

**CONSOLIDATED RECREATION DISTRICT #1 OF CONCORDIA PARISH**

Concordia Parish, Louisiana  
(A Component Unit of the  
Concordia Parish Police Jury)  
Ferriday, LA

Financial Statements  
(Unaudited)

As of December 31, 2021  
And for the Year then Ended

**A. MICHELLE FERGUSON**  
Certified Public Accountant

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To the Board of Directors  
Consolidated Recreation District #1 of Concordia Parish

Management is responsible for the accompanying financial statements of the governmental activities of the Consolidated Recreation District #1 of Concordia Parish, as of and for the year ended December 31, 2021, which collectively comprise the Consolidated Recreation District #1 of Concordia Parish'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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has omitted management's discussion & 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has elected to omit substantially all 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.

Accounting principles generally accepted in the United States of America require that the following supplementary information be presented to supplement the basic financial statements:

### Budgetary Comparison Schedule

Such 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 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 my compilation engagement, but I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

I am not independent with regard to Consolidated Recreation District #1 of Concordia Parish.

June 22, 2022

**CONSOLIDATED RECREATION DISTRICT #1 OF CONCORDIA PARISH**  
**BALANCE SHEET**  
**(ALL FUND TYPES AND ACCOUNT GROUPS)**  
December 31, 2021

	Governmental Fund <u>General Fund</u>	Account Group General Fixed <u>Assets</u>	Total (Memorandum <u>Only</u> )
<b>ASSETS</b>			
Cash	\$ 407,326		\$ 407,326
Receivables:			
Ad valorem taxes	136,767		136,767
Buildings and equipment (Note 4)		\$ 584,204	584,204
	<u>544,093</u>	<u>584,204</u>	<u>1,128,297</u>
Total Assets	<u>\$ 544,093</u>	<u>\$ 584,204</u>	<u>\$ 1,128,297</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities - accounts payable	\$ 1,801		\$ 1,801
Fund equity			
Investment in general fixed assets		\$ 584,204	\$ 584,204
Fund balance, unreserved and undesignated	\$ 542,292		542,292
	<u>542,292</u>	<u>584,204</u>	<u>1,126,496</u>
Total Fund Equity	<u>\$ 542,292</u>	<u>\$ 584,204</u>	<u>\$ 1,126,496</u>
Total Liabilities and Fund Equity	<u>\$ 544,093</u>	<u>\$ 584,204</u>	<u>\$ 1,128,297</u>

See accountant's compilation report.

**CONSOLIDATED RECREATION DISTRICT #1 OF CONCORDIA PARISH**  
**STATEMENT OF REVENUE, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**(GOVERNMENTAL FUND - GENERAL FUND)**  
**One Year Ended December 31, 2021**

EXPENDITURES

Recreation services		
Personal services	\$	28,658
Operating services		10,421
Office expense		558
Insurance		4,649
Professional fees		2,140
Election expense		-
Capital outlay		<u>5,552</u>
Total Expenditures	\$	<u>51,978</u>

REVENUES

Ad valorem taxes	\$	137,672
Concessions, fees and services		2,217
Interest earned		<u>618</u>
Total Revenue	\$	<u>140,507</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	\$	88,529
FUND BALANCE, JANUARY 1		<u>453,763</u>
FUND BALANCE, DECEMBER 31	\$	<u><u>542,292</u></u>

See accountant's compilation report.

**CONSOLIDATED RECREATION DISTRICT #1 OF CONCORDIA PARISH**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**(GOVERNMENTAL FUND - GENERAL FUND)**  
**BUDGET (CASH BASIS) AND ACTUAL**  
**One Year Ended December 31, 2021**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>			
Ad valorem taxes	\$ 115,000	\$ 114,740	\$ (260)
Concessions, fees and services	-	2,217	2,217
Interest earned	<u>1,500</u>	<u>618</u>	<u>(882)</u>
Total Receipts	<u>\$ 116,500</u>	<u>\$ 117,575</u>	<u>\$ 1,075</u>
<b>DISBURSEMENTS</b>			
Recreation services			
Personal services	\$ 28,000	\$ 28,323	\$ (323)
Operating services	6,300	10,363	(4,063)
Office expense	500	558	(58)
Materials and supplies	500		500
Insurance	4,500	4,649	(149)
Professional fees	3,000	2,140	860
Election expense	-	-	-
Capital outlay	<u>10,000</u>	<u>5,552</u>	<u>4,448</u>
Total Disbursements	<u>\$ 52,800</u>	<u>\$ 51,585</u>	<u>\$ 1,215</u>
<b>EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>\$ 63,700</b>	<b>\$ 65,990</b>	<b>\$ 2,290</b>
<b>CASH AND CERTIFICATES OF DEPOSIT BALANCE, JANUARY 1</b>	<u>341,336</u>	<u>341,336</u>	<u>-</u>
<b>CASH AND CERTIFICATES OF DEPOSIT BALANCE, DECEMBER 31</b>	<u><u>\$ 405,036</u></u>	<u><u>\$ 407,326</u></u>	<u><u>\$ 2,290</u></u>

See accountant's compilation report.

**CONSOLIDATED RECREATION DISTRICT #1 OF CONCORDIA PARISH**  
 Ferriday, Louisiana  
 Schedule of Compensation Benefits and Other Payments  
 to Agency Head or Chief Executive Officer  
 Year ended Dec 31, 2021

Agency Head: Bobby Madison

<u>Purpose</u>	<u>Amount</u>
Salary	-
Benefits - Insurance	-
Benefits - Retirement	-
Benefits - All Other	-
Car Allowance	-
Vehicle Provided by Government	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	-
Continuing Professional Education Fees	-
Housing	-
Un-vouchered Expenses*	-
Special Meals	-
Total	-

See accountant's compilation report.