

**EVANGELINE VILLE PLATTE
RECREATIONAL DISTRICT**

Financial Report

Year Ended December 31, 2021

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Evangeline Ville Platte Recreational District Evangeline Parish, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Evangeline Ville Platte Recreational District (District), a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2021, 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 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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 13 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.

The District has omitted the management's discussion and analysis information 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 supplementary information on page 15 is presented for purposes of additional analysis and is 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 assurance on such information.

We are not independent with respect to the Evangeline Ville Platte Recreational District.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
April 28, 2022

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT
Evangeline Parish, Louisiana

Statement of Net Position
December 31, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 4,852
Capital assets, net	<u>2,094,495</u>
Total assets	<u>2,099,347</u>
LIABILITIES	
Accounts payable	<u>4,000</u>
NET POSITION	
Net investment in capital assets	2,094,495
Unrestricted	<u>852</u>
Total net position	<u>\$2,095,347</u>

See accountant's compilation report.

EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT
 Evangeline Parish, Louisiana

Statement of Activities
 For the Year Ended December 31, 2021

Activities	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
			Governmental Activities
Governmental activities:			
General government	\$ 181,407	\$ 27,629	\$ (153,778)
Interest on debt	274	-	(274)
	181,681	27,629	(154,052)
General revenues:			
Recreational facility collections			101,382
Change in net position			(52,670)
Net position, beginning			2,148,017
Net position, ending			\$ 2,095,347

See accountant's compilation report.

FUND FINANCIAL STATEMENTS (FFS)

EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT
Evangeline Parish, Louisiana

Balance Sheet
Governmental Fund - General Fund
December 31, 2021

ASSETS

Cash	<u>\$4,852</u>
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LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$4,000
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Fund balance:

Unassigned	<u>852</u>
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Total liabilities and fund balance	<u>\$4,852</u>
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See accountant's compilation report.

EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT
Evangeline Parish, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
December 31, 2021

Total fund balance for the governmental fund at December 31, 2021	\$	852
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds. Those assets consist of:		
Land	\$	869,100
Equipment, net of \$34,974 accumulated depreciation		14,318
Recreational facility and land improvements, net of \$531,319 accumulated depreciation		<u>1,211,077</u>
		<u>2,094,495</u>
Net position at December 31, 2021		<u>\$2,095,347</u>

See accountant's compilation report.

EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT
 Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
 Governmental Fund - General Fund
 For the Year Ended December 31, 2021

Revenues:	
Recreational facility collections	\$ 101,382
Intergovernmental -	
On-behalf payments - City of Ville Platte	<u>27,629</u>
Total revenues	<u>129,011</u>
Expenditures:	
Current -	
General government:	
Concession	33,895
Salary and related benefits	27,629
Fuel	470
Insurance	3,915
Miscellaneous	40
Postage	296
Professional fees	4,555
Repairs and maintenance	19,238
Security	175
Supplies	16,694
Utilities	14,431
Capital outlay	10,275
Debt service -	
Principal retirement	10,275
Interest and fiscal charges	<u>274</u>
Total expenditures	<u>142,162</u>
Deficiency of revenues over expenditures	(13,151)
Other financing sources:	
Proceeds from debt	<u>10,275</u>
Net change in fund balance	(2,876)
Fund balance, beginning	<u>3,728</u>
Fund balance, ending	<u>\$ 852</u>

See accountant's compilation report.

EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT
Evangeline Parish, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Change in Fund Balance of Governmental Fund
to the Statement of Activities
For the Year Ended December 31, 2021

Total net change in fund balance for the year ended December 31, 2021 per the statement of revenues, expenditures and changes in fund balance			\$ (2,876)
The change in net position reported for governmental activities in the statement of activities is different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
Capital outlay which is considered expenditures on statement of revenues, expenditures and changes in fund balances		\$ 10,275	
Depreciation expense		<u>(60,069)</u>	(49,794)
Change in net position for the year ended December 31, 2021 per statement of activities			<u><u>\$ (52,670)</u></u>

See accountant's compilation report.

**REQUIRED
SUPPLEMENTARY INFORMATION**

EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT
Evangeline Parish, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Recreational facility collections	\$ 92,500	\$105,000	\$ 101,382	\$ (3,618)
Intergovernmental -				
On-behalf payments - City of Ville Platte	<u>15,000</u>	<u>30,000</u>	<u>27,629</u>	<u>(2,371)</u>
Total revenues	<u>107,500</u>	<u>135,000</u>	<u>129,011</u>	<u>(5,989)</u>
Expenditures:				
Current -				
Concession	6,500	30,000	33,895	(3,895)
Salary and related benefits	30,000	25,000	27,629	(2,629)
Fuel	-	-	470	(470)
Insurance	3,500	7,500	3,915	3,585
Miscellaneous	6,500	-	40	(40)
Postage	-	-	296	(296)
Professional fees	-	4,500	4,555	(55)
Repairs and maintenance	5,400	20,000	19,238	762
Security	-	-	175	(175)
Supplies	-	15,000	16,694	(1,694)
Utilities	15,800	15,800	14,431	1,369
Capital outlay	-	10,300	10,275	25
Debt service -				
Principle retirement	-	10,275	10,275	-
Interest and fiscal charges	-	274	274	-
Total expenditures	<u>67,700</u>	<u>138,649</u>	<u>142,162</u>	<u>(3,513)</u>
Excess (deficiency) of revenues over expenditures	39,800	(3,649)	(13,151)	(9,502)
Other financing sources:				
Proceeds from debt	-	-	10,275	10,275
Net change in fund balance	39,800	(3,649)	(2,876)	773
Fund balance, beginning	<u>3,728</u>	<u>3,728</u>	<u>3,728</u>	<u>-</u>
Fund balance, ending	<u>\$ 43,528</u>	<u>\$ 79</u>	<u>\$ 852</u>	<u>\$ 773</u>

See accountant's compilation report.

OTHER SUPPLEMENTARY INFORMATION

EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT
Evangeline Parish, Louisiana

Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2021

Agency Head Name: David LaHaye, Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 23,846
Payroll tax	<u>1,872</u>
	<u>\$ 25,718</u>

See accountant's compilation report.