

**West Calcasieu Parish Community Center Authority  
Board of Directors-Regular Meeting  
January 18, 2023  
West-Cal Events Center  
Sulphur, Louisiana**

**Meeting was called to order at 5:30 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
The Rev. Margaret Lovejoy – Sec./Treas.	Coy Vincent – Board Member
J. C. Cormier-Board Member	Darwin Pinder- Board Member
Adrian Moreno-Executive Director	Joyce Anderson – Operations Manager

Absent: Evelyn White – Board Member

**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 December 2022 meeting minutes as presented. J. C. Cormier seconded the motion. All voted and approved.

**APPROVAL OF FINANCIAL REPORTS:**

Mr. Moreno gave a summary of the Financial Report for December 2022:

The month of December does conclude the 2<sup>nd</sup> quarter of the fiscal year and was once again a very successful month for the Authority. The facility hosted a new client that played a large part to the overall positive revenue, but mid-week utilization also continues to be very strong. Income came in according to budget with the Concession Net sales line at \$17,000 above budget. Interest and dividends were \$11,472 above budget as well with the current investment rate with LAMP sitting at 4.34%. As for the Expenses, there was nothing out of order with regards to operational expenses.

Fiscal Year-to-Date which is July 2022 to December 2022 the total revenue for the Authority was \$655,242.00 and the budget for this period was \$282,999 less the budgeted revenues for Hotel-Motel taxes. Revenues are \$372,000 above budget with a large portion of these overages resulting from FEMA reimbursements as well as Interests and Dividends.

The year-to-date amounts for self-generated revenues for Income are 22% above budget or \$61,000, while Expenses are 17% above budget. Mr. Moreno reminded the Board that expenses were 36% above budget shortly after the start of the Fiscal Year in August so he is very optimistic in bridging the gap on the expense overage before the end of the Fiscal Year.

The Cash Flow report for the end of the Fiscal Year reflects a current balance of just over \$4.3 million dollars. This includes projected income for FEMA reimbursements as well as any outstanding insurance proceeds from the hailstorm of 2019.

Missy McClelland made a motion to accept the Financial Reports as presented for the month of December 2022. Rev. Lovejoy seconded the motion. All voted and approved.

**OLD BUSINESS:**

None

**NEW BUSINESS:**

**A. Review and discuss annual audit for period ending June 30, 2022 (Steven DeRouen & Assoc., CPA)**

Mr. DeRouen with Steven DeRouen & Associates, CPA presented the board with the Audit Report for the Fiscal Year 2021-2022. 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, 2022, 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, 2022, with comparison to the previous financial period. For 2022 total assets in the general fund are \$4.4 million, 2021 ended with assets totaling \$6.4 million which is a decrease of \$2 million. Once capital assets, land, and liabilities are figured in the net position of the Authority for fiscal year end 2022 is \$18,830,444.

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 policy not addressing annual employee training and reporting, Fraud notice is not posted on the entity's website, and no documentation was available to support back up on cloud services. Management responses were given that the exceptions will be addressed and corrected.

Missy McClelland made a motion to accept the annual audit as presented. Darwin Pinder seconded the motion. All voted and approved.

**B. Review and discuss Invoice #7 from Sulphur Electric Company, Inc. for Events Center Generator System, 2021.**

Mr. Moreno presented invoice #7 from Sulphur Electric Company in the amount of \$37,592.90 for Generator System, 2021.

Missy McClelland made a motion to accept and pay invoice #7 from Sulphur Electric Company in the amount of \$37,592.90 as presented. J.C. Cormier seconded the motion. All voted and approved.

**C. Review and discuss Invoice #7 for Ellender Architects & Associates for Architectural and Engineering Services, Observation Phase-Events Center**

Mr. Moreno presented invoice #7 from Ellender Architects & Associates in the amount of \$426.86 for architectural and engineering services, observation phase-Events Center.

Rev. Lovejoy made a motion to accept and pay invoice #7 from Ellender Architects & Associates in the amount of \$426.86 as presented. Missy McClelland seconded the motion. All voted and approved.

**D. Review and discuss bids for new Events Center Entrance Sign**

Bids for the Events Center Entrance Sign were received and opened on January 17, 2023. The Authorities architectural team of Ellender Architect's and Associates recommended the low base bid inclusive of Alternate bid no. 1 submitted by Scott Taylor Construction in the amount of \$99,897.00 as presented. The Base bid of \$95,697.00 is to provide the new monument sign for West Cal Events Center and the Alternate Bid No. 1 of \$4,200.00 is to provide the demolition of the existing signage/fountain.

Rev. Lovejoy made a motion to accept the bid from Scotty Taylor for new Events Center Sign Project as presented. Missy McClelland seconded the motion. All voted and approved.

**E. Review and discuss 2023 Committee Assignments**

Chairman Matt Vincent discussed the Committee Assignments for the 2023 Calendar Year as follows:

Executive Committee

Matt Vincent-Chairman

Missy McClelland-Vice Chairman

The Rev. Margaret Lovejoy-Secretary/Treasurer

Finance:

Rev. Meg Lovejoy (Chairman)

Coy Vincent

Evelyn White

Multipurpose Arena

Rev. Meg Lovejoy

Darwin Pinder

Missy McClelland

Human Resources

Missy McClelland

JC Cormier

Darwin Pinder

Events Center

Evelyn White

JC Cormier

Coy Vincent

Missy McClelland made a motion to approve Board of Directors Committee Assignments for 2023. JC Cormier seconded the motion. All voted and approved.

**DIRECTORS REPORT:**

Mr. Moreno updated the board on the facility's current operations:

Mr. Moreno received a call from the Authorities financial institution regarding possible fraudulent activity that was identified on the organizations checking account. The bank flagged two transactions made by check that showed discrepancies on the validity of the document. Mr. Moreno visited the bank and confirmed the checks were not written by the Authority. At such time the account was placed in a restricted mode until management could review other transactions and decide further action. It was

decided to open a new account and leave the current account in a restricted mode while transitioning into the new account with the Authorities vendors. During this period two more fraudulent transactions were identified by Mrs. Anderson once she returned from the holiday break. The combined value of the fraudulent checks exceeded a threshold set by the bank in which a police report was needed to be filed in attempts to possibly recover any of the funds. Mr. Moreno stated that this was the first occurrence of this kind for the Authority and that more safeguards are being put in place to attempt to minimize any future similar situations.

Mr. Moreno gave an update on the RV expansion project that is currently underway. The cooperative endeavor with Entergy has been completed and transformers should be received within the next 6-8 weeks. All the pedestals that were ordered have been received by the supplier and water shrouds should be received in the next few weeks. These new pedestals will differ from the existing pedestals at the complex which will provide an encased protection of the water lines during extreme cold weather. The plumbing cost estimate provided by the architectural team last summer was in excess of \$375,000. The first bid that was received came in at just over \$110,000 which includes sewer and water connections for all new spots. Mr. Moreno is still hopeful that all 25 new spots will be up and available for the High School State Finals later this spring.

The larger of the Hurricane Laura related damages submitted to FEMA for reimbursement which includes the Events Center damages in the amount of \$259,000 was obligated on November 17<sup>th</sup>. The reason for the delay on receipt of the funds is the Office of Homeland Security is transitioning reimbursements to the Office of State Procurement. With that new vendor numbers are needing to be set up but management does anticipate to receive all of the \$233,000 eligible for reimbursement. The cost estimates have been received and submitted for the Marquee and Entrance Sign. These two projects will wrap up all remaining projects eligible for funding assistance from FEMA in conjunction with the hurricane damages.

Act 199 CEA with the State has been approved and submitted for release of the Authorities dedicated funds. First and second quarter receipts will now be submitted for review and release of these funds back to the Authority.

Lasty Mr. Moreno informed the Board of the extremely busy schedule for the next couple of months with the beginning of the Mardi Gras season starting on Saturday as well as hosting for the first time the Cajun Rodeo Association finals the same weekend.

**PUBLIC COMMENTS:**

None

**ADJOURNMENT:**

With nothing further to discuss meeting adjourned.

**The next regular meeting of the Board of Directors will be held on Wednesday, February 15, 2023., at 5:30 p.m. at the West Cal Events Center, Sulphur, Louisiana.**