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**LAFOURCHE PARISH  
RECREATION DISTRICT No. 2  
RACELAND, LOUISIANA  
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 APR 26 2000



STAGNI & COMPANY, LLC

**LAFOURCHE PARISH  
RECREATION DISTRICT No. 2  
RACELAND, LOUISIANA**

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

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# ***FINANCIAL SECTION***



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# STAGNI & COMPANY, LLC

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To the Board of Commissioners  
Lafourche Parish Recreation District No. 2  
Raceland, Louisiana

We have compiled the accompanying general-purpose financial statements of the Lafourche Parish Recreation District No. 2, 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  
March 9, 2000

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**LAFOURCHE PARISH RECREATION DISTRICT No. 2**  
 Combined Balance Sheet - All Fund Types and Account Groups  
 December 31, 1999

	Governmental Fund Types			Account Groups		Totals (Memorandum Only)
	General	Debt Service	Capital Project	General Fixed Assets	General Long Term Debt	
<b>ASSETS AND OTHER DEBITS</b>						
Cash	\$103,928	\$87,687	\$130,162			\$321,777
Due from other governments	53,887	109,350				163,237
Taxes receivable	14,192	28,800				42,992
Deposits	350					350
Property, Plant & Equipment				\$1,619,748		1,619,748
Amount available in Debt Service Fund					\$87,687	87,687
Amount to be provided for retirement of long term debt					1,082,313	1,082,313
<b>Total assets</b>	<b>\$172,357</b>	<b>\$225,836</b>	<b>\$130,162</b>	<b>\$1,619,748</b>	<b>\$1,170,000</b>	<b>\$3,318,104</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>						
<b>Liabilities:</b>						
Deferred revenue	\$68,080	\$138,149				\$206,229
Accounts Payable and accrued expenses	50		\$498			548
Contracts and retainage payable			29,850			29,850
Total current liabilities	68,130	138,149	30,348			236,627
General obligation bonds payable					\$1,170,000	1,170,000
Total liabilities	68,130	138,149	30,348		1,170,000	1,406,627
<b>Equity and Other Credits:</b>						
Investment in general fixed assets				\$1,619,748		1,619,748
<b>Fund balances:</b>						
Unreserved-Undesignated	104,228					104,228
Reserved for debt service		87,687				87,687
Reserved for capital projects			99,814			99,814
Total fund balances	104,228	87,687	99,814			291,729
<b>Total liabilities, equity, and other credits</b>	<b>\$172,357</b>	<b>\$225,836</b>	<b>\$130,162</b>	<b>\$1,619,748</b>	<b>\$1,170,000</b>	<b>\$3,318,104</b>

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

LAFOURCHE PARISH RECREATION DISTRICT No. 2  
 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	Capital Project	(Memorandum Only)
<b>REVENUES</b>				
Ad Valorem Taxes	\$65,042	\$131,984		\$197,026
State Revenue Sharing	46,332			46,332
Interest	1,965	3,867	\$8,410	14,242
Reimbursement from State			241,325	241,325
Other	192			192
Total Revenues	<u>113,531</u>	<u>135,852</u>	<u>249,735</u>	<u>499,117</u>
<b>EXPENDITURES</b>				
General government - current:				
Property and equipment maintenance	46,524		657	47,181
Salaries and benefits	14,700			14,700
Contract labor	2,847			2,847
Office expense	3,107			3,107
Accounting	3,750			3,750
Legal and professional fees	483			483
Telephone	866			866
Insurance	11,711			11,711
Total current expenditures	<u>83,987</u>	-	<u>657</u>	<u>84,645</u>
Capital expenditures	<u>1,825</u>	-	<u>520,994</u>	<u>522,819</u>
Debt service:				
Principal retirement		40,000		40,000
Interest and fiscal charges		71,015		71,015
Total debt service		<u>111,015</u>		<u>111,015</u>
Total expenditures	<u>85,812</u>	<u>111,015</u>	<u>521,651</u>	<u>718,479</u>
Excess (deficiencies) of revenues over expenditures	27,718	24,837	(271,916)	(219,361)
<b>FUND BALANCES</b>				
Beginning of year	<u>76,510</u>	<u>62,850</u>	<u>371,730</u>	<u>511,090</u>
Ending of year	<u>\$104,228</u>	<u>\$87,687</u>	<u>\$99,814</u>	<u>\$291,729</u>

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

LAFOURCHE PARISH RECREATION DISTRICT No. 2  
 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		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
<b>REVENUES</b>						
Ad Valorem Taxes	\$60,000	\$65,042	\$5,042	\$125,000	\$131,984	\$6,984
State Revenue Sharing	45,000	46,332	1,332			
Interest	2,500	1,965	(535)	2,000	3,867	1,867
Other		192	192			
<b>Total Revenues</b>	<u>107,500</u>	<u>113,531</u>	<u>6,031</u>	<u>127,000</u>	<u>135,852</u>	<u>8,852</u>
<b>EXPENDITURES</b>						
General government - current:						
Property and equipment maintenance	148,600	46,524	102,076			
Salaries and benefits	15,000	14,700	300			
Contract labor	3,600	2,847	753			
Office expense	1,500	3,107	(1,607)			
Accounting	4,000	3,750	250			
Legal and professional fees	1,000	483	517			
Telephone	800	866	(66)			
Insurance	5,000	11,711	(6,711)			
<b>Total current expenditures</b>	<u>179,500</u>	<u>83,987</u>	<u>95,513</u>			
Capital expenditures	3,000	1,825	1,175			
Debt service:						
Principal retirement				40,000	40,000	0
Interest and fiscal charges				70,515	71,015	(500)
<b>Total debt service</b>				<u>110,515</u>	<u>111,015</u>	<u>(500)</u>
<b>Total expenditures</b>	<u>182,500</u>	<u>85,812</u>	<u>96,688</u>			
Excess (deficiencies) of revenues over expenditures	(75,000)	27,718	102,718	16,485	24,837	8,352
<b>FUND BALANCES</b>						
Beginning of year	75,000	76,510	(1,510)	62,000	62,850	850
Ending of year	<u>\$ -</u>	<u>\$104,228</u>	<u>\$104,228</u>	<u>\$78,485</u>	<u>\$87,687</u>	<u>\$9,202</u>

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

**LAFOURCHE PARISH RECREATION  
DISTRICT No. 2  
RACELAND, LOUISIANA**

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

The Lafourche Parish Recreation District No. 2 (the District) operates under provisions of the Louisiana Revised Statutes and local ordinances established by the Lafourche Parish Council. The District provides the facilities, equipment, program, and finances to conduct recreational activities throughout the year. 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. 2 (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. 2**  
**RACELAND, LOUISIANA**

*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.

Capital Projects Fund - The Capital Projects Fund is used to account for the acquisition or construction of general fixed assets.

**LAFOURCHE PARISH RECREATION  
DISTRICT No. 2  
RACELAND, LOUISIANA**

*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/Treasurer of the Board along with a budget message 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 14, 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. 2  
RACELAND, LOUISIANA**

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

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

*E.*      *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. 2**  
**RACELAND, LOUISIANA**

*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.

*H.*      *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. 2  
RACELAND, LOUISIANA**

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

*Note 2*      **DEPOSITS**

At December 31, 1999, the District has cash book and bank balances (all deposits) of \$321,777. 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 \$100,000 of federal deposit insurance and \$1,002,071 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 39:1229 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, 1999 was 3.08 mills assessed valuation on property within Lafourche Parish Recreation District No. 2 for the purpose of maintaining and operating the facilities and programs, and 6.25 mills for the purpose of payment of general long term debt

**LAFOURCHE PARISH RECREATION  
DISTRICT No. 2  
RACELAND, LOUISIANA**

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

**Note 3      AD VALOREM TAXES (Continued)**

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 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
Land	\$110,500			\$110,500
Facilities	703,742	\$4,684		708,426
Office Equipment	1,528	1,825		3,353
Construction in Progress	281,158	519,689	\$3,379	797,468
<b>Total</b>	<b>\$1,096,928</b>	<b>\$526,198</b>	<b>\$3,379</b>	<b>\$1,619,748</b>

**LAFOURCHE PARISH RECREATION  
DISTRICT No. 2  
RACELAND, LOUISIANA**

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

*Note 7*      **LONG TERM DEBT**

On April 1, 1995 the taxpayers approved an issuance of bonds and the levy of a special tax to issue \$1,300,000 of 20 year general obligation bonds of the District for constructing, purchasing and acquiring lands, buildings, equipment, and other facilities to be used in providing recreational facilities for the District.

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 Bonds, Series 1995	\$1,210,000		\$40,000	\$1,170,000

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

Maturity	Principal	Interest	Total
2000	45,000	66,513	111,513
2001	50,000	62,423	112,423
2002	50,000	58,335	108,335
2003	55,000	54,548	109,548
2004	60,000	51,215	111,215
2005-2009	345,000	204,553	549,553
2010-2014	455,000	96,113	551,113
2015	110,000	3,025	113,025
<b>Totals</b>	<b>\$1,170,000</b>	<b>\$596,723</b>	<b>\$1,766,723</b>

**LAFOURCHE PARISH RECREATION  
DISTRICT No. 2  
RACELAND, LOUISIANA**

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

**Note 8 CONSTRUCTION COMMITMENTS**

The District has entered into the following commitments for construction in progress at December 31, 1999:

PROJECT	CONTRACT AMOUNT	AMOUNT PAID ON CONTRACT	BALANCE REMAINING
EMERGENCY RECREATION & COMMUNITY CENTER	\$728,700	\$719,200	\$9,500
SENIOR CITIZENS WALKING TRACK	\$32,200	\$0	\$32,200

**Note 9 SETTLEMENT OF LITIGATION**

As of December 31, 1998 the District was in litigation with Thigpen Construction Co., Inc. for construction work performed for drainage site improvements on the recreation fields. The District withheld \$7,800 of payments from Thigpen Construction Co., Inc. for liquidated damage charges as a result of the work not being completed on time.

In January of 2000 the District settled this litigation and paid an agreed upon amount of \$16,300 for final payment on the original contract. As of December 31, 1999, the District has recognized the final payment to Thigpen Construction Co., Inc. as a contract payable in the Capital Projects Fund.



***AGREED-UPON  
PROCEDURES SECTION***



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# STAGNI & COMPANY, LLC

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners  
Lafourche Parish Recreation District No. 2  
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. 2, (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 1 contract were entered into for public works exceeding \$100,000. The expenditure complied with the above mentioned law.

### ***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 14, 1998 which indicated that the budget had been adopted by the commissioners of the Lafourche Parish Recreation District No. 2 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 and 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.

Board of Commissioners

Lafourche Parish Recreation District No. 2

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(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 approvals from the executive director and the Board of Commissioners. In addition, each of the disbursements was traced to the District's minute book where they were approved by the full commission.

#### *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.



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  
March 9, 2000





Recreation for all seasons  
and all ages

# Lafourche Parish Recreation District No. 2

P.O. Box 676  
206 Senior Citizens Drive  
Raceland, Louisiana 70394  
(504) 537-1700 FAX (504) 537-1701

## RESOLUTION

BE IT RESOLVED, that the Lafourche Parish Recreation District No. 2 Board of Commissioners, in connection with the December 31, 1999, compilation and attestation engagement, adopts the Louisiana Attestation Questionnaire for submission to Stagni and Company, LLC and confirms that the representations made therein are to the best of the Board's knowledge and belief.

BE IT FURTHER RESOLVED, that Daniel Mayet, Chairman of the Lafourche Parish Recreation District No. 2 Board of Commissioners, and Milton P. Arabie, Secretary-Treasurer, be authorized to sign said questionnaire.

## CERTIFICATE

I, Milton P. Arabie, Secretary-Treasurer of the Lafourche Parish Recreation District No. 2 Board of Commissioners, Lafourche Parish, Louisiana, do hereby certify that the foregoing is a true and correct copy of a resolution adopted by the Lafourche Parish Recreation District No. 2 Board of Commissioners in session of December 27, 1999, at which a quorum was present.

GIVEN UNDER MY OFFICIAL SIGNATURE AND SEAL OF OFFICE, this day of December 27, 1999.

Milton P. Arabie, Secretary, Treasurer  
Lafourche Parish Recreation District No. 2 Board of Commissioners

**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  
December 31, 1999.

**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.

Melton P. Aquila Secretary December 27, 1999 Date

Melton P. Aquila Treasurer December 27, 1999 Date

Daniel Mayet President December 27, 1999 Date