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**ELIZABETH RECREATION DISTRICT NO. 3
OF ALLEN PARISH**
Allen Parish Police Jury
Elizabeth, Louisiana

Compiled Financial Statements

For the Year Ended December 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 APR 05 2000

ELIZABETH RECREATION DISTRICT NO. 3
OF ALLEN PARISH
P. O. Box 483
Elizabeth, Louisiana 70638

March 20, 2000

Office of Legislative Auditor
Attention: Ms. Dorothy Milner
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the general purpose financial statements, for the Elizabeth Recreation District No. 3 of Allen Parish, as of and for the year ended December 31, 1999. The report includes all funds under the control and authority of the Elizabeth Recreation District No. 3.

Sincerely,


Phillip Turner, Chairman

Affidavit and Revenue Certification

Elizabeth Recreation District No. 3
of Allen Parish

**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 \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(1)(1)(c)(i).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Phillip Turner, Chairman of the Board of Commissioners of the Elizabeth Recreation District No. 3 of Allen Parish who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Elizabeth Recreation District No. 3 of Allen Parish as of December 31, 1999, 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, Phillip Turner, Chairman of the Board of Commissioners, who, duly sworn, deposes and says that the Elizabeth Recreation District No. 3 of Allen Parish received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1999, and accordingly, is not required to have an audit for the previously mentioned fiscal year end.

Phillip Turner
Signature

Sworn to and subscribed before me, this 24 day of MARCH, 2000.

David C. Sanderson
NOTARY PUBLIC

Chief Executive Officer Phillip Turner, Chairman

Address P.O. Box 483

Elizabeth, Louisiana 70638

Telephone No. (318)335-1647

**ELIZABETH RECREATION DISTRICT NO. 3
OF ALLEN PARISH
ALLEN PARISH POLICE JURY
Elizabeth, Louisiana**

Compiled Financial Statements

For the Year Ended December 31, 1999

ELIZABETH RECREATION DISTRICT NO. 3 OF ALLEN PARISH
ALLEN PARISH POLICE JURY
Elizabeth, Louisiana

Compiled Financial Statements

For the Year Ended December 31, 1999

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TOM MILHOAN
Certified Public Accountant

Member:
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(318)335-0495

ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Elizabeth Recreation District No. 3
of Allen Parish
Allen Parish Police Jury
Elizabeth, Louisiana

I have compiled the accompanying balance sheet of the Elizabeth Recreation District No. 3 of Allen Parish, Louisiana, as of December 31, 1999, and the related statements of revenues, expenditures, and changes in fund balance for the year then ended, and the accompanying supplementary information contained in Schedule 1, which is presented only for supplementary analysis purposes, 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. I have not audited or reviewed the accompanying financial statements and supplementary schedules, 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 required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Elizabeth 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.



Tom Milhoan, CPA
March 20, 2000

ELIZABETH RECREATION DISTRICT NO. 3 OF ALLEN PARISH
ALLEN PARISH POLICE JURY
Elizabeth, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1999

<u>Assets</u>	<u>Governmental Fund Types</u>			<u>Total (Memorandum Only)</u>
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>General Fixed Assets</u>	
Cash and Cash Equivalents	\$37,901	\$ 227	\$ -	\$38,128
Revenues and Receivables				
Ad Valorem Taxes	26,278	-	-	26,278
Prepaid Lease	600	-	-	600
Leasehold Improvements	<u>-</u>	<u>-</u>	<u>16,640</u>	<u>16,640</u>
Total Assets	<u>\$64,779</u>	<u>\$ 227</u>	<u>\$16,640</u>	<u>\$81,646</u>
<u>Liabilities and Fund Equity</u>				
Liabilities				
Accounts and Payroll				
Taxes Payable	\$ 111	\$ -	\$ -	\$ 111
Fund Equity				
Investment in General Fixed Assets	-	-	16,640	16,640
Fund Balance				
Unreserved-Undesignated	<u>64,668</u>	<u>227</u>	<u>-</u>	<u>64,895</u>
Total Liabilities and Fund Equity	<u>\$64,779</u>	<u>\$ 227</u>	<u>\$16,640</u>	<u>\$81,646</u>

See Accountant's Compilation Report

ELIZABETH RECREATION DISTRICT NO. 3 OF ALLEN PARISH
ALLEN PARISH POLICE JURY
Elizabeth, Louisiana

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance - All Governmental Fund Types
For the Year Ended December 31, 1999

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>
Revenues:			
Ad Valorem Taxes	\$ 30,517	\$ -	\$ 30,517
State Revenue Sharing	2,126		2,126
Sales, Commissions, and Fees	100	4,088	4,188
Interest Income	<u>865</u>	<u>-</u>	<u>865</u>
Total Revenues	<u>33,608</u>	<u>4,088</u>	<u>37,696</u>
Expenditures:			
Current:			
Culture and Recreation:			
Personal services and related benefits	5,595	8,416	14,011
Operating Services	3,208	7,291	10,499
Materials and Supplies	809	5,839	6,648
Accounting	1,008	-	1,008
Lease	<u>900</u>	<u>-</u>	<u>900</u>
Total Expenditures	<u>11,520</u>	<u>21,546</u>	<u>33,066</u>
Excess (Deficiency) of Revenues Over Expenditures	22,088	(17,458)	4,630
Other Financing Sources (Uses):			
Operating Transfers In (Out)	<u>(19,000)</u>	<u>19,000</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	3,088	1,542	4,630
Fund Balances at Beginning of Year	<u>61,580</u>	<u>(1,315)</u>	<u>60,265</u>
Fund Balances at End of Year	<u>\$64,668</u>	<u>\$ 227</u>	<u>\$64,895</u>

See Accountant's Compilation Report

ELIZABETH RECREATION DISTRICT NO. 3 OF ALLEN PARISH
ALLEN PARISH POLICE JURY
Elizabeth, Louisiana

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance - Budget (Cash Basis) and
Actual (Cash Basis) - General and Special Revenue Fund Types
For the Year Ended December 31, 1999

	GENERAL FUND			SPECIAL REVENUE FUND		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:						
Ad Valorem Taxes	\$29,000	\$29,862	\$ 862	\$ -	\$ -	\$ -
State Revenue Sharing	2,100	2,126	26	-	-	-
Sales, Commissions, and Fees	100	100	-	4,100	4,088	(12)
Interest Income	<u>900</u>	<u>863</u>	<u>(37)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>32,100</u>	<u>32,951</u>	<u>851</u>	<u>4,100</u>	<u>4,088</u>	<u>(12)</u>
Expenditures:						
Current:						
Culture and Recreation:						
<i>Personal services and</i>						
related benefits	4,765	5,593	(828)	8,400	8,416	(16)
Operating Services	3,250	3,208	42	7,300	7,291	9
Materials and Supplies	835	809	26	6,550	6,540	10
Accounting	1,000	1,008	(8)	-	-	-
Lease	<u>900</u>	<u>900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>10,750</u>	<u>11,518</u>	<u>(768)</u>	<u>22,250</u>	<u>22,247</u>	<u>3</u>
Excess (Deficiency) of Revenues Over Expenditures	21,350	21,433	83	(18,150)	(18,159)	(9)
Other Financing Sources (Uses):						
Operating Transfers In (Out)	<u>(19,000)</u>	<u>(19,000)</u>	<u>-</u>	<u>19,000</u>	<u>19,000</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	2,350	2,433	83	850	841	(9)
Fund Balances at Beginning of Year	<u>58,782</u>	<u>58,782</u>	<u>-</u>	<u>(613)</u>	<u>(613)</u>	<u>-</u>
Fund Balances at End of Year	<u>\$61,132</u>	<u>\$61,215</u>	<u>\$ 83</u>	<u>\$ 237</u>	<u>\$ 228</u>	<u>\$ (9)</u>

See Accountant's Compilation Report

ELIZABETH RECREATION DISTRICT NO. 3 OF ALLEN PARISH
ALLEN PARISH POLICE JURY
Elizabeth, Louisiana

Supplemental Information

For the Year Ended December 31, 1999

Schedule of Per Diem Paid Commissioners

	<u>Number</u>	<u>Amount</u>
Phillip Turner, Chairman	11	\$ 550
Lee Vizena	11	550
Michael Striedel	8	400
Jimmie Hughes	9	450
Kate Normand	11	<u>550</u>
Total		<u>\$2,500</u>

The schedule of per diem paid to commissioners was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Louisiana Revised Statute 33:4564(B) provides that the board of commissioners receive a per diem of ten dollars for each meeting they attend, but must not be paid for more than 12 meetings in each year. The per diem of the commissioners is included in the expenditures of the General Fund. During the 1997 legislative session the per diem was increased to fifty dollars per meeting for the Elizabeth Recreation District No. 3 of Allen Parish, by Acts 1997, No. 244, § 1.

See Accountant's Compilation Report

ELIZABETH RECREATION DISTRICT NO. 3 OF ALLEN PARISH
ALLEN PARISH POLICE JURY
Elizabeth, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS
COMPILATION REPORT
For the Year Ended December 31, 1999

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
1998-1 - Negative Fund Balance: In the Special Revenue Fund, the ending fund balance was negative.	Response - Management transferred funds into the Special Revenue Fund in January, 1999, to correct this deficit. Management has taken steps to prevent a deficit from occurring again.
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
Not applicable.	Response - N/A
SECTION III - MANAGEMENT LETTER	
Finding - There was no management letter issued with this report	Response - N/A