COMMUNITY CENTER & PLAYGROUND DISTRICT NO. 3

1615 Horridge Street, Vinton, La 70668
PHONE: (337)589-5181
ADMIN. DIRECTOR: Loren Labby
BOOKKEEPER: Cade Henderson

BOARD OF COMMISSIONERS MEETING
HELD AT WARD 7 COMMUNITY CENTER MEETING ROOM
1615 HORRIDGE STREET, VINTON, LA 70668
WEDNESDAY, JUNE 10, 2026 AT 5:30 PM

Minutes of the regular meeting of the Community Center & Playground District #3, Calcasieu Parish, Vinton, LA held in the meeting room of the Community Center on June 10, 2026, at 5:30 PM. After full compliance with all regulations as to notice otherwise and respect to conveying of said meeting, the meeting was called to order, and a roll call was taken with the following present:

Present: Diane Conner, Secretary
Scott Spell, President
Kristal Eastwood, Vice President
Johnathan Harbert, Commissioner
Derek Durio, Commissioner

Others Present: Cade Henderson, Bookkeeper
Phillip Abshire III, CPA
Cleven Cazer, Maintenance
Loren Labby, Director
Ashley Courville, Sports Director

I. The floor was opened for public comment. No public comments were offered.

II. On a motion by Mrs. Conner, seconded by Mr. Harbert, and carried unanimously; the Board approved the minutes as presented for the April 8, 2026, regular board meeting.

III. Mr. Henderson presented the Board of Commissioners with the financial statements for the month of April and May, including the Monthly Budget and Transactions through May 31st. Bank Reconciliations for all accounts for the month of April and May were presented. Mr. Harbert made a motion to approve the financial statements as presented, seconded by Ms. Eastwood, and carried unanimously.

IV. Mr. Henderson presented the Board of Commissioners with payments for the month of June. Ms. Eastwood made a motion to approve the bills as presented, seconded by Mr. Harbert, and carried unanimously.

V. Designation of Dissemination Agent Agreement was presented to the Board for approval. The agreement is for services rendered on the $7,000,000 General Obligation Bonds. Ms. Eastwood made a motion to approve the services and fee of $1,500.00 to Raymond James for the one-year term payment on the general obligation bonds, seconded by Mr. Durio, and carried unanimously.

VI. Mr. Phillip Abshire III presented the 2025 Annual Budget to the Board of Commissioners. The auditor reported that no material weaknesses were identified in the District's internal controls. However, certain significant deficiencies were noted that were not considered material weaknesses.

Mr. Abshire reported a segregation of duties deficiency due to the limited number of employees within the District. He acknowledged that, because of the District's size, complete segregation of accounting and financial duties is not feasible. As a compensating control, the Board of Directors reviews and approves all checks prior to distribution and reviews monthly bank statements for unusual transactions.

He also reported instances of payroll taxes not being remitted timely due to insufficient internal controls over payroll tax deposits. The auditor recommended implementing procedures to ensure payroll tax payments are reviewed after each payroll to verify timely remittance.

Additionally, Mr. Abshire noted that actual revenues and other financing sources failed to meet budgeted revenues and other financing sources by more than five percent, and actual expenditures exceeded budgeted expenditures by more than five percent because the budget was not amended accordingly. It is recommended that the District review the Louisiana Budget Act requirements and more closely monitor revenues and expenditures throughout the year.

Mr. Abshire reviewed the District's compliance with the Louisiana Legislative Auditor's Agreed-Upon Procedures and reported the following findings.

He noted that the Board did not receive written updates regarding the progress of resolving prior audit findings at each meeting until the findings were fully resolved. Management stated that regular updates will be provided to the Board going forward. Mr. Abshire reported that documentation was not maintained showing that certain bank reconciliation items outstanding for more than twelve months had been researched. Management acknowledged the finding and stated that outstanding items will be researched and resolved through reissuance or remittance to the State, as appropriate.

He also noted that deposits were not consistently made within one business day of collection. Management advised that the District's practice is to make deposits at least weekly.

Management reviewed its corrective actions and plans to address the findings. The Board discussed the report and recommendations. Motion by Mrs. Conner, seconded by Ms. Eastwood, to accept the annual audit as presented. Motion carried unanimously.

VII. A resolution to adopt the tax millages was presented to the board. Scott Spell read the resolution aloud,

BE IT RESOLVED, that the following millages are hereby levied on the 2026 tax roll on all property subject to taxation by Community Center & Playgrounds District No. 3.

Millages

Maintenance ___________________________________ 7.97 mills
Maintenance #2 Pool ______________________________3.0 mills
G. O. Bonds _____________________________________6.36 mills

BE IT FURTHER RESOLVED that the proper administrative officials of the Parish of Calcasieu, State of Louisiana, be and they are hereby empowered, authorized, and directed to spread said taxes, as hereinabove set forth, upon the assessment roll of said Parish for the year 2026, and to make the collection of the taxes imposed for and on behalf of the taxing authority, according to law, and that the taxes herein levied shall become a permanent lien and privilege on all property subject to taxation as herein set forth, and collection thereof shall be enforceable in the manner provided by law.

The foregoing resolution was read in full, the roll was called on the adoption thereof, and the resolution was adopted by the following votes. (No public comment before the vote)

YEAS: Diane Conner, Scott Spell, Kristal Eastwood, Johnathan Harbert, Derek Durio
NAYS: None
ABSTAINED: None
ABSENT: None

A copy of the resolution and affidavit that Scott Spell, President, will get notarized and signed will be attached to the June 10th meeting minutes.

VIII. Mrs. Labby presented a proposal from National Networks for the installation of equipment necessary to provide Starlink internet service as a backup internet connection in the event the District's primary provider, Vyve Broadband, experiences an outage. Mrs. Labby explained that when Vyve service is interrupted, the District's phone system is also rendered inoperable.

The Board noted that the proposal included only the dormant service rate and did not provide the rate that would apply when the service is activated and in use. The Board requested that Mrs. Labby obtain the active service rates and present the updated information at a future meeting.

Upon motion by Ms. Eastwood, seconded by Mr. Harbert, the matter was tabled pending receipt of additional pricing information. The motion carried unanimously.

IX. Mrs. Labby informed the Board that the District's tractor is currently inoperable. Quotes were obtained from Abell & Sons for the necessary repairs; however, due to the extent of the damage and the associated repair costs, quotes were also solicited for the purchase of a replacement tractor.

Mr. Edmond Southern, Maintenance Supervisor, addressed the Board regarding the department's equipment needs and the desired capabilities of a replacement unit. Following discussion, the Board determined that additional quotes should be obtained for equipment packages that include attachments not included in the original proposals.

Upon motion by Ms. Eastwood, seconded by Mr. Durio, approval was granted to obtain additional quotes for equipment and attachments for further consideration by the Board. The motion carried unanimously.

X. Mrs. Labby informed the Board that the quote for renewal of the District’s Insurance Policy was not received prior to the meeting and would not be presented as planned.

XI. There being no further business, Mr. Harbert made a motion to adjourn, seconded by Ms. Eastwood; and carried unanimously.

X ______________________________ X ______________________________

Approved (Board Member) Attested