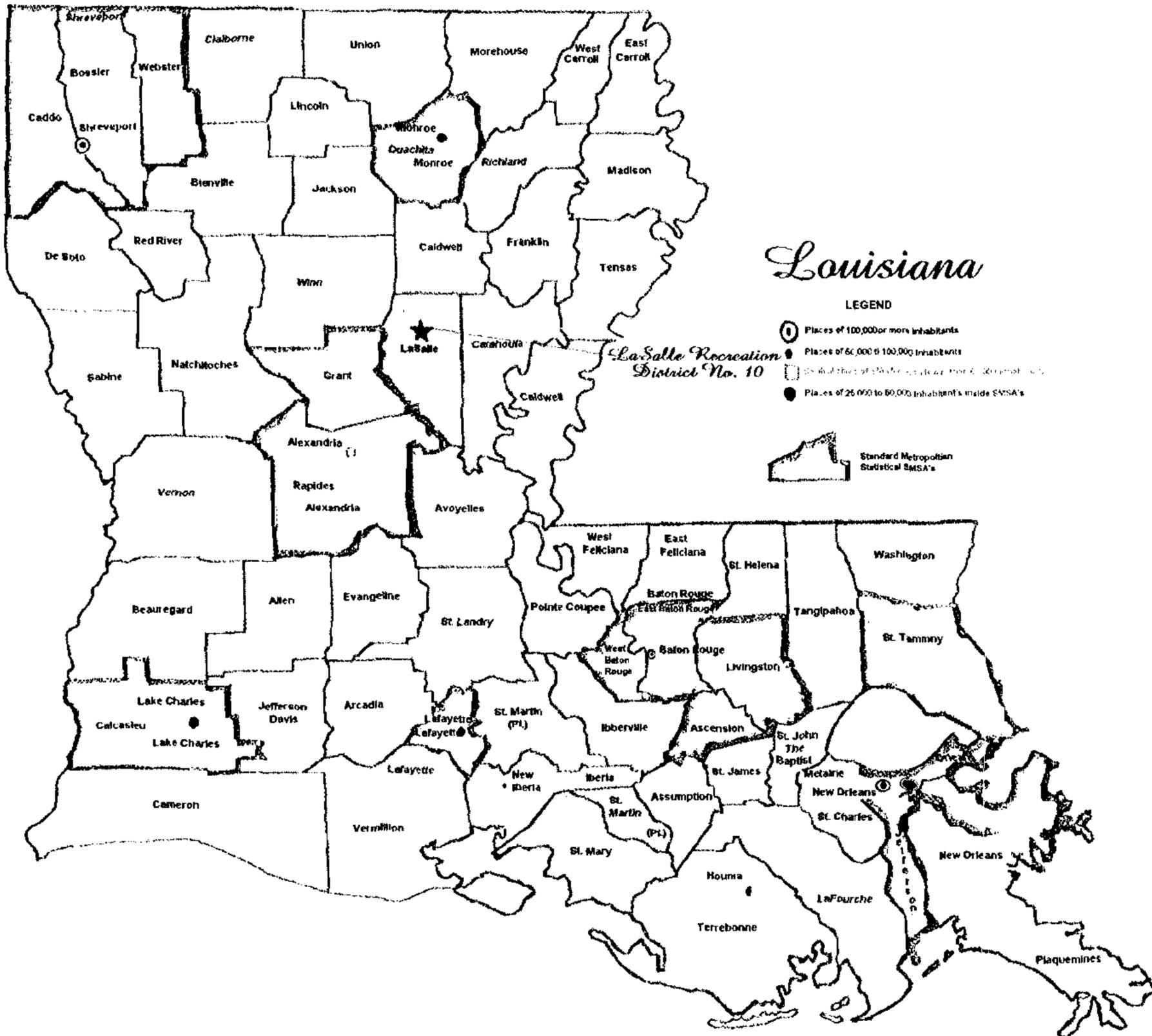
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LASALLE PARISH RECREATION  
DISTRICT NO. 10  
LASALLE PARISH POLICE JURY  
JENA, LOUISIANA  
FINANCIAL STATEMENTS  
12-31-98 - 12-31-97

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 June 16 1999

**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 on March 12, 1990, 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 TWO YEARS ENDED DECEMBER 31, 1998 - 1997**

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

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	<u>Exhibit</u>	<u>Page No.</u>
Independent Auditor's Report on the Component Unit Financial Statements		1
Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed In Accordance with Government Auditing Standards		2-3
Combining Balance Sheet - All Fund Types and Account Group for the Year Ended December 31, 1998	A-1	4
Combining Balance Sheet – All Fund Types and Account Group for the Year Ended December 31, 1997	A-2	5
Governmental Fund Type - General Fund: Statement of Revenues, Expenditures and Changes in Fund Balance for the Two Years Ended December 31, 1998 and December 31, 1997		6
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, 1998	B-1	7
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, 1997	B-2	8
Notes to Financial Statements		10-13
Schedule of Findings and Questioned Cost For the Year Ended December 31, 1998		14-15
Schedule of Prior Year Findings For the Year Ended December 31, 1998		16
Graphs		17

# JOHN R. VERCHER PC

*Certified Public Accountant*

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

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

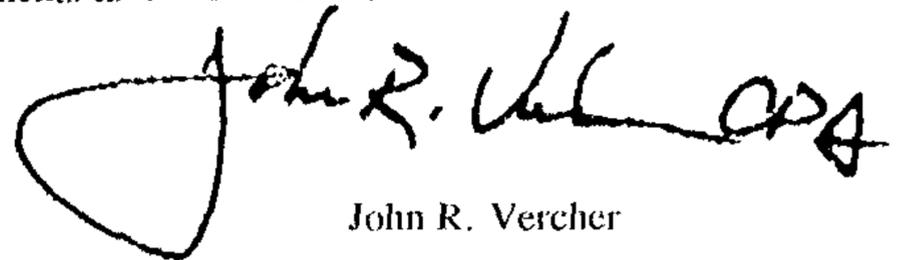
I have audited the accompanying financial statements of the LaSalle Recreation District No. 10, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, as of and for the two years ended December 31, 1998 and December 31, 1997 and for the years then ended as listed in the table of contents. These financial statements are the responsibility of the LaSalle Parish Recreation District No. 10, LaSalle Parish, Louisiana's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

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

In my opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to satisfy myself as to the effects of the year 2000 question as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the LaSalle Parish Recreation District No. 10 as of and for the two years ended December 31, 1998 and December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The graphs listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the LaSalle Parish Recreation District No. 10, LaSalle Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



John R. Vercher

Jena, Louisiana  
April 28, 1999

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

# JOHN R. VERCHER PC

*Certified Public Accountant*

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

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

I have audited the component unit financial statements of the LaSalle Recreation District No. 10, LaSalle Parish, Louisiana, as of and for the two years ended December 31, 1998 and December 31, 1997, and have issued my report thereon dated April 28, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

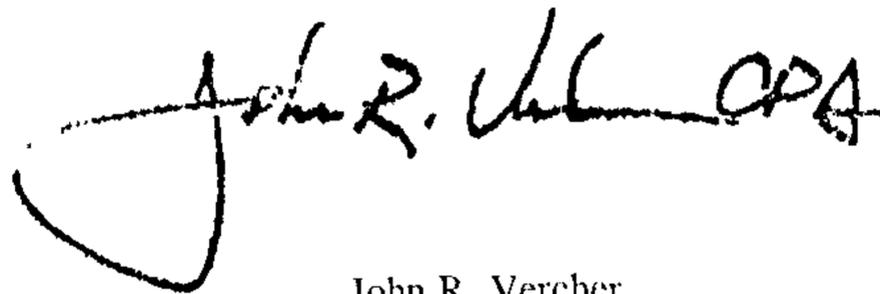
As part of obtaining reasonable assurance about whether the LaSalle Recreation District No. 10, LaSalle Parish, Louisiana, financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standard*, except as follows and as discussed in "schedule of findings"

**1998-1 Budgets**  
**1998-2 Annual Financial Statements**

### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the LaSalle Recreation District No. 10, LaSalle Parish, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

A handwritten signature in black ink that reads "John R. Vercher CPA". The signature is written in a cursive style with a large, sweeping initial "J".

John R. Vercher

Jena, Louisiana  
April 28, 1999

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

**COMBINING BALANCE SHEET  
DECEMBER 31, 1998**

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
<b>ASSETS</b>				
Cash	\$ 24,087	\$ -0-	\$ -0-	\$ 24,087
Receivables:				
Ad Valorem Taxes	43,712	-0-	-0-	43,712
Land & Improvements	-0-	307,036	-0-	307,036
Amount To Be Provided For Long-Term Debt	-0-	-0-	49,544	49,544
<b>TOTAL ASSETS</b>	<b>\$ 67,799</b>	<b>\$ 307,036</b>	<b>\$ 49,544</b>	<b>\$ 424,379</b>
<b>LIABILITIES</b>				
Liabilities:				
Accounts Payable	\$ 101	\$ -0-	\$ -0-	\$ 101
Notes Payable	-0-	-0-	49,544	49,544
<b>Total Liabilities</b>	<b>\$ 101</b>	<b>\$ -0-</b>	<b>\$ 49,544</b>	<b>\$ 49,544</b>
Fund Equity:				
Investments in General Fixed Assets	\$ -0-	\$ 307,036	\$ -0-	\$ 307,036
Fund Balances:				
Unreserved – Undesignated	67,698	-0-	-0-	67,698
<b>TOTAL FUND EQUITY</b>	<b>\$ 67,698</b>	<b>\$ 307,036</b>	<b>\$ -0-</b>	<b>\$ 374,734</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 67,799</b>	<b>\$ 307,036</b>	<b>\$ 49,544</b>	<b>\$ 424,379</b>

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**

**COMBINING BALANCE SHEET  
DECEMBER 31, 1997**

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
<b>ASSETS</b>				
Cash	\$ 23,925	\$ -0-	\$ -0-	\$ 23,925
Receivables:				
Ad Valorem Taxes	29,810	-0-	-0-	29,810
Land & Improvements	-0-	307,036	-0-	307,036
Amount To Be Provided For Long-Term Debt	-0-	-0-	72,932	72,932
<b>TOTAL ASSETS</b>	<b>\$ 53,735</b>	<b>\$ 307,036</b>	<b>\$ 72,932</b>	<b>\$ 433,703</b>
<b>LIABILITIES</b>				
Liabilities:				
Accounts Payable	\$ 76	\$ -0-	\$ -0-	\$ 76
Notes Payable	-0-	-0-	72,932	72,932
<b>Total Liabilities</b>	<b>\$ 76</b>	<b>\$ -0-</b>	<b>\$ 72,932</b>	<b>\$ 73,008</b>
Fund Equity:				
Investments in General Fixed Assets	\$ -0-	\$ 307,036	\$ -0-	\$ 307,036
Fund Balances:				
Unreserved – Undesignated	53,659	-0-	-0-	53,659
<b>TOTAL FUND EQUITY</b>	<b>\$ 53,659</b>	<b>\$ 307,036</b>	<b>\$ -0-</b>	<b>\$ 360,695</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 53,735</b>	<b>\$ 307,036</b>	<b>\$ 72,932</b>	<b>\$ 433,703</b>

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*  
*For the Two Years Ended December 31, 1998 & December 31, 1997*

	<u>1998</u>	<u>1997</u>
<b>REVENUES</b>		
Taxes – Ad Valorem	\$ 44,291	\$ 28,076
Interest Income	93	1,000
<b>TOTAL REVENUES</b>	<u>\$ 44,384</u>	<u>\$ 29,076</u>
<b>EXPENDITURES</b>		
Utilities	\$ 1,292	\$ 1,221
Bank Charges	7	7
Other	-0-	6
Office Supplies	590	51
Supplies	44	-0-
Professional Services	1,950	-0-
Loan Payment	23,388	22,160
Interest Expense	3,074	4,564
<b>TOTAL EXPENDITURES</b>	<u>\$ 30,345</u>	<u>\$ 28,009</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ 14,039</u>	<u>\$ 1,067</u>
<b>FUND BALANCE – BEGINNING</b>	<u>\$ 53,659</u>	<u>\$ 52,592</u>
<b>FUND BALANCE – ENDING</b>	<u>\$ 57,698</u>	<u>\$ 53,659</u>

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, 1998*

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Taxes – Ad Valorem	\$ 28,000	\$ 44,291	\$ 16,291
Interest Income	-0-	93	93
<b>TOTAL REVENUES</b>	<u>\$ 28,000</u>	<u>\$ 44,384</u>	<u>\$ 16,384</u>
<b>EXPENDITURES</b>			
Utilities	\$ 1,200	\$ 1,292	\$ (92)
Bank Charges	-0-	7	(7)
Office Supplies	-0-	590	(590)
Supplies	-0-	44	(44)
Professional Services	-0-	1,950	(1,950)
Loan Payment	26,600	23,388	3,212
Interest Expense	-0-	3,074	(3,074)
<b>TOTAL EXPENDITURES</b>	<u>\$ 27,800</u>	<u>\$ 30,345</u>	<u>\$ (2,545)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ 200	\$ 14,039	\$ 13,839
<b>FUND BALANCE – BEGINNING</b>	<u>\$ 10,000</u>	<u>\$ 53,659</u>	<u>\$ 43,659</u>
<b>FUND BALANCE – ENDING</b>	<u>\$ 10,200</u>	<u>\$ 67,698</u>	<u>\$ 57,498</u>

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, 1997*

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Taxes – Ad Valorem	\$ 28,000	\$ 28,076	\$ 76
Interest Income	-0-	1,000	1,000
<b>TOTAL REVENUES</b>	<u>\$ 28,000</u>	<u>\$ 29,076</u>	<u>\$ 1,076</u>
<b>EXPENDITURES</b>			
Utilities	\$ 650	\$ 1,221	\$ (571)
Bank Charges	-0-	7	(7)
Other	750	-0-	750
Office Supplies	-0-	51	(51)
Loan Payment	26,600	22,160	4,440
Interest Expense	-0-	4,564	(4,564)
<b>TOTAL EXPENDITURES</b>	<u>\$ 28,000</u>	<u>\$ 28,009</u>	<u>\$ (9)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -0-</u>	<u>\$ 1,067</u>	<u>\$ 1,067</u>
<b>FUND BALANCE – BEGINNING</b>	<u>\$ -0-</u>	<u>\$ 52,592</u>	<u>\$ 52,592</u>
<b>FUND BALANCE – ENDING</b>	<u>\$ -0-</u>	<u>\$ 53,659</u>	<u>\$ 53,659</u>

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*

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

LaSalle Parish Recreation District No. 10 was created by ordinance of the LaSalle Parish Police Jury on March 12, 1990, 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. 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 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 focus 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*

Ad 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**

A. 1) The secretary prepares a budget for the ensuing year and presents it to the board.

2) The board votes to approve or disapprove the budget.

3) The budget can be amended during the year.

4) All appropriations lapse at year end.

B. The budget was not amended for 1997 or 1998.

**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 certificate 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 \$24,087 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 secured by federal deposit insurance. The bank balances at December 31, 1998 was \$24,087.

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

*Notes to the Financial Statements*

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

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

**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:

<b>Land and Improvements:</b>	<b>Beginning Of Year</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Of Year</b>
1997	\$ 307,036	\$ -0-	\$ -0-	\$ 307,306
1998	307,036	-0-	-0-	307,036

**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, 1998.

	<b>Catahoula/LaSalle Bank Notes Payable</b>
Balance 12-31-96	\$ 95,092
Additions	-0-
Reductions	22,160
Balance 12-31-97	\$ 72,932
Additions	-0-
Reductions	23,388
Balance 12-31-98	<u>\$ 49,544</u>

Installment note payable at December 31, 1998 is comprised of the following:

***Notes Payable***

\$136,163 Notes Payable with Catahoula/LaSalle Bank dated 1-21-94 due in five annual installments of \$26,606 beginning January 1995 and ending January 2000.

\$ 49,544

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

*Notes to the Financial Statements*

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

The annual requirement to amortize all debt outstanding as of December 31, 1998, including interest payments of \$3,668 are as follows:

1999	\$ 26,606
2000	26,606

**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 assessor of LaSalle Parish.

For the year ended December 31, 1998, taxes of 20.63 mills were levied on property with assessed valuations totaling \$2,186,677 and were dedicated as follows:

Recreation Facilities	20.63 mills
-----------------------	-------------

Total taxes levied were \$45,111.

**6. PENSION PLAN**

The District has no employees.

**7. BOARD MEMBER NAMES**

<b>Board Member</b>	<b>Salary or Per Diem</b>
Jim Howard - President	\$ -0-
Johnnie Bethard - Secretary/Treasurer	-0-
Billy Sharbono	-0-
Smoky Wilson	-0-
Don Mc Coy	-0-

**8. LITIGATION AND CLAIMS**

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

# JOHN R. VERCHER PC

*Certified Public Accountant*

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Jena, Louisiana 71342  
Tel: (318) 992-6348  
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## **SCHEDULE OF FINDINGS AND QUESTIONED COST** *For the Year Ended December 31, 1998*

I have audited the component unit financial statement of the LaSalle Recreation District No. 10, LaSalle Parish, Louisiana, as of and for the two years ended December 31, 1998 and December 31, 1997 and have issued my report thereon dated April 28, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 1998 and December 31, 1997 resulted in a qualified opinion.

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

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

##### Internal Control

Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

##### Compliance

Compliance Material to Financial Statements  Yes  No

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

##### Internal Control

Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

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

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

### **Section II Financial Statement Findings**

**1998-1. Finding:** The District overspent its 1998 general fund budget by 9% during the year because revenues for the year were higher than anticipated. The local government budget law (LSA-RS 39:1301-14) requires that budgets should be amended when expenditures exceeded budgeted expenditures by more than 5%.

**Recommendation:** The District should amend its budget when actual revenues fail to meet budgeted revenues by more than 5% or when actual expenditures exceed budgeted expenditures by more than 5% for the year.

**District's Response:** The District will begin amending budgets when there is an unfavorable variance of more than 5% for the year.

**1998-2. Finding:** The District did not file financial statements with the Legislative Auditor for the year 1997 in accordance with LSA-RS 24:514, LSA-RS 33:463, and/or LSA-RS 39:92, as applicable.

**Recommendation:** The District should begin filing annual financial statements with the Legislative Auditor's Office within 90 days of the close of its calendar year. Since the District's revenues are normally less than \$50,000 per year, this would eliminate the need for biannual audits.

**District's Response:** The District will begin filing financial statements with the Legislative Auditor's Office within 90 days of the closing of its calendar year.

**LASALLE PARISH RECREATION DISTRICT NO. 10**

**SCHEDULE OF PRIOR YEAR FINDINGS**

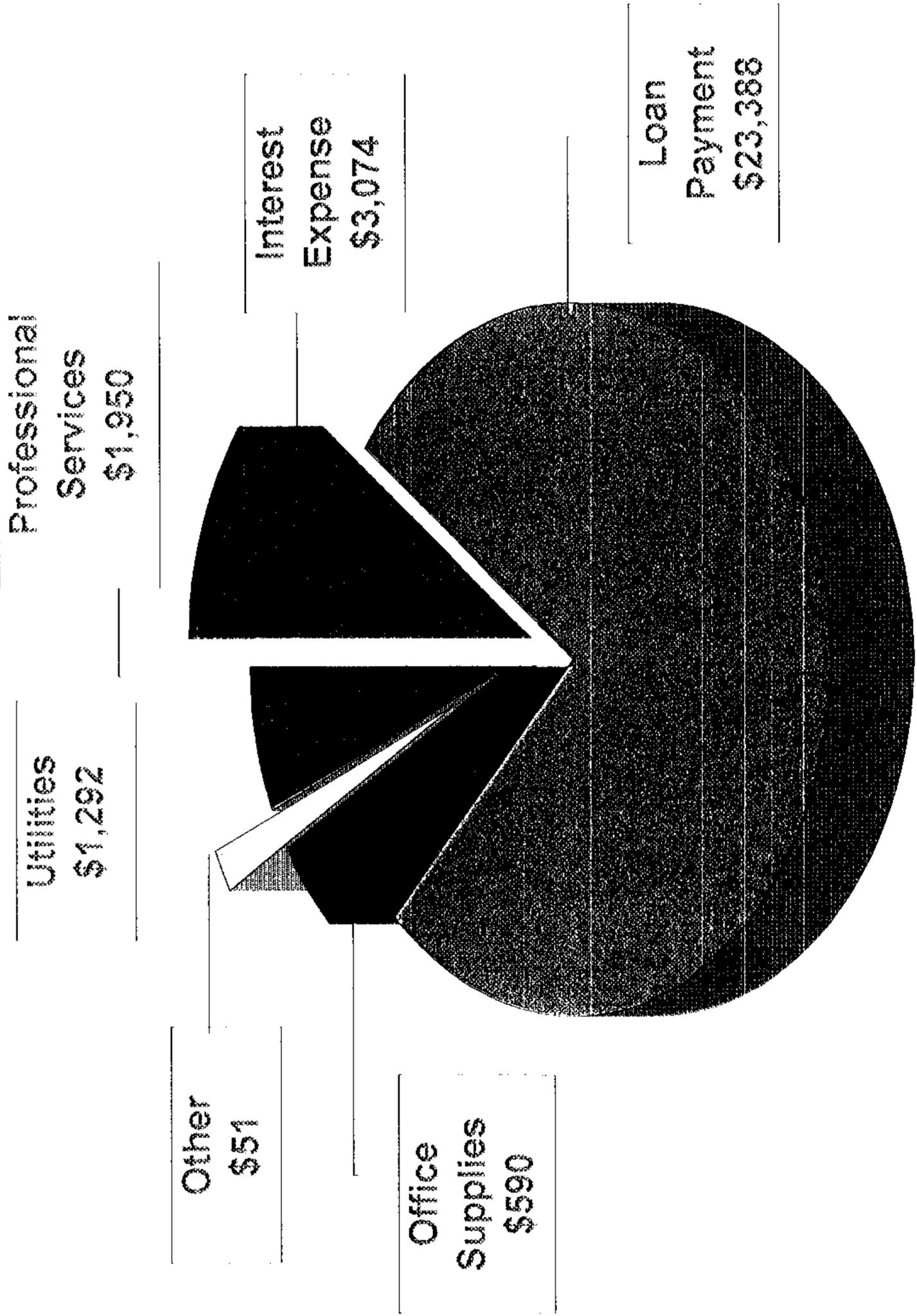
*For the Year Ended December 31, 1998*

<b>MANAGEMENT LETTER COMMENTS</b>	
<p><b>1996-1 ANNUAL FINANCIAL STATEMENTS</b>  <u>Situation:</u> Although the District has been existence for six years, it has not filed annual financial statements with the Legislative Auditor's Office.</p>	<p><b>PARTIALLY RESOLVED.</b> The District has began having its financial statements audited by biannually. However, it is not filing annual financial statements with the Legislative Auditor's Office within 90 days of the years not engaged to be audited.</p>
<p><b>1996-2 BUDGETS</b>  <u>Situation:</u> The District has not prepared budgets for its general fund operation in any year since existence. The local government budget law (LSA-RS 39:1301-14) requires all government units to prepare budgets for all government funds operated during the year.</p>	<p><b>PARTIALLY RESOLVED.</b> The District is now preparing budgets for its general fund for each year but did not amend its 1998 budget when expenditures exceeded budgeted expenditures by more than 5% as required by the local government budget law.</p>
<p><b>1996-3 OPEN MEETINGS</b>  <u>Situation:</u> The board does not post or advertise the agendas to its meetings nor does the board meet at regular times during the year.</p>	<p><b>PARTIALLY RESOLVED.</b> The District advertises its agendas to its meeting on the courthouse bulletin board. However, the board does not meet at regular times during the year.</p>
<p><b>1996-4 NEPOTISM</b>  <u>Situation:</u> During the year reported, the District paid the children of the District's board members for mowing and other maintenance work. The amounts paid constituted less than a \$1,000. LSA-RS 42:1119 requires that no member of the immediate family or any member of the governing authority or the chief executive of the governmental entity can be employed by the governmental after April 1, 1980.</p>	<p><b>RESOLVED.</b> The District has discontinued hiring or paying relatives of the board.</p>

GRAPHS

# LaSalle Recreation District No. 10

## Expenditures - December 31, 1998



**Leslie Research Trust No. 10**

**Expense Report - December 31, 1997**

**Office  
Expense  
\$64**

**Utilities  
\$1,221**

**Interest  
Expense  
\$4,564**

**Loan  
Payment  
\$22,160**

