

**RECREATION DISTRICT NO. 39A OF TANGIPAHOA PARISH  
INDEPENDENCE, LOUISIANA**

**REPORT ON COMPILATION OF  
BASIC FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

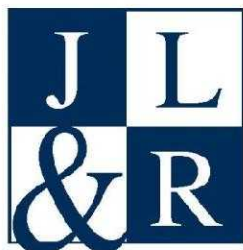
**Recreation District No. 39A of Tangipahoa Parish  
Independence, Louisiana**

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For the Year Ended June 30, 2019

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AICPA®  
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### Accountant's Compilation Report

Mr. Paul Durnin, President  
and the members of the Board of Commissioners  
Recreation District No. 39A of Tangipahoa Parish  
Independence, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the general fund of Recreation District No. 39A of Tangipahoa Parish, as of and for the year ended June 30, 2019, which collectively comprise the District's basic financial statements as listed in the table of contents, 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 form of assurance on these financial statements.

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

Management has omitted the Management's Discussion and Analysis and the Budgetary Comparison Schedule that that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The accompanying supplementary information contained in the Schedule of Compensation, Benefits, and Other Payments to Agency Head and the Schedule of Current Year Compliance Findings are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such information.

We are not independent with respect to Recreation District No. 39A of Tangipahoa Parish.

*James Lambert Riggs*  
*& Associates*

James, Lambert, Riggs and Associates, Inc.  
Hammond, Louisiana

February 17, 2020

## **Basic Financial Statements**

**Recreation District No. 39A of Tangipahoa Parish**  
**Independence, Louisiana**  
Statement of Net Position  
June 30, 2019

Exhibit A

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 454,822
Accounts Receivable, Net	481
Capital Assets, Net of Accumulated Depreciation	<u>1,373,278</u>
Total Assets	<u><u>\$ 1,828,581</u></u>
<b>Liabilities</b>	
Accounts Payable	<u>\$ 1,143</u>
Total Liabilities	<u><u>\$ 1,143</u></u>
<b>Net Position</b>	
Net Investment in Capital Assets	\$ 1,373,278
Unrestricted	<u>454,160</u>
Total Net Position	<u><u>\$ 1,827,438</u></u>

See accountant's compilation report.

**Recreation District No. 39A of Tangipahoa Parish  
Independence, Louisiana**

Exhibit B

Statement of Activities  
For the Year Ended June 30, 2019

	<u>Expenses</u>	<u>Program Revenues Operating Grants</u>	<u>Change in Net Position Governmental Activities</u>
<b>Governmental Activities:</b>			
Parks and Recreation	\$ 103,011	\$ -	\$ (103,011)
Depreciation	<u>77,891</u>	<u>-</u>	<u>(77,891)</u>
Total Expenses	<u>\$ 180,902</u>	<u>\$ -</u>	<u>\$ (180,902)</u>
<b>General Revenues:</b>			
Ad Valorem Taxes			164,050
State Revenue Sharing			14,184
Interest Earned			8,896
Other Income			<u>370</u>
Total General Revenues			<u>187,500</u>
Change in Net Position			6,598
<b>Net Position - Beginning of the Year</b>			<u>1,820,840</u>
<b>Net Position - End of the Year</b>			<u>\$ 1,827,438</u>

See accountant's compilation report.

**Recreation District No. 39A of Tangipahoa Parish  
Independence, Louisiana**

Exhibit C

**Governmental Fund Balance Sheet  
June 30, 2019**

	<u>General Fund</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 454,822
Accounts Receivable, Net	<u>481</u>
Total Assets	<u><u>\$ 455,303</u></u>
<b>Liabilities and Fund Balance</b>	
Liabilities:	
Accounts Payable	\$ <u>1,143</u>
Total Liabilities	<u>1,143</u>
Fund Balance:	
Unassigned	<u>454,160</u>
Total Fund Balance	<u>454,160</u>
Total Liabilities and Fund Balance	<u><u>\$ 455,303</u></u>

See accountant's compilation report.

**Recreation District No. 39A of Tangipahoa Parish  
Independence, Louisiana**

Exhibit D

Reconciliation of the Governmental Fund Balance Sheet to the  
Government-Wide Statement of Net Position  
June 30, 2019

<b>Total Fund Balance, Governmental Fund (Exhibit C)</b>	\$	454,160
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Governmental Capital Assets, Net of Depreciation		<u>1,373,278</u>
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<b>Net Position of Governmental Activities (Exhibit A)</b>	\$	<u><u>1,827,438</u></u>
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See accountant's compilation report.



**Recreation District No. 39A of Tangipahoa Parish  
Independence, Louisiana**

Exhibit E

Statement of Governmental Fund Revenues, Expenditures, and  
Changes in Fund Balance  
For the Year Ended June 30, 2019

	<u>General Fund</u>
<b>Revenues:</b>	
Ad Valorem Taxes	\$ 164,050
State Revenue Sharing	14,184
Interest Earned	8,896
Other Income	<u>370</u>
Total Revenues	187,500
<b>Expenditures:</b>	
Parks and Recreation:	
Accounting & Legal	3,525
Bad Debt Expense	2,228
Contract Labor	54,159
Equipment Fuel	5,105
Insurance	967
Licenses	-
Pest Control	885
Repairs & Maintenance	4,272
Sheriff's Pension Expense	6,414
Supplies	5,518
Utilities	19,399
Other Expenditures	539
Capital Outlay	<u>102,579</u>
Total Expenditures	<u>205,590</u>
Excess of Revenues over Expenditures	(18,090)
<b>Fund Balance - Beginning of the Year</b>	<u>472,250</u>
<b>Fund Balance - End of the Year</b>	<u><u>\$ 454,160</u></u>

See accountant's compilation report.

**Recreation District No. 39A of Tangipahoa Parish  
Independence, Louisiana**

Exhibit F

Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and  
Changes in Fund Balance to the Government-Wide Statement of Activities  
For the Year Ended June 30, 2019

<b>Net Change in Fund Balance, Governmental Fund (Exhibit E)</b>	\$	(18,090)
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in the governmental fund as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. These differences consist of:

Capital Outlay		102,579
Depreciation Expense		<u>(77,891)</u>

<b>Change in Net Position of Governmental Activities (Exhibit B)</b>	\$	<u>6,598</u>
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See accountant's compilation report.

## **Other Supplemental Information**

**Recreation District No. 39A of Tangipahoa Parish  
Independence, Louisiana**

Schedule 1

Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended June 30, 2019

**Agency Head: Paul Durnin, Jr., Board President**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits - Insurance	-
Benefits - Retirement	-
Deferred Compensation	-
Benefits - Other - Supplemental Pay	-
Car Allowance	-
Vehicle Provided by Government	-
Vehicle Rental	-
Cell Phone	-
Dues	-
Per Diem	-
Reimbursements - Office Furniture	-
Travel	-
Registration Fees	-
Conference Travel	-
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	-
	<u>\$ -</u>

See accountant's compilation report.

**Recreation District No. 39A of Tangipahoa Parish  
Independence, Louisiana**

Schedule 2

Schedule of Current Year Findings and Responses  
For the Year Ended June 30, 2019

**2019-001 – Timely Submission of Compilation Report**

*Condition:*

The District's financial statements were not submitted to the Louisiana Legislative Auditor timely.

*Criteria:*

Louisiana Revised Statutes 24:513 requires the District's financial statements to be submitted to the Louisiana Legislative Auditor no later than six months after the District's fiscal year-end.

*Cause:*

A new Board Secretary / Treasurer was hired during the year, and significant additional time was required to assist this new employee with the end-of-year accounting closeout procedures.

*Effect:*

The District was not in compliance with Louisiana Revised Statutes 24:513.

*Recommendation:*

We recommend management obtain all necessary information needed to close the accounting records and work with its outside accountants to complete the compilation within the six-month period required by Louisiana Revised Statute 24:513.

*Management's Response:*

In management's response dated February 17, 2020, management indicated the following:

"The District will work with its outside accountants to complete the compilation within the six-month period required by Louisiana Revised Statute 24:513."

See accountant's compilation report.

**INDEPENDENCE RECREATION DISTRICT NO. 39A**  
**POST OFFICE BOX 187**  
**INDEPENDENCE, LA 70443**

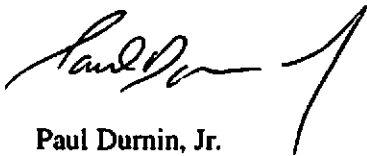
February 17, 2020

James Lambert Riggs and Associates, Inc.  
401 East Thomas Street  
Hammond, LA 70401

This letter is in response to the findings for the compilation for the Recreation District No. 39A of Tangipahoa Parish for the fiscal year ending June 30, 2019. The District's response is as follows:

The District will work with its outside accountants to complete the compilation within the six-month period required by Louisiana Revised Statute 24:513.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul Durnin, Jr.", followed by a long horizontal flourish.

Paul Durnin, Jr.  
Board President