

**West Calcasieu Parish Community Center Authority
Board of Directors-Regular Meeting
December 20, 2023
West-Cal Events Center
Sulphur, Louisiana**

Meeting was called to order at 5:00 pm by Matt Vincent

Invocation pronounced by The Rev. Margaret Lovejoy

Pledge was led by Matt Vincent

ROLL CALL:

Roll call was made with the following results:

Present: Matt Vincent - Chairman	Missy McClelland – Vice Chairman
Rev. Margaret Lovejoy – Secretary/Treasurer	Evelyn White – Board Member
Coy Vincent - Board Member	Darwin Pinder – Board Member
Robert Letard- Board Member	Adrian Moreno-Executive Director
Joyce Anderson – Operations Manager	

AMENDMENTS, ADDITIONS, DELETIONS TO THE PROPOSED AGENDA:

Rev. Lovejoy made a motion to accept the agenda as presented. Missy McClelland seconded the motion.

All voted and approved.

APPROVAL OF MINUTES:

Missy McClelland made a motion to accept the November 2023 meeting minutes as presented. Coy Vincent seconded the motion. All voted and approved.

APPROVAL OF FINANCIAL REPORTS:

Mr. Moreno gave a summary of the Financial Report for November 2023:

Income for the month of November once again shows some very positive facility generated revenues for both buildings. Hotel/Motel tax report for the 1st quarter has been submitted to the Treasury for review and anticipate receiving those funds by the end of the 2nd qtr. As a reminder the funds are reviewed prior to being released to the Authority and are deposited directly with the bond holding agent, Whitney Bank.

The expenses for the month ended in line with budgeted projections. The administration did add a new skid steer loader to assist in the general maintenance of the complex and will determine at a later date if the old equipment will be deemed surplus.

Year -to-date the Authority is still in good shape with revenues exceeding \$214,000 in total revenue with self-generated revenues just over \$110,000 above projections. These YTD projections put the Authority in line with exceeding the previous Fiscal Year total revenues. YTD expenses are down to just over 6% above projections compared to the 12% from the previous quarter.

The Cash Flow report for the end of the fiscal year reflects a current balance of just over \$4.4 million dollars which is based on current revenue streams.

Missy McClelland made a motion to accept the Financial Reports as presented for the month of November 2023. Evelyn White seconded the motion. All voted and approved.

OLD BUSINESS:

None

NEW BUSINESS:

A. Review and discuss annual audit for period ending June 30, 2023 (Steven Derouen & Associates, CPA)

Mr. DeRouen with Steven DeRouen & Associates, CPA presented the board with the Audit Report for the Fiscal Year 2023. The Auditor's report states in the Auditor's opinion, that the financial statements present fairly, in all material respects, the respective financial position of the governmental, each major fund, and fiduciary fund information of West Calcasieu Parish Community Center Authority, component unit of the State of Louisiana, as of June 30, 2023, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The funds balance sheet/statement of net positions was presented for June 30, 2023, with comparison to the previous financial period. For 2023 total assets in the general fund are \$24,107,000, an increase of about \$350,000 from the prior year. Once capital assets, land, and liabilities are figured in the net position of the Authority for fiscal year end 2023 is \$19,663,177.

The Summary of the Auditor's report is an unmodified opinion on financial statements. No material weaknesses or significant deficiencies in internal controls are noted nor any instances of non-compliance are noted.

Mr. DeRouen also presented the Statewide Agreed-Upon Procedures Report. A few exceptions were found regarding the Authority's Sexual Harassment training, The entity's employees have not completed the annual sexual harassment training. Management responses were given that the entity will require all employees to complete one hour of sexual harassment training annually.

Coy Vincent made a motion to accept the annual audit as presented. Rev. Lovejoy seconded the motion. All voted and approved.

B. Review and discuss acceptance of the Louisiana compliance questionnaire for audit engagements of governmental agencies.

Mr. Moreno presented the completed Louisiana Compliance Questionnaire for fiscal year 2023-2024 that is required by all governmental agencies entering an audit engagement. The Legislative Auditor requires all governmental agencies to have this questionnaire approved by their respective governing bodies prior to the commencement of the audit.

Coy Vincent made a motion to accept the Louisiana Compliance Questionnaire for Audit Engagements of Governmental Agencies as presented. Missy McClelland seconded the motion. All voted and approved.

C. 2024 Executive Committee Nominations

Mr. Moreno reminded the Board that the current Board of Directors policy allows each Executive Committee member to sit in position for no more than 2 consecutive years. The current Executive Committee has been in place for one year and is as follows: Matt Vincent-Chairman; Missy McClelland-Vice Chair; and Rev. Lovejoy-Secretary/Treasurer.

Evelyn White made a motion to have the 2023 Executive Committee members retain their respective seats for the 2024 calendar year. Coy Vincent seconded the motion. All voted and approved.

Executive Committee for the 2024 calendar year:

Matt Vincent-Chairman
Missy McClelland-Vice Chairman
The Rev. Margaret Lovejoy-Secretary/Treasurer

DIRECTORS REPORT:

Mr. Moreno updated the board on the current operations of the organization.

At the previous monthly meeting, the Board discussed the possibility of interviewing other Architectural firms for future development of the Authorities complex. It was proposed that one of the local firms visit with the Board at its January meeting. Mr. Moreno received word from the Authorities legal council that the individual candidate would have to be excluded as a potential client due to his status as a vendor.

Mr. Moreno explained to the Board that this exclusion only left one architectural firm remaining in the West Calcasieu area. With that Mr. Moreno expressed the possibility of a Program Management Services contract with Meyers and Associates. Mr. Moreno stated that he could ask a representative from Meyers to make a presentation of their services to the board at its next regularly scheduled meeting.

PUBLIC COMMENTS:

None

ADJOURNMENT:

With nothing further to discuss Missy McClelland made a motion for the meeting to adjourn. Evelyn White seconded the motion. All voted and approved.

The next regular meeting of the Board of Directors will be held on Wednesday, January 17, 2024., at 5:30 p.m. at the West Cal Events Center, Sulphur, Louisiana.