

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

Compiled Financial Statements

For the Year Ended December 31, 1996

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**TOM MILLIGAN**  
Certified Public Accountant

Member  
American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants

207 North Howard Street  
Orlando, Louisiana 70653  
(504) 835-6492

March 18, 1995

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

Dear Sir or Madam:

I have compiled the general purpose financial statements of Elizabeth Recreation District No. 3 of Allen Parish as of and for the year ended December 31, 1995. During the course of compiling your financial statements, I noticed that the per diem paid to commissioners may \$10 for each meeting they attended. Louisiana Revised Statute 33:140(8) provides that the 11 commissioners receive a per diem of \$10 for each meeting they attend, but must not be paid for more than 12 meetings per year.

Very truly yours,  
**COPY**

Tom Milligan, CPA

ELIZABETH RECREATION DISTRICT NO. 2  
CAP ALLEN PARKER  
Allen Parish Police Jury  
P. O. Box 483  
Elizabeth, Louisiana 70026

March 21, 1982

Tom McBean, CPA  
100 N. 10<sup>th</sup> Street  
Oulade, LA 71063

Dear Mr. McBean:

We were informed by our former CPA that the law pertaining to the per diem rate had been revised and that we were allowed to receive an amount not to exceed \$50 for each meeting. Upon that advice, the Board raised the rate to \$10.

We have obtained a copy of Louisiana Revised Statute 11:4144(B) and will adjust our per diem rate to the amount allowable at our next meeting.

Very  
**COPY**

Philip Tamm, Chairman

**TOM MILLER**  
Certified Public Accountant

Member  
American Institute of Certified Public Accountants  
Society of Certified Public Accountants

109 North Foothill Street  
Oakdale, Louisiana 70450  
(504) 331-3800

March 23, 1996

Mr. David D. Kyle, Ph. D., CPA  
Legislative Auditor  
State of Louisiana  
P.O. Box 54097  
Baton Rouge, LA 70804-0907

Dear Mr. Kyle:

During my engagement of compiling for general purpose financial statements of Elizabeth Kuznetsov District No. 2 of Atchafalaya Parish as of and for the year ended December 31, 1995, I noticed that the per diem paid to commissioners was \$10 for each meeting they attended. Louisiana Revised Statute 33:440(B) provides that the commissioners receive a per diem of \$10 for each meeting they attend, but must not be paid for more than 12 meetings per year.

I informed the Board of this violation in a letter dated March 18, 1996. I am enclosing a copy of their response with this letter dated March 21, 1996.

Very truly yours,  
**COPY**

Tom Miller, CPA

Enclosure

ELIZABETH RECREATION DISTRICT NO. 1 OF ALLEN PARISH  
ALLEN PARISH POLICE JURY  
Eunice, Louisiana

Supplemental Information

For the Year Ended December 31, 1966.

Schedule of Per Diem Paid Commissioners

	Number	Amount
Philip Turner, Chairman	9	\$ 135
Lee Vance	8	120
Victor Kelly	3	90
Michael Stroud	7	90
Archie Hagley	7	118
Kate Howard	3	—28
Total		\$,540

The schedule of per diem paid to commissioners was prepared in compliance with House Concurrent Resolution No. 41 of the 1979 Session of the Louisiana Legislature. Louisiana Revised Statute 17:4504(B) provides that the board of commissioners receive a per diem of \$30 for each meeting they attend, but need 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.

**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, 1986**

	GENERAL FUNDS			SPECIAL REVENUE FUNDS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
All Voluntary Taxes	\$ 19,800	\$20,476	\$ 676	\$ -	\$ -	\$ -
State Revenue Sharing	3,500	3,734	234	-	-	-
Fees, Commissions, and Fines	500	118	(382)	6,250	6,771	521
Interest Income	550	731	181	150	263	113
<b>Total Revenues</b>	<b>24,350</b>	<b>25,339</b>	<b>989</b>	<b>6,400</b>	<b>7,034</b>	<b>634</b>
<b>Expenditures:</b>						
<b>Direct:</b>						
Culture and Recreation						
Personnel services and related benefits	2,430	2,496	(66)	10,000	10,025	(25)
Operating Services	2,130	2,447	(317)	4,800	4,996	(196)
Materials and Supplies	2,000	1,734	266	11,640	11,591	49
Accounting	800	743	57	-	-	-
Lanes	900	900	-	-	-	-
Capital Outlay	-	-	-	4,500	4,300	200
<b>Total Expenditures</b>	<b>8,260</b>	<b>8,326</b>	<b>(66)</b>	<b>31,340</b>	<b>31,917</b>	<b>(577)</b>
<b>Transfers (Advances) of Revenues Over Expenditures</b>	<b>14,090</b>	<b>15,013</b>	<b>923</b>	<b>(24,940)</b>	<b>(24,883)</b>	<b>57</b>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In (Out)	(22,800)	(22,800)	-	22,780	21,600	1,180
<b>Transfers (Advances) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(7,490)</b>	<b>(6,776)</b>	<b>714</b>	<b>\$ 1,990</b>	<b>(7,490)</b>	<b>(9,480)</b>
<b>Fund Balance at Beginning of Year</b>	<b>29,022</b>	<b>29,022</b>	<b>-</b>	<b>18,800</b>	<b>18,800</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$21,532</b>	<b>\$22,246</b>	<b>\$ 714</b>	<b>\$ 2,790</b>	<b>\$ 1,310</b>	<b>\$ 1,480</b>

See Accountant's Certification Report

**ELIZABETH RECREATION DISTRICT NO. 2 OF ALLEN PARKER  
ALLEN PARKER POLICE BURN  
Elizabeth, Louisiana**

Consolidated Statement of Revenues, Expenditures,  
and Changes in Fund Balances - All Governmental Fund Types  
For the Year Ended December 31, 1990

	General Fund	Special Revenue Funds	Total (Interstatement Only)
<b>Revenues:</b>			
Ad Valorem Taxes	\$ 21,050	\$ -	\$ 21,050
State Revenue Sharing	1,160		1,160
Fees, Commissions, and Fines	348	4,750	5,098
Interest Income	794	365	1,159
<b>Total Revenues</b>	<b>23,352</b>	<b>5,115</b>	<b>28,467</b>
<b>Expenditures:</b>			
Current			
Culture and Recreation			
Personal services and related benefits	1,718	30,628	32,346
Operating Services	2,838	4,194	7,032
Materials and Supplies	1,793	11,440	13,233
Accounting	793		793
Lease	900	-	900
Capital Outlay	-	4,281	4,281
<b>Total Expenditures</b>	<b>9,042</b>	<b>50,743</b>	<b>59,785</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>14,310</b>	<b>(45,628)</b>	<b>(31,318)</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In (Out)	(21,960)	21,308	-
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(7,650)</b>	<b>(34,320)</b>	<b>(41,970)</b>
<b>Fund Balances at Beginning of Year</b>	<b>29,021</b>	<b>18,053</b>	<b>47,074</b>
<b>Fund Balances at End of Year</b>	<b>21,371</b>	<b>(16,262)</b>	<b>5,109</b>

See Accountant's Compilation Report

**TOM MILHOAN**  
Certified Public Accountant

Member  
American Institute of Certified Public Accountants  
Faculty of Louisiana Certified Public Accountants

107 South Broadway Street  
Baton Rouge, Louisiana 70802  
(504) 383-1497

**ASSISTANT'S COMPILATION REPORT**

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

I have compiled the accompanying balance sheet of the Elsabeth Recreation District No. 3 of Allen Parish, Louisiana, as of December 31, 1996, 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 II, which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Financial 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 in 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 Elsabeth 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 23, 1997



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

Compiled Financial Statements

For the Year Ended December 31, 1996

ELIZABETH RECREATION DISTRICT NO. 3  
OF ALLEN PARISH

General Purpose Financial Statements  
As of and for the Year Ended December 31, 1996

Required by Louisiana Revised Statute 18:111 in  
its title with the Office of Legislative Auditor  
within 90 days after the close of the fiscal year.

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, 1996, 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 \$80,000 or less in revenues and other income for the fiscal year ending December 31, 1996, and accordingly, is not required to have an audit for the previously mentioned fiscal year end.

  
Signature

Sworn to and subscribed before me, this 26<sup>th</sup> day of March, 1997.

  
NOTARY PUBLIC

Chief Executive Officer Phillip Turner, Chairman

Address P.O. Box 480

Elizabeth, Louisiana 70118

Telephone No. 337/315-8447

ELIZABETH RECREATION DISTRICT NO. 3  
OF ALLEN PARISH  
P. O. Box 181  
Elizabeth, Louisiana 70024

March 24, 1977

Office of Legislative Auditors  
Attention: Ms. Evelyn Miller  
1600 North Third Street  
P.O. Office Box 94 181  
Baton Rouge, Louisiana 70804-0181

Dear Ms. Miller:

In accordance with Louisiana Revised Statute 24:504, 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, 1976. The report includes all funds under the control and authority of the Elizabeth Recreation District No. 3. The accompanying simplified financial statements omit substantially all of the disclosures required by generally accepted accounting principles.

Sincerely,



Phillip Turner, Chairman

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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, 1968

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or his agent, and to all other appropriate public officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, when appropriate, at the office of the parish clerk of court.

Release Date 4-9-69

**ELEAINTS RECREATION DISTRICT NO. 3 OF ALLEN PARISH  
ALLEN PARISH POLICE JURY  
Elizabethtown, Louisiana**

Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1976

Assets	Governmental Fund Types			Total (Minor numbers Only)
	General Fund	Special Revenue Funds	General Fund Assets	
Cash and Cash Equivalents	\$16,800	\$ 8,604	\$ -	\$25,404
Revenues and Receivables				
Ad Valorem Taxes	22,650	-	-	22,650
State Revenue Sharing	1,700	-	-	1,700
Prepaid License	1,200	-	-	1,200
Leasehold Improvements	-	-	9,976	9,976
<b>Total Assets</b>	<b>\$21,800</b>	<b>\$ 8,604</b>	<b>\$ 9,976</b>	<b>\$39,380</b>
<b>Liabilities and Fund Equity</b>				
<b>Liabilities:</b>				
Accounts and Payroll				
Taxes Payable	\$ 810	\$ 40	\$ -	\$ 850
<b>Fund Equity:</b>				
Investment in General				
Fund Assets	-	-	9,976	9,976
<b>Fund Balances:</b>				
Unreserved-Unassigned	\$5,890	\$ 914	-	\$6,804
<b>Total Liabilities and Fund Equity</b>	<b>\$6,800</b>	<b>\$ 954</b>	<b>\$ 9,976</b>	<b>\$17,730</b>

See Accountant's Compendious Report