

BUREAU OF THE EXERCISING MILE PROGRAM
 FISCAL YEAR 1950 FUND
 FOR THE YEAR ENDED JUNE 30, 1950

Cash flows from operating activities	43,804
Increase in net assets	43,804
Change in operating assets and liabilities	2,000
Increase in grants receivable	2,000
Net increase in cash and cash equivalents	45,804
Cash and cash equivalents, beginning of year	73
Cash and cash equivalents, end of year	45,877

See Accountant's Certificate Report.

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REPORT OF THE FINANCIAL AID PROGRAM
REVENUE, LEWISIAN
FINANCIAL ASSISTANCE
AND
OTHER INFORMATION
JUNE 15, 1972

Under provisions of state law, this report is a public document. A copy of the report has been forwarded to the judicial and legislative entity and other agencies to public officials. This report is available for public inspection at the State Department of Legislative Auditor and, where appropriate, at the office of the public entity of report.

Release Date: APR 16 1972

FINANCIAL OF THE PERFORMANCE ARTS PROGRAM

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ACCOUNTANT'S CONSOLIDATION REPORT

To the Board of Directors
Theatre of the Performing Arts Program
480 North Dale
Shreveport, LA 71101

I have compiled the accompanying Statement of Financial Position of Theatre of the Performing Arts Program, a non-profit organization as of June 30, 1998 and the related Statement of Activities and Cash Flows for the year then ended, in accordance with Statements on 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. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the 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 Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Richard E. McCallister

Richard E. McCallister
March 28, 1999

**TRAILER OF THE FINANCING AND PROGRAM
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 1982**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Revenue and other support			
African American Cultural Center.....		58,680	58,680
Lebanese Democratic Front.....		8,718	8,718
Tourism Bureau Grant.....	1,428		1,428
Contributions received.....	1,388		1,388
Interest income.....	148		148
Net assets released from restrictions:			
Satisfaction of program restrictions.....	13,719	(13,719)	
Total revenue and support.....	18,718	42,960	58,718
Expenses			
Program services			
Newsletters.....	392		392
Workshops.....	1,794		1,794
Consultants.....	808		808
Production staff.....	142		142
Printing.....	372		372
Total program services.....	3,508		3,508
General and administrative expenses			
Salaries.....	4,209		4,209
Local transportation.....	288		288
Legal and accounting.....	2,295		2,295
Telephone.....	1,348		1,348
Rent.....	879		879
Office expenses.....	895		895
Total general and administrative expenses...	9,822		9,822
Total expenses.....	13,330		13,330
Change in net assets.....	5,388	42,300	45,824
Net assets at beginning of year.....	24	89	113
Net assets at end of year.....	5,388	42,300	45,824

SEE ACCOUNTANT'S Compilation Report

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March 28, 1987

Board of Directors
Theatre of the Performing Arts Programs
Shreveport, Louisiana

I have performed the procedures included in the Louisiana Government Audit and enumerated below, which were agreed to by the management of Theatre of the Performing Arts Programs and the Legislative Auditor, State of Louisiana solely to assist the users in evaluating management's assertions about Theatre of Performing Arts Programs' compliance with certain laws and regulations during the year ended June 30, 1986, included in the accompanying Louisiana Government Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The responsibility of these procedures is solely the responsibility of the specified users of the report. Consequently, I 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 materials and supplies exceeding \$5,000, or public works exceeding \$25,000, and determine whether such purchases were made in accordance with RSA 38:2211-2251 (the public bid law).

No excess expenditures noted.

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 RSA 38:2203.112a (the code of ethics), and a list of certain business interests of all board members and employees, as well as their immediate family.

Management provided me with the required lists including the noted information.

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

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included in 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 appeared on the list provided by management in agreed-upon procedure.

Budgeting

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

Management provided me 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.

Not applicable. Adopted by consent for African American Cultural Night.

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

I compared the revenues and expenditures of the fiscal budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly selected 4 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and purpose

I examined supporting documentation for each of the selected disbursements. In four, the payment was for the proper amount and made to the correct party. In two, no documentation was on file but the payments cleared in the month and to the party indicated in the accounting records.

- (b) Determine if payments were properly coded to the correct fund and general ledger account, and

Four of the payments were properly coded to the correct fund and general ledger account. Under the assumption that the two payments that documentation was not located were allowable, they were also coded to the correct fund and general ledger account.

- (c) Determine whether payments received approval from proper authorities.

Two disbursements indicated approval from the Director and a board member. Two disbursements indicated approval from only the Director. No approval was indicated on supporting documentation for one disbursement. Two disbursements did not include any documentation. For all six disbursements, checks were signed by either two board members or the Director and one board member.

FOUNDS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by 15A-85-41a1 through 42a12 (the open meeting law).

NO Application

LOAN

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

I 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.

ADMINISTRATIVE EXPENSES

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

A reading of the minutes of the management for the year indicated no approval for the payments noted. Payments to the Director were approved. She received

pay as funds came available and did not appear to constitute a bonus. There were noted no other employees.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Theater of the Performing Arts Program 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.



Richard C. McCallister

STATEMENT OF THE BUDGETING AND PROGRAMS
DIVISION OF FINANCIAL INSTITIONS
JUNE 30, 1968

ASSETS

Cash - general.....	\$ 3,327
Cash - African American Cultural.....	40,518
Money receivable - African American Cultural.....	2,500

Total assets.....	46,345

NET ASSETS

Unrestricted.....	\$ 1,000
Temporarily restricted.....	45,345

Total net assets.....	46,345

See Appendix A's Computation Report.