

**West Calcasieu Parish Community Center Authority
Board of Directors-Regular Meeting
December 20, 2017
West-Cal Events Center
Sulphur, Louisiana**

Meeting was called to order at 5:30 p.m. by J.C. Cormier

Invocation pronounced by Evelyn White

Pledge was led by Coy Vincent

ROLL CALL:

Roll call was made with the following results:

Present:	J.C. Cormier-Vice Chairman	Coy Vincent-Secretary/Treasurer
	George Vincent-Board Member	Evelyn White-Board Member
	Darwin Pinder-Board Member	Adrian Moreno-Executive Director
	Joyce Anderson-Operations Manager	Sarah Powell-Event Services Supervisor
Absent:	Meg Lovejoy- Chairman	Mike O'Quinn-Board Member

AMENDMENTS, ADDITIONS, DELETIONS TO THE PROPOSED AGENDA:

Coy Vincent made a motion to accept the proposed agenda as presented. Evelyn White seconded the motion. All voted and approved.

APPROVAL OF MINUTES:

George Vincent made a motion to accept the November 15, 2017 regular meeting minutes as presented. Evelyn White seconded the motion. All voted and approved.

APPROVAL OF FINANCIAL REPORT:

Mr. Moreno gave a summary of the Financial reports as presented for November 2017.

A deposit was made for the Hotel/Motel taxes in the amount of \$728,746.77. This is a significantly larger deposit than any quarter in the past. This amount is comprised of \$460,000 which is a carry-over from the previous Fiscal Year and \$269,000 from the 1st quarter collections. The 1st quarter collections were approximately \$35,000 more than the same period last year. Mr. Moreno reminded the board that the BA/7 request is in progress and if approved will release approximately \$560,000 in rollover funds from the previous fiscal years.

At this rate without the approval of the BA/7 the Authority will more than likely reach its cap during the 3rd quarter and funds will once again begin accumulating and carried over to the next fiscal year. Not only has the request been made for the BA/7 but a request has also been made to the local legislative delegation to have the cap increased accordingly.

Income for the month of November was down once again leaving the year to date figures down approximately 6% but Expenses are also down roughly 13% below budgeted estimates. Management is

still optimistic that the year to date numbers will rise but as the end of the second quarter nears possible amendments to the budget may be required.

Evelyn White made a motion to accept the November 2017 financial reports as presented. Coy Vincent seconded the motion. All voted and approved.

OLD BUSINESS:

None

NEW BUSINESS:

A. Review and discuss annual audit for period ending June 30, 2017 (McMullen and Mancuso, CPA)

Mr. Funk with McMullen and Mancuso presented the Audit Report for the fiscal year ending 2016-2017. Mr. Funk reviewed and discussed the financial analysis of the Authority, comparing 2017 period and 2016. One of the noticeable differences is the total assets and liabilities were much higher at the end of 2016 because the timing of the receipt of the bond proceeds. Both bonds were recorded during the fiscal year before the payoff was made for the 1st bond in September of 2016. The Net Position for the Authority reflected a \$400,000 increase. He proceeded to review the summary of the General Revenues and Expenses.

The Authority received an unmodified opinion by the auditor's on the financial statement as of June 30, 2017 which means in their opinion, the financial statements present fairly, in all material respects, and the respective financial position of the governmental activities and each major fund of the West Calcasieu Parish Community Center Authority as of June 30, 2017, and the respective changes in financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America. The previous year's audit had two findings which have been corrected, this year's audit revealed one finding. The Authority's budget for the fiscal year ended June 30, 2017 did not include another financing use, the debt service on the 2011 Revenue Bonds. Therefore, the actual expenditures and other uses exceeded the total budgeted other uses by 5% or more.

Mr. Funk also presented the new requirements for Governmental agencies, titled Statewide Agreed-Upon Procedures Report. This is a separate engagement, while most of the procedures are performed during the audit some are not. This report does not bear the same weight as the Annual audit but focuses on procedures. Coy Vincent made a recommendation from the report to research an E & O policy which covers the employees that handle cash.

Coy Vincent made a motion to accept the annual Audit Report and Statewide Agreed-Upon Procedures Report for the Fiscal Year 2016-2017. Mike O'Quinn seconded the motion. All voted and approved.

B. Review and discuss current holiday dates

Mr. Moreno presented an excerpt from the Employee Personnel Handbook concerning paid Holidays for full time employees. While Thanksgiving and the day after are consecutive dates, the days of the week never change. However; Christmas Eve and Christmas Day are ones that fluctuate year to year. The policy states that when a holiday falls on Saturday it is observed on the preceding Friday and likewise if the holiday falls on Sunday it is observed on the following Monday. Although a rare occasion Christmas Eve is on Sunday and Christmas Day is on Monday this year. The City of Sulphur and the Calcasieu Parish Police Jury are passing an exception to give their employees the Tuesday as well to give two paid holiday dates. Mr. Moreno asked the board to give the same consideration to the Authority employees.

Evelyn White made a motion to allow for a one-time exception to the Employee Personnel Handbook with regards to paid Holidays to allow for the eligible employees to extend the Christmas Holiday to Monday and Tuesday. Coy Vincent seconded the motion. All voted and approved.

C. 2018 Executive Committee nominations

Mr. Moreno reminded the board of the Authorities by-laws that state no member of the Executive Committee may sit in a position for more than two (2) consecutive years. The current Executive Committee has been in place for one year and it is up to the board's discretion to keep in place the current committee or nominate new members to the Executive Committee. After discussion the Board elected to keep the current Executive Committee in place for 2018.

Executive Committee for the 2018 calendar year

Meg Lovejoy- Chairman
J.C. Cormier- Vice Chairman
Coy Vincent- Secretary/Treasurer

Evelyn White made a motion to accept the 2018 Executive Committee nominations as presented. Coy Vincent seconded. All voted and approved.

DIRECTOR'S REPORT

Mr. Moreno gave a brief update on the Authorities operations:

As previously mentioned the BA-7 request to the State Treasury is in process for the excess Hotel-Motel taxes collected from the previous Fiscal Year.

Mr. Moreno wanted to ensure that all Board members had received his communications via email with the RV park situation. It seems that the developer's surveyor found some documentation that superseded the Authorities surveyor which corrected a portion of the road right-of-way in 1977. The documentation addresses the misalignment of the North/South portion of that right-of-way meaning that the existing road and current gate does in fact line up with the right-of-way. They did both agree however that the South property line does not match up to the road base. This means the developer does not have enough property to develop a road to the specifications required by the City of Sulphur. All the Authority is required to do at this time is allow access to the existing road right-of-way. At this point no action is required by the board and Mr. Moreno informed everyone that any new developments will be brought to the boards attention as soon as possible.

Mr. Moreno is a member of the League of Agriculture and Equine Facility Managers which meet annually in January. This year the meeting falls during the week of the regularly scheduled board meeting of the Authority. Mr. Moreno requested the Board meet one week later on January 24, 2018 to accommodate for this meeting.

Darwin Pinder made a motion to move the January board meeting to January 24, 2018. Evelyn White seconded. All voted and approved.

PUBLIC COMMENTS:

NONE

ADJOURNMENT:

With no further business to discuss George Vincent made a motion to adjourn. Evelyn White seconded. All voted and approved.

The next regular meeting of the Board of Directors will be held on Wednesday, January 24, 2018 at 5:30 p.m. at the West Cal Events Center, Sulphur, Louisiana.