

**ALLEN PARISH RECREATION DISTRICT NO. 2 OF KINDER
Kinder, Louisiana**

**Financial Report
For the Year Ended June 30, 2025**

Royce T. Scimemi, CPA, APAC
Oberlin, LA 70655

**ALLEN PARISH RECREATION DISTRICT NO. 2 OF KINDER
Kinder, Louisiana**

FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2025

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ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Allen Parish Recreation District No. 2 of Kinder
Kinder, LA 70655

December 31, 2025

Management is responsible for the accompanying financial statements of the governmental activities and the only major fund of the Allen Parish Recreation District No. 2 of Kinder (the District), a component unit of the Allen Parish Police Jury, as of and for the year ended June 30, 2025, 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 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 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 and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

Accounting principles generally accepted in the United States of America require that the general fund budgetary comparison schedule on page 12 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a 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. Such information is the responsibility of management. Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a 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 required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

The supplementary information on page 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements but is required by Louisiana Revised Statute 24:513(A)(3). Such information is the responsibility of management. Such 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 assurance on such supplementary information. We are not independent with respect to the District.

Royce T. Scimemi, CPA, APAC

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

ALLEN PARISH RECREATION DISTRICT NO. 2 OF KINDER
Kinder, Louisiana

STATEMENT OF NET POSITION
June 30, 2025

	<u>Primary Government</u> <u>Governmental</u> <u>Activities</u>
ASSETS	
Cash	\$ 110,677
Land	126,367
Capital assets net	<u>600,916</u>
TOTAL ASSETS	<u>837,960</u>
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	--
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>--</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>837,960</u>
LIABILITIES	
Accounts payable	1,353
Payroll taxes payable	1,296
Bonds payable:	
Due within one year	38,000
Due after one year	<u>80,000</u>
TOTAL LIABILITIES	<u>120,649</u>
DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred outflows	--
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>--</u>
NET POSITION	
Investment in capital assets, net of related debt	609,283
Unrestricted	<u>108,028</u>
TOTAL NET POSITION	<u>\$ 717,311</u>

See Accountant's Compilation Report.

FUND FINANCIAL STATEMENTS (FFS)

**ALLEN PARISH RECREATION DISTRICT NO. 2 OF KINDER
Kinder, Louisiana**

MAJOR FUND DESCRIPTIONS

General Fund

To account for resources traditionally associated with governments that are not required to be accounted for in another fund.

**ALLEN PARISH RECREATION DISTRICT NO. 2 OF KINDER
Kinder, Louisiana**

**BALANCE SHEET – GOVERNMENTAL FUND
June 30, 2025**

	<u>General Fund</u>
ASSETS	
Cash	\$ <u>110,677</u>
TOTAL ASSETS	<u>110,677</u>
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	--
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>--</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>110,677</u>
LIABILITIES	
Accounts payable	1,353
Payroll taxes payable	<u>1,296</u>
TOTAL LIABILITIES	<u>2,649</u>
DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred outflows	--
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>--</u>
FUND EQUITY	
Fund balance	
Unassigned	<u>108,028</u>
TOTAL FUND BALANCE	<u>108,028</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND EQUITY	\$ <u>110,677</u>

See Accountant's Compilation Report.

ALLEN PARISH RECREATION DISTRICT NO. 2 OF KINDER
Kinder, Louisiana

**RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET TO
STATEMENT OF NET POSITION
June 30, 2025**

Total Fund Balance – Governmental Fund	\$108,028
Fixed assets are capitalized in the Statement of Net Position and depreciated in the Statement of Activities. These are expensed as capital outlays when acquired in the Statement of Revenues, Expenditures, and Changes in Fund Balance.	727,283
Long-term debt is reflected on the Statement of Net Position but not on the Governmental Fund Balance Sheet	(118,000)
Total Net Position – Governmental Activities	<u>\$717,311</u>

See Accountant's Compilation Report

**ALLEN PARISH RECREATION DISTRICT NO. 2 OF KINDER
Kinder, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND
For the Year Ended June 30, 2025**

	General Fund
REVENUES	
Ad valorem taxes, net	\$ 159,627
Interest	981
Intergovernmental	30,300
Miscellaneous	<u>2,009</u>
TOTAL REVENUES	192,917
 EXPENDITURES	
Current:	
Gas and oil	1,721
Insurance	12,555
Payroll taxes	2,848
Professional fees	2,475
Repairs and maintenance	27,151
Salaries and wages	29,800
Supplies	4,685
Utilities	13,479
Capital outlay	139,432
Debt service:	
Principal retirement	37,000
Interest	<u>5,286</u>
TOTAL EXPENDITURES	<u>276,432</u>
CHANGE IN FUND BALANCE	(83,515)
FUND BALANCE – BEGINNING OF YEAR	<u>191,542</u>
FUND BALANCE – ENDING OF YEAR	<u>\$ 108,027</u>

See Accountant's Compilation Report.

**ALLEN PARISH RECREATION DISTRICT NO. 2 OF KINDER
Kinder, Louisiana**

**RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025**

Total Net Changes in Fund Balance – Governmental Fund	\$ (83,515)
Fixed assets are expensed as capital outlays in the governmental fund financial statements, but capitalized in the Statement of Net Position	139,432
Depreciation expense is reflected in the government-wide financial statements, but not deducted in the governmental fund statements.	(73,432)
Principal payments on long-term debt are expensed in governmental fund Statements, but treated as reductions of outstanding debt in entity-wide statements.	<u>37,000</u>
Change in Net Position – Governmental Activities	<u>\$ 19,485</u>

See Accountant's Compilation Report.

REQUIRED SUPPLEMENTARY INFORMATION

**ALLEN PARISH RECREATION DISTRICT NO. 2 OF KINDER
Kinder, Louisiana**

**GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
Ad valorem taxes, net	\$ 159,910	\$ 159,910	\$ 159,627	\$ (283)
Interest	1,040	1,040	981	(59)
Intergovernmental	-	-	30,300	30,300
Miscellaneous	<u>1,500</u>	<u>1,500</u>	<u>2,009</u>	<u>509</u>
TOTAL REVENUES	162,450	162,450	192,917	30,467
EXPENDITURES				
Current:				
Gas and oil	1,000	1,000	1,721	(721)
Insurance	12,000	12,000	12,555	(555)
Payroll taxes	6,000	6,000	2,848	3,152
Professional fees	2,400	2,400	2,475	(75)
Repairs and maintenance	22,000	22,000	27,151	(5,151)
Salaries and wages	33,000	33,000	29,800	3,200
Supplies	28,400	28,400	4,685	23,715
Utilities	11,750	11,750	13,479	(1,729)
Capital outlay	2,500	2,500	139,432	(136,932)
Debt service:				
Principal retirement	31,500	31,500	37,000	(5,500)
Interest	<u>--</u>	<u>--</u>	<u>5,286</u>	<u>(5,286)</u>
TOTAL EXPENDITURES	<u>150,550</u>	<u>150,550</u>	<u>276,432</u>	<u>(125,882)</u>
CHANGE IN FUND BALANCE	11,900	11,900	(83,515)	(95,415)
FUND BALANCE – BEGINNING OF YEAR	<u>191,542</u>	<u>191,542</u>	<u>191,542</u>	<u>--</u>
FUND BALANCE – ENDING OF YEAR	<u>\$ 203,442</u>	<u>\$ 203,442</u>	<u>\$ 108,027</u>	<u>\$ (95,415)</u>

See Accountant's Compilation Report.

SUPPLEMENTARY INFORMATION

**ALLEN PARISH RECREATION DISTRICT NO. 2 OF KINDER
Kinder, Louisiana**

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
CHIEF EXECUTIVE OFFICER
For the Year Ended June 30, 2025**

Chief Executive Officer: Meagan Mills, President of the Board

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -0-
Benefits-insurance	-0-
Benefits-retirement	-0-
Benefits-cell phone	-0-
Car allowance	-0-
Vehicle provided by government	-0-
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	-0-
Conference travel	-0-
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses	-0-
Special meals	-0-

See Accountant's Compilation Report.

**ALLEN PARISH RECREATION DISTRICT NO. 2 OF KINDER
Kinder, Louisiana**

**SCHEDULE OF FINDINGS AND RESPONSES
For the Year Ended June 30, 2025**

Findings – Financial Statement Compilation

Finding #2025-1 C:

Local Governmental Budget Act Compliance

Criteria: The actual expenditures in the General Fund were more than budgeted expenditures by 5% or more.

Cause: The budget was not amended after significant capital outlay additions were made.

Effect: Possible violation of the Louisiana Local Governmental Budget Act.

Recommendation: Closely monitor the budget and amend the budget when necessary.

Response: Management is monitoring revenues and expenditures monthly and amending the budget as necessary to comply with the Louisiana Local Governmental Budget Act.

Contact Person: Meagan Mills, President of the Board