

**East Carroll Recreation Board
604 Schneider Lane
Lake Providence, LA 71254**

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

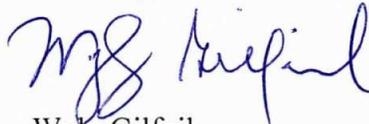
March 29, 2018

Ms. Gayle Fransen
Engagement Manager
Office of Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Ms. Fransen,

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my office, as of and for the year ended December 31, 2017. The statements include all funds under the control of this entity. The accompanying statements have been prepared on the cash basis of accounting.

Sincerely,



Wylie Gilfoil
Secretary

Enclosures

Affidavit and Revenue Certification

**East Carroll Recreation Board
East Carroll Parish
Lake Providence, Louisiana**

**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS**

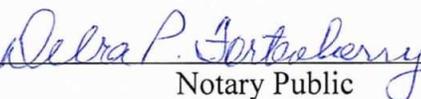
The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

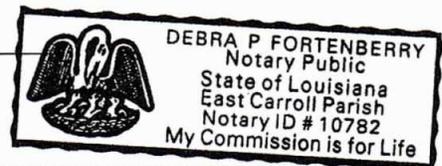
Personally came and appeared before the undersigned authority, W. Wyly Gilfoil, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the East Carroll Recreation Board as of December 31, 2017, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, W. Wyly Gilfoil, who, duly sworn, deposes and says that the East Carroll Recreation Board received \$75,000 or less in revenues and other sources for the year ended December 31, 2017, and accordingly, is not required to have an audit for the previously mentioned year.


Secretary

Sworn to and subscribed before me this 29 day of March, 2018.


Notary Public



W. Wyly Gilfoil, Secretary
East Carroll Recreation Board
604 Schneider Lane
Lake Providence, LA 71254
(318) 559-2365;
wyly_gilfoil@msn.com

EAST CARROLL RECREATION BOARD
 Lake Providence, LA
 ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 2017

	<u>GOVERNMENTAL FUND TYPE</u>	<u>GOVERNMENTAL FUND TYPE</u>	<u>PROPRIETARY FUND TYPE</u>	<u>ACCOUNT GROUP</u>	
	<u>GENERAL FUND</u>	<u>GENERAL FUND 2</u>	<u>ENTERPRISE FUND 1</u>	<u>GENERAL FIXED ASSETS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
ASSETS					
Cash	4,870	-	-		4,870
Building and Equipment				40,594	40,594
TOTAL ASSETS	4,870	-	-	40,594	45,464
LIABILITIES AND FUND EQUITY					
Liabilities:					-
TOTAL LIABILITIES	-	-	-	-	-
FUND EQUITY:					
Investment in general fixed assets				40,594	40,594
Retained Earnings			-		-
Fund Balances					-
Unreserved					-
Undesignated	4,870	-			4,870
TOTAL FUND EQUITY	4,870	-	-	40,594	45,464
TOTAL LIABILITIES AND EQUITY	4,870	-	-	40,594	45,464

EAST CARROLL RECREATION BOARD
Lake Providence, LA
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2017

	<u>GENERAL FUND</u>	<u>GENERAL FUND 2</u>	<u>ENTERPRISE FUND 1</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
REVENUES				
Intergovernmental revenues:				
Parish police jury grants	-			-
Town of Lake Providence	-			-
Local Sources:				
Ad Sales	9,450			9,450
Registration Fees	3,912			3,912
Donations	300			300
Operating Revenues:				
Concession Sales	3,793			3,793
Tournament Gate	-			-
TOTAL REVENUES	17,455	-	-	17,455
EXPENDITURES				
Advertising	-			-
Cost of Concession Sales	1,358			1,358
Personal Services	1,060			1,060
Supplies	5,568	-		5,568
Insurance	390			390
Maintenance	1,367			1,367
Professional Fees	-			-
Repairs	-			-
Dues	409			409
Other	150	25		175
Travel	-			-
Capital Outlays	3,000			3,000
TOTAL EXPENDITURES	13,302	25	-	13,327
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	4,153	(25)	-	4,128
OTHER FINANCING SOURCES (Uses)				
Operating transfers in (out)	-		-	-
Total other financing sources (uses)	-	-	-	-
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	4,153	(25)	-	4,128
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	717	25	-	742
FUND BALANCES (Deficit) AT END OF YEAR	4,870	-	-	4,870

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Agency Head Name: Jesse Reynolds

Purpose	Amount
Salary	None
Benefits-Insurance	None
Benefits-Retirement	None
Benefits-Other	None
Car Allowance	None
Vehicle provided by Government	None
Per Diem	None
Reimbursements	None
Travel	None
Registration Fees	None
Conference Travel	None
Housing	None
Unvouchered Expenses	None
Special Meals	None
Other	None