

**Basic Financial Statements  
And Independent Accountants' Compilation Report**

**Cameron Parish Recreation District No. 5  
Cameron Parish, Louisiana**

**December 31, 2021**

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To the Board of Commissioners  
Cameron Parish Recreation District No. 5  
Cameron Parish, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Cameron Parish Recreation District No. 5 of Cameron Parish, Louisiana ("the District"), a component unit of Cameron Parish Police Jury, as of and for the year ended December 31, 2021, which collectively comprise the District's 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 American Institute of Certified Public Accountants. 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. Accordingly, 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 of 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 15 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Other Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was

subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

The net position at the beginning of 2021 has been restated to correct an error related to capital assets made in prior years. The error had no effect on the change in net position for 2021.

*Jerry G. Williams, Co., P.C.*

Lake Charles, Louisiana  
May 24, 2022

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL  
STATEMENTS(GWFS)

**Cameron Parish Recreation District No. 5**  
**Statement of Net Position**  
**December 31, 2021**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 134,702
Certificates of deposit	46,926
Receivable - ad valorem taxes, net	82,396
<b>Total Assets</b>	<b>\$ 264,024</b>
 <b>Liabilities</b>	
Accounts payable	\$ 1,373
<b>Total Liabilities</b>	<b>1,373</b>
 <b>Net Position</b>	
Unrestricted	262,651
<b>Total Net Position</b>	<b>262,651</b>
<b>Total liabilities and net position</b>	<b>\$ 264,024</b>

See Independent Accountants' Compilation Report.

**Cameron Parish Recreation District No. 5  
Statement of Activities  
For the Year Ended December 31, 2021**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 56,130	\$ -	\$ -	\$ (56,130)
<b>Total Governmental Activities</b>	<b>\$ 56,130</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(56,130)</b>

General revenues:

Ad valorem taxes, net	104,498
Interest	349
Other revenue	186
Total general revenues	<u>105,033</u>

Change in net position 48,903

Net position at beginning of year, as previously reported 599,995

Prior period adjustment (386,247)

Net position at beginning of year, restated 213,748

Net position end of year \$ 262,651

See Independent Accountants' Compilation Report.



FUND FINANCIAL STATEMENTS

**Cameron Parish Recreation District No. 5  
Balance Sheet - Governmental Fund  
December 31, 2021**

	<u>GENERAL FUND</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 134,702
Certificates of deposit	46,926
Receivable - ad valorem taxes, net	<u>82,396</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 264,024</u></u>
 <b>LIABILITIES and FUND BALANCE</b>	
Accounts payable	<u>\$ 1,373</u>
Total liabilities	1,373
Fund balance:	
Unassigned	<u>262,651</u>
Total fund balance	262,651
<b>TOTAL LIABILITIES and FUND BALANCE</b>	<u><u>\$ 264,024</u></u>

See Independent Accountants' Compilation Report.

**Cameron Parish Recreation District No. 5**  
**Reconciliation of the Balance Sheet-Governmental Fund to the**  
**Statement of Net Position**  
**For the Year Ended December 31, 2021**

Fund balance of governmental fund	\$ 262,651
Amounts reported for governmental activities in the Statement of Net Position is different because:	
There are no significant differences in the current year.	<u>-</u>
Net position of governmental activities	<u><u>\$ 262,651</u></u>

**Cameron Parish Recreation District No. 5**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund**  
**For the Year Ended December 31, 2021**

	<u>GENERAL FUND</u>
Revenues:	
Ad valorem taxes	\$ 104,498
Miscellaneous income	186
Interest income	349
Total revenues	<u>105,033</u>
Expenditures:	
Administration	6,225
Insurance	5,057
Other expense	621
Pool and spa expense	9
Professional fees	900
Repairs and maintenance	24,150
Salaries	16,314
Utilities	2,854
Total expenditures	<u>56,130</u>
Excess revenues over expenditures	48,903
Fund balance beginning of year	<u>213,748</u>
Fund balance ending of year	<u><u>\$ 262,651</u></u>

See Independent Accountants' Compilation Report.

**Cameron Parish Recreation District No. 5**  
**Reconciliation of the Statement of Revenues, Expenditures and**  
**Changes in Fund Balance - Government Fund - to the Statement of Activities**  
**For the Year Ended December 31, 2021**

Total net change in fund balance - governmental fund - per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 48,903
Amounts reported for governmental activities in the Statement of Activities are different because:	
There are no significant differences in the current year.	<u>-</u>
Change in net position of governmental activities	<u><u>\$ 48,903</u></u>

See Independent Accountants' Compilation Report.

REQUIRED SUPPLEMENTARY INFORMATION

**Cameron Parish Recreation District No. 5**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget (GAAP Basis) and Actual**  
**Governmental Fund - General Fund**  
**For the Year Ended December 31, 2021**

	GENERAL FUND			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>Revenues:</b>				
Ad valorem taxes	\$ 105,152	\$ 105,152	\$ 104,498	\$ (654)
Miscellaneous income	-	-	186	186
Interest income	-	-	349	349
Total revenues	<u>105,152</u>	<u>105,152</u>	<u>105,033</u>	<u>(119)</u>
<b>Expenditures:</b>				
Administration	1,100	1,100	6,225	(5,125)
Insurance	5,050	5,050	5,057	(7)
Other expense	-	-	621	(621)
Pool and spa expense	-	-	9	(9)
Professional fees	1,000	1,000	900	100
Repairs and maintenance	-	-	24,150	(24,150)
Salaries	12,000	12,000	16,314	(4,314)
Utilities	2,100	2,100	2,854	(754)
Total expenditures	<u>21,250</u>	<u>21,250</u>	<u>56,130</u>	<u>(34,880)</u>
Excess revenues over expenditures	83,902	83,902	48,903	(34,999)
Fund balance, beginning of year	<u>213,748</u>	<u>213,748</u>	<u>213,748</u>	<u>-</u>
Fund balance, end of year	<u>\$ 297,650</u>	<u>\$ 297,650</u>	<u>\$ 262,651</u>	<u>\$ (34,999)</u>

See Independent Accountants' Compilation Report.

**SUPPLEMENTARY INFORMATION**



**Cameron Parish Recreation District No. 5**  
**Schedule of Compensation, Benefits, and Other Payments to Agency Head**  
**For the Year Ended December 31, 2021**

Brett Bellard  
 President

	Purpose	<u>Amount</u>
Salary		\$ -
Reimbursements		-
Travel		-
		<u>          </u>
		<u>\$ -</u>

See Independent Accountants' Compilation Report.

**Cameron Parish Recreation District No. 5  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2021**

Section I - Current Year Findings and Management Corrective Action Plan

**Compliance**

**01-21C - Budget Preparation**

Condition and criteria: State law required that the budget be amended when a variance of more than five percent is expected. The December 31, 2021 amended budget for the Cameron Parish Recreation District No. 5 was not within five percent of actual for expenditures.

Management's response: Management will monitor the budget and make amendments to the budget as necessary.

Section II - Prior Year Findings and Management Corrective Action Plan

**Compliance**

**01-20C - Budget Preparation**

Condition and criteria: State law required that the budget be amended when a variance of more than five percent is expected. The December 31, 2020 amended budget for the Cameron Parish Recreation District No. 5 was not within five percent of actual for expenditures.

Management's response: Management will monitor the budget and make amendments to the budget as necessary.