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RECREATION DISTRICT NO. 2
of Grant Parish, Louisiana

REPORT ON FINANCIAL STATEMENTS

As of and For the Year Ended December 31, 1985

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under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally 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. 2
OF GRANT PARISH

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED
DECEMBER 31, 1995

June 13, 1996

Office of Legislative Auditor
Attention: Ms. Dorothy Milner
1500 North Third
Post Office Box 94397
Baton Rouge, Louisiana 70804-6397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for Recreation District No. 2 of Grant 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,



Sandy McCain
Treasurer

Enclosure

STATE OF LOUISIANA

RECREATION DISTRICT NO. 2 OF GRAND PARISH

REPORT OF

SANDY McCABE
TREASURER

TO

LEGISLATIVE AUDITOR

As of and for the Year Ended December 31, 1986

In accordance with Louisiana Revised Statute 24:814

AFFIDAVIT

Personally came and appeared before the undersigned authority, SANDY McCABE, Treasurer of Recreation District No. 2 of Grand Parish, who, duly sworn, deposes and says that the financial statements herewith given are a fair presentation of financial position of Recreation District No. 2 of Grand Parish as of December 31, 1986, and the results of the operations for the year then ended in accordance with generally accepted accounting principles.

Sandy McCabe
TREASURER

Sworn to and subscribed before me, this 24th day of June, 1986

William M. Ball
NOTARY PUBLIC

ROZIER, HARRINGTON & MCKAY
CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE
ALEXANDRIA, LOUISIANA 71304

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Telephone (504) 442-9000
Telexphone (504) 442-9000

June 13, 1996

Board of Directors
Recreation District No. 2 of Grant Parish

We have compiled the accompanying balance sheet of the Recreation District No. 2 of Grant Parish as of December 31, 1995 and the related statement of revenues, expenditures, and changes in fund balance 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 balance, 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. 2 OF GRANT PARISH
GENERAL FUND

BALANCE SHEET

December 31, 1999

ASSETS:

Cash	\$ 8,000
Accounts Receivable	8,915
Total Assets	<u>\$14,915</u>

LIABILITIES:

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

FUND EQUITY:

Unreserved Fund Balance	<u>14,915</u>
Total Fund Equity	<u>14,915</u>

Total Liabilities and Fund Equity	<u>\$14,915</u>
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See Accountants' Report.

RECREATION DISTRICT NO. 2 OF GRANT PARISH
GENERAL FUND

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

REVENUES:

Ad Valorem Taxes and Revenue Sharing	<u>\$ 8,914</u>
Total Revenues	<u>8,914</u>

EXPENDITURES:

Finance and Administration	84
Culture and Recreation	<u>7,085</u>
Total Expenditures	<u>7,169</u>

Excess (Deficiency) of Revenues
Over Expenditures 1,745

Fund Balance - Beginning of Year	<u>12,160</u>
Fund Balance - End of Year	<u>\$ 14,905</u>

See Accountants' Report.