

**ALLEN PARISH RECREATION DISTRICT NO. 5 OF OBERLIN  
Oberlin, Louisiana**

**Financial Report  
For the Year Ended December 31, 2022**

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

**Allen Parish Recreation District No. 5 of Oberlin  
Oberlin, Louisiana**

**Financial Report for the Year Ended December 31, 2022**

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**ACCOUNTANTS' COMPILATION REPORT**

Board of Commissioners  
Allen Parish Recreation District No. 5 of Oberlin  
Oberlin, LA 70655

**May 11, 2023**

Management is responsible for the accompanying financial statements of the governmental activities and the only major fund of the Allen Parish Recreation District No. 5 of Oberlin (the "District"), a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 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 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 the Management's Discussion and Analysis required by GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. If the omitted information 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.

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 7 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 assurance on such information.

The other supplementary information on page 9 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). The other supplementary information is the responsibility of management. The other supplementary 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

*Royce T. Scimemi, CPA, APAC*  
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**GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)**

**ALLEN PARISH RECREATION DISTRICT NO. 5 OF OBERLIN  
Oberlin, Louisiana**

**Statement of Net Position  
December 31, 2022**

	<u><b>Primary Government Governmental Activities</b></u>
<b>ASSETS</b>	
Cash	\$ 68,829
Receivables	
Ad valorem taxes, net	53,565
Utility deposit	75
Land	104,881
Capital assets, net	<u>253,890</u>
<b>TOTAL ASSETS</b>	<u><b>481,240</b></u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	--
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u><b>--</b></u>
<b>LIABILITIES</b>	
Accounts payable	798
<b>TOTAL LIABILITIES</b>	<u><b>798</b></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	--
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u><b>--</b></u>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	358,771
Unrestricted	<u>121,671</u>
<b>TOTAL NET POSITION</b>	<u><b>\$480,442</b></u>

See Accountants' Compilation Report.

**ALLEN PARISH RECREATION DISTRICT NO. 5 OF OBERLIN  
Oberlin, Louisiana**

**Statement of Activities  
For the Year Ended December 31, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>
<b>Primary Government Governmental Activities :</b>					
Recreation	\$76,824	\$ --	\$ --	\$ --	\$ (76,824)
<i>Total Governmental Activities</i>	<u>\$76,824</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>(76,824)</u>
		<b>General Revenues:</b>			
					62,981
					143
					<u>63,124</u>
					(13,700)
					494,142
					<u>\$ 480,442</u>

See Accountants' Compilation Report.

## **BASIC FINANCIAL STATEMENTS**

**ALLEN PARISH RECREATION DISTRICT NO. 5 OF OBERLIN  
Oberlin, 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. 5 OF OBERLIN**  
**Oberlin, Louisiana**

**BALANCE SHEET – GOVERNMENTAL FUND**  
**December 31, 2022**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash	\$ 68,829
Receivables	
Ad valorem taxes (net)	53,565
Utility deposit	<u>75</u>
<b>TOTAL ASSETS</b>	<u><b>122,469</b></u>
 <b>LIABILITIES</b>	
Accounts payable	<u>798</u>
<b>TOTAL LIABILITIES</b>	<b>798</b>
 <b>FUND BALANCE</b>	
Fund balance	
Nonspendable	75
Unassigned	<u>121,596</u>
<b>TOTAL FUND BALANCE</b>	<u><b>121,671</b></u>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	 <b>\$ <u>122,469</u></b>

See Accountants' Compilation Report.

**ALLEN PARISH RECREATION DISTRICT NO. 5 OF OBERLIN  
Oberlin, Louisiana**

**Reconciliation of Governmental Fund Balance Sheet to Statement of Net Position  
December 31, 2022**

<b>Total Fund Balance – Governmental Fund</b>	\$121,671
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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.

358,771

<b>Total Net Position – Governmental Activities</b>	<u>\$480,442</u>
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See Accountants' Compilation Report.

**ALLEN PARISH RECREATION DISTRICT NO. 5 OF OBERLIN**  
**Oberlin, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND**  
**For the Year Ended December 31, 2022**

	<b>General Fund</b>
<b>REVENUES</b>	
Ad valorem taxes, net	\$ 62,981
Interest	<u>143</u>
<b>TOTAL REVENUES</b>	<b>63,124</b>
 <b>EXPENDITURES</b>	
Current:	
Advertising	490
Contract labor	6,510
Insurance	1,068
Postage and delivery	90
Professional fees	2,335
Repairs and maintenance	26,559
Supplies	8,977
Utilities	5,463
Waste disposal	2,666
Capital Outlays	<u>21,929</u>
<b>TOTAL EXPENDITURES</b>	<b><u>76,087</u></b>
 CHANGE IN FUND BALANCE	 (12,963)
 FUND BALANCE – BEGINNING OF YEAR	 <u>134,634</u>
 FUND BALANCE – ENDING OF YEAR	 <b>\$ <u>121,671</u></b>

See Accountants' Compilation Report.

**ALLEN PARISH RECREATION DISTRICT NO. 5 OF OBERLIN  
Oberlin, Louisiana**

**Reconciliation of Governmental Fund Statement of Revenues, Expenditures,  
and Changes in Fund Balance to Statement of Net Activities  
For the Year Ended December 31, 2022**

<b>Total Net Changes in Fund Balance – Governmental Fund</b>	(\$12,963)
Fixed assets are expensed as capital outlays when acquired in the governmental fund statements, but capitalized in the entity-wide statements.	21,929
Depreciation expense is reflected in the entity-wide statements, but not deducted in the governmental fund statements.	<u>(22,666)</u>
<b>Change in Net Position – Governmental Activities</b>	<u>(\$13,700)</u>

See Accountants' Compilation Report.

**REQUIRED SUPPLEMENTARY INFORMATION**

**ALLEN PARISH RECREATION DISTRICT NO. 5 OF OBERLIN**  
**Oberlin, Louisiana**

**General Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Ad valorem taxes, net	\$ 56,000	\$ 56,000	\$ 62,981	\$ 6,981
Interest	<u>100</u>	<u>100</u>	<u>143</u>	<u>43</u>
<b>TOTAL REVENUES</b>	<b>56,100</b>	<b>56,100</b>	<b>63,124</b>	<b>7,024</b>
<b>EXPENDITURES</b>				
Current:				
Advertising	800	800	490	310
Contract labor	4,000	4,000	6,510	(2,510)
Insurance	1,250	1,250	1,068	182
Postage and delivery	50	50	90	(40)
Professional fees	2,400	2,400	2,335	65
Repairs and maintenance	23,000	23,000	26,559	(3,559)
Supplies	3,500	3,500	8,977	(5,477)
Travel	1,000	1,000	-	1,000
Utilities	5,000	5,000	5,463	(463)
Waste disposal	4,100	4,100	2,666	1,434
Capital Outlays	<u>10,000</u>	<u>10,000</u>	<u>21,929</u>	<u>(11,929)</u>
<b>TOTAL EXPENDITURES</b>	<b><u>55,100</u></b>	<b><u>55,100</u></b>	<b><u>76,087</u></b>	<b><u>(20,987)</u></b>
 CHANGE IN FUND BALANCE	 1,000	 1,000	 (12,963)	 (13,963)
FUND BALANCE – BEGINNING OF YEAR	<u>134,634</u>	<u>134,634</u>	<u>134,634</u>	<u>-</u>
 FUND BALANCE – ENDING OF YEAR	 \$ <u>135,634</u>	 \$ <u>135,634</u>	 \$ <u>121,671</u>	 \$ <u>(13,963)</u>

See Accountants' Compilation Report.

**OTHER SUPPLEMENTARY INFORMATION**

**ALLEN PARISH RECREATION DISTRICT NO. 5 OF OBERLIN**  
**Oberlin, Louisiana**

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO**  
**CHIEF EXECUTIVE OFFICER**  
**For the Year Ended December 31, 2022**

Chief Executive Officer: Chris Davis, 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.