

**ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE
Oakdale, Louisiana**

**Financial Report
For the Year Ended December 31, 2021**

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

**ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE
Oakdale, Louisiana**

Financial Report for the Year Ended December 31, 2021

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ACCOUNTANTS' COMPILATION REPORT

Board of Commissioners
Allen Parish Recreation District No. 1 of Oakdale
Oakdale, LA 71463

May 31, 2022

Management is responsible for the accompanying financial statements of the governmental activities and the only major fund of the Allen Parish Recreation District No. 1 of Oakdale (the District), a component unit of the Allen 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 form of assurance on these financial statements.

Management has elected not to implement the financial reporting requirements of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. The effects of this departure from accounting principles generally accepted in the United States of America have not been determined.

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.

Required Supplementary Information

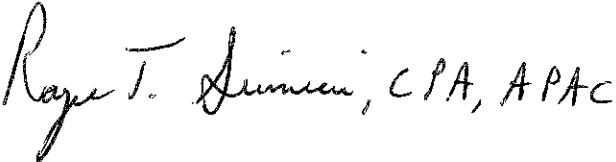
Accounting principles generally accepted in the United States of America require that the general fund budgetary comparison schedule (on page 8) be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a part of the 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. 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, or provide any form of assurance on such information.

Other Supplementary Information

The accompanying schedule of compensation paid to board members (on page 10) and the schedule of compensation, benefits and other payments to the chief executive officer (on page 11) are presented as other supplementary information for purposes of additional analysis and are not a required part of the basic financial statements. The other supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the other supplementary information and, accordingly, do not express an opinion or provide any assurance on such other information.

We are not independent with respect to the District.

Royce T. Scimemi, CPA, APAC

A handwritten signature in black ink that reads "Royce T. Scimemi, CPA, APAC". The signature is written in a cursive style with a large initial 'R'.

BASIC FINANCIAL STATEMENTS

**ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE
Oakdale, 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. 1 OF OAKDALE
Oakdale, Louisiana

BALANCE SHEET – GOVERNMENTAL FUND
December 31, 2021

	<u>General Fund</u>
ASSETS	
Cash	\$ 291,212
Investments	29,793
Receivables	
Ad valorem taxes (net)	166,691
Intergovernmental	6,486
State revenue sharing	<u>991</u>
TOTAL ASSETS	495,173
 DEFERRED OUTFLOWS OF RESOURCES	 <u>-</u>
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	 <u>495,173</u>
 LIABILITIES	
Accounts payable	<u>389</u>
TOTAL LIABILITIES	389
 DEFERRED INFLOWS OF RESOURCES	 <u>-</u>
 FUND BALANCE	
Unassigned	<u>494,784</u>
TOTAL FUND BALANCE	<u>494,784</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	 \$ <u>495,173</u>

See Accountants' Compilation Report.

**ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE
Oakdale, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND
Year Ended December 31, 2021**

	General Fund
REVENUES	
Ad valorem taxes, net	\$ 167,083
Interest earnings	476
Pool fees	6,037
State revenue sharing	<u>2,991</u>
TOTAL REVENUES	176,587
EXPENDITURES	
Current	
Advertising	420
Bank service charges	200
Bookkeeping/secretary pay	6,600
Contract labor	1,544
Insurance	2,254
Payroll taxes	1,408
Pool wages	14,564
Postage	64
Professional fees	3,981
Recreational activities	21,425
Repairs and maintenance	700
Supplies	23,244
Utilities	<u>4,171</u>
TOTAL EXPENDITURES	<u>80,575</u>
 CHANGE IN FUND BALANCE	 96,012
FUND BALANCE - BEGINNING	408,302
PRIOR PERIOD ADJUSTMENT - LA WITHHOLDING RECEIVABLE - PRESCRIBED	 <u>(9,530)</u>
FUND BALANCE – BEGINNING - AS RESTATED	398,772
FUND BALANCE - ENDING	\$ <u>494,784</u>

See Accountants' Compilation Report.

REQUIRED SUPPLEMENTARY INFORMATION

ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE
Oakdale, Louisiana

General Fund
Budgetary Comparison Schedule
Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES				
Ad valorem taxes, net	\$ 170,000	\$ 170,000	\$ 167,083	\$ (2,917)
Interest earnings	1,500	1,500	476	(1,024)
Pool fees	6,500	6,500	6,037	(463)
State revenue sharing	<u>5,000</u>	<u>5,000</u>	<u>2,991</u>	<u>(2,009)</u>
TOTAL REVENUES	183,000	183,000	176,587	(6,413)
EXPENDITURES				
Current				
Advertising	-	-	420	(420)
Bank service charges	-	-	200	(200)
Bookkeeping/secretary pay	9,650	9,650	6,600	3,050
Contract labor	16,000	16,000	1,544	14,456
Election fees	600	600	-	600
Insurance	-	-	2,254	(2,254)
Payroll taxes	-	-	1,408	(1,408)
Pool wages	-	-	14,564	(14,564)
Postage	-	-	64	(64)
Professional fees	-	-	3,981	(3,981)
Recreational activities	20,000	20,000	21,425	(1,425)
Repairs and maintenance	28,000	28,000	700	27,300
Supplies	9,000	9,000	23,244	(14,244)
Utilities	<u>9,000</u>	<u>9,000</u>	<u>4,171</u>	<u>4,829</u>
TOTAL EXPENDITURES	<u>92,250</u>	<u>92,250</u>	<u>80,575</u>	<u>11,675</u>
CHANGE IN FUND BALANCE	90,750	90,750	96,012	5,262
FUND BALANCE – BEGINNING	408,302	408,302	408,302	-
PRIOR PERIOD ADJUSTMENT – LA WITHHOLDING RECEIVABLE - PRESCRIBED	<u>(9,530)</u>	<u>(9,530)</u>	<u>(9,530)</u>	<u>-</u>
FUND BALANCE – BEGINNING - AS RESTATED	<u>398,772</u>	<u>398,772</u>	<u>398,772</u>	<u>-</u>
FUND BALANCE – ENDING	<u>\$ 489,522</u>	<u>\$ 489,522</u>	<u>\$ 494,784</u>	<u>\$ 5,262</u>

See Accountants' Compilation Report.

OTHER SUPPLEMENTARY INFORMATION

ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE
Oakdale, Louisiana

Schedule of Compensation Paid to Board Members
Year Ended December 31, 2021

<u>Board Members</u>	<u>Amount</u>
Thomas J. Davis, Jr., M.D., President	\$ -0-
Greg Strother	-0-
Roy Gordon	-0-
Steven Richard	-0-
Guy Arnold	-0-
Rhonda Beard	-0-
Gwen Alsbury	-0-

See Accountants' Compilation Report.

**ALLEN PARISH RECREATION DISTRICT NO. 1 OF OAKDALE
Oakdale, Louisiana**

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

Year Ended December 31, 2021

Chief Executive Officer: Thomas J. Davis, Jr., M.D., 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 Accountants' Compilation Report.