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FINANCIAL STATEMENTS
AND AUDITORS' REPORT

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

December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, or reviewed, 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: 7/1/98

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

Balance Sheet - All Fund Types
 and Account Groups

December 31, 1997

ASSETS

	Governmental Fund - General Fund	Account Group - General Fixed Assets	Total (Miscellaneous Only)
Assets			
Cash and cash equivalents	\$ 128,993	\$ -	\$ 128,993
Receivables, net	81,517	-	81,517
Land, buildings, and equipment	-	510,000	510,000
Total assets	\$ 210,510	\$ 510,000	\$ 720,510

LIABILITIES AND FUND EQUITY

Liabilities			
Accounts payable	\$ 1,034	\$ -	\$ 1,034
Deductions from all valuations tax payable to retirement systems	2,487	-	2,487
Total liabilities	3,521	-	3,521
Fund Equity			
Investment in general fixed assets	-	510,000	510,000
Fund balance - unreserved - undesignated	206,979	-	206,979
Total equity	206,979	510,000	716,979
Total liabilities and fund equity	\$ 210,510	\$ 510,000	\$ 720,510

The accompanying notes are an integral part of this statement.

COMMUNITY CENTER & PLAYGROUND DISTRICT
 NO. 1 OF WARD 4 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, 1987

REVENUES		\$ 75,879
Ad valorem taxes		
Intragovernmental revenues -		
State revenue sharing, net	3,365	
Interest earnings	3,051	
Rent on recreation building	3,765	
Swimming pool revenues	849	
Miscellaneous income	69	
Grant revenue	<u>6,250</u>	
Total revenues		<u>92,328</u>
EXPENDITURES		
Culture and recreation:		
Contracted services	22,409	
Insurance	7,090	
Office supplies	418	
Repairs and maintenance	3,619	
Utilities	4,923	
Recreational equipment	7,571	
Deductions from ad valorem taxes - pension	2,497	
Recreational supplies	3,983	
Capital outlay	<u>22,233</u>	
Total expenditures		<u>92,682</u>
EXCESS OF REVENUES OVER EXPENDITURES		19,531
FUND BALANCE AT BEGINNING OF YEAR		<u>182,948</u>
FUND BALANCE AT END OF YEAR		<u>\$ 208,579</u>

The accompanying notes are an integral part of this statement.

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 - Budget
and Actual - General Fund

For the Year Ended December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$ 68,000	\$ 71,879	\$ 3,879
Intergovernmental revenues			
State revenue sharing, net	4,500	3,265	(1,235)
Interest earnings	900	3,091	2,191
Rent on recreation building	2,800	2,765	(35)
Swimming pool revenues	900	849	(51)
Miscellaneous income	-	69	69
Grant revenues	-	6,290	6,290
Total revenues	<u>77,100</u>	<u>90,329</u>	<u>13,229</u>
EXPENDITURES			
Culture and recreation			
Contracted services	15,000	22,450	7,450
Insurance	7,200	7,081	119
Office supplies	300	410	110
Repairs and maintenance	3,000	2,619	381
Utilities	6,000	4,903	1,097
Recreational equipment	34,000	7,271	26,729
Deduction from ad valorem taxes - pension	-	2,497	(2,497)
Recreational supplies	-	2,900	(2,900)
Capital outlay	1,400	23,230	(21,830)
Total expenditures	<u>77,200</u>	<u>79,692</u>	<u>2,508</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	10,637	10,637
FUND BALANCE AT BEGINNING OF YEAR	<u>183,048</u>	<u>183,048</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 183,048</u>	<u>\$ 193,685</u>	<u>\$ 10,637</u>

The accompanying notes are an integral part of this statement.

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, 1987

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 youths 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 youths 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 criteria 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 statement 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
DeQuincy, LA

Notes to the Financial Statements - Continued

December 31, 1997

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 overall 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 that 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 monies 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 - Continued

December 31, 1997

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, 1936, 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. Resources exceed budgeted appropriations for 1997 in the amount of \$15,078.

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, 1997

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 assets are capitalized (reported) in the general fixed assets account group. Public domain 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 presented 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.

2. AD VALOREM TAXES

For the year ended December 31, 1997 taxes of 4.74 mills were levied on property with assessed valuations totaling \$16,704,460 and were dedicated as follows:

General corporate purposes	4.74 mills
Total taxes levied for 1997 were \$79,274.	

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

Notes to the Financial Statements - Continued

December 31, 1997

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, 1997, the district had cash and cash equivalents (bank balances) totaling \$128,993, as follows:

Interest bearing demand deposits	\$ 68,971
Time deposits	<u>59,022</u>
Total	<u>\$ 128,993</u>

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 times equal the amount on deposit with the fiscal agent. At December 31, 1997, the district has \$130,437 in deposits (collected bank balances). These deposits are secured from risk by \$108,808 of federal deposit insurance and \$180,000 of pledged securities held by the collateral bank in the name of the fiscal agent bank (CLASS Category 3).

4. RECEIVABLES

The General Fund receivables of \$81,537 at December 31, 1997 were as follows:

Class of Receivable

Ad valorem taxes	\$ 79,234
State revenue sharing	<u>2,303</u>
Total	<u>\$ 81,537</u>

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

Notes to the Financial Statements - Continued

December 31, 1997

4. RECEIVABLES - Continued

Uncollectible amounts due for ad valorem taxes are being ratted against ad valorem revenues using the direct write off method. Uncollectible ad valorem taxes during 1997 were \$3,185.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, <u>1997</u>	Additions	Deductions	Balance December 31, <u>1997</u>
Land & improvements	\$ 136,971	\$ -	\$ -	\$ 136,971
Buildings	299,676	15,090	-	314,766
Equipment	<u>28,073</u>	<u>7,182</u>	<u>-</u>	<u>35,255</u>
	<u>\$ 464,720</u>	<u>\$ 22,272</u>	<u>\$ -</u>	<u>\$ 486,992</u>

6. LITIGATION

The district was not involved in any litigation at December 31, 1997.

SUPPLEMENTAL INFORMATION



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ALL OTHER MEMBERS OF
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the general purpose financial statements of the Community Center & Playground District No. 1 of Ward 6, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 11, 1999. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Community Center & Playground District No. 1 of Ward 6 of Calcasieu Parish's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, 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 Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Community Center & Playground District No. 1 of Ward 6 of Calcasieu Parish's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material

Board of Commissioners
Community Center & Playground District
No. 1 of Ward 6
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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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Community Center & Playground District No. 1 of Ward 6 of Calcasieu Parish's management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Douglas Williams, Sr., RPA

June 11, 1998

COMMUNITY CENTER & PLAYGROUND DISTRICT
NO. 1 OF WARD 6 OF CALCUTTA PARISH
CALCUTTA PARISH POLICE JULY

Audit Findings and Questioned Costs

December 31, 1987

There were no findings and questioned costs in the current or prior year financial statements.