

**INDEPENDENT AUDITORS' REPORT ON**  
**THE FINANCIAL STATEMENTS**  
**OF**  
**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY**  
**JUNE 30, 2002**

*McMullen and Mancuso*  
*Certified Public Accountants*

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**INDEPENDENT AUDITORS' REPORT**

To the Board  
West Calcasieu Community Center Authority  
Sulphur, Louisiana

We have audited the accompanying general purpose financial statements of West Calcasieu Parish Community Center Authority, a component unit of the State of Louisiana as of and for the year ended June 30, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the West Calcasieu Parish Community Center and Authority's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards adopted by the AICPA and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Calcasieu Parish Center Authority as of June 30, 2002 and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated September 18, 2002 on our consideration of West Calcasieu Parish Community Center Authority's internal control over financial reporting and out tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*McMullen and Mancuso, CPAs*  
September 18, 2002

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY**  
**CALCASIEU PARISH, LOUISIANA**

**BALANCE SHEET**

June 30, 2002

**Assets**

**Current Assets:**

Cash and Cash Equivalents (Note 2)	\$	3,652,325	
Investments (Note 3)		2,001,292	
Interest Receivable		8,604	
Taxes Receivable		233,375	
Total Current Assets		5,895,596	

**Restricted Assets:**

Cash and Cash Equivalents - Restricted (Note 4)		508,928	
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**Property and Equipment:**

Construction in Progress		141,492	
Land		826,726	
Land Improvements		238,508	
Office Furniture and Equipment		7,805	
Less Accumulated Depreciation		(3,757)	
Net Property and Equipment		1,210,774	

**Other Assets:**

Other Bond Issue Costs (net of \$1,079 amortization)		63,671	
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Total Assets		\$ 7,678,969	
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**LIABILITIES AND EQUITY**

**LIABILITIES**

**Current Liabilities:**

Payroll Taxes Payable	\$	624	
Accrued Leave (Note 6)		1,060	
Interest Payable - Bonds		30,833	
Bonds Payable - Current (Note 8)		320000	
Total Current Liabilities		352,517	

<b>Bonds Payable - Long-Term (Note 8)</b>		<b>3,680,000</b>	
Total Liabilities		4,032,517	

**EQUITY**

Retained Earnings		3,646,452	
Total Equity		3,646,452	

Total Liabilities and Equity		\$ 7,678,969	
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See Accompanying Notes to Financial Statements

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY**  
**CALCASIEU PARISH, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN RETAINED EARNINGS**

For the Fiscal Year Ended June 30, 2002

Operating Revenues:		
Taxes - Hotel/Motel	\$ 551,900	
Interest Income	<u>91,994</u>	
Total Operating Revenues		\$ 643,894
Operating Expenses:		
Advertising and Publications	36	
Communications	2,248	
Depreciation	1,292	
Insurance	1,224	
Maintenance of Property and Equipment	5,402	
Office Supplies and Expense	1,024	
Payroll Taxes	1,720	
Permits, Licenses and Fees	30	
Professional Fees	4,505	
Salaries	23,400	
Transportation, Lodging and Meals	807	
Utilities	<u>169</u>	
Total Operating Expenses		<u>41,857</u>
Operating Income (Loss)		602,037
Nonoperating Revenues (Expenses):		
Interest Income - Bonds	6,681	
Amortization	(1,079)	
Interest Expense - Bonds	<u>(30,833)</u>	
Total Nonoperating revenues (expenses)		<u>(25,231)</u>
Net Income		576,806
Retained Earnings - July 1		<u>3,069,646</u>
Retained Earnings - June 30		<u><u>\$ 3,646,452</u></u>

See Accompanying Notes to Financial Statements

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY**  
**CALCASIEU PARISH, LOUISIANA**

**STATEMENT OF CASH (AND EQUIVALENTS) FLOWS**  
For the Fiscal Year Ended June 30, 2002

<b>Cash flows from operating activities:</b>	
Taxes received	\$ 553,000
Interest Income	83,390
Payments for goods and services	<u>(40,119)</u>
Net cash provided by operating activities	596,271
 <b>Cash flows from capital and related financing activities:</b>	
Property improvements	(177,405)
Bonds proceeds received	4,000,000
Bond issue costs	(64,750)
Deposited in restricted cash accounts	<u>(508,928)</u>
Net cash provided by capital and related financing activities	3,248,917
 <b>Cash flows from investing activities:</b>	
Purchase of investments	(318,836)
Interest earned on bonds	<u>6,681</u>
Net cash used by investing activities	<u>(312,155)</u>
Net increase (decrease) in cash and cash equivalents	3,533,033
Cash equivalents at beginning of year	119,292
Cash equivalents at end of year	<u>\$ 3,652,325</u>
 <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>	
Operating Income (Loss)	\$ 602,037
 <b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>	
Depreciation expense	1,292
Decrease in taxes receivable	1,100
Increase in interest receivable	(8,604)
Increase in payroll taxes payable	449
Decrease in accrued leave	<u>(3)</u>
Total Adjustments	<u>(5,766)</u>
Net cash provided (used) by operating activities	<u>\$ 596,271</u>

See Accompanying Notes to the Financial Statements

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY**  
**CALCASIEU PARISH, LOUISIANA**

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**NOTES TO THE FINANCIAL STATEMENTS**  
as of and for the year ended June 30, 2002

**INTRODUCTION**

The West Calcasieu Parish Community Center Authority hereinafter referred to as “the authority” was created by the Legislators May 29, 1992. The purpose of the authority shall be to be build, maintain, and operate a rodeo arena, sports complex, or community center within the boundaries of Wards 4,5,6 and 7 of Calcasieu Parish.

The authority consists of seven members, all of which serve without compensation. The members of the authority are appointed as follows:

- The governing authority of each of the following municipalities appoints one member:
  - City of Sulphur
  - City of Westlake
  - City of Dequincy
  - Town of Vinton
  - one member is a resident of Ward 4, 5, 6, or 7 of Calcasieu Parish and is appointed to provide representation of any such ward not otherwise represented on the authority
  - Louisiana State Representative
  - Louisiana State Senator
  
- All of the members shall serve at the pleasure of respective appointing authority.
  
- A vacancy in the membership of the authority shall be filled in the same manner as the original appointment for the remainder of the unexpired term.

The geographic location of the authority is all wards west of the Calcasieu River to the Louisiana/Texas State line, south of the Calcasieu/Cameron Parish line and north to Starks and includes DeQuincy. The wards are 4, 5, 6, and 7 of Calcasieu Parish. The number of people to be served in wards 4, 5, 6, and 7 is approximately 60,000 – 65,000.

The authority has hired one full time employee, to maintain the office and day to day business activities of the authority. The authority has acquired the land and is in the initial stages of planning for the construction of a multi-purpose arena and a community center.

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY**  
**CALCASIEU PARISH, LOUISIANA**

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**NOTES TO THE FINANCIAL STATEMENTS**  
as of and for the year ended June 30, 2002

**Note 1 – Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying financial statements of the West Calcasieu Parish Community Center Authority have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. Reporting Entity**

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the authority includes all funds, account groups, et cetera that are within the oversight responsibility of the authority. The Authority is its own reporting entity and does not have any component units.

**C. Fund Accounting**

West Calcasieu Parish Community Center Authority is organized and operated as an Enterprise Fund whereby a self-balancing set of accounts is maintained that comprise its assets, liabilities, fund equity, revenues, and expenses. The operations are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the cost (expenses, including depreciation) of providing services in a continuing basis be financed or recovered primarily through user charges and hotel motel taxes.

**D. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Enterprise Fund is accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. The Enterprise Fund uses the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized at the time liabilities are incurred.

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY**  
**CALCASIEU PARISH, LOUISIANA**

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**NOTES TO THE FINANCIAL STATEMENTS**  
as of and for the year ended June 30, 2002

**D. Basis of Accounting (continued)**

The Enterprise Fund uses the following practices in recording certain revenues and expenses:

Revenues

State Legislature awards the hotel occupancy tax. The Authority received an appropriation contained in Act II of the Second Extraordinary Session of 2001, the General Appropriations Act in the amount of \$865,000. The State Treasurer remits the appropriation after the close of each quarter of the State fiscal year (October, January, April and July).

Expenses

The major expenses of the Authority consist of salaries and professional services. These expenses are recognized at the time of liability is incurred.

**E. Cash and Cash Equivalents and Investments**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Authority may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**F. Investments**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the Authority's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at fair value.

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY**  
**CALCASIEU PARISH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS  
as of and for the year ended June 30, 2002

G. Fixed Assets

Fixed assets of the Authority are included on the balance sheet. Depreciation of all exhaustible fixed assets is charged as an expense against operations. Depreciation is computed using the straight-line method over the estimated useful lives of the assets of five to seven years.

	Beginning of Year	Additions	End of Year
Land	\$ 826,726	\$ -	\$ 826,726
Land Improvements	61,103	177,405	238,508
Office Furniture and Equipment	7,805	-	7,805
Construction in Progress	141,492	-	141,492
Totals	1,037,126	177,405	1,214,531
Accumulated Depreciation	(2,465)	(1,292)	(3,757)
Net	\$ <u>1,034,661</u>	\$ <u>176,113</u>	\$ <u>1,210,774</u>

H. Compensated Absences

The Authority has the following policy relating to vacation and sick leave:

Vacation

A. Each full-time employee shall be entitled to take vacation with pay in the following manner:

An employee of the Authority will earn one week's vacation after six (6) months from his/her hire date and it can be taken at the end of that period. After twelve (12) months service he/she is eligible for an additional week of vacation.

One year.....	2 weeks
More than three years.....	3 weeks
More than ten years.....	4 weeks
More than fifteen years.....	5 weeks
more than twenty years.....	6 weeks

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY**  
**CALCASIEU PARISH, LOUISIANA**

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NOTES TO THE FINANCIAL STATEMENTS  
as of and for the year ended June 30, 2002

H. Compensated Absences (continued)

Sick Leave

Sick leave shall be credited to regular employees at the rate of .0462 hours for each hour of work. Hours of work shall be defined as regular hours worked, holidays, and vacation time. (This is equivalent to eight (8) hours of sick leave per month.) This shall be granted to employees during the first year of continuous employment. After one year of continuous employment, the employee shall accumulate sick leave at the rate of .0692 hours for each hour of work. (This is equivalent to twelve (12) hours of sick leave per month.) After reaching a 600-hour plateau of accumulated sick leave, an employee will accumulate sick leave at a rate of .1154 hours for each hour of sick leave and other miscellaneous paid leave. (This is equivalent to twenty (20) hours of sick leave per month.) If an employee shall fall below the 600-hour plateau due to extended illness, employees shall still retain the benefit of accumulating sick leave at a rate of .1154 hours for each hour worked plus sick leave and other miscellaneous paid leave.

The Authority's recognition and measurement criteria for compensated absences follow:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the employees earn the benefits if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY**  
**CALCASIEU PARISH, LOUISIANA**

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NOTES TO THE FINANCIAL STATEMENTS  
as of and for the year ended June 30, 2002

H. Compensated Absences (continued)

Sick Leave

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- a. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- b. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

I. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods and services. The commitments (purchase orders, contracts, and other commitments for the expenditures of funds) are not treated as expenditures until a liability for payment is incurred but are merely used to facilitate effective budget control and cash planning and management.

**Note 2 – Cash and Cash Equivalents**

At June 30, 2002, the Authority had cash and cash equivalents (book balances) totaling \$4,161,253 as follows:

Interest-bearing demand deposits - current	\$	3,652,325
Interest-bearing demand deposits - restricted		<u>508,928</u>
Total	\$	<u><u>4,161,253</u></u>

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY**  
**CALCASIEU PARISH, LOUISIANA**

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NOTES TO THE FINANCIAL STATEMENTS  
as of and for the year ended June 30, 2002

**Note 2 – Cash and Cash Equivalents (continued)**

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on the with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2002, the Authority had \$4,162,089 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$4,062,089 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Authority that the fiscal agent has failed to pay deposited funds on demand.

**Note 3 - Investments**

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the authority or its agent in the authority's name
2. Uninsured and unregistered, with securities held by the counter party's trust department or agent in the authority's name
3. Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the authority's name

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY**  
**CALCASIEU PARISH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS  
as of and for the year ended June 30, 2002

**Note 3 - Investments (continued)**

At June 30, 2002, the Authority's investment balance was as follows:

Type of Investment	Category			Carrying Amount		Total Carrying Amount
	1	2	3	Fair Value	Cost	
Certificates of Deposit	\$ 100,000		\$ 1,664,692	\$ 1,764,692	\$ 1,756,089	\$ 1,756,089
Investments not subject to categorization:						
External investment pool				\$ 245,203		\$ 245,203
Total investments				\$ 2,009,895	\$ 1,756,089	\$ 2,001,292

**Note 4 - Restricted Assets**

The Board has established an account to be utilized for construction costs of the facilities. As of June 30, 2002, the amount restricted was \$508,928.

**Note 5 - Management Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Note 6 - Compensated Absences**

At June 30, 2002, the employee of the authority has accumulated and vested \$1,060 of employee leave benefits, which was computed in accordance with GASB Codification Section C60.

**Note 7 - Risk Management**

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; injuries to employees, and natural disasters. The authority has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur.

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY**  
**CALCASIEU PARISH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS  
as of and for the year ended June 30, 2002

**Note 8 - Long Term Debt**

The Authority issued \$4,000,000 in excess revenue bonds dated May 1, 2002, due in annual installments of \$320,000 - \$495,000 through May 1, 2012, plus interest at 4.625%. These certificates were issued for the purpose of providing a portion of the funds necessary to acquire and construct a multi-purpose arena and sports complex with all necessary equipment and furnishings.

Annual requirements to amortize the excess revenue bonds as of June 30, 2002 are as follows:

Year Ending June 30,	Revenue Principal	Bonds Interest
2003	\$ 320,000	\$ 185,000
2004	330,000	170,200
2005	355,000	154,938
2006	365,000	138,519
2007	385,000	121,638
Thereafter	2,245,000	321,436
	<u>\$ 4,000,000</u>	<u>\$ 1,091,731</u>

**Note 9 - Retirement Commitments**

The sole employee of the Authority participates in the Social Security system and retirement benefits are provided by that system.

**Note 10 - Flow of Funds; Restrictions on Use**

Under the terms of the bond resolution on outstanding excess revenue bonds dated May 1, 2002, all excess revenues are irrevocably pledged and dedicated, as well as those funds and monies budgeted, allocated, available, dedicated, set aside or otherwise to be utilized to fund or make debt service payments on the outstanding certificates.

Pursuant to a Collection and Disbursement Contract by and between the Authority, and the State, through the Department of the Treasury (the "Treasury") and the Department (the "Department") of Revenue and Taxation, the Department agrees that, to the extent Tax

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY**  
**CALCASIEU PARISH, LOUISIANA**

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**NOTES TO THE FINANCIAL STATEMENTS**  
as of and for the year ended June 30, 2002

**Note 10 - Flow of Funds; Restrictions on Use (continued)**

Revenues are appropriated in each fiscal year by legislature as required by the Tax Act, it will transfer Tax Revenues from the West Calcasieu Parish Community Center Fund to the Revenue fund established by the Certificate Resolution with the Paying Agent / Registrar for the Certificate.

In order that the principal and interest of the Certificate will be paid in accordance with their terms and for other objects and purposes, the following special trust funds have been established, to be maintained and held by the Paying Agent / Registrar, for and on behalf of the holders of the certificates:

- (1) Series 2002 Excess Revenue Certificates of Indebtedness Fund (the "Revenue Fund");  
and
- (2) Series 2002 Excess Revenue Certificates of Indebtedness Sinking Fund (the "Sinking Fund").

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY  
CALCASIEU PARISH, LOUISIANA**

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**SUPPLEMENTAL INFORMATION SCHEDULES  
For the Year Ended June 30, 2002**

**Compensation Paid Board Members**

Board members received no compensation from the authority in the year ended June 30, 2002.

**Prior Audit Findings**

The follow-up and corrective action taken on all prior audit findings is presented in the summary schedule of prior audit findings (Schedule 1).

**Current Audit Findings**

There were no audit findings in the current year.

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY**  
**CALCASIEU PARISH, LOUISIANA**

Schedule 1

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
as of and for the year ended June 30, 2002

<b>Section I - Internal Control and Compliance Material to the Financial Statements:</b>				
There were no prior year findings related to internal control of and complaince material to the finanical statements				
<b>Section II - Mangement Letter:</b>				
Ref No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken
ML-01	6/30/2000	The policy regarding earned time off and carried over needs to be better defined.	Partially	The Board had appointed a personnel committee and an intial draft of changes had been prepared. The Board intends to adopt policies in the near future.

**WEST CALCASIEU PARISH COMMUNITY CENTER AUTHORITY  
CALCASIEU PARISH, LOUISIANA**

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Schedule 2

**Corrective Action Plan for  
Current Year Audit Findings  
For the Year Ended June 30, 2002**

**Section I – Internal Control and Compliance Material to the Financial Statements:**

There were no findings on internal control or compliance material to the financial statements.

**Section II – Management Letter:**

No management letter was issued.

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**Report on Compliance and on Internal Control over Financial Reporting  
Based on an Audit of Financial Statements Performed in Accordance  
with *Government Auditing Standards***

To the Board  
West Calcasieu Parish Community  
Center Authority  
Calcasieu Parish, Louisiana

We have audited the financial statements of the West Calcasieu Parish Community Center Authority as of and for the year ended June 30, 2002, and have issued our report thereon dated September 18, 2002. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the West Calcasieu Parish Community Center and Authority's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered West Calcasieu Parish Community Center Authority's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control

components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the West Calcasieu Parish Community Center Authority's management, others within the organization, the Authority's Board of Directors and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties.

*McMullen and Mancuso CPAs*  
September 18, 2002