

R E P O R T

ST TAMMANY PARISH RECREATION DISTRICT 7

DECEMBER 31, 2018



Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA
(1919-1985)

Felix J. Hrapmann, Jr., CPA
(1919-1990)

William R. Hogan, Jr., CPA
(1920-1996)

James Maher, Jr., CPA
(1921-1999)

February 11, 2020

ACCOUNTANT'S COMPILATION REPORT

Lindsay J. Calub, CPA, LLC
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Michelle H. Cunningham, CPA
Dennis W. Dillon, CPA
Grady C. Lloyd, III CPA

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Board of Commissioners
St. Tammany Parish Recreation District 7
Pearl River, LA

Management is responsible for the accompanying financial statements of the of St. Tammany Parish Recreation District 7, (District) a component unit of St. Tammany Parish, as of and for the year ended December 31, 2018, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements

Management has elected to omit management's discussion and analysis, substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted management's discussion and analysis, disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the District's financial position, change in net position and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to St. Tammany Parish Recreation District 7.

The accompanying supplementary information contained in the schedule of compensation, benefits and other payments to the agency head is presented for additional analysis as required by the Louisiana Revised Statute R.S. 24:513A and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was not subject to our compilation engagement. We do not express an opinion, a conclusion, nor provide any assurance on such information.

Duplantier, Hrapmann, Hogan and Maher, LLP
Slidell, LA

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St. Tammany Parish Recreation District No 7
Statement of Net Position
December 31, 2018

<u>Assets</u>		
Cash		\$ 475,284
Fixed Assets:		
Building Improvements		99,138
Furniture & Equipment		42,868
Land Improvements		117,995
Land		624,050
Accumulated Depreciation		(125,488)
		758,563
Total Assets		\$ 1,233,847
<u>Liabilities & Net Position</u>		
Unearned Revenue		31,935
	Total Liabilities	31,935
Net Position		
Investment in General Fixed Assets		758,563
Unrestricted		443,349
	Total Net Position	1,201,912
Total Liabilities and Net Position		\$ 1,233,847

St. Tammany Parish District 7
Statement of Revenues, Expenses and Changes in Net Position
As of and for the Year Ended December 31, 2018

Operating Revenues:	
Concession Income	\$ 30,730
Sport Registrations	46,793
Facility Rentals	6,631
Kids Events Income	609
Total Operating Income	84,763
Operating Expenses:	
Bank Service Charges	245
Concession	15,698
Contract Services	17,161
Depreciation Expense	22,176
Equipment	885
Facility Maintenance	28,430
Insurance	5,964
Kids Night Out	561
Officials	44,466
Other	1,029
Professional Fees	3,190
Repairs and Maintenance	8,833
Supplies	4,544
Telephone	2,958
Travel	339
Utilities	15,332
Total Operating Expenses	171,811
Operating Loss	(87,048)
Non Operating Revenue/(Expenses)	
Ad Valorem	60
Interest Income	234
Other Income	717
Cell Tower Lease Revenue	48,206
Total Non Operating Revenues	49,217
Change in Net Position	(37,831)
Net Position - Beginning of Year	1,239,743
Net Position - End of Year	\$ 1,201,912

St. Tammany Parish District 7
Supplementary Information
Schedule of Compensation, Benefits and Other Payments
To Agency Head
For the Year Ended December 31, 2018
(Unaudited)

No payments made



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February 11, 2020

Board of Commissioners
St. Tammany Parish Recreation District No 7
Pearl River, LA

We performed a compilation engagement with respects to the financial statements of St. Tammany Parish Recreation District 7, a component unit of St. Tammany Parish for the year ended December 31, 2018, in accordance with generally accepted accounting principles. We did not audit compliance with certain provisions of laws, regulations, contracts, and grant agreements and as such we do not express such an opinion on compliance. However, during the course of our engagement we noted the District was in noncompliance with the following.

Filing of Compilation Report

The District did not remit their compiled financial statements to the Louisiana Legislative Auditor within six months of their fiscal year end. The District is required to submit their compiled financial statements to the Louisiana Legislative Auditor in accordance with LRS 24:513. Not submitting their compiled financial statements within the prescribed timeline results in noncompliance with state statutes. We recommend the District submit their compiled financial statements to the Louisiana Legislative Auditor within six months of their fiscal year end.

Management's Response

Our reports were late due to a change in board members and switching to another accounting firm. We now have all needed board members and have switched to another accounting firm. We anticipate being able to submit our 2019 compilation within the required statutory deadline.

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The District's response was not subject to our compilation engagement and accordingly we express no opinion on it.

This communication is intended solely for the information and use of the Board of Commissioners of St. Tammany Recreation District 7 and is not intended to be, and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

DUPLANTIER, HRAPMANN, HOGAN AND MAHER, LLP


Michelle H. Cunningham, CPA
Partner