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REGISTRATION DISTRICT NO. 104 OF THIBODOUX PARISH
A COMPONENT UNIT OF THE THIBODOUX PARISH COUNCIL
Thibodaux, Louisiana

REPORT ON CORRELATION OF GENERAL PURPOSE FINANCIAL STATEMENTS

and

REPORT ON APPLYING AGREED-UPON PROCEDURES

including the

LOUISIANA ATTENTION QUESTIONNAIRE

AS OF AND FOR THE YEAR ENDED JUNE 30, 1968

RECREATION DISTRICT NO. 19A OF TANGIPARUA PARISH
 IS A COMPONENT UNIT OF THE TANGIPARUA PARISH COUNCIL
 Independence, Louisiana

AS OF AND FOR THE YEAR ENDED JUNE 30, 1988

CONTENTS

	<u>EXHIBIT</u>	<u>PAGE</u>
ACCOUNTANTS' COMPILATION REPORT ON THE FINANCIAL STATEMENTS	-	2
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - CONTINUED)		
Combined Balance Sheet - All Fund Types and Account Groups	B	3
Combined Statements of Revenues, Expenditures and Changes in Fund Balances - All Environmental Fund Types	B	4
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (CRAP Basis) and Actual - General Fund	C	5
Notes to Financial Statements	-	6 - 18
SCHEDULE OF CONTRIBUTION PAID THE CHAIRMAN AND BOARD OF COMMISSIONERS		20
OTHER REPORTS		
INDEPENDENT ACCOUNTANTS' REPORT ON APPLICABLE AGREED-UPON PROCEDURES	-	23 - 28
CURRENT YEAR AGREED UPON PROCEDURES FINDINGS AND RECOMMENDATIONS	-	28 - 32
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AGREED UPON PROCEDURES FINDINGS	-	33
GENERAL SCHEDULE OF PRIOR AGREED UPON PROCEDURES FINDINGS	-	33
LOUISIANA ATTESTATION QUESTIONNAIRE	-	34 - 37

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August 24, 2008

ACCOUNTANTS' CONSILIATION REPORT

Mr. Charles Fugère, Chairman
and the members of the Board of Commissioners
Recreation District No. 10A of Tangipahoa Parish
Independence, Louisiana

We have compiled the accompanying general purpose financial statements of the Recreation District No. 10A of Tangipahoa Parish, Independence, Louisiana, a component unit of the Tangipahoa Parish Council, as of June 30, 2008, and for the year then ended, as listed in the table of contents, in accordance with standards established 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 the Recreation District No. 10A of Tangipahoa Parish. We have not audited or reviewed the accompanying compiled 2008 financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The information included in the accompanying Schedule I is presented only for supplementary analysis purposes. Such information has been compiled from information that is the representation of the Recreation District No. 10A of Tangipahoa Parish without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Respectfully submitted,


DURNIN & JAMES, CPAs

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

REGISTRATION DISTRICT NO. 104 OF THE PARISH OF ORLEANS
 (A COMPONED UNIT OF THE PARISH OF ORLEANS COUNCIL)
 Independence, Louisiana

PAGE TWO

COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the Year Ended June 30, 1988

	GENERAL	DEBT	CAPITAL	TOTAL
		RESERVE	PROJECTS	GOVERNMENT
				FUNDS
Revenues:				
Taxes	\$ -	\$ 83,352	\$ -	\$ 83,352
Interest	3,443	435	4,883	8,761
Miscellaneous	1,832	-	-	1,832
Total Revenues	5,277	83,787	4,883	94,947
Expenditures:				
CURRENT:				
General Government	19,443	-	-	19,443
Parks and Recreation	5,893	-	-	5,893
Capital Outlay	17,448	-	184,373	201,821
Debt Service:				
Principal Retirement	-	26,818	-	26,818
Interest	-	18,818	-	18,818
Miscellaneous	-	3,818	-	3,818
Total Expenditures	52,784	55,454	184,373	392,611
Excess (Deficiency) of Revenues over Expenditures	(47,507)	(28,303)	(179,490)	(255,300)
Other Financing Sources (Uses):				
Operating Transfers In	24,787	-	-	24,787
Operating Transfers (Out)	-	(24,787)	-	(24,787)
Loan Proceeds	12,448	-	52,800	65,248
Total other financing sources (uses)	37,235	(24,787)	52,800	65,248
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	10,728	(53,090)	(126,690)	(169,052)
Fund Balance at Beginning of Year	20,333	15,385	110,332	146,050
Fund Balance at End of Year	\$ 31,061	\$ (37,705)	\$ (16,358)	\$ (22,992)

See accompanying notes and accountants' report.

RECREATION DISTRICT NO. 100 OF TANGIPIHUA PARISH
 IS A COMPONENT UNIT OF THE TANGIPIHUA PARISH COUNCIL
 Independent Accounts

EXHIBIT C

STATEMENT OF REVENUE, EXPENDITURES, AND CHANGE IN FUND BALANCE,
 REPORT GRANT BASIS, AND ACTUAL, GENERAL FUND

For the Year Ended June 30, 2008

	<u>REPORT</u>	<u>ACTUAL</u>	<u>VARIENCE FAVORABLE UNFAVORABLE</u>
REVENUE:			
Taxes	\$ -	\$ -	\$ -
Grants	350	3,440	3,090
Miscellaneous	-	3,000	3,000
Total Revenue	<u>350</u>	<u>6,440</u>	<u>6,090</u>
EXPENDITURES:			
Current:			
General Government	4,100	38,440	(34,340)
Parks and Recreation	-	5,000	(5,000)
Capital Outlay	-	17,440	(17,440)
Debt Service:			
Principal Retirement	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Expenditures	<u>4,100</u>	<u>63,880</u>	<u>(59,780)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>3,350</u>	<u>(57,440)</u>	<u>(54,090)</u>
Other Financing Sources (Uses):			
Operating Transfers to	40,470	24,700	(15,770)
Operating Transfers from	-	-	-
Loan Proceeds	-	13,800	13,800
Total Other Financing Sources (Uses)	<u>40,470</u>	<u>38,500</u>	<u>(1,970)</u>
Excess (Deficiency) of Program and Other Sources Over Expenditures and Other Uses	<u>40,470</u>	<u>(18,940)</u>	<u>(59,410)</u>
Fund Balance at Beginning of Year	<u>30,500</u>	<u>30,500</u>	<u>-</u>
Fund Balance at End of Year	<u>70,970</u>	<u>11,560</u>	<u>(59,410)</u>

See accompanying NOTES AND ACCOUNTABLE REPORT.

RECREATION DISTRICT NO. 15A OF TAMMARA ENCLIN
(A COMPONENT UNIT OF THE TAMMARA ENCLIN COUNCIL)
Independence, Louisiana

INDEX TO FINANCIAL STATEMENTS

June 30, 1998

	Page
1. Summary of Significant Accounting Policies	7 - 8
A. Financial Reporting Entity	8
B. Fund Accounting	9
C. Fixed Assets and Long-Term Liabilities	9 - 10
D. Basis of Accounting	10
E. Budgets and Budgetary Accounting	10 - 11
F. Cash and Cash Equivalents and Investments	11 - 12
G. Inventory	12
H. Accumulated Depreciated Expenses	12
I. Pension Plans	12
J. Total Columns on Condensed Statements - Overview	12
2. Limited Items	12 - 13
1. Cash and Cash Equivalents	13
4. Receivables	13 - 14
5. Interfund Receivables and Payables	14
6. Changes in General Fixed Assets	14
7. Changes in Long-Term Debt	14 - 15
8. Deductions of Proceeds and Flow of Funds - Ad Valorem Tax	15 - 17
9. Compliance with Certificate Conditions	17 - 18
10. Subsequent Events	18

RECREATION DISTRICT NO. 10A OF TANGIPAHOA PARISH
(A COMPONENT UNIT OF THE TANGIPAHOA PARISH COUNCIL)
Independence, Louisiana

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1978

101 Summary of Significant Accounting Policies -

The Recreation District No. 10A of Tangipahoa Parish, Independence, Louisiana (the "DISTRICT") was created by an ordinance of the Tangipahoa Parish Council on April 23, 1968, as a commission district to manage of territorial lands and property, both real and personal, in the parish, in accordance with R.S. 12:4201 et seq. and Article 4, Section 12 of the Louisiana Constitution of 1974 and other constitutional and statutory authority supplemental thereto. To be a body corporate in law and a subdivision of the State, known as "Recreation District No. 10A of Tangipahoa Parish (the 'District')."

The District contains within its limits one municipality, Independence. The governing body of this municipality has given consent to inclusion of such municipality in the DISTRICT. The District shall be and is a political subdivision of the State, within the meaning of the constitution and statutes of the State relating to incurring debt and issuing bonds therefor.

The objectives and purposes of the District are to own and operate playgrounds and other facilities and generally to engage in activities which would promote recreation and any related activity designed to encourage recreation and promote the general health and well-being of youth and all of the goals and purposes as authorized by law.

In accordance with R.S. 12:4204, the Tangipahoa Parish Council appointed a board of seven (7) commissioners who are qualified electors and residents of the area covered by the District created by this division. Two (2) of the members of the board being qualified voters and residents of Independence. The seven (7) commissioners initially appointed shall be appointed for terms of one, three, four and five years respectively (1-1 year, 1-3 years, 1-3 years, 1-4 years, 1-4 years), and they shall serve until their successors shall have been appointed and qualified. All commissioners thereafter appointed at the expiration of such respective terms shall be appointed by the parish council for terms of five years. Any vacancy which otherwise occurs shall be filled by appointment of the parish council for the unexpired term. In making such appointments due regard shall be had for the requirement that the board of commissioners shall include at least two qualified voters and residents of the municipality which has been included in the District by consent of its governing authority.

The accounting and reporting policies of the Recreation District No. 10A of Tangipahoa Parish conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, *Guide of State and Local Governmental Units*.

DECRETION DISTRICT NO. 38A OF TERREBONA PARISH
AS A COMPONENT UNIT OF THE TERREBONA PARISH COUNCIL
Terrebonne, Louisiana

NOTES TO FINANCIAL STATEMENTS DISCLOSURE

JUNE 30, 1988

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

As the governing authority of the Parish, for reporting purposes, the Terrebonne Parish Council is the financial reporting entity for Terrebonne Parish. The financial reporting entity consists of (a) primary government (Parish Council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Terrebonne Parish Council for financial reporting purposes. The basic criteria 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 included:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Parish Council 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 Parish Council.
2. Organizations for which the Parish Council does not appoint a voting majority but are fiscally dependent on the Parish Council.
3. Organizations for which the reporting entity's financial statements could be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Parish Council appoints the board members and has approval over their taxing authority, the Decretion District No. 38A of Terrebonne Parish was determined to be a component unit of the Terrebonne Parish Council, the financial reporting entity. The accompanying financial statements present information only on the fund maintained by the Decretion District No. 38A of Terrebonne Parish and do not present information on the Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

RECREATION DISTRICT NO. 18A OF WASHINGTON COUNTY
IS A COMPONENT UNIT OF THE WASHINGTON COUNTY COUNCIL
INDEPENDENCE, MISSOURI

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1998

B. Fund Accounting

The accounts of the Recreation District No. 18A of Washington County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds are grouped in the financial statements in this report into three primary fund types and two broad fund categories as follows:

GOVERNMENTAL FUNDS

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

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

C. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheet.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. Public Domain (infrastructure) general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs, gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on

RECREATION DISTRICT NO. 19A OF TANGIPAHUA PARISH
IS COMPONENT UNIT OF THE TANGIPAHUA PARISH COUNCIL
Independence, Louisiana

NOTES TO FINANCIAL STATEMENTS CONTINUED

JUNE 30, 1998

general fixed assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group.

The two account groups are not "Funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditures recognition for governmental fund types is limited to accrual amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenues when they are measurable and their validity seems certain. All major revenues are susceptible to accrual.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued (Note 11B); (2) principal and interest on long-term debt which is recognized when due; and (3) expendable operating supplies which are recorded as expenditures at the time of purchase under the "purchase method" (Note 11D).

E. Budgets and Budgetary Accounting

Budgetary procedures applicable to the District are defined in state law, Louisiana Revised Statutes 49:1501-16. The major requirements of the Local Government Budget Act are summarized as follows:

RECREATION DISTRICT NO. 19A OF TANGIPAHUA PARISH
(A COMPONENT UNIT OF THE TANGIPAHUA PARISH COUNCIL)
Independence, Louisiana

HOW TO FINANCIAL STATEMENTS DEVELOPED.

June 22, 1988

1. The District must adopt a budget each year for the general fund and each special revenue fund, if applicable.
2. The President must prepare a proposed budget and submit the proposed budget to the Board of Commissioners for consideration no later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$250,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in each parish in which the District has jurisdiction. The proposed budget was submitted to the board of commissioners on September 11, 1987. Upon acceptance by the board, the proposed budget was not published in the official journal in each parish in which the District has jurisdiction because the proposed expenditures for the general fund were less than \$250,000.
3. A public hearing on the proposed budget must be held at least ten days after publication of the call for the hearing. A public hearing was not held on the proposed budget because the proposed expenditures for the general fund were less than \$250,000.
4. After the public hearing, the budget is adopted by ordinance. All action necessary to adopt and implement the budget must be completed prior to the end of the fiscal year in progress. The budget was adopted on September 11, 1987.
5. The District must certify completion of all actions required to adopt and implement the budget by publishing a notice in the official journal in each parish in which the District has jurisdiction.
6. Budgetary amendments involving the transfer of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Commissioners. The budget was not amended.
7. All budgetary appropriations lapse at the end of each fiscal year.

the District did not comply with certain provisions of state law which require a budget amendment when actual expenditures exceed amounts budgeted by five percent or more, and which require the budget to be adopted prior to the beginning of each fiscal year.

F. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under

SEVENTH DISTRICT NO. 108 OF TERREBORE PARISH
(A COMPONENT UNIT OF THE TERREBORE PARISH COUNCIL)
TERREBORE, LOUISIANA

NOTE TO FINANCIAL STATEMENTS CONTINUED

June 30, 1988

STATE LAW. The District may deposit funds in demand 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. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

4. INVENTORY

The District utilizes the "purchase method" of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The District did not record any inventory at June 30, 1988, as the amount is not material.

8. Accumulated Compensated Absences

The District has no policy recording employee' vacation pay and employees' sick leave benefits as the District has no full-time employees. As a result, the District has no accumulated compensated absences requiring recognition in accordance with GASB Statement 16.

1. Foreign Plans

The Seventh District No. 108 of Terrebores Parish is not a member of any retirement system. The District is a member of the social security system.

3. Total Columns on Combined Statements - Overview

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

12) Levied Taxes -

The following is a summary of authorized and levied ad valorem taxes:

	1987
	Authorized
	and Levied
	—Millsage—
Debt Service Fund	35.00

RECREATION DISTRICT NO. 15A OF WASHINGTON PARISH
IS A GOVERNMENT UNIT OF THE WASHINGTON PARISH COUNCIL,
Independence, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1988

All valuations taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the District during the year and actually billed to taxpayers and become due in November. Billed taxes become delinquent on December 31 of each year. Revenues from ad valorem taxes are budgeted in the year billed and recognized as revenue when billed. The Tangipahoa Parish Sheriff's Office bills and collects the property taxes using the assessed value determined by the Tax Assessor of Tangipahoa Parish. The taxes are generally collected in November of the current year and January and February of the ensuing year. For 1987, the District levied 25.00 mills for a total tax levy of \$82,383 on taxable property valuation totaling \$3,292,380.

13) Cash and Cash Equivalents -

At June 30, 1988, the District had cash and cash equivalents check balances totaling \$94,554, as follows:

Interest bearing time deposits	\$ 38,356
Total	<u>\$ 94,554</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits for the resulting bank balances must be secured by federal deposit insurance or the pledged 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 agreeable to both parties. At June 30, 1988, the District had \$108,283 in deposits (including bank balances). These deposits are secured from risk as follows:

Bank balances	\$108,283
Federal deposit insurance	\$108,000
Pledged securities (FPMR category of Total Security)	204,128
	<u>\$204,128</u>
Secure secured balance	<u>\$204,127</u>

At June 30, 1988, the District did comply with the provisions of state law which requires public funds to be secured from risk by a pledge of securities by the fiscal agent bank.

14) Reserves/Liabilities

The following is a summary of reserves/liabilities at June 30, 1988:

RECREATION DISTRICT NO. 15A OF TAMMINGER DIVISION
 IS COMPONENT UNIT OF THE TAMMINGER DIVISION COUNCIL
 Independence, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1998

<u>Class of Receivable</u>	<u>Debt Service Fund</u>
At Various Times	\$ 0,077
Allowance for Uncollectibles	_____
Total	\$ 0,077

(3) Interfund Receivables and Payables -

The following is a summary of amounts due from and due to other funds at June 30, 1998.

	<u>DEB FROM</u>	<u>DUE TO</u>
General Fund:		
Capital Projects Fund	\$ -	\$ 24,480
CAPITAL PROJECTS FUND:		
General Fund	24,480	_____
Totals	\$ 24,480	\$ 24,480

(4) Changes in General Fixed Assets -

A summary of changes in general fixed assets followed:

	BALANCE	<u>CURRENT YEAR</u>		BALANCE
	JULY 1, 1997	ACQUISITIONS	DELETIONS	JUNE 30, 1998
Land	188,323	\$ -	\$ -	\$ 188,323
Buildings	-	58,000	-	58,000
Supervennent Other Uses				
Buildings	-	328,320	-	328,320
Equipment	102	28,800	-	28,902
Total	\$ 188,323	\$ 86,120	\$ -	\$ 274,443

(5) Changes in Long-Term Debt

The following is a summary of debt transactions for the district for the year ended June 30, 1998:

	Balance	Issued or	Retired and	Balance
	July 1, 1997	Revised	Other Deductions	June 30, 1998
Capital Lease Obligations	\$ -	\$ 17,144	\$ 1,818	\$ 15,326
Certificates of Indebtedness	223,080	31,000	26,800	227,280
	\$ 223,080	\$ 48,144	\$ 28,618	\$ 242,606

Long-term debt at June 30, 1998, is comprised of the following:

RECREATION DISTRICT NO. 104 OF THORNTON PARISH
 (A COMPONENT UNIT OF THE THORNTON PARISH COUNCIL)
 Independence, Louisiana

NOTES TO FINANCIAL STATEMENTS CONTINUED

June 30, 1998

Certificates of Indebtedness:

\$480,000 Certificate of Indebtedness dated December 18, 1994; Due in annual installments of \$25,000 - \$50,000 through March 1, 2004; with interest at 5.00% \$110,000

\$80,000 Certificate of Indebtedness dated March 3, 1996; Due in annual installments of \$5,000 - \$10,000 through March 3, 2002; with interest at 5.5% \$19,000

Capital Lease Obligations:

\$17,000 Capital Lease Obligation payable to New Holland Credit Company, dated April 21, 1996; Due in 48 installments of \$344.49; with interest at 10% (estimated) \$16,000

Payments of Certificate of Indebtedness principal and interest are secured solely by an irrevocable pledge and dedication of the funds to be derived from the levy and collection of a Fifteenth (15%) millie tax authorized to be levied on each of the years 1998 to 2004, inclusive. Such special tax has been authorized to be levied on all the property subject to taxation within the corporate boundaries of the District, pursuant to an election held therein on July 28, 1994.

The annual requirements to amortize all debt outstanding at June 30, 1998, including interest payments of \$287,487 are as follows:

<u>YEAR BEGINS</u>	<u>CAPITAL LEASE OBLIGATIONS</u>	<u>CERTIFICATE OF INDEBTEDNESSES</u>	<u>TOTAL</u>
<u>JUNE 15,</u>			
1999	\$ 4,330	\$ 45,711	\$ 50,041
2000	4,330	45,465	49,795
2001	4,330	45,220	49,549
2002	4,330	44,975	49,303
2003	3,884	44,730	48,614
2004	-	44,485	44,485
2005	-	45,280	45,280
2006	-	46,075	46,075
	<u>\$18,004</u>	<u>\$323,836</u>	<u>\$341,840</u>
Interest Portion:	<u>\$ 8,021</u>	<u>183,646</u>	<u>\$291,667</u>
	<u>\$26,025</u>	<u>\$407,482</u>	<u>\$433,507</u>

040 **Recreation of Proceeds and Flow of Funds - Ad Valorem Tax**

proceeds of the 10 year special tax of 15 mills on the dollar of assessed valuation

RECREATION DISTRICT NO. 10A OF TAMUQUAMBA PARISH
LA COMPONENT CITY OF THE TAMUQUAMBA PARISH COUNCIL
Independence, Louisiana

NOTES TO FINANCIAL STATEMENTS ACCOMPANYING

June 30, 1988

on all property subject to taxation in Recreation District No. 10A of the Parish of Tamuquamba 1988 collections \$80,000 are dedicated for the purpose of purchasing and acquiring lands, buildings, equipment and other facilities in the District for recreation to promote the well-being of youths and the general public and to pay the cost of maintaining said facilities with not less than six percent (6%) of the assets of the said tax dedicated to the maintenance of existing parks (Parks, Ponds, Amuse and playgrounds in the District.

The DISTRICT, through its governing authority, adopted a resolution on November 7, 1986, authorizing the issuance of \$200,000 of Certificates of Indebtedness, Series 1986, for the purpose of purchasing and acquiring land buildings, equipment and other facilities in the District for Recreation purposes. In that resolution the proceeds of the 10 year special tax were irrevocably and irremediably pledged and dedicated in an amount sufficient for payment of the certificate authorized and interest as they become due and for other purposes.

The certificate resolution requires that the proceeds of the special tax now being levied and collected by the District is to be deposited with the District's fiscal agent bank in a "sinking fund" debt service fund until such time as there is an deposit in the sinking fund sufficient proceeds of the tax to pay all principal and interest falling due on the certificate in the coming year. After such time as there has been accumulated in the sinking fund the amount described in the preceding sentence, any surplus monies derived from the tax may be used by the District for any of the purposes for which the tax is authorized to be levied. The District shall make available from the Sinking Fund to the paying agent at least one (1) day in advance of the date on which each payment of principal and interest on the certificate falls due, funds fully sufficient to pay promptly the principal and interest falling due on such date.

After funds have been set aside and of the revenues of the tax for each tax roll year sufficient to pay the principal and interest on the Certificate for the coming calendar year, and all required amounts have been deposited in the sinking fund, then any excess of annual revenues of the tax remaining for that tax roll year shall be used for expenditures by the District for the purposes for which the tax was authorized by the voters.

ADDITIONALLY, the DISTRICT, through its governing authority, adopted a resolution on January 14, 1988, authorizing the issuance of \$20,000 of Certificates of Indebtedness, Series 1988 for the purpose of purchasing and acquiring land, buildings, equipment and other facilities in the Parish for recreation purposes, and paying the costs incurred in connection with the issuance of the certificates.

The certificate resolution requires that the certificate be secured by and payable solely from a pledge and dedication of the amount of annual revenues of the issuer above mentioned, necessary and usual charges in each of the fiscal years during which this certificate is outstanding, including the issuer's \$200,000 of

RECREATION DISTRICT NO. 18A OF TANGIPISSA PARISH
IN COMPLIANCE WITH THE TANGIPISSA PARISH COUNCIL
INDEPENDENCE, LOUISIANA

NOTE TO FINANCIAL STATEMENTS DISCLOSED

June 30, 1998

Certificates of Indebtedness, Series 1998, maturing serially on March 1 of the years 1998 through 2000, inclusive (the "1998 Certificates"). The issuer has committed and agreed and does hereby covenant and agree to budget annually a sufficient sum of money to pay the principal of and the interest on the Certificates as it becomes due, and to levy and collect in each year taxes and to collect other revenues, within the limits prescribed by law, sufficient to pay the principal of and the interest on the Certificates after the payment in each year of all such statutory, necessary and usual charges and the 1998 Certificates.

The balance in the Sinking Fund at June 30, 1998, was in accordance with the certificate covenants.

040 Compliance with Certificate Covenants

The District, through its governing authority, adopted a Resolution on November 5, 1998, authorizing the issuance of \$400,000 of Certificates of Indebtedness, Series 1998 for the purpose of purchasing and acquiring land, buildings, equipment and other facilities in the District for recreation purposes. That certificate resolution contained certain covenants and agreements in connection with the security and payment of the certificates. The major covenants contained in the certificate resolution and the manner in which the District has complied with those covenants is described as follows:

Sinking Fund - According to the certificate resolution, all of the assets or proceeds of the tax for each tax roll year shall be set aside in the Sinking Fund until such time as there is no deposit in the Sinking Fund sufficient proceeds of the tax to pay all principal and interest falling due on the certificates in the ensuing year. As of June 30, 1998, the District did not strictly comply with this provision in that tax in the amount of \$10,428 was deposited directly into the General Fund rather than into the Sinking Fund. However, the tax deposited into the Sinking Fund was sufficient for paying the principal and interest required, and the amount deposited into the General Fund was eligible to be transferred from the Sinking Fund to the General Fund to be used for any of the purposes for which the tax is authorized to be levied.

Securing of deposits of public funds - In the certificate resolution it is required that all moneys deposited with the regularly designated financial agent, bank or banks of the District or the paying agent under the terms of the resolution shall constitute secured funds for the benefit of the owner of the certificates, and shall be secured by said financial agent at all times to the full extent thereof in the manner required by law for the securing of deposits of public funds.

As of June 30, 1998, the District was in compliance with this Certificate covenant.

RECREATION DISTRICT NO. 128, OF TERREBONA PARISH
(A COMPONENT UNIT OF THE TERREBONA PARISH COUNCIL)
Independence, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1988

Budget - In the certificate resolution as long as the certificate is outstanding and unpaid in principal or interest, the District is required to prepare and adopt a budget prior to the beginning of each fiscal year. A copy of such budget shall be furnished within thirty (30) days after its adoption to the paying agent and owner.

As of June 30, 1988, the District was not in compliance with this certificate covenant.

Other Requirements - The certificate resolution contains additional covenants regarding collection of tax, legal right to collection of tax, and other miscellaneous provisions.

As of June 30, 1988, the District was in compliance with these other certificate covenants in all material respects.

1281 Scharybank Bank

The District has been included in Section 5.3. of the Revenue Sharing Act for the fiscal 1988/89 year. As a result, the District should receive state revenue sharing funds during its fiscal year ending June 30, 1989.

SCHEDULE OF COMPENSATION PAID TO CHAIRMAN AND BOARD OF COMMISSIONERS

RECREATION DISTRICT NO. 19A OF TANGIPAHUA PARISH
 IS A COMPONENT UNIT OF THE TANGIPAHUA PARISH COUNCIL
 Independence, Louisiana

SCHEDULE OF CONTRIBUTION PAID THE CLUBS AND BOARD OF COMMISSIONERS

June 30, 1998

Term of Office - January 1, 1998 - December 31, 1998

Name and Address	Position	Salary	Term Expires
Charles Maglio P. O. Box 387 Independence, LA 70443 (504) 878-6544	Chairman	\$ -	April 22, 1999
Margaret Maglio P. O. Box 387 Independence, LA 70443 (504) 878-6544	Secretary	\$ -	n/a
Louis Rich Joseph P. O. Box 421 Independence, LA 70443 (504) 878-4721	Vice-Chairman/ Commissioner	\$ -	April 22, 1997
Billy Dussardo P. O. Box 974 Independence, LA 70443 (504) 878-4581	Commissioner	\$ -	April 22, 1991
Johnny Bolden, Jr. P. O. Box 1778 Independence, LA 70443 (504) 878-3285	Commissioner	\$ -	April 22, 1988
Katie Hinn 8417 Hickham Chapel Road Baker, LA 70422	Commissioner	\$ -	April 22, 1997
Johnny Karkurgalis P. O. Box 384 Independence, LA 70443 (504) 878-4780	Commissioner	\$ -	April 22, 1999
J. V. Blumson P. O. Box 384 Independence, LA 70443 (504) 878-5258	Commissioner	\$ -	April 22, 2000

\$ _____

See accountants' report.

OTHER REPORTS

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING ISSUED-IFBIS PROCEDURES

Durnin & James

•CERTIFIED PUBLIC ACCOUNTANTS•

John H. Durnin, CPA
Diane S. James, CPA
PA, Professional Corporation

Members
Association of
Certified Public Accountants

Charles R. Mielke, CPA
Dennis C. Smith, CPA

Members
State of Louisiana
Certified Public Accountants

August 28, 1998

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING ACCOUNT-BOOK PROCEDURES

Mr. Charles Baglio, Chairman
and the Members of the BOARD of Commissioners
Bourbon Parish No. 38A of Tangipahoa Parish
Independence, Louisiana

We have performed the procedures indicated in the Louisiana Government Budget Guide and summarized below, which were agreed to by the management of Recreation District No. 38A of Tangipahoa Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Recreation District No. 38A of Tangipahoa Parish's compliance with certain laws and regulations during the year ended June 30, 1998, included in the accompanying Louisiana Statutation Reconciliation. 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 to satisfy 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 purposes for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$25,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LA-LS 98-2321-2393 (the public bid law).

Our expenditures was made during the year for material and supplies exceeding \$25,000 and two expenditures were made for public works exceeding \$100,000. We examined documentation which indicated that all of these expenditures had been properly advertised and accepted in accordance with the provisions of LA-LS 98-2321-2393.

REGULATION DISTRICT NO. 2NA OF TANGIPARUA PARISH

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 LRA-88 42:1181-1124 (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 wored information.

3. Obtain from management a listing of all employees paid during the period under examination.

There were no employees during the period UNDER EXAMINATION.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (i) were also included on the listing obtained from management in agreed-upon procedure (ii) as immediate family members.

There were no employees during the period under examination.

Budgeting

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

Management provided us with a copy of the 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 of a meeting held on September 11, 1997, which indicated that the budget had been adopted by the Commissioners of REGULATION DISTRICT NO. 2NA of Tangiparua Parish by a vote of 5 in favor and none opposed. No amendments were made to the budget during the year.

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

We compared the revenues and expenditures for the final budget to actual revenues and expenditures. Actual revenues and expenditures did not exceed budgeted amounts by more than 5%, except that expenditures of the Internal Fund were 100% in excess of amounts budgeted for the year.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

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

RECREATION DISTRICT NO. 18A OF TANGIPAHUA PARISH

we examined 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

All 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 approval from the Chairman and the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-RR 41:5 through 41:12 (the open meetings law).

Recreation District No. 18A of Tangipahua Parish is only required to post a notice of each meeting and the accompanying agenda on the door of the town hall building. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

Bank

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 instruments.

We inspected copies of all bank deposit slips for the period under examination and noted one deposit which appeared to be proceeds of bank loans, bonds, or like instruments. The deposit noted represented the proceeds in the amount of \$8,000 resulting from the sale of Certificates of Indebtedness.

Advances and Income

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

A review of the minutes of the District for the year indicated no payments were authorized, or paid. We also inspected disbursements records for the year and noted no instances which would indicate payment to employees which would constitute bonuses, advances, or gifts.

Since there were no employees, there were no payroll records to inspect.

RECREATION DISTRICT NO. 104 OF TERREBOONA PARISH

Prior Year Findings

12. In our prior agreed upon procedures engagement for the year ended June 30, 1997, we reported certain other findings relating to the system of internal accounting control, as described in the accompanying summary schedule of prior agreed upon procedures findings. We commend the DISTRICT'S efforts during the past year which have resolved those prior findings except for the matters relating to those items addressed previously in this report.

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 use of management of Recreation District No. 104 of Terreboona Parish 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.

Respectfully submitted,


DUANE E. JAMES, CPA

FINANCIAL AND EXPERIMENTAL

REGISTRATION DISTRICT NO. 18A OF PARISHIANA PARISH
IS A COMPONENT UNIT OF THE PARISHIANA PARISH COUNCIL
Independence, Louisiana

ANNUAL FINANCIAL STATEMENT PROCEDURES

FOR THE YEAR ENDED JUNE 30, 1998

FINDINGS AND RECOMMENDATIONS

FR-1 FAILURE TO COMPLY WITH LOCAL GOVERNMENT BUDGET ACT

The District did not comply with certain budget requirements set forth in LA 87-110 Louisiana Local Government Budget Act. The Act contains various budget requirements for the general fund and special revenue funds for political subdivisions of the state. During our agreed upon procedures, we found that the District had not properly complied with the requirements of the act as follows:

- A. Budget Variations - The act requires that, during the year, the Secretary notify the Board of Commissioners in writing, when (a) actual revenues and other sources plus projected revenues and other sources for the year fail to meet budgeted revenues and other sources by five percent or more; (b) actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year exceed budgeted expenditures and other uses by five percent or more; or (c) the actual beginning fund balance fails to meet estimated beginning fund balance by five percent or more. For the year ended June 30, 1998, the Secretary did not notify the Board of Commissioners in writing, of the following budget variations:

The actual expenditures and other uses of the general fund \$28,200 exceed the budgeted expenditures and other uses (\$2,100) by 13%.

- B. Budget Adoption Timeliness - The act requires that the budget be adopted prior to the beginning of the fiscal year; in this case, prior to July 1, 1997. The budget for the annual year ended June 30, 1998, was not adopted until September 11, 1997.

RECOMMENDATION

We recommend that the District comply with budget requirements set forth in the Louisiana Local Budget Act.

- A. During the year, the Secretary should notify the Board of Commissioners, in writing, when any of the following occurs:
- Actual revenues and other sources plus projected revenues and other sources for the year fail to meet budgeted revenues and other sources by five percent or more.
 - Actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year exceed budgeted expenditures and other uses by five percent or more.
 - Actual beginning fund balance fails to meet estimated beginning fund balance by five percent or more.
- B. The District adopt future budgets prior to the beginning of the year that the budgets are for.

REGISTRATION NUMBER NO. 304 OF THUNDERBOLT PARISH
(A COMPONENT UNIT OF THE THUNDERBOLT PARISH COUNCIL)
Independence, Louisiana

CURRENT YEAR AGREE UPON PROCEDURES FININGS
For the Year Ended June 30, 1988

FINDINGS AND RECOMMENDATIONS CONTINUED:

MANAGEMENT'S RESPONSE:

The District intends to fully comply with local government budget acts.

DE-2 FAILURE TO COMPLY WITH DEBT RESTRICTION LAWS

The District did not comply with certain debt requirements set forth as provided by Article VII, Section 8 of the 1878 Louisiana Constitution, Article VI, Section 13 of the 1874 Louisiana Constitution, and LSA-RS 18:1418-02 - 1418.05. During our agreed upon procedures examination we found that the District entered into a 60 month lease-purchase agreement to acquire various equipment, but did not obtain the approval of the State Bond Commission.

RECOMMENDATION:

We recommend that the District obtain the approval of the State Bond Commission before incurring any indebtedness or entering into any lease-purchase agreements, other than credit for 90 days or less to auto purchases in the ordinary course of administration.

MANAGEMENT'S RESPONSE:

The District will comply with debt restriction laws in the future.

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR
BASED UPON PREVIOUS FINDINGS**

RECREATION DISTRICT NO. 104 OF TROOPERS PARISH
 (A COMPONENT UNIT OF THE TROOPERS PARISH COUNCIL)
 Independence, Louisiana

CORRECTIVE ACTION PLAN FOR CURRENT YEAR ISSUED UPON RECOMMENDED FINDINGS
 For the Year Ended June 30, 1988

Ref.#	Description of Finding	Corrective Action Plan	Responsible Person	Anticipated Completion Date
88-116)	budget not amended.	future budgets to be amended when required.	Margaret Beglio	08/15/88
88-118)	budget not adopted prior to the beginning of the year.	future budgets to be adopted prior to the beginning of the year.	Margaret Beglio	08/15/88
88-2	State Bond Commission approval not obtained.	In the future, debt contribution lines will be complied with.	Margaret Beglio	12/15/88

PROPERTY ACQUIRED BY PERSON ABSENT UPON PROCEDURES FINISHED

REVENUE COMMISSION OF THE STATE OF MISSISSIPPI
 IN CONNECTION WITH THE PROVISION FISCAL YEAR
 Independence, Louisiana

ANNUAL REPORT OF REVENUE COMMISSION FOR FISCAL YEAR
 For the Year ended June 30, 1939

Item	Period	Planned	Actual	Percentage	Comments	Additional
Ref.	From	To	Actual	of Budget		Information
RT-1	June 30, 1938	State Revenue	State Revenue	100	See	None.
		Funds	Funds			
RT-2	June 30, 1939	Government Budget	Government Budget	Percentage	See	None.

LOUISIANA STRATEGIC QUESTIONNAIRE

RESOLUTION

WHEREAS, the Recreation District No. 39A of Tangipahoa Parish as a part of its compilation of financial statements as of June 30, 1998, and for the one year period then-ended, is required to complete the Louisiana Attestation Questionnaire furnished by the Louisiana Legislative Auditor, and,

WHEREAS, upon completion, the questionnaire must be presented to and adopted by the Board of Commissioners by means of a formal resolution in an open meeting, and,

WHEREAS, the completed questionnaire and a copy of its adoption must then be given to the accountant at the beginning of the attestation engagement. The accountant will, during the course of his attestation engagement, test the accuracy of the responses in the questionnaire,

WHEREAS, this Louisiana Attestation Questionnaire was reviewed and all questions answered by the Board of Commissioners of the Recreation District No. 39A of Tangipahoa Parish,

THEREFORE BE IT RESOLVED that the Recreation District No. 39A of Tangipahoa Parish hereby adopts this resolution on June 22, 1998, by the following roll call vote:

YEAS: 4

NAYS: 0

ABSENT: 3

Margaret Baglio
Margaret Baglio, Secretary/Treasurer

Charles K. Baglio, Jr.
Charles Baglio, President

LOUISIANA ATTESTATION QUESTIONNAIRE

6 - 29 - 98

(Date)

Darlin B. Jones, CPA's
P. O. Box 506
Amite, Louisiana 70422

In connection with your compilation of our financial statements as of June 30, 1998, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Code, 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.

These representations are based on the information available to us as of 6 - 25 - 98 1998.

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 employee 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 42:110-1124.

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, 1983, under circumstances that would constitute a violation of LSA-RS 42:1116.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 35:1381-14) 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, 44:3, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 35-403, and/or 79:82, 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 1934 Louisiana Constitution, and LSA-RS 79:1410.68-1410.69.

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 14:128, and AG opinion 79-723.

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 which may occur subsequent to the issuance of your report.

RECREATION DISTRICT NO. 38A OF TANGIPAROLA PARISH

SIGNED:


Charles Baglio

SIGNED:


Margaret Baglio

TITLE:

President

TITLE:

Secretary/Treasurer