

**St. Tammany Parish Recreation District 16  
Slidell, LA – St. Tammany Parish**

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

**April 14, 2021**

Ms. Suzanne Elliott  
Engagement Manager  
Office of Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70802

Dear Ms. Elliott:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my entity, as of and for the year ended 12/31/20. The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the cash basis of accounting.

Sincerely,

  
\_\_\_\_\_  
Officer's Signature

\_\_\_\_\_  
Michael Gambrell  
Officer's Name

Enclosures

**PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENT FOR YOUR RECORDS**

Please return the completed form within 90 days of your entity's year-end to Office of Legislative Auditor –  
Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397

**Affidavit and Revenue Certification**

**St. Tammany Parish Recreation District 16  
St. Tammany Parish  
Slidell, LA**

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are *required* by Louisiana Revised Statute 24:514 to be filed with the *Legislative Auditor within 90 days after the close of the fiscal year*. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

\*\*\*\*\*

Personally came and appeared before the undersigned authority, **Michael Gambrell**, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of **St. Tammany Parish Recreation District 16** as of **12/31/20**, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, **Michael Gambrell**, who, duly sworn, deposes and says that **St. Tammany Parish Recreation District 16** received \$50,000 or less in revenues and other sources for the year ended **12/31/19** and accordingly, is not required to have an audit for the previously mentioned year.

  
\_\_\_\_\_  
Officer Signature

Sworn to and subscribed before me this 16<sup>th</sup> day of April, 2021.

  
\_\_\_\_\_  
NOTARY PUBLIC

**DONNA E. ERMINGER**  
Notary Public ID 59940  
St. Tammany Parish  
State of Louisiana  
My Commission is for Life

\*\*\*\*\*

Officer's Name - Mike Gambrell  
Officer's Title - Treasurer  
Address 2283 East Gause Blvd  
Slidell, LA 70458  
mgambrell@resource.bank  
  
Cell-985-502-8902

Please return the completed form within 90 days of your entity's year-end to Office of Legislative Auditor –  
Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397

## St. Tammany Parish Recreation District 16

Statement of Cash Receipts and Disbursements  
For the Year Ended 12/31/20

	General Fund	Other Fund	Total
<b>RECEIPTS (Provide Brief Description):</b>			
1. _____	\$ _____	\$ -	\$ _____
2. _____			
3. _____			
4. _____			
5. _____			
6. <b>Total receipts</b> (add lines 1 - 5)	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7. _____	\$ _____	\$ _____	\$ _____
8. _____			
9. _____			
10. _____			
11. _____			
12. _____			
13. <b>Total Disbursements</b> (add lines 7 - 12)	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>
14. Change in fund balance ( Lines 6 minus 13)	\$ _____	\$ _____	
15. Fund Balance at beginning of year	\$ 7,487.28	\$ _____	7,487.28
16. Fund balance (deficit) at end of year (Add lines 14-15)			
--This amount also goes on line 12, Statement B	\$ 7,487.28	\$ _____	\$ 7,487.28

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

**Statement B**

**St. Tammany Parish Recreation District 16**

**Balance Sheet, on 12/31/20**

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>ASSETS (balances at year-end) -Give brief description:</b>			
1. Cash and cash equivalents on hand	\$ 7,487.28	\$ -	\$ 7,487.28
2. Investments (fair value) on hand			
3. Office furnishings (Cost of desks, etc)			
4. Equipment (Cost of fax machine, etc)			
5. Other (brief description)			
6. <b>Total Assets</b> (add lines 1 - 5)	<u>\$ 7,487.28</u>	<u>\$ -</u>	<u>\$ 7,487.28</u>
<b>LIABILITIES AND FUND BALANCE (at year-end):</b>			
7. Liabilities (give brief description):			
8. <b>SOS bill – general election costs - unpaid</b>	\$ -	\$ -	\$ -
9.			
10.			
11. <b>Total Liabilities</b> (add lines 7 - 10)	<u>-</u>	<u>-</u>	<u>-</u>
12. Fund balance (amount from Line 16 on Statement A)	7,487.28	-	7,487.28
13. Other – <b>SOS bill general election costs - unpaid</b>	-	-	-
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13)	<u>\$ 7,487.28</u>	<u>\$ -</u>	<u>\$ 7,487.28</u>

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

Please return the completed form within 90 days of your entity's year-end to Office of Legislative auditor – Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397

Statement C

**Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer**

**Agency Head Name:** Sean Burkes

<b>Purpose</b>	<b>Amount</b>
Salary	None (all categories)
Benefits-insurance	
Benefits-retirement	
Benefits-other (describe)	
Benefits-other (describe)	
Benefits-other (describe)	
Car allowance	
Vehicle provided by government (enter amount reported on W-2)	
Per diem	
Reimbursements	
Travel	
Registration fees	
Conference travel	
Housing	
Unvouchered expenses (example: travel advances, etc.)	
Special meals	
Other	

## Instructions for Preparing Sworn Financial Statements for the Legislative Auditor

The enclosed financial statements have four pages.

**The first page is a transmittal letter** that tells the Legislative Auditor which entity you are.

**The second page is the affidavit** in which you will affirm that your agency received \$50,000 or less in revenues during the year. (Note for not-for-profit agencies: You are not required to submit a financial report to the Legislative Auditor during any years that you did not receive public funds; however, you must notify us in writing that you did not receive public funds during these years. This notification should be made prior to the due date of your report.)

**The third page is Statement A.** This statement tells the Legislative Auditor how much money your agency took in and paid out during the year.

**The fourth page is Statement B.** This statement tells the Legislative Auditor what your ending balances are in the various accounts as listed on the form.

**The fifth page is Statement C.** This statement is the schedule of compensation, benefits, and other payments made to the head of your agency or the chief executive officer. It is **required** by Act 706 of the 2014 Legislative Session.

### Instructions for Filling out Statement A:

1. The **General Fund** column is used to report any monies your agency receives or expends for general purposes. The **Other Fund** column is used to report any monies your agency receives or expends for special purposes, such as restricted grant funds or utilities.
2. On Line 1-5 list the types and amounts of your agency's receipts, or monies your agency received, during the year. Give a brief explanation of what these receipts were (taxes, fees, grants from federal/state/local sources, etc.) A separate page may be used if necessary.
3. Total Lines 1-5, and put this amount on Line 6.
4. On Lines 7-12, list the types and amounts of your agency's disbursements, or monies your agency paid out, during the year. Give a brief description of what these disbursements were for (payroll, rent, utilities, etc.).
5. Total Lines 7-12, and put this amount on Line 13.
6. Subtract the amount on Line 13 from the amount on Line 6, and put this amount on Line 14. If line 13 is greater than line 6, indicate that the line 14 amount is a negative number.
7. If your agency has a fund balance amount carried over from last year, put this amount on Line 15.
8. Total Lines 14 and 15, and put this amount on Line 16.

### Instructions for Filling out Statement B:

#### Assets:

Line 1. **Cash and cash equivalents on hand.** Enter your agency's ending cash balance (this includes petty cash, all checking and savings accounts, and CD's with maturity less than 3 months).

Line 2. **Investments on hand.** Enter your agency's ending investment balance. Leave blank if your agency has no investments.

Line 3. **Office furnishings.** Enter the cost of your agency's office furnishings, less any depreciation. Leave blank if your agency is not keeping track of this information

Line 4. **Equipment.** Enter the cost of your agency's equipment, less any depreciation. Leave blank if your agency is not keeping track of this information.

Line 6. **Total Assets.** Enter the total of lines 1 through 5.

#### Liabilities and Fund Balance:

Line 7-10. **Liabilities.** List the type and amount of any bills your agency owes to outside parties, but has not paid out at the end of the year (payroll, payments due to vendors, etc.).

Line 11. Enter the total of lines 7 through 10.

Line 12. **Fund balance.** Enter the amount, if any, from line 16 of Statement A.

Line 13. **Other.** Leave blank unless you have other fund balances.

Line 14. **Total Liabilities and Fund Balance.** Enter the total of lines 11, 12, and 13. *Line 14 should equal line 6.*

**If line 16 of Statement A is zero, and all of the amounts in Statement B are zero, you do not need to submit Statement B.**

**Instructions for Filling out Statement C:**

This statement is the schedule of compensation, benefits, and other payments made to the head of your entity or the chief executive officer. It is **required** by Act 706 of the 2014 Legislative Session. Please enter the amounts in the appropriate spaces.

**To complete and submit financial statement forms:**

1. Take Statement A and Statement C (and Statement B if you have filled it out) and the affidavit to a notary public. Fill out all the information in the affidavit in the presence of the notary. The notary will witness your signature and affix his or her seal to the affidavit.
2. Fill out the information on the transmittal letter.
3. Send the transmittal letter, the affidavit, Statement A and Statement C, and statement B (if applicable) to this address **no later than ninety days after your agency's fiscal year end:**

**Office of the Legislative Auditor – Local Government Services  
Post Office Box 94397  
Baton Rouge, LA 70804-9397**

4. **MAKE AND RETAIN A COPY OF ALL INFORMATION THAT YOU SEND TO THE LEGISLATIVE AUDITOR FOR YOUR RECORDS.**