

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

**Financial Report**  
**For the Year Ended June 30, 2022**

***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, 2022**

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**ACCOUNTANTS' COMPILATION REPORT**

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

**December 6, 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. 2 of Kinder (the District), a component unit of the Allen Parish Police Jury, as of and for the year ended June 30, 2022, 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. We do not express an opinion, a conclusion, nor provide any 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.

**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. 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 form of assurance on such information.

The other 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. We have not audited or reviewed the other supplementary information and, do not express an opinion, a conclusion, nor provide any assurance on such other 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, 2022**

	<b>Primary Government</b>
	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash	\$ 285,950
Land	126,367
Construction-in-progress	131,861
Capital assets, net	382,904
<b>TOTAL ASSETS</b>	<b>927,082</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	--
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>--</b>
<b>LIABILITIES</b>	
Accounts payable	1,891
Payroll taxes payable	1,501
Bonds payable:	
Due within one year	34,000
Due after one year	191,000
<b>TOTAL LIABILITIES</b>	<b>228,392</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated deferred inflows	--
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>--</b>
<b>NET POSITION</b>	
Investment in capital assets, net of related debt	416,132
Unrestricted	282,558
<b>TOTAL NET POSITION</b>	<b>\$ 698,690</b>

See Accountants' Compilation Report.

**Allen Parish Recreation District No. 2 of Kinder  
Kinder, Louisiana**

**Statement of Activities  
For the Year Ended June 30, 2022**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>			<b>Net (Expense) Revenue</b>
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	<b>Primary Government Governmental Activities</b>
<b>Primary Government</b>					
<b>Governmental Activities:</b>					
Recreation	\$ 151,579	\$ --	\$ 469	\$ --	\$ (151,110)
Interest on long-term debt	8,720	--	--	--	(8,720)
<b>Total Governmental Activities</b>	<b>\$ 160,299</b>	<b>-</b>	<b>469</b>	<b>--</b>	<b>(159,830)</b>
 <b>General Revenues:</b>					
					146,155
					371
					278
					146,804
					<b>(13,026)</b>
					711,716
					<b>\$ 698,690</b>

See Accountants' 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, 2022**

	General Fund
<b>ASSETS</b>	
Cash	\$ 285,950
<b>TOTAL ASSETS</b>	<u>285,950</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	---
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>---</u>
 <b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>285,950</u>
 <b>LIABILITIES</b>	
Accounts payable	1,891
Payroll taxes payable	<u>1,501</u>
<b>TOTAL LIABILITIES</b>	3,392
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	---
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>---</u>
 <b>FUND EQUITY</b>	
Fund balance	
Unassigned	282,558
<b>TOTAL FUND BALANCE</b>	<u>282,558</u>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND EQUITY</b>	<u>\$ 285,950</u>

See Accountants' 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, 2022**

Total Fund Balance - Governmental Fund	\$	282,558
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.		641,132
Long-term debt is reflected on the Statement of Net Position but not on the Governmental Fund Balance Sheet.		(225,000)
<b>Total Net Position - Governmental Activities</b>	<b>\$</b>	<b><u>698,690</u></b>

See Accountants' 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, 2022**

	General Fund
<b>REVENUES</b>	
Ad valorem taxes, net	\$ 146,155
Donations	469
Interest	371
Miscellaneous	<u>278</u>
<b>TOTAL REVENUES</b>	<b>147,273</b>
 <b>EXPENDITURES</b>	
Current:	
Gas and oil	1,566
Insurance	6,153
Payroll taxes	2,441
Professional fees	7,980
Repairs and maintenance	32,876
Salaries and wages	32,648
Supplies	2,388
Utilities	7,159
Capital outlay	136,748
Debt service:	
Principal retirement	33,000
Interest	<u>8,720</u>
<b>TOTAL EXPENDITURES</b>	<b><u>271,679</u></b>
 <b>CHANGE IN FUND BALANCE</b>	 <b>(124,406)</b>
 <b>FUND BALANCE – BEGINNING OF YEAR</b>	 <b><u>406,964</u></b>
 <b>FUND BALANCE – ENDING OF YEAR</b>	 <b><u>\$ 282,558</u></b>

See Accountants' 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, 2022**

Total Net Changes in Fund Balance - Governmental Fund	\$ (124,406)
Fixed assets are expensed as capital outlays in governmental fund statements, but capitalized in the Statement of Net Position.	136,748
Principal payments on long-term debt are expensed in governmental fund statements, but treated as reductions of outstanding debt in entity-wide statements.	33,000
Depreciation expense is reflected in the entity-wide statements, but not deducted in the governmental fund statements.	(58,368)
<b>Changes in Net Position - Governmental Activities</b>	<b><u>\$ (13,026)</u></b>

See Accountants' Compilation Report.

**REQUIRED SUPPLEMENTARY INFORMATION**

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

**General Fund**  
**Budgetary Comparison Schedule**  
**Year Ended June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Ad valorem taxes, net	\$ 142,000	\$ 142,000	\$ 146,155	\$ 4,155
Miscellaneous	<u>3,000</u>	<u>3,000</u>	<u>1,118</u>	<u>(1,882)</u>
<b>TOTAL REVENUES</b>	<b>145,000</b>	<b>145,000</b>	<b>147,273</b>	<b>2,273</b>
<b>EXPENDITURES</b>				
Current:				
Gas and oil	500	500	1,566	(1,066)
Insurance	4,000	4,000	6,153	(2,153)
Payroll taxes	8,000	8,000	2,441	5,559
Professional fees	7,500	7,500	7,980	(480)
Repairs and maintenance	16,000	16,000	32,876	(16,876)
Salaries and wages	40,000	40,000	32,648	7,352
Supplies	3,000	3,000	2,388	612
Utilities	10,000	10,000	7,159	2,841
Capital outlay	2,500	2,500	136,748	(134,248)
Debt service:				
Principal retirement	33,000	33,000	33,000	-
Interest	<u>4,000</u>	<u>4,000</u>	<u>8,720</u>	<u>(4,720)</u>
<b>TOTAL EXPENDITURES</b>	<b><u>128,500</u></b>	<b><u>128,500</u></b>	<b><u>271,679</u></b>	<b><u>(143,179)</u></b>
CHANGE IN FUND BALANCE	16,500	16,500	(124,406)	(140,906)
FUND BALANCE – BEGINNING OF YEAR	<u>406,964</u>	<u>406,964</u>	<u>406,964</u>	<u>-</u>
FUND BALANCE – ENDING OF YEAR	<u>\$ 423,464</u>	<u>\$ 423,464</u>	<u>\$ 282,558</u>	<u>\$ (140,906)</u>

See Accountants' Compilation Report.

**OTHER 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, 2022**

Chief Executive Officer: Jay LaFargue, 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.