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**LAFOURCHE PARISH
RECREATION DISTRICT No. 11
PARISH OF LAFOURCHE**

**COMPILED FINANCIAL STATEMENTS AND
AGREED-UPON PROCEDURES REPORT**

**AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 1999**

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 6/14/00



STAGNI & COMPANY, LLC

**LAFOURCHE PARISH
RECREATION DISTRICT No. 11**

*General Purpose Financial Statements
As of and for the Year Ended December 31, 1999*

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FINANCIAL SECTION



STAGNI & COMPANY, LLC

To the Board of Commissioners
Lafourche Parish Recreation District No. 11
Bayou Blue, Louisiana

We have compiled the accompanying general-purpose financial statements of the Lafourche Parish Recreation District No. 11, a component unit of the Lafourche Parish Council, as of and for the year ended December 31, 1999 as listed in the financial section of the table of contents, in accordance with Statements on 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. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Stagni & Company

Thibodaux, Louisiana
April 4, 2000

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LAFOURCHE PARISH RECREATION DISTRICT No. 11
 Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 1999

	Governmental Fund Types		Account Groups		Totals (Memorandum Only)
	General	Debt Service	General Fixed Assets	General Long Term Debt	
ASSETS AND OTHER DEBITS					
Cash	\$29,823	\$60,378			\$90,201
Due from other governments	44,517	48,226			92,743
Taxes receivable	5,562	6,025			11,587
Property, Plant & Equipment			\$753,284		753,284
Amount available in Debt Service Fund				\$60,378	60,378
Amount to be provided for retirement of long term debt				279,622	279,622
Total assets	<u>\$79,902</u>	<u>\$114,629</u>	<u>\$753,284</u>	<u>\$340,000</u>	<u>\$1,287,815</u>
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Deferred Revenue	\$50,078	\$ 54,252			\$104,330
Accounts Payable and accrued expenses					0
Total current liabilities	<u>50,078</u>	<u>54,252</u>			<u>104,330</u>
General obligation bonds payable				\$340,000	340,000
Total liabilities	<u>50,078</u>	<u>54,252</u>		<u>340,000</u>	<u>444,330</u>
Equity and Other Credits:					
Investment in general fixed assets			\$753,284		753,284
Fund balances:					
Unreserved-Undesignated		29,823			29,823
Reserved for debt service		\$ 60,378			60,378
Total fund balances	<u>29,823</u>	<u>60,378</u>			<u>90,201</u>
Total liabilities, equity, and other credits	<u>\$79,902</u>	<u>\$114,629</u>	<u>\$753,284</u>	<u>\$340,000</u>	<u>\$1,287,815</u>

See notes to the financial statements and accountant's report.

LAFOURCHE PARISH RECREATION DISTRICT No. 11
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 All Governmental Fund Types
 As of and for the year ending December 31, 1999

	Governmental Fund Types		Totals
	General Fund	Debt Service	(Memorandum Only)
REVENUES			
Ad Valorem Taxes	\$56,687	\$53,938	\$110,624
Fees and charges	3,670		3,670
Interest	623	628	1,251
Reimbursement from State			-
Other	2,957		2,957
Total Revenues	<u>63,937</u>	<u>54,565</u>	<u>118,502</u>
EXPENDITURES			
General government - current:			
Recreational and cultural:			
Property and equipment maintenance	4,696		4,696
Salaries and benefits	8,598		8,598
Summer recreation program	698		698
Office expense	1,035	78	1,113
Accounting	5,850		5,850
Ad valorem tax deduction	0	1,579	1,579
Insurance	4,723		4,723
Total current expenditures	<u>25,600</u>	<u>1,657</u>	<u>27,256</u>
Capital expenditures	<u>23,246</u>		<u>23,246</u>
Debt service:			
Principal retirement		30,000	30,000
Interest and fiscal charges		19,525	19,525
Total debt service		<u>49,525</u>	<u>49,525</u>
Total expenditures	<u>48,845</u>	<u>51,181</u>	<u>100,026</u>
Excess (deficiencies) of revenues over expenditures	15,092	3,384	18,476
FUND BALANCES			
Beginning of year	43,342	127,967	171,309
Prior period adjustments	(28,611)	(70,973)	(99,584)
Ending of year	<u>\$29,823</u>	<u>\$60,378</u>	<u>\$90,201</u>

See notes to the financial statements and accountant's report.

LAFOURCHE PARISH RECREATION DISTRICT No. 11
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget and Actual - General and Debt Service Funds
 As of and for the year ending December 31, 1999

	General Fund		Debt Service	Variance - Favorable (Unfavorable)
	Budget	Actual		
REVENUES				
Ad Valorem Taxes	\$58,000	\$56,687	\$53,938	(\$3,062)
Fees and charges	5,000	3,670		(1,330)
Interest	1,000	623	628	(377)
Other	5129	2,957		(2,172)
Total Revenues	<u>69,129</u>	<u>63,937</u>	<u>54,565</u>	<u>(5,192)</u>
EXPENDITURES				
General government - current:				
Property and equipment maintenance	14,450	4,696		9,754
Salaries and benefits	19,500	8,598		10,902
Summer recreation program	0	698		(698)
Office expense	3,000	1,035	78	1,965
Accounting	1,500	5,850		(4,350)
Ad valorem tax deductions	0	0	1,579	1,579
Telephone and utilities	6,800	0		6,800
Insurance	5,000	4,723		278
Total current expenditures	<u>50,250</u>	<u>25,600</u>	<u>1,657</u>	<u>24,650</u>
Capital expenditures	23,500	23,246	0	255
Debt service:				
Principal retirement			30,000	0
Interest and fiscal charges			19,525	(1,696)
Total debt service			<u>49,525</u>	<u>(1,696)</u>
Total expenditures	<u>73,750</u>	<u>48,845</u>	<u>51,181</u>	<u>24,905</u>
Excess (deficiencies) of revenues over expenditures	(4,621)	15,092	3,384	(6,287)
FUND BALANCES				
Beginning of year	7,621	43,342	127,967	127,967
Prior period adjustments	0	(28,611)	(70,973)	(70,973)
Ending of year	<u>\$ 3,000</u>	<u>\$29,823</u>	<u>\$60,378</u>	<u>\$50,707</u>

See notes to the financial statements and accountant's report.

**LAFOURCHE PARISH RECREATION
DISTRICT No. 11**

**NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 1999**

The Lafourche Parish Recreation District No. 11 (the District) operates under provisions of the Louisiana Revised Statutes and was created by ordinance 17-19 of the Lafourche Parish Council on October 28, 1996. The District provides the facilities, equipment, program, and finances to conduct recreational activities in the respective District boundaries. The District has all the rights and powers and privileges granted by and conferred by the Constitution and Statutes of the State of Louisiana, including the right to incur debt, issue bonds and levy taxes.

Note 1 *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

The accounting and reporting policies of the Lafourche Parish Recreation District No. 11 (the District) conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies:

A. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Lafourche Parish Council is the financial reporting entity for Lafourche Parish. The Governmental Accounting Standards Board established criteria for determining which component units should be considered part of the Lafourche Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. Based on criterion applied, the District is a component unit of the Lafourche Parish Council. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Lafourche Parish Council, the general government services provided by the Council, or the other governmental units that comprise the financial reporting entity.

**LAFOURCHE PARISH RECREATION
DISTRICT No. 11**

NOTES TO FINANCIAL STATEMENTS, (CONTINUED)
For the year ended December 31, 1999

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

B. Fund Accounting

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Governmental Funds

Governmental Funds are those through which the governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The Governmental Funds of the District are as follows:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of general long-term obligation principal, interest and related costs.

**LAFOURCHE PARISH RECREATION
DISTRICT No. 11**

NOTES TO FINANCIAL STATEMENTS, (CONTINUED)
For the year ended December 31, 1999

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

C. *Basis of Accounting*

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds 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. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Interest income is recorded when received by the District.

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

D. *Budgets*

The District complies with the "Louisiana Local Government Budget Act" and henceforth, budgets are adopted for its general fund and debt service fund on a modified accrual basis that is consistent with generally accepted accounting principles. Annual budgets are prepared by the Secretary of the Board and presented to the Board for adoption no later than 15 days prior to the beginning of the fiscal year. The District's budgets were presented on and adopted by the Board on December 7, 1998. Budgets are adopted for the fiscal year and lapse at a year-end. The budget is amended by supplemental appropriations as needed to during the year to comply with state law.

**LAFOURCHE PARISH RECREATION
DISTRICT No. 11**

NOTES TO FINANCIAL STATEMENTS, (CONTINUED)
For the year ended December 31, 1999

Note 1 ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)***

F. *Encumbrances*

The District does not utilize encumbrance accounting; under which purchase orders, contracts, and other commitments are recorded in the District's books.

F. *Cash*

Cash includes amounts in demand deposits, interest-bearing deposits, and money market accounts. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. Investments are stated at cost.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished, as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

G. *General Fixed Assets*

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Asset Account Group. The Account Group is not a fund. It is concerned only with the measurement of financial position, not with the measurement of results of operations.

**LAFOURCHE PARISH RECREATION
DISTRICT No. 11**

NOTES TO FINANCIAL STATEMENTS, (CONTINUED)
For the year ended December 31, 1999

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

G. General Fixed Assets (continued)

Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs, etc. are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

II. Long Term Debt

The accounting and reporting treatment applied to the long-term obligations associated with a fund are determined by its measurement focus. Long term obligations expected to be financed from governmental funds are accounted for in the General Long Term Debt Account Group, not in the governmental funds. Expenditures for principal and interest payments are recognized in the governmental funds when due.

The Long Term Debt Account Group is not a "fund." It is concerned only with the measurement of financial position, not with the measurement of results of operations.

I. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

J. Total (Memorandum Only) Columns on Combined Statements

The total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present the financial position or the results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**LAFOURCHE PARISH RECREATION
DISTRICT No. 11**

NOTES TO FINANCIAL STATEMENTS, (CONTINUED)
For the year ended December 31, 1999

Note 2 **DEPOSITS**

At December 31, 1999, the District had book and bank balances (all deposits) of \$90,201. These deposits are stated at cost, which approximates market. Under state law, federal deposit insurance or the pledge of securities owned by the fiscal agent bank must secure these deposits (or the resulting bank balances). 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. The District's deposits are secured from risk by federal deposit insurance and \$105,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:11119 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

Note 3 **AD VALOREM TAXES**

Property taxes are levied each December 1 on the assessed value listed as of the prior January 1 for all real property, merchandise, and moveable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at the percentages of actual value as specified by Louisiana law.

A reevaluation of all property is required to be completed no less than every four years. The last reevaluation was completed for the list of January 1, 1996. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amount of the taxes. The tax rate for the year ended December 31, 1998 for which the revenue is shown in 1999 was 6.0 mills assessed valuation on property within Lafourche Parish Recreation District No. 11 for the purpose of maintaining and operating the facilities and programs, and 6.5 mills for the purpose of

**LAFOURCHE PARISH RECREATION
DISTRICT No. 11**

NOTES TO FINANCIAL STATEMENTS, (CONTINUED)
For the year ended December 31, 1999

Note 3 AD VALOREM TAXES (Continued)

payment of general long term debt principal, interest, and related costs for the District.

The Lafourche Parish Sheriff's Office collects the taxes levied and remits the taxes collected to the District. The District uses the revenue from ad valorem taxes collected to finance the next year's operations; therefore all taxes levied in 1999 are recognized as deferred in the current year's financial statements.

Note 4 COMPENSATION OF BOARD MEMBERS

No compensation was paid to Board Members during the year ended December 31, 1999.

Note 5 DUE FROM OTHER GOVERNMENTAL UNITS

The amounts due from other governmental units consisted of December 1999 ad valorem tax collections due from the Lafourche Parish Sheriff to be remitted to the District in January 1999.

Note 6 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

		Beginning Balance	Additions	Deletions	Ending Balance
Building	&	\$707,576	\$4,438		\$712,014
Improvements					
Equipment		21,502	18,358		39,860
Office Equipment		960	450		1,410
Total		\$730,038	\$23,246		\$753,284

**LAFOURCHE PARISH RECREATION
DISTRICT No. 11**

NOTES TO FINANCIAL STATEMENTS, (CONTINUED)
For the year ended December 31, 1999

Note 7 LONG TERM DEBT

A summary of changes in long-term debt of the District is as follows:

	Payable 12/31/98	Debt Incurred	Debt Retired	Payable 12/31/99
General Obligations Refunding Bonds, dated June 3, 1997 bearing interest of 5.57%	\$370,000		\$30,000	\$340,000

The annual requirements, including interest, to amortize all long-term debt outstanding are as follows:

Maturity	Principal	Interest	Total
2000	\$30,000	\$28,030	\$58,030
2001	30,000	25,795	55,795
2002	35,000	23,340	58,340
2003	35,000	20,662	55,662
2004	40,000	17,755	57,755
2005-2008	170,000	34,167	204,167
Totals	\$340,000	\$149,749	\$489,749

**LAFOURCHE PARISH RECREATION
DISTRICT No. 11**

NOTES TO FINANCIAL STATEMENTS, (CONTINUED)
For the year ended December 31, 1999

Note 8 PRIOR PERIOD ADJUSTMENTS

The District adjusted various beginning balance sheet balances for two reasons.

The beginning balances from prior audited statements were erroneously stated and required an adjustment as noted to the beginning fund balance for the following accounts:

Account	General Fund	Debt Service Fund
Due to other funds	\$19,185	\$(19,185)
Accounts payable	9	
Total increase (decrease) to fund balance for adjusting beginning balances	\$19,194	\$(19,185)

Secondly, the District made an adjustment to its beginning fund balance to reflect the correct accounting for the accrual of its ad valorem tax revenue. In previous years, the District reflected the ad valorem taxes levied in November of the reporting year as revenue for that year. Properly, the ad valorem taxes levied, including the portion collected in December of that year are to be used in the next year to fund activities and debt to be paid in the next year. The prior period adjustment necessary to the beginning fund balance of each fund type is as follows:

Account	General Fund	Debt Service Fund
Taxes receivable	\$(5,696)	\$(6,169)
Due from Sheriff	(42,109)	(45,619)
Total increase (decrease) to fund balance for correction of ad valorem taxes	\$(47,805)	\$(51,788)

TOTAL PRIOR PERIOD ADJUSTMENT TO FUND BALANCE

	General Fund	Debt Service Fund
Increase (decrease)	\$(28,611)	\$(70,973)

***AGREED-UPON
PROCEDURES SECTION***



STAGNI & COMPANY, LLC

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners
Lafourche Parish Recreation District No. 11
Raceland, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Lafourche Parish Recreation District No. 11, (the District) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating the management's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 1999 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, we 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.

Our applied procedures, together with any observation or findings, follow:

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).

No expenditures were made during the year for materials and supplies exceeding \$15,000, and no contracts were entered into for public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

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

Management provided us with a copy of the legally adopted original budget. There were no amendments to the budget during the year.

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

We traced the adoption of the original budget to the minutes held on December 7, 1998 which indicated that the budget had been adopted by the commissioners of the Lafourche Parish Recreation District No. 11 by a unanimous vote.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues and expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget (original) to actual revenues and expenditures. Actual revenues for ad valorem taxes were over budgeted by 8%, mostly due to the change in accounting for ad valorem taxes. Expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

7. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;



We examined the 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

Six 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 the proper approvals

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 is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. It was noted by inquiry during the year that agendas for meetings were posted or advertised on the door as required.

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.

We inspected all bank deposit slips for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds, or like indebtedness

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advance, or gifts.

A reading of the minutes of the District for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances that would indicate payments to employees that may constitute bonuses, advances, or gifts.

Board of Commissioners
Lafourche Parish Recreation District No. 11
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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 performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information of the management 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.

Stagni & Company

Thibodaux, Louisiana
April 4, 2000



LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)
_____ (Date Transmitted)

Stagni & Company, LLC
207 Lafayette Ave
Thibodaux, LA 70301

In connection with your compilation of our financial statements as of December 31, 1999 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 _____

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 [] No []

Meetings

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

Yes [] 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 [] 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 [] 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 that may occur subsequent to the issuance of your report.

Byron W. Elliott Secretary April 3, 2000 Date

Robert E. Beane Treasurer April 3, 2000 Date

Mauro J. [Signature] President April 3, 2000 Date