

COMMUNITY CENTER AND PLAYGROUND
DISTRICT NO. 4 OF WARD 1
OF CALCUTTA BRANCH
Lake Charles, Louisiana

C O N T E N T S

	Page
Independent Auditor's Report	1-2
Balance Sheet-All Fund Types and Account Groups	3
Governmental Funds:	
Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	4
Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget (New GASB Basis) and Actual	5-8
Notes to Financial Statements	9-20
Other Reports Required by Government Auditing Standards:	
Independent Auditor's Report on Internal Control Structures Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	21-24
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	25-28

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Community Center and Playground
District No. 4 of Ward 1
of Calcasieu Parish
Calcasieu Parish Police Jury
Lake Charles, Louisiana

We have audited the accompanying general purpose financial statements of the Community Center and Playground District No. 4 of Ward 1 of Calcasieu Parish, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1998, as listed in the foregoing table of contents. These financial statements are the responsibility of management of the District. 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 and generally accepted governmental auditing standards contained in the government auditing standards, Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, 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 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 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 respects, the financial position of the Community Center and Playground District No. 4 of Ward 1 of Calcasieu Parish as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

NOTES TO FINANCIAL STATEMENTS

B. Compensated Absences and Pension Plan

The District has no employees and, therefore, does not have a formal policy on vacation and sick leave and does not contribute to a pension plan.

C. Total Columns on Statements

The total column on the statements are captioned items (unabbreviated 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 is such data comparable to a consolidation.

D. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 1. LEVIED TAXES

The following is a summary of the authorized and levied ad valorem taxes of the District:

	<u>Authorized</u> <u>Millions</u>	<u>Levied</u> <u>Millions</u>
General corporate purposes	2.11	2.11
Capital improvements	1.48	1.48

NOTE 2. Cash

At December 31, 1996, the District has cash (bank balances) totaling \$10,843, as follows:

Interest bearing demand deposits	\$ 10,843
Time deposits	-
	<u>\$ 10,843</u>

NOTES TO FINANCIAL STATEMENTS

	General Fund	Capital Projects Fund
(Deficiency) of revenues over expenditures (pages 5 and 8)	\$ 2,100	\$ 4,100
Add:		
current year receivables	42,800	29,874
prior year payables	8,100	1,000
Less:		
prior year receivables	42,400	26,000
current year payables	<u>1,000</u>	<u>4,000</u>
(Deficiency) of revenues over expenditures (page 4):	<u>\$ 2,200</u>	<u>\$ 4,100</u>
Fund balances at December 31, 1986- non-GAAP basis (pages 3 and 4)	\$ 2,400	\$ 20,150
Add receivables	42,800	29,874
Less payables	<u>1,000</u>	<u>4,000</u>
Fund balance at December 31, 1986- GAAP basis (page 4)	<u>\$ 41,600</u>	<u>\$ 46,024</u>

F. Cash

Cash includes amounts in interest bearing Demand Deposit accounts and time deposits accounts.

G. Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. The account group is not a fund. It is concerned only with the measurement of financial position, not with the measurement of results of operations. Depreciation has not been provided for on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost, if historical cost is not available.

COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
OF COLONIZED PARKS, CHICAGO; PARKS POLICE DISTRICT
LARK CREEK, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 1996
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1995

	General Fund	Capital Funds	Totals	
			1996	1995
Revenues:				
Net ad valorem taxes	\$ 16,961	\$ 25,912	\$ 42,874	\$ 44,186
Intergovernmental revenues:				
State revenue sharing	12,760	8,807	21,567	20,287
Sinking revenue - River bond interest	2,899	4,899	7,798	-
Sinking revenue - River bond interest	527	700	1,227	927
Swimming pool receipts	8,238	-	8,238	4,155
Donation for capital improvement	-	4,915	4,915	1,500
Miscellaneous	820	-	820	22
Total revenues	29,285	34,533	63,818	72,082
Expenditures:				
OUTSIDE AND DECRETION:				
Contracted services	18,483	-	18,483	18,849
Office supplies and postage	-	-	-	514
Utilities	18,058	-	18,058	18,893
Telephone	488	-	488	810
Insurance	8,255	-	8,255	8,212
Accounting and legal	4,144	-	4,144	4,410
Fuel expenses	3,872	-	3,872	3,289
General maintenance and repair	20,889	-	20,889	8,212
Portable restrooms	-	-	-	4,250
Capital outlay	-	24,480	24,480	27,188
Reduction from ad valorem taxes-pension	1,224	853	2,077	8,629
Miscellaneous	-	2,124	2,124	882
Total expenditures	61,879	27,433	89,312	102,882
Surplus (Deficiency) of revenues over expenditures	17,406	7,100	24,506	31,200
Other financing sources (uses):				
Operating transfers in	20,000	-	20,000	18,404
Operating transfers out	-	(18,000)	(18,000)	(18,000)
Total other financing sources (uses)	20,000	(18,000)	2,000	404
Deficiency of revenues and other sources over expenditures and other uses	4,101	4,974	9,075	17,484
Fund balances at beginning of year	18,426	19,233	37,659	32,651
Fund balances at end of year	\$ 14,325	\$ 14,259	\$ 28,584	\$ 15,167

The accompanying notes are an integral part of this statement.

COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD-1
OF CALCUTTA MUNICIPAL CORPORATION POLICE JUNG
LAKE CHANGEE, LOCALITY
GENERAL FUND

STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN FUND BALANCE—BUDGET FROM GRANT BASIS AND ACTUAL
YEAR Ended December 31, 1966
WITH ACTUAL AMOUNT FOR YEAR Ended December 31, 1966

	1966		1965	
	Budget	Actual	Variance Favorable	Actual
Revenue:				
Ad valorem taxes	\$ 12,000	\$ 12,781	\$ 781	\$ 12,445
Intergovernmental revenues:				
State revenue sharing	12,000	12,780	780	12,740
Banding Revenue-River Boat	-	3,000	3,000	-
Interest	-	127	127	207
Subsidy pool receipts	8,000	8,525	525	4,118
Miscellaneous	2,000	18,822	16,822	10,822
Total revenue	<u>24,000</u>	<u>43,215</u>	<u>19,215</u>	<u>38,332</u>
Expenditures:				
Culture and recreation:				
Contracted services	20,000	20,524	524	20,949
Office supplies and postage	50	32	18	304
Utilities	10,000	17,268	7,268	10,300
Telephone	500	548	48	500
Transportation	8,500	8,145	355	8,250
Auditing and legal	2,200	2,705	505	4,400
Fuel expenses	2,000	2,872	872	2,120
General maintenance and repair	5,000	10,118	5,118	9,144
Portable restrooms	-	-	-	2,400
Miscellaneous	-	-	-	2
Total expenditures	<u>44,200</u>	<u>62,302</u>	<u>18,102</u>	<u>62,622</u>
Excess (Deficiency) of revenue over expenditures	12,800	2,913	4,113	(1,670)
Fund balance (deficit) at beginning of year	<u>102,281</u>	<u>101</u>	<u>102,180</u>	<u>1,820</u>
Fund balance (deficit) at end of year	<u>\$ 115,081</u>	<u>\$ 2,914</u>	<u>\$ 112,167</u>	<u>\$ 164</u>

The accompanying notes are an integral part of this statement.

COMMUNITY CENTER AND PLAYHOUSE DISTRICT NO. 4 OF WARD 1
 OF CALCAHUIS PARISH, CALCAHUIS PARISH POLICE JURY
 LAKE CHARLES, LOUISIANA
 CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES-BUDGET (NON-SHARE DESIGN) AND ACTUAL
 Year Ended December 31, 1995
 With Actual Accounts for Year Ended December 31, 1995

	1995		Variance Favorable (Unfavorable)	1995
	Budget	Actual		Actual
Revenues:				
Ad valorem taxes	\$ 22,000	\$ 22,788	\$ 788	\$ 22,827
Intergovernmental revenues:				
State revenue sharing	9,000	10,400	1,400	8,400
Slating revenue-river boats	-	4,000	4,000	-
Interest	-	700	700	719
Donation for capital project	-	4,322	4,322	3,500
Total revenues	<u>28,000</u>	<u>42,610</u>	<u>14,610</u>	<u>35,246</u>
Expenditures:				
Culture and recreation:				
Capital outlay	20,500	20,800	(300)	21,507
Miscellaneous	22,500	22,632	1,132	10,335
Total expenditures	<u>43,000</u>	<u>43,432</u>	<u>432</u>	<u>31,842</u>
Excess (Deficiency) of revenues over expenditures	115,000	8,178	21,978	115,379
Fund balances (deficits) at beginning of year	<u>180,878</u>	<u>22,978</u>	<u>180,878</u>	<u>22,320</u>
Fund balances (deficits) at end of year	<u>\$ 295,878</u>	<u>\$ 31,156</u>	<u>\$ 295,878</u>	<u>\$ 31,320</u>

The accompanying notes are an integral part of this statement.

COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
OF CALCASTE PARISH, CALCASTE PARISH POLICE JURY
LAKE CHARLES, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

Note 1. Summary of Significant Accounting Policies

The Community Center and Playground District No. 4 of Ward 1 of Calcasieu Parish (District) was created by the Calcasieu Parish Police Jury, as authorized by Act 82 of 1988. 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 compensation, 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. The District serves approximately 11,000 people within its service area. The 88 acre recreational park operated by the District provides facilities for softball, meetings, and family gatherings. The District is operated by using contract labor.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

Section 2050 of the GASB Codification of Governmental Accounting and Financial Reporting standards established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. 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

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

Board of Commissioners
Community Center and Playground
District No. 4 of Ward 1
of Calcasieu Parish
Calcasieu Parish Police Jury
Lake Charles, Louisiana

We have audited the general purpose financial statements of the Community Center and Playground District No. 4 of Ward 1 of Calcasieu Parish, Louisiana, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1988, and have issued our report thereon dated May 28, 1989.

We have 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 misstatement.

The management of the Community Center and Playground District No. 4 of Ward 1 of Calcasieu Parish, Louisiana 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 from unauthorized use or disposition, and that transactions are recorded 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.

NOTES TO FINANCIAL STATEMENTS

Capital Projects Fund - The capital projects fund accounts for financial resources to be used for the acquisition, improvement, and development of major public recreational facilities within the District.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds are maintained on the modified accrual basis of accounting. The following practices are used in recording revenues and expenditures:

Revenues - Ad valorem taxes and state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis and become due on November 15, of each year and become delinquent on December 31.

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

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

The District adopts an annual budget on the cash basis of accounting for the general fund and the capital projects fund. The budget for 1994 was adopted on December 31, 1993. Appropriations lapse at year end, and the District does not employ encumbrance accounting. A reconciliation of the amounts reflected on page 4 with the amounts reflected on the budget comparison on pages 3 and 5 are as follows:

In accordance with Government Auditing Standards, we have also issued a report dated May 28, 1987 on our consideration of the Community Center and Playground District No. 4 of Ward 1 of Calcasieu Parish's internal control structure and a report dated May 28, 1987 on its compliance with laws and regulations.

M: Elroy, David & Busch

Lafayette, Louisiana
May 28, 1987

NOTES TO FINANCIAL STATEMENTS

These deposits must be returned at all times by federal deposit insurance as the pledge of securities owned by the fiscal agent bank. At December 31, 1996, the District had \$36,843 (collected bank balances) in interest bearing demand accounts and time deposit accounts. These deposits were fully secured at December 31, 1996 from risk by federal deposit insurance pledged by the fiscal agent bank.

Note 4. Receivables

Receivables at December 31, 1996 included the following:

	General Fund	Capital Projects Fund	Total
Ad valorem taxes	\$ 41,200	\$ 28,870	\$ 70,070
State revenue sharing	4,294	2,890	7,184
Uncollectible	(21,822)	(1,232)	(23,054)
	<u>\$ 23,672</u>	<u>\$ 29,528</u>	<u>\$ 53,200</u>

Note 5. Changes in General Fixed Assets

A summary of the changes in fixed assets for 1996 is as follows:

	Balance 1/1/96	Additions	Deletions	Balance 12/31/96
Land	\$ 297,920	\$ 14,200	-	\$ 312,120
Buildings	227,800	2,200	-	230,000
Equipment	88,822	8,225	-	97,047
	<u>\$ 614,542</u>	<u>\$ 24,625</u>	<u>\$ -</u>	<u>\$ 639,167</u>

Note 6. Salaries for Board Members

There were no per diem or salary payments made to any board member during the year ended December 31, 1996.

In planning and performing our audit of the financial statements of the Community Center and Playground District No. 4 of Ward 3 of Calcasieu Parish, Louisiana, for the year ended December 31, 1988, 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 operations, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Solely to assist us in planning and performing our audit, we made a study and evaluation of the internal control structure of the community center and playground District No. 4 of Ward 3 of Calcasieu Parish. That study and evaluation was limited to a preliminary review of the structure to obtain an understanding of the control environment and the flow of transactions through the accounting system. Because of the lack of segregation of duties that is inherent to a small staff, our study and evaluation did not extend beyond this preliminary review phase.

We noted no matters involving the internal control structure and its operation that we considered to be material weaknesses as defined below.

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 component unit 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.

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.

This report is intended for the information of the audit committee, management, and the legislative auditor. However, this report is a matter of public record, and its distribution is not limited.

WAC Cherry, David + Busch

Lake Charles, Louisiana
May 18, 1989

The following instances of immaterial noncompliance were noted during our review:

1. Attendance at board meetings

Board members are required to attend 75% of all meetings annually or be subject to removal. We noted that one board member did not comply with such requirement.

Management's response:

Management agreed that a violation of the meeting requirement occurred and will continue to monitor meeting attendance.

We considered these immaterial instances of noncompliance in forming our opinion on whether the District's 1990 financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated May 28, 1991 on these financial statements.

This report is intended for the information of the audit committee, management, and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.

W. Elroy, David - Busch

Wade Charles, Louisiana
May 18, 1991

COMMUNITY CENTER AND PLANNING DISTRICT NO. 4 OF WARD 3
OF CALCAHOU PARISH, CALCAHOU PARISH POLICE JURY
LAKE CHARLES, LOUISIANA

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1988

ASSETS	UNRESERVED/FUND		Account	TOTAL	
	General	Capital	Group	Nonexpendable Capital	
	Fund	Fund	Assets	1988	1989
Cash	\$ 3,850	\$ 27,795	\$ -	\$ 30,645	\$ 31,995
Receivables	42,884	29,878	-	72,762	73,195
Due from general fund	-	583	-	583	583
Land, buildings and equipment	-	-	888,848	888,848	784,188
Total assets	\$ 46,734	\$ 58,156	\$ 888,848	\$ 912,823	\$ 878,969
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	\$ 3,031	\$ 4,018	\$ -	\$ 7,049	\$ 7,188
Due to capital projects fund	162	-	-	162	162
Total liabilities	\$ 3,193	\$ 4,018	\$ -	\$ 7,211	\$ 7,350
FUND EQUITY					
Investment in general fund assets	-	-	888,848	888,848	784,188
Unreserved-undesignated	43,541	54,178	-	97,719	95,712
Total fund equity	\$ 43,541	\$ 54,178	\$ 888,848	\$ 986,567	\$ 880,000
Total liabilities and fund equity	\$ 46,734	\$ 58,196	\$ 888,848	\$ 1,012,836	\$ 968,358

The accompanying notes are an integral part of this statement.

NOTE TO FINANCIAL STATEMENTS

Because the Police Jury appoints the governing board, 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 governmental 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.

B. Basis of Presentation

The accompanying financial statements of the District 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 establishing governmental accounting and financial reporting principles.

C. Fund Accounting

The District uses funds and an account group to report on the 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. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of general fixed assets. The governmental funds of the District include:

General Fund - The general fund is the general operating fund of the District. It accounts for all financial resources, except those required to be accounted for in the capital projects fund.