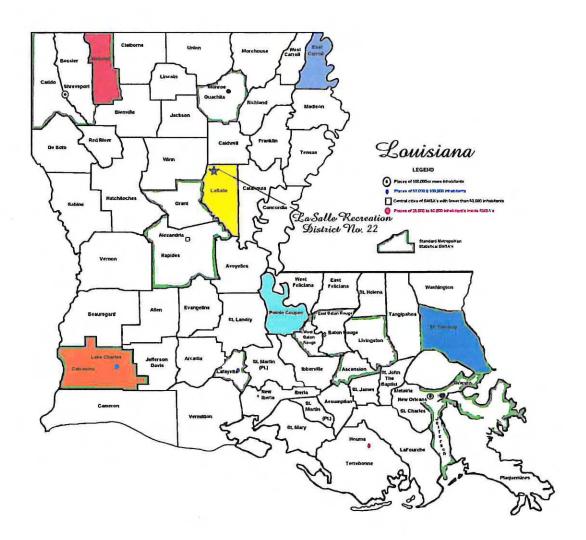
LASALLE RECREATION DISTRICT No. 22 OLLA, LOUISIANA

Financial Statements
December 31, 2024

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



LaSalle Parish Recreation District No. 22 was created by ordinance of the LaSalle Parish Police Jury on April 7, 1964, as authorized by Louisiana Revised Statute 33:4562-4566. 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 bowling, swimming and recreational facilities in the District to promote recreation for the general health and well-being of youth.

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John R. Vercher C.P.A. john@verchergroup.com

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Jonathan M. Vercher M.S., C.P.A. jonathan@verchergroup.com

David R. Vercher M.B.A., C.P.A., C.F.E. david@verchergroup.com

P.O. Box 1608
1737 N 2nd St. – Suite A
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors LaSalle Parish Recreation District No. 22 Olla, Louisiana

We have reviewed the accompanying financial statements of the governmental activities of the LaSalle Parish Recreation District No. 22, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the LaSalle Parish Recreation District No. 22. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

The management of the LaSalle Parish Recreation District No. 22 is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the LaSalle Parish Recreation District No. 22, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (MD&A) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. We have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

Supplemental Information

The Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it 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.

Other Reporting Requirements

In accordance with the *Louisiana governmental Audit Guide* and the provisions of state law, we have issued a report dated June 25, 2025, on the results of our agreed-upon procedures, as listed in the table of contents.

The Vercher Group

Jena, Louisiana June 25, 2025

LaSalle Parish Recreation District No. 22

Po Box 223 Olla, LA 71465 Telephone: (318) 992-3253

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the District, we offer readers of the LaSalle Parish Recreation District No. 22's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$617,142 (net position). Of this amount, \$352,455 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The District had total revenue of \$269,837. This is a \$80,025 increase from last year, mainly due to an increase in ad valorem tax.
- The District had total expenditures of \$147,698. This is a \$7,268 decrease from last year, mainly due to a decrease in administrative and other expenses.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of two components: 1) fund financial statements, and 2) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The District is a special-purpose entity engaged only in governmental activities. Accordingly, only fund financial statements are presented as the basic financial statements.

Effective, January 1, 2004, the District adopted Governmental Accounting Standards (GASB) Statement No. 34, Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments.

MD&A

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

USING THIS ANNUAL REPORT

The District's annual report consists of financial statements that show information about the District's fund.

The General Fund is the primary operating fund of the District. It accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the District's policy.

Table 1 Balance Sheet

The following table represents a Comparative Balance Sheet as of December 31, 2024:

Assets		2023	2024	% Change
Current Assets	\$	232,551 \$	354,404	52.4
Capital Assets, Net		284,598	264,687	-7.0
Total Assets		517,149	619,091	19.8
Liabilities				
Current Liabilities		2,235	1,949	-12.8
Total Liabilities		2,235	1,949	-12.8
Net Position				
Net Investment in Capital Assets		284,598	264,687	-7.0
Unrestricted		230,316	352,455	53.1
Total Net Position	_	514,914	617,142	19.9
Total Liabilities & Net Position	\$	517,149 \$	619,091	19.8

See independent accountant's review report.

MD&A

Table 2 Changes in Fund Balance

The following table represents the Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance for the year ended December 31, 2024:

*	2023		2024	% Change
Revenues:				
Ad Valorem Tax	\$ 175,624	\$	266,233	51.6
Service Revenue	9,753		2,801	-71.3
Other Income	4,435		803	-81.9
Total Revenues	 189,812		269,837	42.2
Expenses:				
Administrative	51,891		31,493	-39.3
General	94,365		109,332	15.9
Other Operating	8,710		6,873	-21.1
Total Expenditures	 154,966		147,698	-4.7
Increase (Decrease) in Fund Balance	 34,846		122,139	250.6
Beginning Fund Balance	 195,470		230,316	17.9
Ending Fund Balance	\$ 230,316	\$_	352,455	53.1

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At December 31, 2024, the District had \$264,687 invested in capital assets including buildings, land, and equipment.

ts	
	2024
\$	12,760
	418,124
	247,806
	(414,003)
\$ _	264,687
	_

See independent accountant's review report.

^{*} Land is not being depreciated.

MD&A

Long-Term Debt

The District does not have any long-term debt.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Erin Masters, at the LaSalle Parish Recreation District No. 22, PO Box 223, Olla, Louisiana, 71465, telephone number (318) 992-3253.

Basic Financial Statements

Statement of Net Position December 31, 2024

ASSETS	
Current Assets	
Cash	\$ 118,975
Ad Valorem Tax Receivable	235,429
Total Current Assets	 354,404
Non-Current Assets	
Property, Plant, & Equipment, Net	264,687
Total Non-Current Assets	 264,687
TOTAL ASSETS	 619,091
LIABILITIES	
Current Liabilities	
Accounts Payable	1,949
Total Current Liabilities	 1,949
TOTAL LIABILITIES	 1,949
NET POSITION	
Net Investment in Capital Assets	264,687
Unrestricted	352,455
TOTAL NET POSITION	\$ 617,142

Statement of Activities Year Ended December 31, 2024

Functions/Programs		Expenses		CHARGES FOR SERVICES		CAPITAL GRANTS & OTHER CONTRIBUTIONS		NET (Expense) Revenue
Governmental Activities:	Φ.	(1.67.600)	Ф	2 001	•	0	Ф	(1.64.000)
General Government	\$.	(167,609)		2,801	. 3	-0-	\$	(164,808)
Total	\$.	(167,609)	\$	2,801	\$	-0-		(164,808)
				REVENUES:				
				Ad Valorem 7	Гах	es		266,233
				Other Income				803
				TOTAL REVE	NUI	ES		267,036
				CHANGE IN N	ЕТ	Position		102,228
				NET POSITIO	N-]	BEGINNING		514,914
				NET POSITIO	N-	ENDING	\$	617,142

Balance Sheet December 31, 2024

	4	GENERAL FUND
ASSETS		
Cash	\$	118,975
Ad Valorem Tax Receivable		235,429
TOTAL ASSETS	,	354,404
LIABILITIES & FUND BALANCE		
LIABILITIES		
Accounts Payable		1,949
TOTAL LIABILITIES		1,949
FUND BALANCES		
Unassigned		352,455
TOTAL FUND BALANCES		352,455
TOTAL LIABILITIES & FUND BALANCE	\$	354,404

Reconciliation of the Balance Sheet to the Statement of Net Position Year Ended December 31, 2024

Total Fund Balance – Governmental Funds	\$	352,455
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.		264,687
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	\$ _	617,142

Statement of Revenues, Expenditures, & Changes in Fund Balances For the Year Ended December 31, 2024

REVENUE	
Ad Valorem Tax	\$ 266,233
Bowling	135
Little Dribbler Income	1,043
Concessions	863
Building Rentals	760
Miscellaneous Revenue	803
TOTAL REVENUE	 269,837
Expenditures	
Payroll & Related Taxes	31,493
Contract Labor	63,200
Concession Expense	1,124
Utilities	23,622
Insurance	14,444
Office Expense	570
Repairs & Maintenance	1,549
Security	2,952
Professional Fees	2,995
Miscellaneous	 5,749
TOTAL EXPENDITURES	 147,698
NET CHANGE IN FUND BALANCE	122,139
FUND BALANCE – BEGINNING OF YEAR	 230,316
FUND BALANCE - END OF YEAR	\$ 352,455

Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances to the Statement of Activities Year Ended December 31, 2024

Net Change in Fund Balance – Total Governmental Funds

Net Change in Fund Balance – Total Governmental Funds	\$	122,139
Amounts reported for governmental activities in the Statement of Activities are different because:		
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Loan Proceeds -0-		
Principal Paid		-0-
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount which capital outlays exceeded depreciation in the current period.		-0-
Capital Outlay -0-		
Depreciation (19,911)		(10.011)
Change in Net Position of Governmental Activities	\$	(19,911) 102,228
Change in Net Position of Governmental Activities	Φ.	102,220

Notes to the Basic Financial Statements

NOTES TO THE BASIC FINANCIAL STATEMENTS

INTRODUCTION

LaSalle Parish Recreation District No. 22 was created on April 7, 1964, by the LaSalle Parish Police Jury, as authorized by Louisiana Revised Statute 33:4562. The Recreational District is administered by a board of five commissioners who are appointed by the LaSalle Parish Police Jury. The District owns and operates recreational facilities and engages in activities designed to provide recreation to the Olla communities.

For financial reporting purposes, the District is a component unit of the LaSalle Parish Police Jury, the governing body of the parish. The accompanying financial statements present financial information only on the funds maintained by LaSalle Parish Recreation District No. 22 and do not present information on the Police Jury and the general government services provided by that governmental unit or any of its other component units.

1. SUMMARY OF SIGNIFICANT POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the LaSalle Parish Recreation District No. 22 have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements-and Management's Discussion and Analysis—for State and Local Governments, issued in June 1999. Certain significant changes in the Statement include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the District's overall financial position and results of operations;
- Financial statements prepared using full accrual accounting for all of the District's activities; and
- A change in the fund financial statements to focus on the major funds.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the LaSalle Parish Police Jury is the financial reporting entity for LaSalle Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the LaSalle Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

- 1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or;
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
- 2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
- 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints the District's board, the District was determined to be a component unit of the LaSalle Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by the police jury, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain District functions or activities. A fund is a separate fiscal and accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

Governmental funds account for all or most of the District's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District. The following are the District's governmental funds:

General Fund - The primary operating fund of the District; it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the District's policy.

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund of the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the District's operations. (See the reconciliation statements).

In the Fund Financial Statements, governmental fund equity is classified as a fund balance. The District has implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- Restricted fund balance amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance amounts that are available for any purpose; positive amounts are reported only in the general fund.

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

The amounts reflected in the General Fund of Statements in the FFS use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, attach as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Charges for services are recorded when received. Interest income on time deposits is recorded when the time deposits have matured. Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Based on the above criteria, ad valorem taxes have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the District as a whole. These statements include all the financial activities of the District. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

Program Revenues - Program revenues included in the Statement of Activities are derived directly from the District's users as a charge for services; program revenues reduce the cost of the function to be financed from the District's general revenues.

Equity Classifications – In the Government-Wide Financial Statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Net Investment in Capital Assets – Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position – Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

E. DEPOSITS & INVESTMENTS

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the District's investment policy allow the District to invest in centralized certificate of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments (bank certificate of deposits in excess of 90 days) for the District are reported at fair value.

F. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable columns in the government-wide financial statements. Capital assets are capitalized at historical cost. The District maintains a threshold level of \$1,500 for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. The total interest expense included during the current fiscal year was \$-0-. Of this amount, \$-0- was included as part of the cost of capital assets under construction in connection with construction projects.

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Description	Estimated Lives
Buildings	40 years
Equipment	7 years

G. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

H. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

I. BUDGETS

Budgets for the LaSalle Parish Recreation District No. 22 are adopted on a basis consistent with U.S. generally accepted accounting principles. The proposed budget, prepared on the modified accrual basis of accounting, for fiscal year December 31, 2024, was completed, published, and made available for public inspection in December 2024. The budget was legally adopted and amended, as necessary, by the LaSalle Parish Recreation District No. 22 following the public hearing. All expenditure appropriations lapse at year end. The LaSalle Parish Recreation District No. 22 has sole authority to make changes or amendments within various budget classifications.

2. CASH & INVESTMENTS (CD'S IN EXCESS OF 90 DAYS)

At December 31, 2024, the District had cash and investments (bank balances) totaling \$128,569 as follows:

Cash in Bank	\$ 128,569
Total	\$ 128,569

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

These deposits are stated at cost, which approximated market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Entity that the fiscal agent bank has failed to pay deposit funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Entity's name.

Deposits

It is the District's policy for deposits to be 100% secured by 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 described 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.

Amounts on deposit at the bank are secured by to Description	arket Value
FDIC (Category 1)	\$ 128,569
Securities Pledged (Category 2)	-0-
Total	\$ 128,569

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

3. RECEIVABLES

The ad valorem taxes receivable as of December 31, 2024, were \$235,429. Allowance for doubtful accounts is considered immaterial and is not presented.

4. AD VALOREM TAXES

Property taxes are levied on a calendar year basis and become due on January 1 of each year. The following shows the amount of authorized and levied ad valorem taxes on property with assessed valuations totaling \$42,266,977.

General purposes	6.42 mills
Total taxes levied	\$235,429

5. CAPITAL ASSETS

Capital asset activity as of and for the year ended December 31, 2024, for the primary government is as follows:

Capital Assets		Beginning of Period		Additions		Deletions	End of Period
Land *	\$	12,760	\$	-0-	\$	-0-	\$ 12,760
Buildings		418,124		-0-		-0-	418,124
Equipment		247,806		-0-		-0-	247,806
Total Capital Assets		678,690		-0-		-0-	678,690
Accumulated Depreciation		(394,092)		(19,911)	-	-0-	(414,003)
Net Capital Assets	\$_	284,598	\$_	(19,911)	\$_	-0-	\$ 264,687

^{*} Land is not being depreciated.

6. ACCOUNTS PAYABLE

The payables of \$1,949 at December 31, 2024, were as follows:

Vendors Payable	\$ 1,949
Total	\$ 1,949

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

7. LONG-TERM DEBT

The District does not have any long-term debt.

8. BOARD MEMBERS FOR THE YEAR ENDING DECEMBER 31, 2024

Melinda Hatten	Chairman		
Andrew Strong	Vice Chairman		
Kathy Franklin	Board Member		
Jeffrey Lasiter	Board Member		
Dawn Blackwell	Board Member		

Board members are paid \$-0- for their services.

Required Supplementary Information

LaSalle Parish Recreation District No. 22 Olla, Louisiana General Fund Budgetary Comparison Schedule Year Ended December 31, 2024

		BUDGETEI) AM	IOUNTS				
D		Original		Final	_	ACTUAL	_(U	Variance With Final Budget Favorable Jnfavorable)
REVENUES Ad Valorem Tax	\$	101 402	\$	101 402	Φ	266 222	Φ	04.741
Service Revenue	Þ	181,492	D	181,492	\$	266,233	\$	84,741
		5,250		5,250		2,801		(2,449)
Other Revenue	-	805		805		803		(2)
TOTAL REVENUES		187,547		187,547		269,837		82,290
EXPENDITURES								
Payroll & Related Taxes		36,500		36,500		31,493		5,007
Contract Labor		6,350		6,350		63,200		(56,850)
Supplies		3,300		3,300		1,124		2,176
Utilities		20,425		20,425		23,622		(3,197)
Insurance		14,500		14,500		14,444		56
Office Expense		3,125		3,125		570		2,555
Repairs & Maintenance		61,250		61,250		1,549		59,701
Professional Fees		3,000		3,000		2,995		5
Miscellaneous		4,780		4,780		8,701		(3,921)
TOTAL EXPENDITURES		153,230		153,230		147,698		5,532
NET CHANGE IN FUND BALANCE	\$.	34,317	\$_	34,317		122,139	\$	87,822
FUND BALANCE - BEGINNING						230,316		
FUND BALANCE - END					\$_	352,455		

Supplementary Information

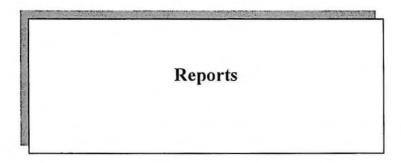
Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer For the Year Ended December 31, 2024

LaSalle Parish Recreation District No. 22 -Melinda Hatten, Chairman

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-			

See independent accountant's review report.

^{*}An example of an un-vouchered expense would be a travel advance.



John R. Vercher C.P.A. john@verchergroup.com

Jonathan M. Vercher M.S., C.P.A. Jonathan2verchergroup.com

David R. Vercher M.B.A., C.P.A., C.F.E. david@verchergroup.com

THE VERCHER GROUP

A Professional Corporation of Certified Public Accountants P.O. Box 1608 1737 N 2nd St. – Suite A Jena, Louisiana 71342 Tel: (318) 992-6348

MEMBERS

American Institute of Certified Public Accountants

Society of Louisiana Certified Public Accountants

Association of Certified Fraud Examiners

MANAGEMENT LETTER COMMENTS

Fax: (318) 992-4374

During the course of our review, we observed conditions and circumstances that may be improved. Below are findings noted for improvement, our recommendation for improvement and the District's plan for corrective action.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

No items to report.

LASALLE PARISH RECREATION DISTRICT NO. 22 OLLA, LOUISIANA

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. 22, Olla, Louisiana has provided the following action summaries relating to review findings brought to their attention as a result of their financial compilation for the year ended December 31, 2023.

PRIOR YEAR FINDINGS

No prior year findings.

John R. Vercher C.P.A. john@verchergroup.com

THE VERCHER GROUP

A Professional Corporation of

American Institute of Certified Public Accountants

MEMBERS

Jonathan M. Vercher M.S., C.P.A. jonathan@verchergroup.com

Certified Public Accountants
P.O. Box 1608
1737 N 2nd St. – Suite A
Jena, Louisiana 71342

Society of Louisiana Certified Public Accountants

David R. Vercher M.B.A., C.P.A., C.F.E. david@verchergroup.com

Tel: (318) 992-6348 Fax: (318) 992-4374

Association of Certified Fraud Examiners

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the LaSalle Parish Recreation District No. 22

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the LaSalle Parish Recreation District No. 22 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the LaSalle Parish Recreation District No. 22's compliance with certain laws and regulations during the year ended December 31, 2024, 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 and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below whether for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Obtain documentation for all expenditures made during the year on materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*During our review of expenditures, we found no such expenditures.

Code of Ethics for Public Officials and Public Employees

- 2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).
 - *Management provided us with the requested information.
- 3. Obtain a list of all employees paid during the fiscal year.
 - *Management provided us with the requested information.
- 4. Report on whether any employees' names appear on both lists obtained in Procedures 2 and 3.
 - *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).
- 5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report on whether any vendors appear on both lists.
 - *Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

- 6. Obtain a copy of the legally adopted budget and all amendments.
 - *We obtained a copy of the budget. There were no amendments to the budget during the year.
- 7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.
 - *We obtained a copy of the minutes. There were no exceptions.
- 8. Compare the revenues and expenditure of the final budget to actual revenues and expenditure. Report on whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditure exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).
 - *The District had a favorable revenue variance and a favorable expenditure variance.

Accounting and Reporting

- 9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:
- (a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.
 - *We examined supporting documentation for the six selected documents, and they all agreed.
- (b) Report whether the six disbursements were coded to the correct fund and general ledger account.
 - *All of the payments were properly coded to the correct fund and correct general ledger account.
- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.
 - *All disbursements were approved in accordance with management's policies and procedures.

Meetings

- 10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.
 - *Discussions with the clerk and our review of the minutes found that the agendas for the meetings were posted.

Debt

11. Obtain bank deposit slips for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

*The District did not enter into any long-term debt this fiscal year.

Advances and Bonuses

- 12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.
 - *We inspected payroll records and minutes for the year and noted no instances which would indicate payments to employees that constitute bonuses, advances, and gifts.

State Audit Law

- 13. Report on whether the agency provided for a timely report in accordance with R.S. 24:513.
 - *The District's report is due on June 30, 2025, and was submitted in a timely manner.
- 14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).
 - *The District did not enter into any new contracts this fiscal year.

Prior-Year Comments

- 15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.
 - *Our report dated June 12, 2024, did not have any prior-year suggestions, exceptions, recommendations, and/or comments.

We were 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, we do not express such an opinion. Had we carried out additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the LaSalle Parish Recreation District No. 22 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

The Vercher Group

Jena, Louisiana June 25, 2025

LaSalle Parish Recreation District No. 22 LOUISIANA ATTESTATION QUESTIONNAIRE

The Vercher Group

A Professional Group of Certified Public Accountants P.O. Box 1608 Jena, Louisiana 71342 Tel: (318) 992-6348

Fax: (318) 992-4374

In connection with your review of our financial statements as of December 31, 2024, 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 regulations 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 to you.

These representations are based on the information available to us as of June 25, 2025, (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 [x] 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 [x] 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 [x] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-15) or the budget requirements of LSA-RS 39:1331-1342.

Yes [x] 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 [x] No []

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

Yes [x] No []

Yes [x]No[]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief financial officer.

Yes [x]No[]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

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 39:1410.60-1410.65.

Yes [x] No []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

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 []

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [x] No []

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes [x] No []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [x] No []

We have provided you with all relevant information and access under the terms of our agreement.

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.

Yes [x] No []

We are not aware of any material misstatements in the information we have provided to you.

Yes [x] No []

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes [x] No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations or would require adjustment or modification to the results of the agreed-upon procedures.

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.

Signature: