

**EVANGELINE VILLE PLATTE  
RECREATIONAL DISTRICT**

**Financial Report**

**Year Ended December 31, 2023**

## TABLE OF CONTENTS

	<u>Page</u>
Accountant's Compilation Report	1-2
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)</b>	
Statement of net position	5
Statement of activities	6
<b>FUND FINANCIAL STATEMENTS (FFS)</b>	
Balance sheet - governmental fund	8
Reconciliation of the governmental fund balance sheet to the statement of net position	9
Statement of revenues, expenditures, and changes in fund balance - governmental fund	10
Reconciliation of the statement of revenues, expenditures, and change in fund balance of governmental fund to the statement of activities	11
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Budgetary comparison schedule - General Fund	13
<b>OTHER SUPPLEMENTARY INFORMATION</b>	
Schedule of compensation, benefits and other payments to agency head or chief executive officer	15

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## Evangeline Ville Platte Recreational District Evangeline Parish, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Evangeline Ville Platte Recreational District (District), a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2023, 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 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, results of operations, and cash flows. 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 budgetary comparison information on page 13 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. 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 District has omitted the management's discussion and analysis information 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 for placing the basic financial statements in an appropriate operational, economic, or historical context.

The supplementary information on page 15 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the Evangeline Ville Platte Recreational District.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
March 28, 2024

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT  
Evangeline Parish, Louisiana

Statement of Net Position  
December 31, 2023

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 9,078
Capital assets, net	<u>1,980,508</u>
Total assets	<u>1,989,586</u>
<b>LIABILITIES</b>	
Accounts payable	4,000
Long-term liabilities:	
Due within one year	2,054
Due after one year	<u>10,157</u>
Total liabilities	<u>16,211</u>
<b>NET POSITION</b>	
Net investment in capital assets	1,968,297
Unrestricted	<u>5,078</u>
Total net position	<u>\$ 1,973,375</u>

See accountant's compilation report.

EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT  
 Evangeline Parish, Louisiana

Statement of Activities  
 For the Year Ended December 31, 2023

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues Operating Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
<u>Governmental activities:</u>			<u>Governmental Activities</u>
General government	<u>\$ 172,197</u>	<u>\$ 19,236</u>	\$ (152,961)
	General revenues:		
		Recreational facility collections	<u>86,475</u>
		Change in net position	(66,486)
		Net position, beginning	<u>2,039,861</u>
		Net position, ending	<u>\$ 1,973,375</u>

See accountant's compilation report.



**FUND FINANCIAL STATEMENTS (FFS)**

EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT  
Evangeline Parish, Louisiana

Balance Sheet  
Governmental Fund - General Fund  
December 31, 2023

ASSETS

Cash	<u>\$ 9,078</u>
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LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 4,000

Fund balance:	
Unassigned	<u>5,078</u>

Total liabilities and fund balance	<u>\$ 9,078</u>
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EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT  
Evangeline Parish, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Position  
December 31, 2023

Total fund balance for the governmental fund at December 31, 2023		\$ 5,078
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds. Those assets consist of:		
Land	\$ 869,100	
Equipment, net of \$45,591 accumulated depreciation	15,672	
Recreational facility and land improvements, net of \$646,660 accumulated depreciation	<u>1,095,736</u>	1,980,508
Some liabilities are not due and payable from current financial resources and are, therefore, not reported in the fund.		
Notes payable		<u>(12,211)</u>
Net position at December 31, 2023		<u>\$ 1,973,375</u>

See accountant's compilation report.

EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT  
 Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance  
 Governmental Fund - General Fund  
 For the Year Ended December 31, 2023

Revenues:	
Recreational facility collections	\$ 86,475
Intergovernmental -	
On-behalf payments - City of Ville Platte	<u>19,236</u>
Total revenues	<u>105,711</u>
Expenditures:	
Current -	
General government:	
Concession	39,959
Salary and related benefits	34,236
Fuel	2,243
Insurance	1,803
Miscellaneous	670
Postage	150
Professional fees	3,109
Repairs and maintenance	1,635
Supplies	4,822
Utilities	21,074
Capital outlay	<u>11,971</u>
Total expenditures	<u>121,672</u>
Deficiency of revenues over expenditures	(15,961)
Other financing sources:	
Proceeds from long-term debt	<u>12,211</u>
Net change in fund balance	(3,750)
Fund balance, beginning	<u>8,828</u>
Fund balance, ending	<u>\$ 5,078</u>

See accountant's compilation report.

EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT  
Evangeline Parish, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Change in Fund Balance of Governmental Fund  
to the Statement of Activities  
For the Year Ended December 31, 2023

Total net change in fund balance for the year ended December 31, 2023 per the statement of revenues, expenditures and changes in fund balance	\$ (3,750)
The change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay which is considered expenditures on statement of revenues, expenditures and changes in fund balances	\$ 11,971
Depreciation expense	<u>(62,496)</u> (50,525)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of governmental funds.	
Proceeds from long-term debt	<u>(12,211)</u>
Change in net position for the year ended December 31, 2023 per statement of activities	<u>\$ (66,486)</u>

See accountant's compilation report.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT  
Evangeline Parish, Louisiana

Budgetary Comparison Schedule  
General Fund  
For the Year Ended December 31, 2023

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Recreational facility collections	\$106,000	\$ 83,500	\$ 86,475	\$ 2,975
Intergovernmental -				
On-behalf payments - City of Ville Platte	<u>15,000</u>	<u>19,000</u>	<u>19,236</u>	<u>236</u>
Total revenues	<u>121,000</u>	<u>102,500</u>	<u>105,711</u>	<u>3,211</u>
<b>Expenditures:</b>				
Current -				
Concession	35,000	33,500	39,959	(6,459)
Salary and related benefits	30,000	34,000	34,236	(236)
Fuel	-	-	2,243	(2,243)
Insurance	10,500	2,000	1,803	197
Miscellaneous	1,500	-	670	(670)
Postage	-	-	150	(150)
Professional fees	-	3,100	3,109	(9)
Repairs and maintenance	7,500	2,500	1,635	865
Supplies	-	12,500	4,822	7,678
Utilities	25,000	20,000	21,074	(1,074)
Capital outlay	<u>-</u>	<u>12,211</u>	<u>11,971</u>	<u>240</u>
Total expenditures	<u>109,500</u>	<u>119,811</u>	<u>121,672</u>	<u>(1,861)</u>
Excess (deficiency) of revenues over expenditures	11,500	(17,311)	(15,961)	1,350
<b>Other financing sources:</b>				
Proceeds from long-term debt	<u>-</u>	<u>12,211</u>	<u>12,211</u>	<u>-</u>
Net change in fund balance	11,500	(5,100)	(3,750)	1,350
Fund balance, beginning	<u>8,828</u>	<u>8,828</u>	<u>8,828</u>	<u>-</u>
Fund balance, ending	<u>\$ 20,328</u>	<u>\$ 3,728</u>	<u>\$ 5,078</u>	<u>\$ 1,350</u>

See accountant's compilation report.

**OTHER SUPPLEMENTARY INFORMATION**



EVANGELINE VILLE PLATTE RECREATIONAL DISTRICT  
Evangeline Parish, Louisiana

Schedule of Compensation, Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the Year Ended December 31, 2023

Agency Head Name: David LaHaye, Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 30,000
Payroll tax	<u>4,236</u>
	<u>\$ 34,236</u>

See accountant's compilation report.