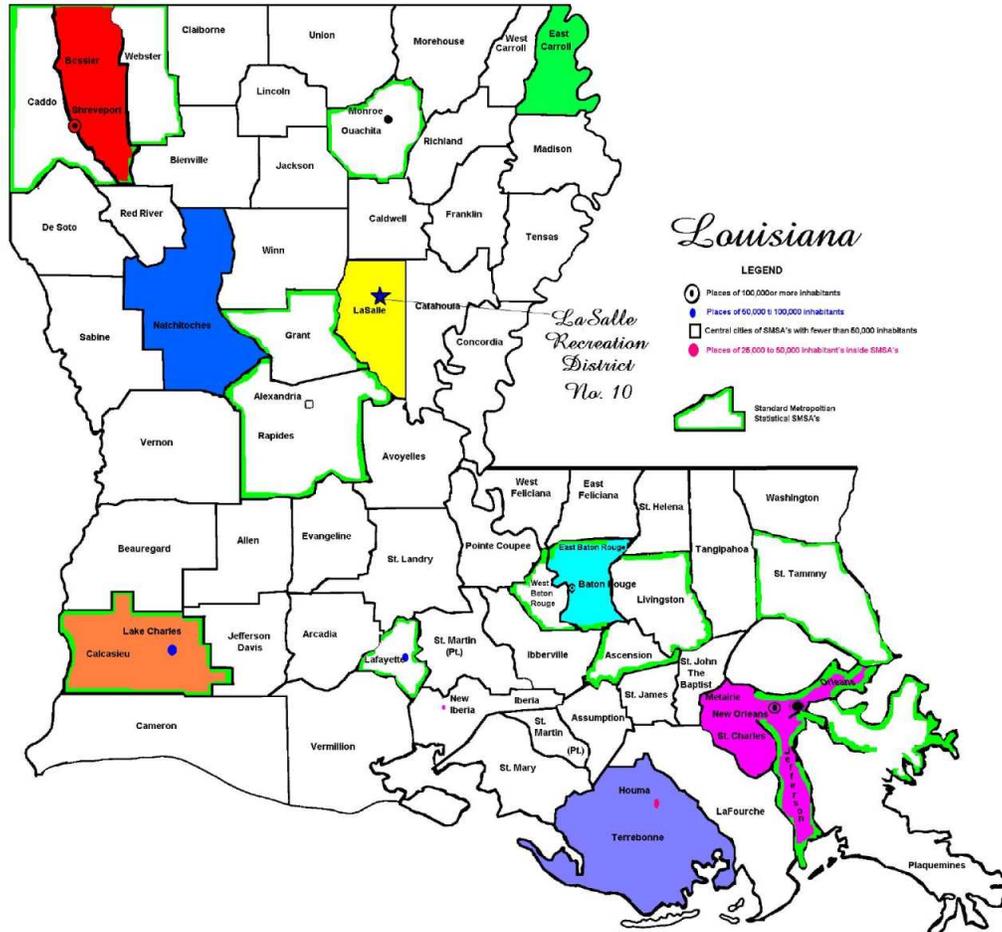


**LASALLE PARISH RECREATION  
DISTRICT NO. 10  
LASALLE PARISH, LOUISIANA**

**Financial Statements**

**December 31, 2018**

**LASALLE PARISH 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**  
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**December 31, 2018**

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### MEMBERS

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Certified Public Accountants

Society of Louisiana  
Certified Public Accountants

Association of  
Certified Fraud Examiners

## **INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

LaSalle Parish Recreation District No. 10  
PO Box 1852  
3388 Highway 3104  
Jena, Louisiana 71342

Management is responsible for the accompanying financial statements of the governmental activities of the LaSalle Parish Recreation District 10, as of and for the year ended December 31, 2018, which collectively comprise the LaSalle Parish Recreation District 10's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the LaSalle Recreation District No. 10's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The other supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

*The Vercher Group*

Jena, Louisiana  
June 27, 2019

**LASALLE PARISH RECREATION DISTRICT NO. 10**  
**Statement of Net Position**  
**December 31, 2018**

<b>ASSETS</b>	<b>GOVERNMENTAL</b>
<b>Current Assets</b>	<b>ACTIVITIES</b>
Cash	\$ 118,195
Tax Receivable	84,681
<b>Total Current Assets</b>	<u>202,876</u>
<b>Non-Current Assets</b>	
Capital Assets, Net of Accumulated Depreciation	510,158
<b>Total Non-Current Assets</b>	<u>510,158</u>
<b>TOTAL ASSETS</b>	<u><u>713,034</u></u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts Payable	1,691
Notes Payable – Current	-0-
<b>Total Current Liabilities</b>	<u>1,691</u>
<b>Non-Current Liabilities</b>	
Notes Payable – Non Current	-0-
<b>Total Non-Current Liabilities</b>	<u>-0-</u>
<b>TOTAL LIABILITIES</b>	<u>1,691</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	510,158
Unrestricted	201,185
<b>TOTAL NET POSITION</b>	<u>\$ 711,343</u>

See independent accountant's compilation report.

**LASALLE PARISH RECREATION DISTRICT NO. 10**  
**Statement of Activities**  
**Year Ended December 31, 2018**

<b>FUNCTIONS/PROGRAMS</b>	<b>EXPENSES</b>	<b>CHARGES FOR SERVICES</b>	<b>CAPITAL GRANTS</b>	<b>GOVERNMENTAL ACTIVITIES</b>
Governmental Activities:				
General Government	\$ (84,415)	\$ -0-	\$ -0-	\$ (84,415)
Total Governmental Activities	\$ (84,415)	\$ -0-	\$ -0-	\$ (84,415)
<b>GENERAL REVENUES:</b>				
				80,719
				613
				96
				128
				<b>81,556</b>
				(2,859)
				714,202
				\$ 711,343

See independent accountant's compilation report.

**LASALLE PARISH RECREATION DISTRICT NO. 10**  
**Balance Sheet**  
**December 31, 2018**

<b>ASSETS</b>	
Cash	\$ 118,195
Taxes Receivable	84,681
<b>TOTAL ASSETS</b>	<u>202,876</u>
 <b>LIABILITIES &amp; FUND BALANCE</b>	
<b>LIABILITIES</b>	
Accounts Payable	1,691
<b>TOTAL LIABILITIES</b>	<u>1,691</u>
 <b>FUND BALANCE</b>	
Unassigned	201,185
<b>TOTAL FUND BALANCE</b>	<u>201,185</u>
 <b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	 \$ <u>202,876</u>

See independent accountant's compilation report.

**LASALLE PARISH RECREATION DISTRICT NO. 10**  
**Reconciliation of the Balance Sheet – Governmental Funds**  
**to the Statement of Net Position**  
**Year Ended December 31, 2018**

Total Fund Balance – Governmental Funds	\$	201,185
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Amounts reported for governmental activities in the  
Statement of Net Position are different because:

Capital assets used in governmental activities are not  
current financial resources and, therefore, are not  
reported in the balance sheet – governmental funds.

510,158

Long-term liabilities are not due and payable in the  
current period and, therefore, are not reported in the  
governmental funds.

-0-

Total Net Position of Governmental Activities	\$	<div style="border-top: 1px dashed black; border-bottom: 3px double black; display: inline-block; padding: 2px 5px;">711,343</div>
---	----	--

See independent accountant's compilation report.

**LASALLE PARISH RECREATION DISTRICT NO. 10**  
**Statement of Revenues, Expenditures, & Changes in Fund Balance**  
**For the Year Ended December 31, 2018**

<b>REVENUES</b>	
Ad Valorem Tax	\$ 80,719
Snow Cone Receipts	613
Miscellaneous	96
Interest	128
<b>TOTAL REVENUES</b>	81,556
 <b>EXPENDITURES</b>	
Office Expense	192
Repairs & Maintenance	12,032
Utilities	15,919
Salaries	2,011
Professional Fees	1,411
Snow Cone Expense	472
Fuel	3,266
Miscellaneous	935
Capital Outlay	-0-
<b>TOTAL EXPENDITURES</b>	36,238
 <b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	 45,318
 <b>FUND BALANCE - BEGINNING</b>	 155,867
<b>FUND BALANCE - ENDING</b>	\$ 201,185

See independent accountant's compilation report.



**Supplemental Information**

**LASALLE PARISH RECREATION DISTRICT NO. 10**  
**Schedule of Compensation Benefits and Other Payments**  
**to Agency Head or Chief Executive Officer**  
**For the Year Ended December 31, 2018**

LaSalle Parish Recreation District 10  
 Betty Addison-President

Purpose	Amount
Salary	\$ -0-
Benefits-Insurance	-0-
Benefits-Retirement	-0-
Benefits (List any other here)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses*	-0-
Special Meals	\$ -0-

\*An example of an un-vouchered expense would be a travel advance.

See independent accountant's compilation report.