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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, 1997

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: APR 1 1998

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LEP  
TOM MILHOAN  
Certified Public Accountant  
MARCH 23 11 9:17

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

209 North Howard Street  
Orlando, Louisiana 71301  
(504)255-0493

March 28, 1988

Office of Legislative Auditor  
Attention: Ms. Dorothy Milner  
3009 North Third Street  
P.O. Box 94387  
Baton Rouge, LA 70804-4387

Dear Ms. Milner:

Enclosed is the Annual Complete Financial Statement of Bienville Recreation District No. 3 of Allen Parish as of and for the year ended December 31, 1987.

Any questions regarding these reports should be directed to Mr. Phillip Turner, Chairman, P.O. Box 481, Bienville, Louisiana 70603, or myself at the above address.

Thank you.

Very truly yours,



Tom Milhoan, CPA

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 \_\_\_\_\_

ELIZABETH RECREATION DISTRICT NO. 3  
OF ALLEN PARISH  
P. O. Box 483  
Elizabeth, Louisiana 70528

March 18, 1998

Office of Legislative Auditor  
Attention: Ms. Dorothy Miller  
1488 North Third Street  
Post Office Box 94097  
 Baton Rouge, Louisiana 70804-0097

Dear Ms. Miller:

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, 1997. The report includes all funds under the control and authority of the Elizabeth Recreation District No. 3. The accompanying compiled financial statements omit substantially all of the disclosures required by generally accepted accounting principles.

Sincerely,

  
Philip Turner, Chairman

ELIZABETH RECREATION DISTRICT NO. 3  
OF ALLEN PARISH

General Purpose Financial Statements  
As of and for the Year Ended December 31, 1997

Required by Louisiana Revised Statute 24:514 to  
be filed with the Office of Legislative Auditor  
within 90 days after the close of the fiscal year.

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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, 1997, 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 \$00,000 or less in revenues and other monies for the fiscal year ending December 31, 1997, and accordingly, is not required to have an audit for the previously mentioned fiscal year end.

  
Signature

Sworn to and subscribed before me, this 19<sup>th</sup> day of March, 1998.

  
NOTARY PUBLIC

---

Chief Executive Officer: Phillip Turner, Chairman

Address: P.O. Box 481

Elizabeth, Louisiana 70028

Telephone No. (225) 335-3667

**ELIZABETH RECREATION DISTRICT NO. 2  
OF ALLEN PARISH  
ALLEN PARISH POLICE JURY  
Elizabeth, Louisiana**

**Compiled Financial Statements**

**For the Year Ended December 31, 1997**

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

Compiled Financial Statements

For the Year Ended December 31, 1991

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**TOM MILLIGAN**  
Certified Public Accountant

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

80 South University Street  
Orlando, Florida 32801  
(305) 255-6492

**ACCOUNTANT'S COMPILATION REPORT**

Board of Commissioners  
Elizabeth Recreation District No. 3  
of A.Leu Parish  
8 Ben Parish Police Jury  
Elizabeth, Louisiana

I have compiled the accompanying balance sheet of the Elizabeth Recreation District No. 3 of A.Leu Parish, Louisiana, as of December 31, 1997, 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 Milligan, CPA  
March 15, 1998

**ELIZABETH RECREATION DISTRICT NO. 5 OF ALLEN PARISH**  
**ALLEN PARISH POLICE JURY**  
 Elizabeth, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups  
 December 31, 1997

Assets	Government Fund Type			Total (Memorandum Dollar)
	General Fund	Special Revenue Fund	General Fixed Assets	
Cash and Cash Equivalents	\$15,772	\$ 1,632	\$ -	\$17,404
Revenues and Receivables and Various Taxes	22,190	-	-	22,190
Prepaid Liens	2,400	-	-	2,400
Leasehold Improvements	-	-	13,968	13,968
<b>Total Assets</b>	<b>\$40,362</b>	<b>\$ 1,632</b>	<b>\$13,968</b>	<b>\$55,962</b>
<b>Liabilities and Fund Equity</b>				
<b>Liabilities</b>				
Accounts and Payroll Taxes Payable	\$ 793	\$ 190	\$ -	\$ 983
<b>Fund Equity</b>				
Investment in General Fixed Assets	-	-	13,968	13,968
<b>Fund Balances</b>				
Unreserved-Undesignated	27,869	1,442	-	29,311
<b>Total Liabilities and Fund Equity</b>	<b>\$27,762</b>	<b>\$ 1,632</b>	<b>\$13,968</b>	<b>\$43,362</b>

See Auditor's Compilation Report



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

**Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance - All Governmental Fund Types  
For the Year Ended December 31, 1997**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Intercommunal Only)</u>
<b>Revenues:</b>			
Ad Valorem Taxes	\$ 23,112	\$ -	\$ 23,112
State Revenue Sharing	2,478		2,478
Tolls, Commissions, and Fees	405	6,810	7,215
Interest Income	<u>856</u>	<u>213</u>	<u>1,069</u>
<b>Total Revenues</b>	<b><u>26,851</u></b>	<b><u>7,023</u></b>	<b><u>33,874</u></b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Culture and Recreation:</b>			
Personal services and related benefits	5,147	9,300	12,447
Operating Services	6,683	3,269	9,952
Materials and Supplies	5210	6,902	12,112
Accounting	610	-	610
Lease	900	-	900
Capital Outlay	<u>-----</u>	<u>1,591</u>	<u>1,591</u>
<b>Total Expenditures</b>	<b><u>19,870</u></b>	<b><u>21,062</u></b>	<b><u>40,932</u></b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>6,981</b>	<b>(14,039)</b>	<b>(7,058)</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In (Out)	<u>( 7,000)</u>	<u>7,000</u>	<u>-----</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>3,981</b>	<b>(7,039)</b>	<b>(3,058)</b>
<b>Fund Balances at Beginning of Year</b>	<b><u>31,182</u></b>	<b><u>3,051</u></b>	<b><u>34,233</u></b>
<b>Fund Balances at End of Year</b>	<b><u>\$37,063</u></b>	<b><u>\$ 1,512</u></b>	<b><u>\$38,575</u></b>

See Accountant's Compliance Report

**ELIZABETH BRIGGSBERRY 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, 1991**

	GENERAL FUND			SPECIAL REVENUE FUND		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad Valorem Taxes	\$31,900	\$31,814	\$ 86	\$ -	\$ -	\$ -
State Revenue Sharing	1,740	1,682	(58)	-	-	-
Fees, Commissions, and Fines	100	497	397	6,500	4,810	(1,690)
Interest Income	100	170	70	200	225	25
<b>Total Revenues</b>	<b>33,840</b>	<b>34,163</b>	<b>323</b>	<b>6,700</b>	<b>5,035</b>	<b>(1,665)</b>
<b>Expenditures:</b>						
Current:						
Culture and Recreation:						
Personnel services and related benefits	1,100	1,147	47	9,200	9,200	-
Operating Services	2,000	4,100	2,100	2,400	3,500	1,100
Materials and Supplies	2,200	2,200	-	2,400	4,900	2,500
Accounting	800	800	-	-	-	-
Lease	900	900	-	-	-	-
Capital Outlay	-	-	-	1,200	1,200	-
<b>Total Expenditures</b>	<b>10,000</b>	<b>10,047</b>	<b>47</b>	<b>15,200</b>	<b>18,800</b>	<b>3,600</b>
Excess (Deficiency) of Revenues Over Expenditures	23,840	24,116	276	(8,500)	(13,765)	(5,265)
Other Financing Sources (Uses):						
Operating Transfer to eDAS	(1,000)	(1,000)	-	3,000	3,000	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	22,840	23,116	276	(5,500)	(10,765)	(5,265)
Fund Balance at Beginning of Year	21,855	21,855	-	8,250	8,250	-
Fund Balance at End of Year	44,695	44,971	276	2,750	(2,515)	(5,265)

See Accountant's Compilation Report

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

Supplemental Information

For the Year Ended December 31, 1997

Schedule of Per Diem Paid Commissioners

	Number	Amount
Phillip Turner, Chairman	9	\$ 218
Lee Wynn	9	218
Michael Grindel	4	80
Jimmy Highten	5	180
Kate Normand	8	<u>280</u>
Total		<u>\$,880</u>

The schedule of per diem paid to commissioners was prepared in compliance with House Concurrent Resolution No. 54 of the 1975 Session of the Louisiana Legislature. Louisiana Revised Statute 15:1551(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 Act 1997, No. 244, § 1.