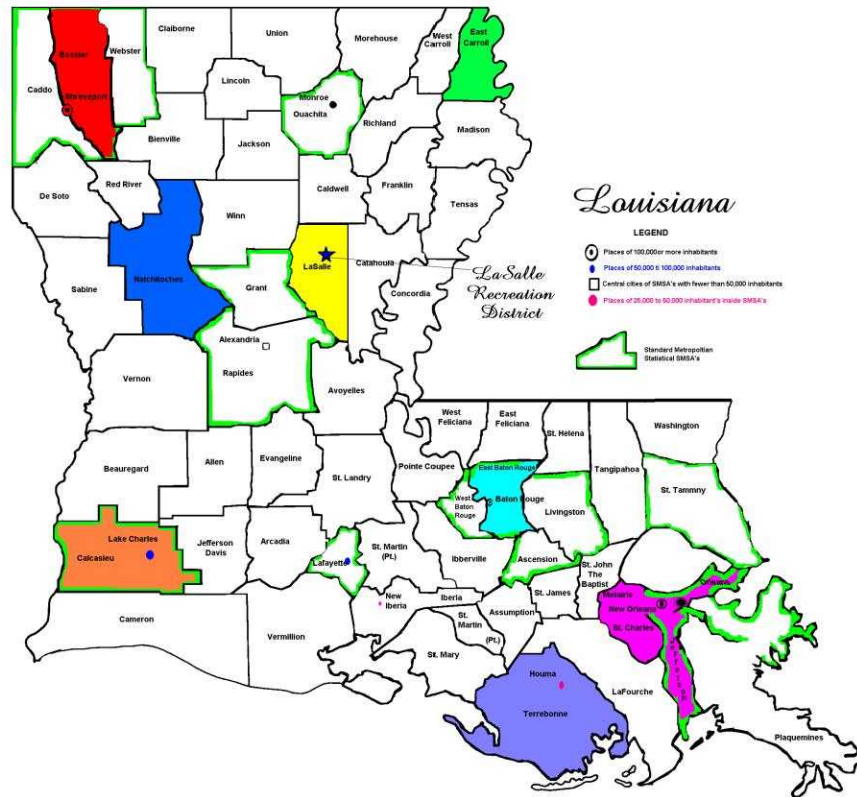


**LASALLE PARISH RECREATION
DISTRICT NO. 5
LaSalle Parish, Louisiana
Component Unit
Financial Statements
December 31, 2021**

LASALLE PARISH RECREATION DISTRICT NO. 5 LASALLE PARISH POLICE JURY



- LaSalle Parish Recreation District No. 5 was created by ordinance of the LaSalle Parish Police Jury as authorized by Louisiana Revised Statute 33:4562-4566. The Recreation District is administered by a board of commissioners who are qualified voters and residents of the District. The commissioners are collectively referred to as the board of commissioners and are appointed by the LaSalle Parish Police Jury. The Recreation District owns and operates recreational facilities in the District to promote recreation for the general health and well-being of youth.

John R. Vercher C.P.A.
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.
jonathanvercher@centurytel.net

David R. Vercher M.B.A., C.P.A., C.F.E.
davidvercher@centurytel.net

THE VERCHER GROUP

*A Professional Corporation of
Certified Public Accountants*

P.O. Box 1608
1737 N 2nd St. – Suite A
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

MEMBERS

American Institute of
Certified Public Accountants

Society of Louisiana
Certified Public Accountants

Association of
Certified Fraud Examiners

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors
LaSalle Parish Recreation District No. 5
P.O. Box 2085
Jena, LA 71342

Management is responsible for the accompanying cash basis financial statements of the governmental activities of the LaSalle Parish Recreation District No. 5 (a component unit of the LaSalle Parish Police Jury, Louisiana), as of and for the year ended December 31, 2021, which collectively comprise the LaSalle Recreation District No. 5's basic financial statements in accordance with cash basis accounting. 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.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison 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. Management has omitted the required supplementary information that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, 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.

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 LaSalle Parish Recreation District No. 5'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.

The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

The Vercher Group

Jena, Louisiana
June 29, 2022

LASALLE PARISH RECREATION DISTRICT NO. 5
JENA, LOUISIANA
Statement of Financial Position – Cash Basis
As of December 31, 2021

ASSETS	
CURRENT ASSETS	
Cash & Cash Equivalents	\$ 21,598
Investments	50,186
TOTAL CURRENT ASSETS	<u>71,784</u>
NON-CURRENT ASSETS	
Land, Building, & Equipment	12,878
Furniture & Equipment	209,649
TOTAL NON-CURRENT ASSETS	<u>222,527</u>
TOTAL ASSETS	<u>294,311</u>
LIABILITIES & NET POSITION	
TOTAL LIABILITIES	<u>-0-</u>
NET POSITION	
Net Investment in Capital Assets	222,527
Unrestricted	71,784
TOTAL NET POSITION	<u>294,311</u>
TOTAL LIABILITIES & NET POSITION	<u>\$ 294,311</u>

See independent accountant's compilation report.

LASALLE PARISH RECREATION DISTRICT NO. 5
JENA, LOUISIANA
Statement of Revenues & Expenditures – Cash Basis
For The Year Ended December 31, 2021

		GENERAL FUND
REVENUES		
Taxes – Ad Valorem	\$	70,159
Intergovernmental Revenues (State Revenue Sharing, Net)		1,032
Fees & Charges for Use of Recreation Center		2,787
Grants		500
TOTAL REVENUES		74,478
 EXPENDITURES		
Salaries & Related Expense		18,833
Repairs & Maintenance		13,411
Utilities		7,787
Insurance		2,720
Professional Fees		4,122
Supplies		2,684
Office Expense		1,404
Miscellaneous		420
TOTAL EXPENDITURES		51,381
 EXCESS REVENUES OVER (UNDER) EXPENDITURES		23,097
 OTHER FINANCING SOURCES (USES)		
Interest Income		47
TOTAL OTHER FINANCING SOURCES (USES)		47
 NET CHANGE IN FUND BALANCE		23,144
 FUND BALANCE – BEGINNING OF YEAR		272,554
FUND BALANCE – END OF YEAR	\$	295,698

See independent accountant's compilation report.

Supplementary Information

**LASALLE PARISH RECREATION DISTRICT NO. 5
JENA, LOUISIANA**

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

LaSalle Parish Recreation District No. 5
-Reacy Farley, President

<u>Purpose</u>	<u>Amount</u>
Salary	-0-
Benefits-Insurance	-0-
Benefits-Retirement	-0-
Benefits (List any other here)	-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-
Un-vouchered Expenses*	-0-
Special Meals	-0-

*An example of an un-vouchered expense would be a travel advance.

See independent accountant's compilation report.