

COMMUNITY CENTER & PLAYGROUND DISTRICT
 NO. 1 OF WARD 6 OF CALCASIEU PARISH
 CALCASIEU POLICE JURY
 DeCade, LA

Statement 1

Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget
 (Non-GAAP Basis) and Actual
 Governmental Fund - General Fund

For the Year Ended December 31, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Disadvantage)</u>
REVENUES			
Ad valorem taxes	\$ 64,250	\$ 72,614	\$ 8,364
Intergovernmental revenues:			
State revenue sharing, net	3,365	3,365	-
Interest earnings	800	3,106	2,306
Rent on recreation building	3,375	3,875	500
Swimming pool revenues	800	3,297	2,497
Miscellaneous income	-	65	65
Grant revenue	-----	3,000	3,000
Total revenues	<u>71,290</u>	<u>98,662</u>	<u>27,372</u>
EXPENDITURES			
Current and recreation:			
Contracted services	27,000	24,790	2,210
Insurance	8,500	8,795	(295)
Office supplies	1,250	801	449
Repairs and maintenance	6,000	1,526	4,474
Utilities	7,000	6,432	568
Recreational equipment	20,000	4,004	15,996
Depreciation from ad valorem taxes - portion	-	2,414	(2,414)
Recreational supplies	-	2,000	(2,000)
Capital outlay	<u>2,340</u>	<u>16,422</u>	<u>14,082</u>
Total expenditures	<u>71,190</u>	<u>90,284</u>	<u>8,906</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 1,100</u>	<u>\$ 8,378</u>	<u>\$ 7,278</u>
FUND BALANCE AT BEGINNING OF YEAR		<u>167,199</u>	
FUND BALANCE AT END OF YEAR		<u>\$ 175,577</u>	

The accompanying notes are an integral part of this statement.



Langley, Williams & Company, L.L.C.

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MEMBERSHIP NO. 1047

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Community Center & Playground
District No. 1 of Ward 6 of
Calcasieu Parish
Calcasieu Parish Police Jury
DeQuincy, LA

We have audited the general purpose financial statements of the Community Center & Playground District No. 1 of Ward 6 of Calcasieu Parish, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 8, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Community Center & Playground District No. 1 of Ward 6 of Calcasieu Parish is the responsibility of the district's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the district's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing.

This report is intended for the information of the District's management and the Board of Commissioners. However, this report is a matter of public record and its distribution is not limited.

Langley Williams & Co., L.L.C.

May 8, 1997

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

In planning and performing our audit of the general purpose financial statements of the Community Center & Playground District No. 1 of Ward 6 of Calcasieu Parish for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure's elements does not reduce to a reasonably low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended solely for the use of the District's management and the Board of Commissioners. However, this report is a matter of public record and its distribution is not limited.



COMMUNITY CENTER & PLAYGROUND DISTRICT
NO. 1 OF WARD 6 OF CALCASIEU PARISH
CALCASIEU PARISH Police Jury
Bogalusa, LA

Notes to the Financial Statements - Continued

December 31, 1996

2. AD VALOREM TAXES - Continued

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 31. Property taxes not paid by the end of February are subject to lien.

3. CASH AND CASH EQUIVALENTS

At December 31, 1996, the district had cash and cash equivalents (bank balances) totaling \$113,751, as follows:

Interest bearing demand deposits	\$ 34,848
Time deposits	__ 78,903
Total	\$ 113,751

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all time equal the amount on deposit with the fiscal agent. At December 31, 1996, the district has \$113,751 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$100,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 3).

4. RECEIVABLES

The General Fund receivables of \$79,380 at December 31, 1996 were as follows:

Class of Receivable

Ad valorem taxes	\$ 76,045
State revenue sharing	__ 3,335
Total	\$ 79,380

COMMUNITY CENTER & PLAYGROUND DISTRICT
NO. 1 OF WARD 8 OF CALCASIEU PARISH
CALCASIEU PARISH Police Jury
DeQuincy, LA

Notes to the Financial Statements - Continued

December 31, 1996

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in interest bearing demand deposits and cash equivalents include amounts in time deposits. Under state law, the district may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

G. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related costs are capitalized (repairs) in the general fixed assets account group. Public domains or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

H. PENSION PLAN AND VACATION AND SICK LEAVE

The district has no full-time employees, therefore, the district does not have a formal policy on vacation and sick leave and does not contribute to a pension plan.

I. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is prepared only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

J. AD VALOREM TAXES

For the year ended December 31, 1996 taxes of 4.74 mills were levied on property with assessed values totaling \$18,835,640 and were dedicated as follows:

General corporate purposes	4.74 mills
----------------------------	------------

Total taxes levied for 1996 were \$76,015.

COMMUNITY CENTER & PLAYGROUND DISTRICT
NO. 1 OF WARD 6 OF CALCASIEU PARISH
CALCASIEU PARISH Police Jury
DeQuincy, LA

Notes to the Financial Statements - Continued

December 31, 1996

D. BASIS OF ACCOUNTING - Continued

Revenues

All valorem taxes and the related state revenue sharing are recorded in the year the taxes are assessed. All valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Substantially all other revenues are recorded when they become available to the district.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGETS

Louisiana law exempts all special districts created before December 31, 1934, from the requirements of the Local Government Budget Act. Management has determined that, due to the amount and nature of the expenditures, the adoption of a budget is required for control purposes. The district adopts an annual budget on the cash basis of accounting for the General Fund. Appropriations lapse at year end, and the district does not employ encumbrance accounting. The board of commissioners reserves all authority to make changes to the budget. The original budget was not amended. Expenditures may not legally exceed budgeted appropriations at the activity level. Revenues exceed budgeted appropriations for 1996 in the amount of \$18,672.

COMMUNITY CENTER & PLAYGROUND DISTRICT
NO. 1 OF WARD 6 OF CALCASIEU PARISH
CALCASIEU PARISH POLICE JURY
DeQuincy, LA

Notes to the Financial Statements - Continued

December 31, 1996

B. REPORTING ENTITY - Continued

Because the Police Jury appoints the governing board, it has the ability to significantly influence operations, and because of the scope of public service, the district was determined to be a component unit of the Calcasieu Parish Police Jury, the governing body of the parish and the governing body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

C. FUND ACCOUNTING

The district uses a fund (General Fund) and an account group to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities, but are not recorded in the funds because they do not directly affect net expendable available financial resources.

The General Fund of the district is classified as a governmental fund. The General Fund accounts for the district's general activities, including the collection and disbursement of specific or legally restricted revenues and the acquisition or construction of general fixed assets.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

COMMUNITY CENTER & PLAYGROUND DISTRICT
NO. 1 OF WARD 6 OF CALCASIEU PARISH
CALCASIEU PARISH POLICE JURY
DeQuincy, LA

Notes to the Financial Statements

December 31, 1996

INTRODUCTION

Community Center & Playground District No. 1 of Ward 6 of Calcasieu Parish was created by the Calcasieu Parish Police Jury, as authorized by Act 82 of 1948. The district is governed by a board of five commissioners who are appointed by the Calcasieu Parish Police Jury. The commissioners serve terms of six years, without re-election, with their terms expiring on a rotating basis. The district owns and operates recreational facilities and engages in activities designed to encourage recreation and promote the general health and well-being of youth of the community.

Community Center & Playground District No. 1 of Ward 6 of Calcasieu Parish serves approximately 10,000 people within its service area. The recreational parks operated by the district provide facilities for volleyball, basketball, tennis, swimming, playground and equipment, meetings, family gatherings, and picnicking. The district also provides equipment to youth of all ages through school and recreational activities.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of Community Center & Playground District No. 1 of Ward 6 of Calcasieu Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for established governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the component units that should be considered part of the Calcasieu Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial interarea accountability. Oversight responsibility by the Police Jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

COMMUNITY CENTER & PLAYGROUND DISTRICT
 NO. 1 OF WARD 6 OF CALCASIEU PARISH
 CALCASIEU PARISH Police Jury
 BoQuincy, LA

Notes to the Financial Statements - Continued

December 31, 1996

4. RECEIVABLES - Continued

Uncollectible amounts due for ad valorem taxes are being netted against ad valorem revenues using the direct write-off method. Uncollectible ad valorem taxes during 1996 were \$2,461.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1996	Additions	Deductions	Balance December 31, 1996
Land & Improvements	\$ 196,978	\$ -	\$ -	\$ 196,978
Buildings	286,919	4,711	-	291,630
Equipment	47,452	13,715	-	61,167
	<u>\$ 531,349</u>	<u>\$ 18,426</u>	<u>\$ -</u>	<u>\$ 549,775</u>

6. LITIGATION

The District was not involved in any litigation as December 31, 1996.

COMMUNITY CENTER & PLAYGROUND DISTRICT
 NO. 1 OF WARD 8 OF CALCASIEU PARISH
 CALCASIEU PARISH POLICE JURY
 DeQuincy, LA

Statement A

Balance Sheet - All Fund Types
 and Account Groups

December 31, 1998

ASSETS

	Governmental Fund - General Fund	Account Group - General Fund Assets	Total (Memorandum Only)
Cash and cash equivalents	\$ 111,751	\$ -	\$ 111,751
Receivables, net	79,980	-	79,980
Land, buildings, and equipment	-----	487,769	487,769
Total assets	\$ 191,131	\$ 487,769	\$ 678,900

LIABILITIES AND FUND EQUITY

Liabilities			
Accounts payable	\$ 1,269	\$ -	\$ 1,269
Debtations from ad valorem tax payable to retirement systems	2,414	-----	2,414
Total liabilities	3,683	-----	3,683
Fund Equity			
Investment in general fixed assets	-	487,769	487,769
Fund balance - unreserved - undesignated	183,448	-----	183,448
Total equity	183,448	487,769	671,217
Total liabilities and fund equity	\$ 191,131	\$ 487,769	\$ 678,900

The accompanying notes are an integral part of this statement.



Langley, Williams & Company, L.L.C.

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Community Center & Playground
District No. 1 of Ward 6 of
Calcasieu Parish
Calcasieu Parish Police Jury
DeQuincy, LA 70633

We have audited the accompanying general purpose financial statements of the Community Center and Playground District No. 1 of Ward 6 of Calcasieu Parish, a component unit of the Calcasieu Parish Police Jury, as of December 31, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material aspects, the financial position of the Community Center and Playground District No. 1 of Ward 6 of Calcasieu Parish as of December 31, 1996, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Governmental Auditing Standards, we have also issued a report dated May 8, 1997 on our consideration of the District's internal control structure and a report dated May 8, 1997 on its compliance with laws and regulations.

Langley Williams & Co., L.L.C.

May 8, 1997

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FINANCIAL STATEMENTS
AND AUDITORS' REPORT

COMMUNITY CENTER & PLAYGROUND DISTRICT
NO. 1 OF WARD 4 OF CALCASIEU PARISH
CALCASIEU PARISH POLICE JURY

December 31, 1966

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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 State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Revised Date: WIL 16 1987



Langley, Williams & Company, L.L.C.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENT AUDIT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Community Center & Playground
District No. 1 of Ward 6 of
Caldesia Parish
Caldesia Parish Police Jury
DeQuincy, LA

We have audited the general purpose financial statements of the Community Center & Playground District No. 1 of Ward 6 of Caldesia Parish, a component unit of the Caldesia Parish Police Jury, for the year ended December 31, 1996, and have issued our report thereon dated May 8, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan an audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Community Center & Playground District No. 1 of Ward 6 of Caldesia Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss (unauthorized use or disposition), and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

COMMUNITY CENTER & PLAYGROUND DISTRICT
 NO. 1 OF WARD 6 OF CALCASIEU PARISH
 CALCASIEU PARISH POLICE JURY
 DeQuincy, LA

Statement of Revenues, Expenditures,
 and Changes in Fund Balance -
 Governmental Fund - General Fund

For the Year Ended December 31, 1998

REVENUES	\$ 77,814
Ad valorem taxes	
Intergovernmental revenues -	3,345
State revenue sharing, net	3,100
Interest earnings	3,079
Rent on recreation building	6,217
Swimming pool revenues	65
Miscellaneous income	1,000
Grant revenue	10,000
	<u>80,460</u>
Total revenues	
EXPENDITURES	
Culture and recreation:	24,750
Contracted services	6,785
Insurance	801
Office supplies	1,506
Repairs and maintenance	6,457
Utilities	8,804
Recreational equipment	2,414
Deduction from ad valorem taxes - pension	2,000
Recreational supplies	10,403
Capital outlay	10,000
	<u>78,210</u>
Total expenditures	
EXCESS OF REVENUES OVER EXPENDITURES	\$ 20,250
FUND BALANCE AT BEGINNING OF YEAR	187,150
FUND BALANCE AT END OF YEAR	\$ 187,400

The accompanying notes are an integral part of this statement.