

opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of West Calcasieu Community Center and Authority and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

December 29, 1997

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All of the disbursements selected were coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation for each of the selected disbursements indicated approval from the proper authorities.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

We examined evidence supporting the District's actions of faxing notice of the agendas for meetings to all of the area newspapers.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

A reading of the minutes indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advance, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

While the budget had been accepted by the Board, we did not find mention of the adoption of the budget in the minute book.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures did not exceed budgeted amounts by more than 5%, except for the line item of office supplies which exceeded budget by 27.79% (\$111.14).

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the proper payee.

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Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board Members of West Calcasieu
Community Center and Authority

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed upon by the management of West Calcasieu Community Center and Authority and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about West Calcasieu Community Center and Authority's compliance with certain laws and regulations during the year ended June 30, 1997 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

Members

American Institute of Certified Public Accountants

Louisiana Society of Certified Public Accountants

WEST CALCASIEU COMMUNITY CENTER AND AUTHORITY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCE-BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues			
Taxes	\$ 208,000	\$ 208,000	\$ -0-
Interest Income	21,000	23,252	2,252
	229,000	231,252	2,252
Expenditures			
Current:			
Bank Charges	120	120	-0-
Entertainment	1,000	-0-	1,000
Insurance	1,000	-0-	1,000
Office Supplies	400	511	(111)
Postage	-0-	32	(32)
Telephone Expense	550	397	153
Contract Labor	2,100	1,600	500
Professional Fees	12,000	12,223	(223)
Travel	150	82	68
Payroll Taxes	120	101	19
Salaries and Wages	1,200	1,200	-0-
	18,640	16,266	2,374
Excess of Revenues over (under) Expenditures and Other Uses	210,360	214,986	4,626
Fund Balance-July 1	439,408	439,408	-0-
Fund Balance-June 30	\$ 649,768	\$ 654,394	\$ 4,626

See Accompanying Accountants' Compilation Report

WEST CALCASIEU COMMUNITY CENTER AND AUTHORITY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 1997

Revenues		
Taxes	\$ 208,000	
Interest Income	23,252	

Total Revenues		\$ 231,252
Expenditures		
Current:		
Bank Charges	120	
Office Supplies	511	
Postage	32	
Telephone Expense	397	
Contract Labor	1,600	
Professional Fees	12,223	
Travel	82	
Payroll Taxes	101	
Salaries and Wages	1,200	

Total Expenditures		16,266

Excess of Revenues over (under) Expenditures and Other Uses		214,986
Fund Balance--July 1		439,408

Fund Balance--June 30		\$ 654,394
		=====

See Accompanying Accountants' Compilation Report

WEST CALCASIEU COMMUNITY CENTER AND AUTHORITY
BALANCE SHEET
JUNE 30, 1997

ASSETS:		
Cash	\$	5,719
Investments at cost		595,763
Due from other governments		53,211

Total Assets		\$ 654,693
		=====
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accrued Liabilities	\$	299

Total Liabilities		\$ 299
Fund Equity:		
Unreserved:		
Designated for subsequent years' expenditures		285,150
Undesignated		369,244

Total Fund Equity		654,394

Total Liabilities and Fund Equity		\$ 654,693
		=====

See Accompanying Accountants' Compilation Report

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To the Board
West Calcasieu Community Center Authority
Sulphur, Louisiana

We have compiled the accompanying general purpose financial statements of West Calcasieu Community Center Authority, component unit of Sulphur, Louisiana, as of and for the year ended June 30, 1997, as listed in the table of contents, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, will not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Center's financial position and results of operations. Accordingly, these financial statements are not intended for those who are not informed about such matters. However, this report is a matter of public record and its distribution is not limited.

December 29, 1997

Members

American Institute of Certified Public Accountants

Louisiana Society of Certified Public Accountants

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WEST CALCASIEU COMMUNITY CENTER AUTHORITY
FINANCIAL STATEMENTS

AND

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

JUNE 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity 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 MAR 04 1998

COPIES OF REPORT