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**RECREATION DISTRICT NO. 8**

**of Grant Parish, Louisiana**

**REPORT ON FINANCIAL STATEMENTS**

**As of and For the Year Ended December 31, 1996**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-10-96

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**RECREATION DISTRICT NO. 8**  
OF GRAND PARIISH

**ANNUAL FINANCIAL STATEMENTS**

For the Year Ended  
December 31, 1995

June 14, 1996

Office of Legislative Auditor  
Attention: Ms. Dorothy Milner  
1000 North Third  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for Recreation District No. 8 of Grand Parish as of and for the year ended December 31, 1995. These financial statements are composed of a General Fund which reports all activities associated with operating and maintaining recreation facilities within the District.

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles except for the exclusion of budgetary comparisons and substantially all disclosures.

Sincerely,



Mike Donner  
Treasurer

Enclosure

STATE OF LOUISIANA

RECREATION DISTRICT NO. 8 OF GRANT PARISH

REPORT OF

MIKE BOMER  
TREASURER

TO

LEGISLATIVE AUDITOR

As of and for the Year Ended December 31, 1995

In accordance with Louisiana Revised Statute 24:514

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**AFFIDAVIT**

Personally came and appeared before the undersigned authority, MIKE BOMER, Treasurer of Recreation District No. 8 of Grant Parish, who, duly sworn, deposes and says that the financial statements herewith given are a fair presentation of financial position of Recreation District No. 8 of Grant Parish as of December 31, 1995, and the results of its operations for the year then ended in accordance with generally accepted accounting principles.

Michael Bomer  
TREASURER

Sworn to and subscribed before me, this 24 day of June, 1996

Clairie K. Evans  
NOTARY PUBLIC

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**ROZIER, HARRINGTON & MCKAY**  
CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE  
ALEXANDRIA, LOUISIANA 71301

John E. Rozier, III, C.P.A.  
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Ernest J. Layfield, C.P.A.  
Mark E. Nott, C.P.A.

Telephone (504) 881-1800  
Teletype (504) 881-1827

June 14, 1998

Board of Directors  
Recreation District No. 8 of Grant Parish

We have compiled the accompanying balance sheet of the Recreation District No. 8 of Grant Parish as of December 31, 1997 and the related statement of revenues, expenditures, and changes in fund balances for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statement of revenues, expenditures, and changes in fund balances, budget and actual required by generally accepted accounting principles. If the omitted disclosures and budget comparisons were included in the financial statements, they might influence the user's conclusions about the Recreation District's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

  
ROZIER, HARRINGTON & MCKAY  
Certified Public Accountants

RECREATION DISTRICT NO. 6 OF GRANT PARISH  
GENERAL FUND

**BALANCE SHEET**

December 31, 1985

**ASSETS:**

Cash (Refer to)	\$ 5,000
Accounts Receivable	<u>0</u>
Total Assets	<u>\$ 5,000</u>

**LIABILITIES:**

Current Liabilities - Accounts Payable	\$ <u>0</u>
Total Liabilities	<u>0</u>

**FUND EQUITY:**

Unreserved Fund Balance	<u>5,000</u>
Total Fund Equity	<u>5,000</u>

Total Liabilities and Fund Equity	<u>\$ 5,000</u>
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See Accountant's Report.

RECREATION DISTRICT NO. 8 OF GRANT PARISH  
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
For the Year Ended December 31, 1995

REVENUES:

Concessions and Contributions	<u>9,32,180</u>
Total Revenues	<u>9,32,180</u>

EXPENDITURES:

Finance and Administration	111
Culture and Recreation	<u>91,812</u>
Total Expenditures	<u>91,923</u>
Excess (Deficiency) of Revenues Over Expenditures	847
Fund Balance - Beginning of Year	<u>4,488</u>
Fund Balance - End of Year	<u>5,335</u>

See Accountant's Report.