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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO

Board of Commissioners
Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish
Calcasieu Parish Police Jury
Vinton, LA 70088

We have audited the financial statements of the Community Center & Playground District No. 3 of Ward 7, 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 April 30, 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 misstatements.

Compliance with laws, regulations, contracts, and grants applicable to the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish is the responsibility of 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, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the District has not complied, in all material respects, with those provisions.

Community Center & Playground District
No. 3 of Ward 7 of Columbia Parish

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Fixed Assets

Capital acquisition and construction are reflected as expenditures in the governmental fund, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Assets in the general fixed assets account group are not depreciated.

H. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for accruing accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will be taken as "terminal leave" prior to retirement. At December 31, 1998, the District's liability for compensated absences could not be reasonably estimated.

I. Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation.

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**FINANCIAL STATEMENTS
AND AUDITORS' REPORT**

**COMMUNITY CENTER AND PLAYGROUND DISTRICT
NO. 3 OF WARD 1 OF CALCASIEU PARISH
CALCASIEU PARISH POLICE JURY**

December 31, 1986

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the president, or reviewed, orally and often in person by 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 — 11/13/88 — 69-1882

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MEMBER # 1017

INDEPENDENT AUDITORS' REPORT

Board of Commissioners

Community Center & Playground District

No. 3 of Ward 7 of Calcasieu Parish

Calcasieu Parish Police Jury

Vivian, Louisiana

We have audited the accompanying financial statements of the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish, a component unit of the Calcasieu Parish Police Jury, as of December 31, 1996 and for the year then ended. These financial statements are the responsibility of the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish as of December 31, 1996 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Clearwater Auditing Standards*, we have also issued a report dated April 30, 1997 on our consideration of the Community Center & Playground District No. 3 of Ward 7's internal control structure, and a report dated April 30, 1997 on its compliance with laws and regulations.

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

April 30, 1997

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

COMBINED BALANCE SHEET - ALL FUND
TYPES AND ACCOUNT GROUPS

December 31, 1998

(With Comparative Totals for December 31, 1997)

ASSETS

	GOVERNMENTAL FUND TYPE GENERAL FUND	ACCOUNT GROUP GENERAL FUND ASSETS
Cash	\$ 118,603	\$ -
Accruals tax receivable (net)	148,143	-
State revenue sharing receivable	6,990	-
Fixed assets	-	635,857
Total Assets	\$ 268,698	\$ 635,857

LIABILITIES AND FUND-EQUITY

Liabilities		
Accounts payable	\$ 2,537	\$ -
Payroll taxes payable	1,884	-
Deferreds from ad valorem tax payable	-	-
Retirement systems	4,848	-
Total liabilities	8,221	-
Fund equity		
Investment in general fund assets	-	635,857
Fund balances		
Unreserved - undesignated	261,427	-
Total fund balance	261,427	-
Total fund equity	261,427	635,857
Total liabilities and fund equity	\$ 268,698	\$ 635,857

The accompanying notes are an integral part of this statement.

TOTALS	
(Manufactures Only)	
<u>1926</u>	<u>1925</u>
\$ 118,685	\$ 79,118
144,143	140,852
6,998	6,858
<u>639,817</u>	<u>638,818</u>
\$ 909,533	\$ 864,131
\$ 1,537	\$ 4,461
1,096	1,047
<u>4,638</u>	<u>4,507</u>
<u>8,271</u>	<u>18,039</u>
635,857	638,819
<u>261,427</u>	<u>316,899</u>
<u>261,427</u>	<u>316,899</u>
<u>897,284</u>	<u>854,112</u>
\$ 909,533	\$ 864,131

Community Center & Playground District
No. 3 of Ward 3 of Calcasieu Parish

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUND TYPE

Year Ended December 31, 1998

(With Comparative Totals for Year Ended December 31, 1997)

	<u>1998</u>	<u>1997</u>
REVENUES		
Ad valorem taxes	\$ 144,543	\$ 148,686
Interest income	5,133	2,611
Concessions income	768	835
Registration fees	9,284	8,399
Rental income	1,062	1,718
State revenue sharing	6,590	8,792
Other income	<u>12,689</u>	<u>6,956</u>
Total revenues	<u>\$182,069</u>	<u>\$187,997</u>
EXPENDITURES		
General government		
Accounting	1,780	1,700
Bank charges	966	960
Deductions from ad valorem taxes	4,647	4,508
Insurance	19,883	21,883
Maintenance and supplies	12,187	11,545
Office expense	2,194	1,803
Officials	4,608	4,708
Salaries	91,219	91,914
Supplies - construction	549	734
Supplies - sports	13,212	11,908
Taxes	4,873	4,883
Telephone & utilities	15,304	15,684
Capital outlay	<u>6,185</u>	<u>10,349</u>
Total expenditures	<u>135,873</u>	<u>138,789</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	46,196	49,208
FUND BALANCE - JANUARY 1,	<u>216,000</u>	<u>186,787</u>
FUND BALANCE - DECEMBER 31,	\$ 262,196	\$ 235,995

The accompanying notes are an integral part of this statement.

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND-BALANCES - BUDGET AND ACTUAL - GENERAL FUND

Year Ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$ 125,808	\$ 144,542	\$ 18,734
Interest income	4,008	5,173	1,173
Concession income	708	768	68
Registration fees	7,508	9,264	1,754
Rental income	1,208	1,692	(484)
State revenue sharing	7,008	6,958	(58)
Other income	3,008	12,688	9,688
Total revenue	157,408	181,088	23,688
EXPENDITURES			
General government			
Accounting	1,788	1,788	-
Bank charges	188	306	(118)
Deductions - ad valorem taxes	3,088	4,647	(1,559)
Insurance	22,088	18,652	3,438
Maintenance and supplies	18,088	12,157	5,935
Medical	188	-	188
Office expense	2,088	2,154	(64)
Officials	5,088	4,688	400
Salaries	58,088	51,229	(6,859)
Supplies - consumables	3,088	547	2,541
Supplies - sports	16,088	13,222	2,878
Taxes	8,588	4,973	4,417
Telephone & utilities	13,088	13,164	(74)
Capital outlay	13,088	8,188	4,818
Total expenditures	157,408	133,678	23,738
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	47,414	\$ 47,414
FUND BALANCE - JANUARY 1,		206,882	
FUND BALANCE - DECEMBER 31,		\$ 254,297	

The accompanying notes are an integral part of this statement.

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

NOTES TO FINANCIAL STATEMENTS

December 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Community Center & Playground District No. 3 of Ward 7 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 appointed by the Calcasieu Parish Police Jury. The District establishes regulations governing the parks, playgrounds and community centers and provides administration, management, maintenance and operations of the facilities.

The financial statements of the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish (government) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below:

A. Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic but not the only criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no potential component units included in the government's reporting entity. The Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish is a component unit and an integral part of the Calcasieu Parish Police Jury.



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

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INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish
Calcasieu Parish Police Jury
Vinton, LA 70688

We have audited the financial statements of the Community Center & Playground District No. 3 of Ward 7, a component unit of the Calcasieu Parish Police Jury, for the year ended December 31, 1998, and have issued our report thereon dated April 30, 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 and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. In planning and performing our audit of the financial statements of the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish for the year ended December 31, 1998, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the Community Center & Playground District No. 3 of Ward 7 of Calcasieu 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, its costs 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 from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of 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. 3 of Ward 7 of Calcutta Parish

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting (Continued)

Those revenues susceptible to accrual are property taxes, state revenue sharing and interest.

D. Cash and Investments

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

State statutes authorize the government to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements.

Investments are stated at cost or amortized cost.

E. Accounts Receivable

Uncollectible amounts due for ad valorem taxes are recognized as bad debts using the allowance method. The allowance for bad debt at December 31, 1996 was \$2,185.

F. Budgets

A budget is adopted on a basis consistent with generally accepted accounting principles. An annual appropriated budget is adopted for the general fund. All annual appropriations lapse at fiscal year end.

On or before the last meeting of each year, the budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the government's Board of Commissioners for review. The board holds a public hearing and may add to, subtract from, or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated.

Expenditures may not legally exceed budgeted appropriations at the activity level. During the year, several supplementary appropriations were necessary.

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations.

NOTE 2 - AD VALOREM TAXES

For the year ended December 31, 1996 taxes of 8.14 mills were levied on property with assessed valuations totaling \$17,973,616 and were dedicated as follows:

General corporate purposes	8.14 mills
----------------------------	------------

Total taxes levied were \$146,738.

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.

NOTE 3 - CASH AND INVESTMENTS

At December 31, 1996, the district has cash and cash equivalents (book balances) totaling \$118,605, as follows:

Demand deposits	\$118,605
-----------------	-----------

These deposits are valued 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 times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the district has \$118,605 in deposits, collected bank balances. These deposits are secured from risk by \$100,000 of federal deposit insurance and \$18,605 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

NOTES TO FINANCIAL STATEMENTS - (Continued)

December 31, 1996

NOTE 4 - CHANGES IN GENERAL FUND ASSETS

A summary of changes in general fund assets follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$ 35,862	\$ -	\$ -	\$ 35,862
Buildings & Improvements	421,519	1,140	-	422,659
Equipment	160,638	5,090	8,248	157,480
Total	\$,618,019	\$, 8,230	\$, 8,248	\$,625,847

NOTE 5 - RETIREMENT COMMITMENTS

Employees of the district are covered under the State of Louisiana Security Program. The district is required to remit an amount equal to the employer's contribution. The district does not guarantee any of the benefits granted by the State of Louisiana Social Security Program.

SUPPLEMENTAL SCHEDULE

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

SUPPLEMENTAL INFORMATION

December 31, 1995

PER DIEM PAID BOARD MEMBERS

As provided by Louisiana Revised Statute 38:1794, the board members may receive \$10 per diem for each regular and special meeting attended, but shall not be paid for more than twelve meetings in each year. However, at this time the District is not paying per diem.

Board of Commissioners
Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish
Page 2

This report is intended for the information of the management, and the Board of Commissioners. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish is a matter of public record.

Raymond Williams, Sr., CEO

April 30, 2009

Board of Commissioners
Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish
Page 3

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

1. Treasury of Financing
2. Revenues/Cash Receipts
3. Expenditures/Cash Disbursements
4. Payroll

For all of the control categories listed above, 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.

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 elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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 management and the Board of Commissioners and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish is a matter of public record.

Joseph J. Williams, III, CPA

April 30, 1997

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting

The government uses funds and account groups 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 related to certain government functions or activities.

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

The governmental fund is used to account for all of the government's activities.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.