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**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE**

BATON ROUGE, LOUISIANA

**GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1996**

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.

Printed Date: Jan. 2, 1997



RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE

Baton Rouge, Louisiana

General Purpose Financial Statements
As of and for the Year Ended December 31, 1998



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Pestlethwaite & Netterville

A Professional Accounting Corporation
CORPORATED IN MARYLAND

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INDEPENDENT AUDITOR'S REPORT

The Honorable Members of the
Board of Commissioners
Recreation and Park Commission for
the Parish of East Baton Rouge

We have audited the accompanying general purpose financial statements of the Recreation and Park Commission for the Parish of East Baton Rouge (the Commission) as of December 31, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Commission'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, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Enterprise Services A-138, "Audits of State and Local Governments". Those standards and OMB Circular A-106 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 that 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 Recreation and Park Commission for the Parish of East Baton Rouge as of December 31, 1998, and the results of its operations and the cash flow of its proprietary fund for the two years then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Recreation and Park Commission for the Parish of East Baton Rouge. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Pestlethwaite & Netterville

Baton Rouge, Louisiana
May 20, 1999



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN ASSESSMENT OF ACCORDANCE WITH GOVERNMENT ACQUISITION STANDARDS

Board of Commissioners
Recreation and Park Commission for
the Parish of East Baton Rouge

We have audited the general purpose financial statements of the RECREATION and Park Commission for the Parish of East Baton Rouge (the Commission) as of December 31, 1996 and for the two-year period then ended and have issued our report thereon dated May 20, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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.

Compliance with laws, regulations, contracts, and grants applicable to the Recreation and Park Commission for the Parish of East Baton Rouge, is the responsibility of the Commission's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Commission's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our test disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Commission, management, and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Postlethwaite & Netterville

Baton Rouge, Louisiana
May 30, 1997



Postlethwaite & Netterville

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Recreation and Park Commission for
the Parish of East Baton Rouge

We have audited the general purpose financial statements of the Recreation and Park Commission for the Parish of East Baton Rouge (the Commission) as of December 31, 2006 and for the two year period then ended and have issued our report thereon dated May 30, 2007.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Recreation and Park Commission for the Parish of East Baton Rouge, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Commission is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- a. Treasury/Financing
- b. Budgeting and Budget Reporting
- c. Revenue/Receipts

- d. Purchases/Disbursements
- e. Payroll
- f. Financial Reporting
- g. Grant Administration

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose 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 structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the Commission, management, and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Parrish, Harte & Matthews

Baton Rouge, Louisiana
May 28, 1997

**MEMORANDUM AND STATE COMPARISON FOR THE BALANCE OF DEBT MATURITIES
BY YEAR, LIBRARY, VOLUMES**
**CONTROLLING BALANCE SHEET - ALL FUND, FUND AND ACCOUNT GROUPS
December 31, 1978**

	General Fund	Capital Projects Fund	Special Revenue Funds	Proprietary Fund - Long Term Debt	Proprietary Fund - Debt	Financial Statement	Debt Maturities
LIABILITY							
Due To Bonds	121,000	1,105,001	44,400	104,107			2,375,008
Amount Deposited	200,000	200,000	800,000	2,500,000			3,900,000
Early cash	50,000						150,000
Net amount receivable	271,000	905,001	44,400	2,500,000			5,325,000
State Revenue Bonds		2,720,000					2,720,000
State Revenue Refunding Bonds		400,000					400,000
Industrial Revenue Refunding		1,000,000					1,000,000
General Revenue Refunding		1,200,000					1,200,000
Accepted Interest Receivable		900	300,000	20,000			320,900
Project expenses		20,000		12,500			32,500
Construction Inventory		200,000					200,000
Other Inventory		100,000					100,000
Subsidiary equity securities		200,000					200,000
Deferred asset impairment							
Plant stocks							
Capital assets							
Long term investment							
Commuter Advances							
Travel and Conference Exp							
Salaries and Pensions							
TOTAL ASSETS	242,000	4,620,001	1,414,400	2,810,107	271,001	71,000,000	53,157,508

The percentages under any an "Amount" part of this statement.

**REVENUES AND ADDITIONAL FOR THE FUND OF EAST WATER SUPPLY
 FUND YEAR 2016**

**CONTRACT REVENUE FROM ALL FUND TYPES AND ACCOUNT GROUPS
 THROUGH 03/31/16**

	ECONOMICAL FUND TYPE		RESIDENTS FUND TYPE		PIEDMONT FUND TYPE		ACCOUNT GROUP	
	General Fund	Capital Projects Fund	Special Revenue Fund	Special Services Fund	Agency	General Fund	Long Term Debt	Total
General Fund	494,815	943,832	411	37,663				1,485,809
	28,289							28,289
	4,095,486							4,095,486
	97,184				993,813			1,091,001
				121,516			1,255,289	1,376,805
	105,428	75,258						180,686
Total Revenues	2,481,202	219,275	411	200,812	10,013		1,375,289	4,007,002

LIABILITIES AND FUND BALANCE

Liabilities

- Accounts payable
- Accrued expenses
- Bank Time payable
- Postpaid Interest
- Deferred comp. payable
- Compensated absence payable
- Claims and judgments payable
- Retirees from all Veterans
- Notes payable

Total Liabilities

REVENUES AND FUND CREDITS FOR THE FUND OF THE DISTRICT OF COLUMBIA

June 30, 2018

GENERAL FUND - ALL FUND TYPES AND ACCOUNT GROUPS

October 1, 2018

	General Fund Types		Proprietary Fund Types		Fiduciary Fund Types		Account Groups
	General Fund	Capital Projects	Special Revenue	Subsidiary Services	Special Fund	Long Term Fund	
General Fund	385,781	35,551	205,024	3,815,214			2,546,384
Capital Projects	205,024	3,815,214					485,224
Special Revenue							1,886,178
Subsidiary Services							285,000
Special Fund							1,000,000
Long Term Fund							3,465,000
Total	590,805	3,850,765	205,024	3,815,214			10,687,786

TOTAL LIABILITIES AND FUND EQUITY
FUND EQUITY

Total Liabilities and Fund Equity	590,805	3,850,765	205,024	3,815,214			10,687,786
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LIABILITIES AND FUND EQUITY

Accounts Payable
Accrued Payroll
Accrued Interest
Accounts Receivable
Deferred Contributions
Deferred Income
Deferred Grants
Deferred Pensions
Deferred Taxes
Deferred Donations
Deferred Other Income
Deferred Other Expenses
Deferred Other Assets
Deferred Other Liabilities
Deferred Other Equity

MEMORANDUM AND STATE COMPTROLLER FOR THE HOUSE OF REPRESENTATIVES
2016 FISCAL YEAR
2016-2017

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR ALL DEPARTMENTS, FISCAL YEAR

FOR THE YEAR ENDING DECEMBER 31, 2016

Governmental Fund Type

	General Fund	Capital Projects Fund	Special Revenue Fund	Revenues Total
REVENUES	\$ 74,343	\$ 218,779	\$	\$ 293,121
Project Grants				\$
Project Revenue				\$
Revenue sharing	704,792	217,894		1,152,656
Project Grants		48,433		48,433
Other Revenues				
All Revenues Total	704,792	266,327		1,152,656
Recreation activity fees			37,381	37,381
Transfer income			52,254	52,254
Grants from awarded grants				
Grants and reimbursements				
TOTAL REVENUES	704,792	266,327	89,635	1,060,754

**REVENUE AND EXPENSE STATEMENT FOR THE YEAR OF DEPT. BUDGET FUND
 MAIN LINE - CONTINUED**

66-790-7000

**COMBINE STATEMENT OF REVENUE, DISBURSEMENT, AND RESERVE IN FUND BALANCE
 FOR THE FISCAL YEAR 1967**

FOR THE YEAR ENDING SEPTEMBER 30, 1967

Continental Fund Items

	General Fund	Capital Projects Fund	Special Revenue Fund	1966 Total	1967 Total
REVENUE					
Executive and administrative	2,476,354			2,476,354	2,476,354
Public Dept. - administrative	775,324			775,324	775,324
Executive Dept. - administrative	247,825			247,825	247,825
Administrative Support Fund	6,128,782			6,128,782	6,128,782
Capital projects		2,777,121			2,777,121
Specialized					
Transfer	287,923			287,923	287,923
GOVT	1,775,774			1,775,774	1,775,774
AGRICULTURE	310,422			310,422	310,422
Manufacturing	81,880			81,880	81,880
Executive Dept. - plantwork			5,245		5,245
and special events	2,074,288			2,074,288	2,074,288
Public Works	1,744,740			1,744,740	1,744,740
Specially Funded	122,860			122,860	122,860
Education	12,870			12,870	12,870
Education - Study	23,420			23,420	23,420
Construction	680,142			680,142	680,142
Public Works	187,248			187,248	187,248
Public Works - Center	134,384			134,384	134,384
Public Works	78,608			78,608	78,608
EXPENSES					
Executive and administrative	2,476,354			2,476,354	2,476,354
Public Dept. - administrative	775,324			775,324	775,324
Executive Dept. - administrative	247,825			247,825	247,825
Administrative Support Fund	6,128,782			6,128,782	6,128,782
Capital projects		2,777,121			2,777,121
Specialized					
Transfer	287,923			287,923	287,923
GOVT	1,775,774			1,775,774	1,775,774
AGRICULTURE	310,422			310,422	310,422
Manufacturing	81,880			81,880	81,880
Executive Dept. - plantwork			5,245		5,245
and special events	2,074,288			2,074,288	2,074,288
Public Works	1,744,740			1,744,740	1,744,740
Specially Funded	122,860			122,860	122,860
Education	12,870			12,870	12,870
Education - Study	23,420			23,420	23,420
Construction	680,142			680,142	680,142
Public Works	187,248			187,248	187,248
Public Works - Center	134,384			134,384	134,384
Public Works	78,608			78,608	78,608

The accompanying notes are an integral part of this statement.

MEMORANDUM AND BUDGET COMPARISON FOR THE BALANCE OF FISCAL YEAR 2008
 Bureau Name: COASTLAND
 A/R: 1000 F/YR: 1000

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR ALL DEPARTMENTS, FUND 1000
 FOR THE FISCAL YEAR ENDING DECEMBER 31, 2008

	Governmental Fund Type			Encumbrance Outlay	
	Original Budget	Original Projects Fund	Original Reserve Fund	2008 YTD	2008 YTD
REVENUES					
CITY PARK 310 Gallery	48,000			48,000	39,216
Volunteers	50,000			50,000	50,000
Ad Valorem Tax Subsidies		25,000		0	0
Encumbrance Reserve credit				0	0
TOTAL REVENUES	<u>98,000</u>	<u>25,000</u>	<u>0</u>	<u>98,000</u>	<u>89,216</u>
EXPENDITURES					
SOCIETY EXPENDITURES OF MEMBERS OVER BUDGET YEAR	200,000	1,000,000	0	0	0
OTHER FINANCED SOCIETY OVER BUDGET YEAR	0	0	0	0	0
SOCIETY EXPENDITURES OF MEMBERS AND OTHER SOCIETY OVER BUDGET YEAR	200,000	1,000,000	0	0	0
FINANCED OTHER	0	0	0	0	0
TOTAL EXPENDITURES	<u>200,000</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE AT END OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accompanying notes are an integral part of this statement.

REVENUES AND EXPENSES FOR THE YEAR OF LAST BUDGET YEAR
1998, 1999, 2000
AND 2001

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR ALL GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Governmental Fund Types			Fundal Balance 1/1/01	Governmental Fund 2001 Total	Governmental Fund 2000 Total
	General Fund	Special Projects Fund	Capital Projects Fund			
REVENUES						
Federal Grants						
Program Grants	81,526	26,526			108,052	171,938
State Grants:						
Revenue Sharing	971,484	111,026			1,082,510	1,288,256
Program Grants	15,589				15,589	
Federal Assistance						
All National Loans	11,651,951	3,095,159			14,747,110	11,988,218
Securities Activity Fees	4,828,888		49,248	49,248	4,878,136	4,848,858
Fees and Income	181,925		48,481	48,481	230,406	295,115
Dividends from invested assets			25,173	25,173	25,173	27,880
Donations and miscellaneous	181,323	14,188			195,511	217,213
TOTAL REVENUES	17,825,216	43,838,266	49,847	49,847	61,713,216	17,825,216

The accompanying notes are an integral part of this statement.

MEMORANDUM AND FUND COMPARISON FOR THE MONTH OF EARLY MARCH 1971
MEMO BOOKS, INCUBATOR
ALL OVER 1971

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR ALL ACCOUNTS OF THE MEMO BOOKS
FOR THE YEAR FROM BEGINNING TO 3/1/71

	Accountual fund types			
	General Fund	Capital projects Fund	Special Income Funds	Reserve Funds 1971-1972
<u>REVENUES</u>				
Executive and administrative	2,315,374			2,315,374
Public Dept. administrative	154,789			154,789
Memorial Book, administrative	828,289			828,289
Memorial Book, administrative	4,488,285	1,248,745		4,488,285
Capital projects				1,948,755
Grants	227,219			227,219
Gifts	1,878,159			1,878,159
Reserve	212,248			212,248
Special events	15,852			15,852
Memorial Book, administrative				22,783
Special events	2,742,324			2,742,324
Public Dept. administrative	1,542,575			1,542,575
Memorial Book	1,236,775			1,236,775
Memorial Book	22,121			22,121
Grants	52,387			52,387
Contributions	131,244			131,244
Gifts, Administrative	212,248			212,248
Public activity center				226,452
Memorial Book	27,482			27,482
<u>EXPENDITURES</u>				
Executive and administrative	2,125,274			2,125,274
Public Dept. administrative	154,789			154,789
Memorial Book, administrative	528,289			528,289
Memorial Book, administrative	4,488,285			4,488,285
Capital projects	1,948,755			1,948,755
Grants	227,219			227,219
Gifts	1,878,159			1,878,159
Reserve	212,248			212,248
Special events	15,852			15,852
Memorial Book, administrative				22,783
Special events	2,742,324			2,742,324
Public Dept. administrative	1,542,575			1,542,575
Memorial Book	1,236,775			1,236,775
Memorial Book	22,121			22,121
Grants	52,387			52,387
Contributions	131,244			131,244
Gifts, Administrative	212,248			212,248
Public activity center				248,812
Memorial Book	27,482			27,482
				25,172

The unappropriated balance for the beginning year of each statement.

REVENUES AND FUND CREDITS FOR THE YEAR AT LARGE MAJOR FUND
 Major Fund - 1000000
 ALL FUND YEARS

SCHEDULE STATEMENT OF REVENUES, EXPENDITURES, AND CREDITS IN FUND BALANCE
 FOR ALL FUNDATIONAL YEARS
 FOR THE YEAR ENDING DECEMBER 31, 1975

	Governmental Fund Types			Percentage only	
	General Fund	Capital Projects Fund	Special Revenue Fund	1974	1975
REVENUES LOCAL					
City Park and Sewer	19,219			19,219	19,219
Industrious	14,277			14,277	14,277
All Income Tax Deductions					
Retirement System Investments	312,815	12,423		312,815	312,815
TOTAL REVENUES	15,811,225	2,818,242	85,382	18,634,849	18,634,849
EXPENSES (DEFICIT) OF REVENUES OVER EXPENDITURES	1,897,819	918,748	79,297	2,796,864	(1,278,297)
FUND FINANCING BORROWING (GROSS) OPERATING TRANSFER IN/OUT	1,132,882	1,899,522		1,208,222	1,208,222
EXCESS (DEFICIT) OF REVENUES AND FUND SOURCES OVER EXPENDITURES AND OTHER FINANCING SOURCES	767,819	1,018,748	79,297	8,633,814	(1,070,077)
FUND BALANCE AT BEGINNING OF YEAR	1,253,815	1,818,512	125,842	3,198,169	3,198,169
FUND BALANCE AT END OF YEAR	1,991,634	2,837,260	2,004,139	11,831,983	1,991,634

The percentages under are calculated from all fund balances.

**FINANCIAL AND BUDGET COMMISSION
FOR THE PRINCIPAL AND GOVERNOR
OF THE STATE OF MICHIGAN**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
- BUDGET YEAR BARRIS AND ACTUAL -
FOR GOVERNMENTAL FUNDS TYPES
FOR THE FISCAL YEAR ENDING JUNE 30, 1986**

REVENUE	General Fund		VARIANCE FUNDING & UNRECOVERABLE
	BUDGET	ACTUAL	
Ad Valorem Taxes	\$ 11,000,000	\$ 11,000,000	\$ 000,000
Investment Activity Fund	4,000,000	4,000,000	200,000
Intergovernmental Revenues:			
Federal (FISC)	75,000	76,000	1,000
State (Revenue Sharing)	900,000	900,750	750
Local (Income)	175,000	200,000	25,000
Donations and Miscellaneous	100,000	200,000	100,000
TOTAL REVENUES	\$ 17,070,000	\$ 18,700,000	\$ 1,630,000
EXPENDITURES			
Executive and Administrative:			
Public Dept., Administrative	\$ 2,000,000	\$ 2,000,000	\$ 000,000
Executive Dept., Administrative	170,000	200,000	30,000
Michigan Dept. of Transportation	4,100,000	4,100,000	000,000
Miscellaneous program operations	8,270,000	8,500,000	230,000
Ad Valorem Tax Reductions			
Michigan Dept. of Education	300,000	300,000	000,000
TOTAL EXPENDITURES	\$ 15,070,000	\$ 16,100,000	\$ 1,000,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,000,000	2,600,000	600,000
FUND BALANCE AT BEGINNING OF YEAR	\$ 3,000,000	\$ 3,000,000	\$ 000,000
FUND BALANCE AT END OF YEAR	\$ 5,000,000	\$ 5,600,000	\$ 600,000

The accompanying notes are an integral part of this statement.



Statement 1

Capital Projects Fund			Special Revenue Fund		
Budget	Actual	Variance - Favorable / Unfavorable	Budget	Actual	Variance - Favorable / Unfavorable
\$ 2,500,000	\$ 2,878,065	\$ 378,065	\$ -	\$ -	\$ -
250,000	228,799	(21,201)	29,000	28,240	(760)
200,000	217,944	(17,944)	-	-	-
-	64,833	64,833	-	-	-
10,000	71,738	61,738	47,000	62,999	15,999
20,000	26,351	(6,351)	11,000	228	(10,772)
	21,822	21,822			
<u>\$ 2,878,000</u>	<u>\$ 2,878,242</u>	<u>\$ 242,242</u>	<u>\$ 87,000</u>	<u>\$ 89,238</u>	<u>\$ 2,238</u>
5,000,000	5,700,201	700,201	20,000	5,285	14,720
<u>70,000</u>	<u>75,252</u>	<u>5,252</u>			
<u>5,070,000</u>	<u>5,775,453</u>	<u>705,453</u>	<u>20,000</u>	<u>5,285</u>	<u>14,720</u>
1,000,000	1,000,000	-	97,000	81,470	(15,530)
<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>97,000</u>	<u>81,470</u>	<u>(15,530)</u>
<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>

**REGISTRATION AND FUND COMMISSION
FOR THE STATE OF NEW YORK
BANKING, INSURANCE, AND
SECURITIES DIVISION**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (LAST YEAR) AND ACTUAL
ALL INFORMATION FISCAL YEAR
FOR THE YEAR ENDED DECEMBER 31, 1968**

	Original Total		Net Change Favorable (Disfavorable)
	Budget	Actual	
REVENUES			
Net valuation taxes			
Investment activity fees	\$ 11,500,000	\$ 12,601,954	\$ 1,101,954
Interprofessional revenues	8,000,000	8,810,000	810,000
Patented rights	50,000	91,936	41,936
State income sharing	1,000,000	953,874	(46,126)
Interest income	120,000	143,510	23,510
Dividends from debased stock	-	-	-
Commissions and miscellaneous	81,000	200,000	119,000
Total Revenues	<u>12,751,000</u>	<u>14,800,274</u>	<u>2,049,274</u>
EXPENDITURES			
Executive and administrative	2,000,000	2,215,074	(215,074)
Bank department administrative	100,000	100,000	-
Registration department administrative	300,000	300,000	-
Insurance department	4,100,000	4,200,000	(100,000)
International program operations	7,000,000	8,000,000	(1,000,000)
Capital projects	-	-	-
Net valuation tax reductions	-	-	-
Information system contribution	200,000	200,000	-
Small expenditures	<u>15,000,000</u>	<u>15,715,074</u>	<u>(715,074)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	1,249,914	2,085,200	(835,286)
CHANGES IN FUND BALANCES (DEBIT)			
Transfer (Withdrawal) in loan	(1,000,000)	(1,000,000)	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND FUND FINANCING DECREASES (DEBIT)	249,914	105,200	(144,714)
FUND BALANCE AT BEGINNING OF YEAR	5,450,000	5,450,000	-
FUND BALANCE AT END OF YEAR	<u>5,699,914</u>	<u>5,555,200</u>	<u>(144,714)</u>

The accompanying notes are an integral part of this statement.

Statement 1

Original Estimate Fund			Revised Estimate Fund		
Original	AC (Est)	Variance Favorable / Unfavorable	Budget	Actual	Variance Favorable / Unfavorable
\$2,500,000	\$ 2,500,000	\$ 00,000	\$ 28,500	\$ 28,500	\$ 00,000
250,000	26,500	1 223,500			
380,000	317,000	1 39,000			
80,000	46,000	1 34,000	28,000	48,481	20,481
20,000	25,000	5,000			
	24,000	4,000	25,500	25,821	300
<u>\$3,000,000</u>	<u>\$ 3,000,000</u>	<u>< 40,000</u>	<u>78,000</u>	<u>78,821</u>	<u>821</u>
2,200,000	1,946,767	253,233	25,000	20,980	4,020
70,000	70,000	0			
<u>\$2,270,000</u>	<u>\$ 2,016,767</u>	<u>253,233</u>	<u>25,000</u>	<u>20,980</u>	<u>4,020</u>
700,000	700,000	0	50,000	70,000	20,000
<u>\$ 700,000</u>	<u>\$ 700,000</u>	<u>0</u>	<u>50,000</u>	<u>70,000</u>	<u>20,000</u>
1,700,000	1,600,000	100,000	50,000	70,000	20,000
<u>\$ 2,000,000</u>	<u>\$ 1,816,767</u>	<u>183,233</u>	<u>100,000</u>	<u>140,000</u>	<u>40,000</u>
<u>\$ 3,000,000</u>	<u>\$ 2,800,000</u>	<u>\$ 200,000</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>	<u>\$ 00,000</u>



**REGISTRATION AND FEE COMMISSION
FOR THE BARRIS OF EAST BAYOU BOULEVARD
MOBILE COUNTY, ALABAMA**

**REAL INSURANCE LICENSING SERVICE FUND - PROVISIONAL FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN UNAPPORTIONED BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

	<u>2011</u>	<u>2010</u>
Operating Revenues:		
Real Estate License Programs	\$ 157,753	\$ 153,663
Workers Comp. Programs	586,487	575,416
Miscellaneous Revenues	17,622	1,132
Total Operating Revenues	<u>761,862</u>	<u>730,211</u>
Operating Expenses:		
Claims Reimbursements	382,173	366,771
Insurance Expenses	187,140	175,519
Administrative Expenses	54,862	125,870
Other Reimbursements	121	782
Total Operating Expenses	<u>624,296</u>	<u>678,942</u>
Operating Income	<u>137,566</u>	<u>51,269</u>
Non-Operating Revenues:		
Interest Income	215,483	189,092
Other Revenues	115,841	125,282
Total Non-Operating Revenues	<u>331,324</u>	<u>314,374</u>
Net Income	468,890	365,643
Other Financing Sources:		
Operating Transfers In	-	582,020
Total Other Financing Sources	-	<u>582,020</u>
Net Income and Other Financing Sources	468,890	947,663
Retained Earnings 12/31/10	<u>2,172,816</u>	<u>2,382,566</u>
Retained Earnings 12/31/11	<u>\$ 2,641,786</u>	<u>\$ 2,377,836</u>

The accompanying notes are an integral part of this statement.



**EXECUTIVE AND BANK COMMITTEES
FOR THE BOARD OF EAST RISON BANK
Trust Agreement, Continued**

**STATEMENTS FOR
SELF-INSURANCE TRUST FUND
REVENUE OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1988 AND 1987**

	<u>1988</u>	<u>1987</u>
Cash Flow From Operating Activities:		
Operating Income	\$ 261,575	\$ 267,834
Adjustments to Reconcile Operating Income		
To Net Cash Used by Operating Activities		
Increase/Decrease:		
Claims Payable	5,456	21,077
Accounts Payable	5,414	37,139
Accounts Receivable	-	(68,789)
Prepaid Insurance	(5,882)	(5,388)
Total adjustments	<u>4,988</u>	<u>(15,961)</u>
Total Net Cash Provided by operating Activities	266,417	251,873
Cash Flow from Investing Activities:		
Increase in Investments	<u>(115,325)</u>	<u>(86,511)</u>
Net Cash Provided by Investing Activities	115,325	86,511
Cash Flow from Non-Capital Financing Activities:		
Increase in General Fund	-	588,888
Miscellaneous Receipts	<u> </u>	<u>15,538</u>
Net Cash Provided by Non-Capital Financing Activities	-	604,426
Net Increase in Cash	<u>266,107</u>	<u>922,810</u>
Cash Balance at January 1, 1988	<u>2,184,201</u>	<u>1,261,318</u>
Cash Balance at December 31, 1988	<u>\$ 2,450,308</u>	<u>\$ 2,184,128</u>

The accompanying notes are an integral part of this statement.

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
Baton Rouge, Louisiana**

Notes to the Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The Recreation and Park Commission for the Parish of East Baton Rouge is a body corporate created by Act 248 of the 1948 Session of the Legislature and reauthorized by Act 95 of the 1989 Legislature. The Commission has the power to sue and be sued, and to purchase and operate parks and recreation facilities not inconsistent with the laws of the State of Louisiana or the ordinances of the governing authority of East Baton Rouge Parish. The Commission is composed of nine members who serve without compensation.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

B. REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Commission includes all funds, account groups, activities, or centers that are within the oversight responsibility of the Commission. The Commission is a special district of the State of Louisiana and has sole responsibility for fiscal management, budget matters, retirement of debt, and appointment of management. Certain units of local government, such as the city-parish council, the parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. Those units of government are considered separate reporting entities and issue financial statements separate from that of the Recreation and Park Commission for the Parish of East Baton Rouge.

C. FUND ACCOUNTING

The accounts for the Commission are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are denominated as follows:

**RECREATION AND FISH COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
Baton Rouge, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

C. FUND ACCOUNTING (continued)

General Fund

The General Fund is the general operating fund of the Recreation and Fish Commission for the Parish of East Baton Rouge. It accounts for all financial resources, except those accounted for in other funds.

**Special Revenue Funds
(Bonds, Grants, Mineral Endowment, Ocean Drift)**

Special revenue funds account for the proceeds of specific revenue sources that are restricted by Commission policy to expenditures for specified purposes.

Capital Projects Fund

Capital projects fund accounts for financial resources used for the acquisition of land for parks and construction of major capital facilities.

Insurance Service Funds (Self-Insurances)

The Self-Insurance fund accounts for all expenses of a worker's compensation self insurance plan, and is supported by cash transfers from the General Fund equivalent to full coverage worker's compensation premiums.

B. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The governmental funds are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues

All income taxes and the related state revenue sharing which is based on population and households in the parish) are recognized in the year the taxes are assessed. All income taxes are assessed on a calendar year basis, become due on November 1st of each year, and become delinquent on December 31. The Sheriff in East Baton Rouge Parish collects these taxes and forwards the collections to the agency. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal grant revenues are recognized when the Commission earns the funds.

Interest income on time deposits is recognized when earned.

Revenues from mineral leases, sales of crafts, donations and miscellaneous, all other revenues are recognized when received.



**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON BOUGE
Bossier Parish, Louisiana**

Notes to the Financial Statements

D. BASIS OF ACCOUNTING (continued)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that: (1) immaterial payroll and related benefit expenditures are recognized when paid, (2) compensated absences (leave benefits) are recognized when paid, and (3) the current portion of long-term debt and the related accrued interest, payable from expendable available resources, are recognized when the financing resources and vouchers thereof are accrued or received within the paying fund.

Other Financing Sources (uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). Other Financing Sources (uses) are recorded at such time that cash transfers are made.

E. BUDGET PRACTICES

Annually, the Commission adopts budgets for all funds. The proposed budget for the year ended December 31, 1999 was prepared using the modified accrual basis of accounting and was completed and made available for public inspection at the Superintendent's office on October 22, 1999. The budget for 1999 was adopted at a public budget hearing on November 22, 1999. Amendments to the budget were presented to the Commission and approved at public meetings on July 23rd, October 23rd, and December 17, 1999.

All appropriations lapse at year end. However, any unexpended appropriations remaining at year end are carried forward into subsequent years as beginning fund balances. Formal budget obligations is employed as a management control device during the year for the General Fund. Budgeted amounts included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The board of commissioners retained all authority to change the budgets.

F. ENCUMBRANCES

The Commission uses a fiscal encumbrance accounting system for reporting purchase orders placed into the year for which goods were not received by December 31st. At year end, outstanding purchase orders are established as a reservation of fund balance for pending purposes only, since they do not constitute expenditures or liabilities.

**REGISTRATION AND FEE COMMISSION
FOR THE PARISH OF EAST BAYOU BOUGE
Bouge Boogie, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

G. CASH, CASH EQUIVALENTS AND INVESTMENTS

For reporting purposes, cash and cash equivalents include petty cash, interest bearing and non-interest bearing demand deposits, and time certificates of deposit. Under state law, the Commission may deposit funds within a state, apart bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. Further, the Commission may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. INVENTORIES

Merchandise inventories items held for resale, and supplies inventories are valued at the lower of cost or market, using a moving weighted average. The cost is recorded as an expenditure at the time the items are issued or sold. Inventories at year end are equally offset by fund balance reserves.

I. INSURED ITEMS

Premiums of significant insurance policies are expensed only to the extent of the premium paid for the current year. Premiums paid for that portion of the term extending into future years are recognized as a prepaid asset and expensed in the year the policy covers. Policies with immaterial premiums are expensed in the period when the policy is paid.

J. GENERAL FIXED ASSETS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group rather than in the governmental funds. No depreciation is provided on general fixed assets. Purchased and constructed fixed assets are valued at historical cost or estimated cost if historical cost is not available. Donated fixed assets are valued at fair market value at the time of donation. Costs incurred on construction in progress, including associated interest costs, if any, are capitalized.

Cost of purchases and construction costs associated with fixed assets in the form of land acquisition, building and facility improvements, and procurement of movable equipment are expensed in the appropriate governmental fund incurring the expense at the time of purchase; and the related assets are capitalized in the general fixed assets account group.

Account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BAYOU MOORE
WICKS BOULEVARD, LOUISIANA**

Notes to the Financial Statements

K. COMPENSATED ABSENCE

Full-time employees earn vacation leave at the rate of 12-1/2 working days (180 hours) to 17-1/2 working days (140 hours) each year, depending upon length of service. A maximum of 45 days (180 hours) may be carried over from one year to the next. Upon resignation, retirement, or death, a minimum amount equal to 45 days (180 hours) of earned vacation leave is paid to the employee (or heir) at the employee's current rate of pay.

Full-time employees earn 18 working days (126 hours) of sick leave each year, which may be accumulated without limit. Accumulated sick leave is not paid to an employee leaving service prior to retirement. A full-time employee (or heir) may be paid for a maximum of 120 days (960 hours) of sick leave (or a combination of sick and vacation leave not to exceed 120 days) upon the employee's retirement (or death, if retirement eligible).

At December 31, 2008, employees of the Recreation and Park Commission for the Parish of East Bayou Moore have accumulated and vested \$1,353,088.50 of employee leave benefits, computed in accordance with GASB codification Section 608. The cost of leave privileges is recognized as a charge over several expenditures in the General Fund when leave is actually taken, or when employee or heir benefits are paid for accrued unused leave. The sum of all accumulated leave balances available at December 31st is recorded as a general long-term obligation in the accompanying financial statements.

L. LONG TERM OBLIGATIONS

Long-term obligations reported to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the governmental funds.

Actual groups are not funds. They are recognized only with the measurement of financial position, not with measurement of results of operations.

M. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

Designations

Designated fund balances represent tentative plans for future use of financial resources.

**REGULATION AND RISK COMMISSION
FOR THE PARISH OF EAST BAYOU, LOUISIANA
BAYOU BOULEVARD, LOUISIANA**

Notes to the Financial Statements

B. RISK MANAGEMENT

The Commission is exposed to various risks of losses related to torts, theft of, damage to, and destruction of assets; credit and counterparty; natural disasters; and injuries to employees. Due to the cost of coverage, the Commission stopped purchasing certain types of insurance for risk of loss. Risk management activities are reported in the Self Insurance Fund, including worker's compensation, vehicle liability and general liability lawsuits and claims.

C. TOTAL COLLATERAL ON STATEMENTS

Total collaterals on the combined statements are captioned Memoranda Only included to indicate that they are presented only to facilitate financial analysis. Data in these collaterals do not present financial position as a result of operations in conformity with generally accepted accounting principles. Member by such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

3. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 1994:

	<u>Authorized Millions</u>	<u>Levied Millions</u>
Parishwide taxes:		
Maintenance and operations	8.00	8.00
Capital improvements	<u>2.01</u>	<u>2.01</u>
Total	10.01	10.01

3. CASH AND CASH EQUIVALENTS

At December 31, 1994 the agency has cash and cash equivalents as follows:

	<u>Cash Balance</u>	<u>Prch Balance</u>
CASH		
POLY Cash	\$ -	\$ 18,015
Demand Deposits (non-interest bearing)	24,007	27,118
Demand Deposits (interest bearing)	2,881,877	2,648,772
Time Deposits	<u>1,325,888</u>	<u>1,385,888</u>
TOTAL:	\$ 4,431,569	\$ 5,580,823



**REVENUE AND FINE COMMISSION
FOR THE PORT OF SAN FRANCISCO
DRUG STORE, SCHEDULE**

Notes to the Financial Statements

3. CASH AND CASH EQUIVALENTS

Under state law, the deposits must be secured by Federal Deposit Insurance on the pledge of securities owned by the fiscal agent bank. The value of pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. The bank balance of the Commission's deposits was covered by \$703,811 of Federal depositary insurance and \$5,883,797 was covered by collateral held by the pledging bank's agent in the Commission's name. The pledged securities plus related Federal deposit insurance provided on the agency accounts exceed the collected deposits at all banking institutions that have agency accounts.

4. INVESTMENTS

At December 31, 1986 the agency has investments consisting of:

	<u>Book Value</u>	<u>Market Value</u>
Deferred Compensation Investments	\$ 591,882	\$ 591,882
Mutual-Fund Equity Securities	<u>299,178</u>	<u>1,282,888</u>
TOTAL:	\$ 891,060	\$ 1,874,770

Marketable equity investments at December 31, 1986 consist of 38,783 shares of common and preferred stock in various corporations. The stock was originally acquired by donations in 1985. Additional certificates have been acquired from splits and stock dividends. The certificates are held in a brokerage firm in the Commission's name. These certificates are valued at the lower of aggregate acquisition or aggregate market value. The aggregate acquisition value of the shares is \$299,178, which is the aggregate market price of the remaining stock certificates at the date the certificates were donated to the Commission. The current aggregate market value of the certificates is \$1,282,888, which is their aggregate value quoted by the New York Stock Exchange at the close of business on December 31, 1986. The lower value of \$299,178, as reflected on Statement A, is used for reporting purposes.

Deferred compensation investments consist of certificates of deposit held at various financial institutions and mutual funds. Mutual funds are held in trust and administered by a third party for Commission employees.

**ORGANIZATION AND FINANCE COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
EAST BATON, LOUISIANA**

REPORT TO THE FINANCIAL STATESMEN

6. RECEIVABLES

The following is a summary of receivables at December 31, 1994:

	<u>General Fund</u>	<u>Capital Improvement Fund</u>
All various items	\$2,157,488	\$ 2,787,078
Intergovernmental revenues:		
State income sharing	427,185	145,728
Federal grants	2,748	48,833
Accounts receivable	31,751	1,758
Interest receivable	588	1
TOTAL	\$2,619,659	\$ 2,983,429

6. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>1990</u>	<u>1991/1992 ADD</u>	<u>1993/1994 ADD</u>	<u>TOTAL</u>
	<u>1990</u>	<u>1991/1992</u>	<u>1993/1994</u>	<u>TOTAL</u>
Balance, 03-03-94	\$18,189,535	\$ 43,885,810	\$ 9,833,787	\$ 71,909,132
Additions	276,217	2,128,997	1,584,385	4,989,609
Deletions	-	-	6,726,528	6,726,528
Balance, 12-31-94	\$18,465,752	\$46,014,807	\$13,691,644	\$78,172,203

7. PENSION PLAN

Substantially all full-time employees are members of the City of Baton Rouge and Parish of East Baton Rouge Employees Retirement System, a multiple-employer cost sharing, public employee retirement system (PERS). The system was created under City of Baton Rouge Ordinance No. 275 on December 15, 1955, and is governed by a board of trustees consisting of seven members. Five members are elected by the general membership, one being the city-parish finance director, and two are appointed by the mayor-president.

**REGISTRATION AND FIDELITY COMMISSION
FOR THE STATE OF EAST BATON ROUGE
BATON ROUGE, LOUISIANA**

Notes to the Financial Statements

7. PENSION PLAN (Continued)

Relevant information referred to the plan follows:

City of Baton Rouge, Parish of East Baton Rouge,
EMPLOYEES' RETIREMENT SYSTEM - SPERS*

Plan Description. The SPERS* provides retirement benefits as well as disability and survivor benefits. Benefits are established and governed by state statute. The SPERS* issues a publicly available financial report that includes financial statements and required supplementary information for the SPERS*. That report may be obtained by writing to the City of Baton Rouge, Parish of East Baton Rouge Employees' Retirement System, P. O. Box 1471, Baton Rouge, Louisiana 70802, or by calling (504) 389-1072.

Funding Policy. Plan members are required to contribute 8.00 percent of their annual covered salary and the Commission is required to contribute at an actuarially determined rate. The current rate is 24.0 percent of annual covered payroll. Member contributions and employee contributions for the Commission are established by state law and rates are established by the Public Retirement System's Actuarial Committee.

The Commission's contributions for the years ending December 31, 1996 and 1995, were \$607,426 and \$481,477, respectively, equal to the required contributions for each year.

8. POST-EMPLOYMENT BENEFITS

The Commission provides certain life insurance and other benefits and continuing health care benefits for retired employees. All of the Commission's full-time employees become eligible for these benefits if they reach normal retirement age while working for the Commission. The Commission provides a \$1,000 term life benefit at no cost to retired employees, which is payable to the survivors upon the retiree's death. Retirees are also given the option to continue coverage under the Commission's major medical and hospitalization insurance policy at the same rate as active employees. Health care benefits are provided through an insurance company whose monthly premiums are paid jointly by the retiree and the Commission. The Commission's costs of providing these benefits are recognized as expenditures when the payments or monthly premiums are paid. Cost to the Commission for these retiree benefits was \$76,882 in 1995.

**PROBATION AND PAIN COMMISSION
FOR THE PACIFIC COAST WATER WORKS
IN THE KINGDOM OF CANADA**

NOTE to the Financial Statements

9. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the general long-term obligations (amounts in \$) for the year ended December 31, 1996:

	<u>Competition REVENUE</u>	<u>Claim and Recovery</u>	<u>Total</u>
Long-term obligations payable at January 1, 1996	\$ 1,193,306	\$ 314,890	\$ 1,508,196
Additions	333,130	97,580	430,710
Settlements	(1,268,350)	(1,50,888)	(1,419,238)
Long-term obligations payable at December 31, 1996	\$ 2,258,086	\$ 361,582	\$ 2,619,668

10. LITIGATION AND CLAIMS

The Commission is a defendant in various lawsuits. Of these, two lawsuits have been recorded as a claim liability of the general long term debt group. The potential loss from the remaining lawsuits could not be reasonably estimated by the commission's legal counsel.

11. RISK MANAGEMENT

All funds participate in the Self Insurance Fund. Amounts payable to the fund are based on estimates of the total claim liability. A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
Baton Rouge, Louisiana**

Notes to the Financial Statements

11. RISK MANAGEMENT

The uninsured risk retention is as follows:

Worker's Compensation:

The worker's compensation limit is the statutory amount. The Commission has purchased insurance that pays claims in excess of \$150,000 per occurrence. The maximum cumulative exposure to worker's compensation claims over the two-year term of the policy is \$666,843 based on payroll estimates provided to the insurer.

Auto Liability:

The Commission has purchased insurance to cover claims in excess of the self-insured retention. The combined liability limit for property damage and bodily injury is \$600,000 per occurrence. The maximum cumulative exposure to vehicle accident claims in 1996 is \$41,000 per occurrence.

General Liability:

The Commission is completely self-insured.

An analysis of the claims liability of the self-insurers fund is as follows:

	Worker's Compensation	General Liability	Auto Liability	Total
Claims Liability on 01-01-96	\$ 50,250	\$ 2,000	\$ 48,188	\$ 100,438
Claims Incurred in 1996	186,974	80,513	93,488	360,975
Claims Paid in 1996	(140,813)	(12,400)	(18,000)	(271,213)
Claims Liability on 12-31-96	\$ 196,411	\$ 70,113	\$ 123,676	\$ 390,200

12. DEFERRED COMPENSATION

The Commission offers the employees deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans are available to all Commission employees, and the plans available only to Commission employees who are not eligible for the City of Baton Rouge and Parish of East Baton Rouge Retirement System Deferred Retirement Option Plan permit them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Commission (without being restricted to the provisions of benefits under the plan, subject only to the claims of the Commission's general creditors. Participants' rights under the plan are equal to those of general creditors of the Commission in an amount equal to the fair market value of the deferred account for each Commission participant.



**REGISTRATION AND BANK COMMISSION
FOR THE STATE OF EAST BAYOU MOORE
BRIAN KWON, LOUISIANA**

Notes to the Financial Statements

14. DEFERRED CONTRIBUTION (continued)

It is the opinion of the Commission's legal counsel that the Commission has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Commission believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

15. EMPLOYED AND DESIGNATED FUND BALANCES

Portions of the Fund Balances of the General Fund have been designated by the Commission for the following purposes:

Retirees' Life Insurance

The Commission has established a self-funded life insurance program for retired employees. At the time of an employee's retirement, \$2,000 of the Fund Balance of the General Fund is set aside. The beneficiary is paid \$2,000 upon the death of the retiree. As December 31, 1990, there were 21 such retirees, and fund balance designated for these retirees total \$420,000.

Self-Insurance Program

The Commission has designated a portion of the Fund Balance of the General Fund for a workers' compensation and general liability self-insurance program. Insurance for theft, fire and other building hazards, vehicle liability, and various accident policies covering certain recreational activities sponsored by the Commission are provided by insurance companies.

The following is an analysis of changes in designations of the Fund Balance of the General Fund and Capital Improvements Funds:

	Balance Jan. 1 1990	ADDITIONS	DEDUCTIONS	Balance Dec 31, 1990
Designated Fund Balances:				
General Fund				
Retirees' Life Insurance	120,000	50,000		\$ 170,000
Self-Insurance Program	2,782,000	200,000		3,000,000
Capital Improvements				
Botanical Garden	1,000			1,000
Total Designations	\$ 2,903,000	\$ 250,000	\$ 0	\$ 3,154,000

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
East Baton Rouge, Louisiana**

Notes to the Financial Statements

13. RESERVED AND DESIGNATED FUND BALANCES (continued)

portions of the fund balance and related portions of the General Fund, Capital Improvements Fund, Special Revenue Fund, and Proprietary have been reserved by the commission as reported on Statement A and are composed of the following:

General Fund:	
Encumbrances	\$ 399,000
Inventories and Supplies	<u>383,783</u>
Total, General Fund	<u>782,783</u>
Capital Improvements Fund:	
Encumbrances	1,082,150
Inventories and Supplies	<u>48,553</u>
Total, Capital Imp. Fund	<u>1,130,703</u>
Total reserved fund balances	<u>\$ 1,913,486</u>

14. LEASES

As December 31, 1996, the Commission had no outstanding capital leases for buildings, equipment, or other. At no time in 1996 were there leases outstanding.

15. LOAN PAYABLE

As December 31, 1996, the Recreation and Park Commission for the Parish of East Baton Rouge had outstanding debt in the principal amount of \$8,800,000.

Financial Institution	Principal	Maturity Date
Whitney National Bank	\$ 3,800,000	October 9, 1996
City National Bank	5,000,000	December 8, 1996

The notes bear interest payable to Whitney National Bank at an interest rate of 3.75%, and to City National Bank at an interest rate of 3.50%. The notes are secured by the pledge of ad valorem tax revenues that will be collected in 1997. The amount of debt authorized by the Louisiana State Bond Commission for issuance as of December 31, 1996 was eight million dollars.

ENVIRONMENTAL INFORMATION

FINANCIAL STATEMENTS OF
INDIVIDUAL FUNDS AND ACCOUNT GROUPS



**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
BATON ROUGE, LOUISIANA**

Exhibit 6.1
Page 1 of 1

**GENERAL FUND
COMPARATIVE BALANCE SHEET, DECEMBER 31, 1995 AND 1994**

A S S E T S

	<u>1994</u>	<u>1995</u>
ASSETS		
Cash in banks		
General deposits	\$ 523,958	\$ 39,743
Time deposits	300,000	
Petty cash	10,000	10,000
receivable		
Art picture loans	32,387,400	32,489,474
Revenue sharing (net)	429,100	947,700
Federal grants receivable	3,744	8,809
Accounts receivable	31,773	3,407
Accrued interest receivable	548	
Prepaid expenses	50,873	
Hydrofluoric inventory	252,873	189,800
Supply inventory	181,310	174,296
Infrared compensation investments	<u>581,811</u>	<u>467,438</u>
TOTAL ASSETS	<u>\$14,388,530</u>	<u>\$13,115,788</u>

REGISTRATION AND FUND COMMISSION
FOR THE PARISH OF EAST BAYOU SECTOR
Baton Rouge, Louisiana

Statement 3
Page 2 of 7

GENERAL FUND
COMPARATIVE BALANCE SHEET, DECEMBER 31, 1996 AND 1995

LIABILITIES AND FUND BALANCE

	<u>1996</u>	<u>1995</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 878,915	\$ 875,303
Bank loans payable	4,857,882	3,831,815
Payroll deductions payable	1,757	689
Tax in other funds	-	3,673,154
Unearned revenues	87,104	58,078
Unpaid compensation payable	581,843	447,828
Unpaid compensation payable	175,000	162,820
Total Liabilities	<u>7,686,601</u>	<u>8,983,687</u>
Fund Balance:		
Reserved for merchandise inventory	185,781	245,116
Reserved for encumbrances	389,824	234,775
Designated for citizens' life insurance	195,000	178,680
Designated for self insurance program	1,885,000	2,100,000
Undesignated, unreserved	1,385,400	1,722,884
Total Fund Balance	<u>4,141,005</u>	<u>4,481,455</u>
TOTAL LIABILITIES AND FUND BALANCE:	<u>\$11,827,606</u>	<u>\$13,465,142</u>



**REGISTRATION AND LEASE COMMISSION
FOR THE TRAINING OF BAPT BAYOU BOATS
Bayou Rouge, Louisiana**

Continued
Page 1 of 2

**STATEMENT OF REVENUES, EXPENDITURES, AND DISBURS IN FUND BALANCE
BUDGET (BAPT BAYOU) AND ACTUAL
GENERAL FUND
WIRE COOPERATIVE ACTING ACCOUNT FOR THE YEAR ENDED DECEMBER 31, 2018**

	2018		Non-Lessor Percentage Reimbursable	2018 Actual
	Budget	Actual		
REVENUES				
All Volunteer Trains	221,000,000	2 11,700,000	2	186,500
REGISTRATION ACTIVITY FUND:				
TOWNSHIP	140,000	141,000	1	2,000
CITY	2,000,000	2,100,000		20,000
MUNICIPAL	200,000	180,000	1	30,000
Sponsoring Parish	20,000	20,000		0
Registration Centers, Flag				
Ground & Special Events	1,100,000	1,170,000		70,000
Bayou Rouge Zoo & Train	200,000	400,000		400,000
Magazine Fund	50,000	50,000	1	1,000
Stamps	20,000	20,000		0,000
Concessions	400,000	440,000	1	0,000
BAPT ACTIVITY CENTER	100,000	170,000		17,000
Playmate Drama	20,000	20,000		0
CITY FAIR AND GIFT SHOP	20,000	27,000		0,000
Volunteer Support	20,000	20,000		0,000
Intergovernmental Revenues:				
Federal Grants	0	0	1	0
State Reimbursement	0	0		0
Local Income	0	0		0
Cash Disbursements	0	0	1	0
Interest and Miscellaneous	0	0		0
TOTAL REVENUES	221,000,000	2 12,150,000	2	186,500

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
Baton Rouge, Louisiana**

Statement 1

**CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEET, DECEMBER 31, 1999 AND 1998**

A S S E T S

	<u>1999</u>	<u>1998</u>
Cash and cash equivalents	\$ 1,389,001	\$ 1,933,847
Receivables:		
ad valorem taxes	3,127,278	3,424,095
State revenue sharing fund	185,728	132,538
Federal grants receivable	44,433	1,315
miscellaneous receivable	544	-
miscellaneous receivable	1,284	1,288
Supply inventory	79,564	4,298
Fixed Capitalization	<u>228,228</u>	<u>278,228</u>
Total Assets	<u>\$ 4,973,382</u>	<u>\$ 4,985,304</u>

L I A B I L I T I E S A N D F U N D B A L A N C E

Liabilities:		
Accounts payable	\$ 245,011	\$ 184,848
Liabilities from ad valorem taxes payable	78,268	78,268
Total Liabilities	<u>323,279</u>	<u>263,116</u>
Fund Balance:		
assigned for inventory	79,564	4,298
assigned for expenditures	1,551,555	518,298
designated for botanical garden	1,448	3,498
unassigned, undesignated, and unexpended	<u>2,781,855</u>	<u>3,258,244</u>
Total Fund Balance	<u>4,973,382</u>	<u>4,985,304</u>
Total Liabilities and Fund Balance	<u>\$ 4,973,382</u>	<u>\$ 4,985,304</u>

**REGISTRATION AND STATE COMMISSION
FOR THE FAIRER OF EAST BAYOU HOUSE
Baton Rouge, Louisiana**

Statement 1

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET (BASED BASIS) AND ACTUAL
CAPITAL PROJECTS FUND
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 1995**

	1995			1994 Actual
	Budget	Actual	Variance Favorable Unfavorable	
REVENUES				
Ad Valorem Taxes	2,525,000	2,478,040	2,153,080	2,508,000
Intergovernmental Revenues				
Federal Grants	200,000	218,799	71,2810	28,500
State revenue sharing	200,000	217,904	7,090	277,200
State grants	-	44,833	44,833	-
Interest Income	60,000	75,718	15,718	60,000
Dividends from domestic stocks	20,000	20,751	6,751	25,120
Cash disbursements earned	-	3,293	3,293	1,700
Donations and miscellaneous	-	18,884	18,884	50,200
TOTAL REVENUES	3,005,000	2,985,340	213,340	3,400,000
EXPENDITURES				
Capital projects	1,400,000	1,707,101	303,800	1,948,700
Ad valorem tax deductions				
Treatment system contribution	70,000	70,343	7,343	72,000
TOTAL EXPENDITURES	1,470,000	1,777,444	311,143	2,020,700
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,535,000	1,207,896	499,854	1,379,300
TRANSFERS IN				1,000,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCE (SINKS)	1,535,000	1,207,896	499,854	1,379,300
FUND BALANCE AT BEGINNING OF YEAR	1,000,000	1,000,000	1,000,000	2,000,000
FUND BALANCE AT END OF YEAR	2,535,000	2,207,896	2,499,854	3,379,300



RECREATION AND FARE COMMISSION
FOR THE PARISH OF EAST BAYOU BOGE
Baton Rouge, Louisiana

SCALE: 100%

SPECIAL REVENUE FUND
COMBINED BALANCE SHEET, DECEMBER 31, 1985
(WITH COMPARATIVE ACCOUNT BALANCE FOR THE YEAR ENDED DECEMBER 31, 1984)

A S S E T S

	Donor	Mutual	From	Totals	
	Citizen Fund	Fund	Various Funds	1985	1984
Cash deposits	\$ 22,515	\$ -	\$ 21,780	\$ 44,295	\$ 22,577
Time deposits	-	709,880	280,000	999,880	709,880
Interest receivable	-	229,820	887	231,487	229,881
Total Assets	\$ 22,515	\$ 939,700	\$ 281,667	\$ 1,443,882	\$ 962,338

LIABILITIES AND FUND BALANCE

Accounts payable	\$ 421	-	-	\$ 421	\$ 182
Total Liabilities	\$ 421	-	-	\$ 421	\$ 182
Fund Balance:					
Subscribed, uncollected	37,282	939,700	281,667	1,358,649	962,338
Total Liabilities and Fund Balance	\$ 71,703	\$ 939,700	\$ 281,667	\$ 1,358,649	\$ 962,338

**REVENUES AND FEES COMMISSION
FOR THE PORT OF SAN FRANCISCO
SINCE 1848, CONTINUED**

CONTINUED

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- BUREAU OF SANITATION AND ACTUAL -
SINCE 1848, CONTINUED
WITH COMPARATIVE ACTUAL ACCOUNTS FOR THE YEAR ENDED DECEMBER 31, 1938**

REVENUES	<u>1938</u>	<u>Actual</u>	<u>Variance</u>	<u>1938</u>
			Favorable Unfavorable	Actual
Salv. of Cattle	\$ 8,400	\$ 4,340	(4,060)	\$ 4,400
Miscellaneous	<u>12,800</u>	<u>100</u>	(12,700)	<u>12,800</u>
TOTAL REVENUES	21,200	4,740	(16,460)	27,200
 EXPENDITURES				
General Expenditures	<u>25,800</u>	<u>5,880</u>	<u>19,920</u>	<u>25,800</u>
TOTAL EXPENDITURES	25,800	5,880	19,920	25,800
 EXCESS DEFICIENCY OF REVENUES OVER EXPENDITURES				
	-	1,140	1,140	\$ 1,200
FUND BALANCE AT BEGINNING OF YEAR	<u>12,800</u>	<u>20,720</u>	<u>(7,920)</u>	<u>20,800</u>
FUND BALANCE AT END OF YEAR	<u>\$ 12,800</u>	<u>\$ 21,860</u>	<u>\$ 1,060</u>	<u>\$ 20,720</u>

REGISTRATION AND FUND COMMISSION
FOR THE PEOPLE OF EAST AFRICAN HORN
STATE, IOWA, MISSISSIPPI

CONTINUED

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- FUND BALANCE BASED AND ACTUAL -
FUNDAL INVESTMENT FUND
HIGH COMPARATIVE ACTUAL ACCOUNTS FOR THE YEAR ENDED DECEMBER 31, 1985

REVENUE	Budget	Actual	Variance Favorable Unfavorable	1985 Actual
Interest Income	\$ 47,000	\$ 52,314	\$ 5,314	\$ 48,000
TOTAL REVENUES	\$ 47,000	\$ 52,314	\$ 5,314	\$ 48,000
EXPENDITURES				
General expenditures				
TOTAL EXPENDITURES				
EXCESS DEFICIENCY OF REVENUES OVER EXPENDITURES	\$ 47,000	\$ 52,314	\$ 5,314	\$ 48,000
FUND BALANCE AT BEGINNING OF YEAR	\$ 750,000	\$ 750,000	\$ 0,000	\$ 750,000
FUND BALANCE AT END OF YEAR	\$ 797,000	\$ 802,314	\$ 5,314	\$ 798,000

**RECREATION AND PARK COMMISSION
FOR THE PARKS OF THE BAYOU BOOTS
BOOTS BOOTS, LOUISIANA**

STATEMENT

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- FISCAL YEAR 1961 AND ACTUAL -
- GRAND SALARY FUND -
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 1970**

REVENUES	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Percentage</u>	<u>1970</u> <u>Percentage</u>
Program fees	\$ 28,000	\$ 28,000	\$ 0	\$ 28,000
Interest income		813	0%	
TOTAL REVENUES	<u>28,000</u>	<u>28,813</u>	<u>0%</u>	<u>28,000</u>
 EXPENDITURES				
General expenditures				
TOTAL EXPENDITURES	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	28,000	28,813	0%	28,000
 FUND BALANCE AT BEGINNING OF YEAR	<u>182,000</u>	<u>181,745</u>	<u>1</u>	<u>171,700</u>
FUND BALANCE AT END OF YEAR	<u>\$ 210,000</u>	<u>\$ 210,558</u>	<u>\$ 558</u>	<u>\$ 201,700</u>

SINGLE ASSET REPORTS





Postlethwaite & Netterville

A Professional Accounting Corporation
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION... FEDERAL FINANCIAL ASSISTANCE

Board of Commissioners
Bourbon and Park Commissions for
The Parish of East Baton Rouge

We have audited the general purpose financial statements of the Federation for Park Commissions for the Parish of East Baton Rouge (the Commission) as of December 31, 1997, and for the two year period then ended and have issued our report thereon dated May 19, 1998. These general purpose financial statements are the responsibility of the Commission'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 and Government Auditing Standards issued by the Comptroller General of the United States and the provisions of OFFICE OF MANAGEMENT AND BUDGET, 20001 Circular 8-128, Audit of Financial Local Governments. These standards and OMB Circular 8-128 require that we perform a review 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Federation and Park Commissions for the Parish of East Baton Rouge taken as a whole. The accompanying schedules of Federal financial assistance are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, as fully presented in all material respects in relation to the general purpose financial statements taken as a whole.

Postlethwaite & Netterville

Baton Rouge, Louisiana
May 20, 1998

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BAYOU BOUGE
BRIAN BOUGE, CHAIRMAN**

**SCHEDULE OF FEDERAL ASSISTANCE
BY OF AND FOR THE YEAR ENDED DECEMBER 31, 1999**

<u>FEDERAL GRANTEE/ PASS THROUGH GRANTEE/ PROGRAM NAME</u>	<u>CFDA Number</u>	<u>Amount</u>
<u>Institute of Human Services</u> Granted Directly to the Recreation and Park Commission for the Parish of East Baton Rouge for the Greater Baton Rouge Zoo - General Support Grant	26.381	\$ 29,004
<u>United States Department of Agriculture</u> Passed through Louisiana Department of Agriculture and Forestry - Managed Waters, Tree Inventory, & Plant	10.664	1,315
<u>United States Department of Education</u> Passed through the Louisiana Department of Education, Governor's Drug-Free Program - Drug Education Grant	84.186A	28,888
<u>United States Department of Health & Human Services</u> Passed through the Louisiana Department of Health and Hospitals, Office of Drug Abuse - Public Health	83.959	48,970
<u>United States Department of Health and Human Services</u> Passed through the Louisiana Department of Social Services and the Urban Restoration & Enhancement Corp. - Drug Awareness & Education Program	10.665	8,000
<u>United States Department of Housing & Urban Development</u> Passed through City of Baton Rouge - Community Development Block Grant	14.209	18,413
<u>United States Small Business Administration</u> Passed through Louisiana Department of Agriculture and Forestry - Tree Planting Program	50.845	<u>16,000</u>
TOTAL DISBURSEMENTS		\$ <u>128,138</u>

**RECREATION AND PARK COMMISSION
FOR THE PARISH OF EAST BATON ROUGE
EAST BATON ROUGE, LOUISIANA**

**SCHEDULE OF FEDERAL ASSISTANCE
AS OF AND FOR THE YEAR ENDS DECEMBER 31, 1985**

<u>FEDERAL GRANTEE/ PASS-THROUGH GRANTEE/ PROGRAM NAME</u>	<u>FY85 Budget</u>	<u>BUDGET</u>
<u>Legation of Human Services</u> Granted directly to the Recreation and Park Commission for the Parish of East Baton Rouge for the Greater Easton Rouge SSC - General Support Grant	49,381	3,308
<u>United States Department of Agriculture</u> Passed through Louisiana Department of Agriculture and Forestry - Season Interns, Tree Inventory, & Park	10,868	3,488
<u>United States Department of Education</u> Passed through the Louisiana Department of Education, Governor's Drug-Free Program - Drug Education Grant	84,188	28,088
<u>United States Department of Health & Human Resources</u> Passed through the Louisiana Department of Health and Hospitals, Office of Drug Abuse - Belita Haven	25,859	21,347
<u>United States Department of Health and Human Resources</u> Passed through the Louisiana Department of Social Services and the Baton Recreation & Enhancement Corp. - Drug Awareness & Education Program	15,885	18,708
<u>United States Department of Housing & Urban Development</u> Passed through City of Baton Rouge - Community Development, Block Grant	48,288	212,115
 TOTAL DISBURSEMENTS		<u>\$ 483,044</u>



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Board of Commissioners
Recreation and Park Commission Inc
The Parish of East Baton Rouge

We have audited the general purpose financial statements of the Recreation and Park Commission for the Period of East Baton Rouge (the Commission) as of December 31, 1994 and for the two year period then ended and have issued our report thereon dated May 30, 1997.

We conducted our audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit, we considered the Internal control structure of the Commission, in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements of the Commission, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to Federal Financial Assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated May 30, 1997.

The management of the Recreation and Park Commission for the Parish of East Baton Rouge is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, decisions and judgments by management are required to assess the expected benefits and related cost of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of non-compliance may nevertheless occur and not be detected. Any projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering Federal financial assistance programs in the following categories:

Accounting controls

1. Revenues/Receipts
2. Financial reporting
3. Payables/Disbursements/payroll

Administrative Controls

General

1. Political activity
2. Civil rights
3. Cash management
4. Federal financial reports
5. Allowable cost
6. Drug-free workplace
7. Administrative requirements

Specific Requirements

1. Eligibility
2. Reporting
3. Types of services

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the two year period ended December 31, 1996, the Executive and Fish Commission for the Parish of East Baton Rouge had no major Federal financial assistance programs and expended 100 percent of its total Federal financial assistance under the following Federal agencies or departments:

1. United States Small Business Administration
2. United States Department of Agriculture
3. Institute of Human Services
4. United States Department of Education
5. United States Department of Health and Human Services

We performed tests of controls as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have identified relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims of advances and reimbursements, and controls designed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted no matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters arising by our operations relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Commission's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses under standards established by the American Institute of Certified Public Accountants.

This report is intended for the information of the Commission, management, and the Louisiana Legislative Auditors. However, this report is a matter of public record and its distribution is not limited.

For the Director of Administration

Baton Rouge, Louisiana
May 18, 1997



Postlethwaite & Netterville

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE SPECIFIC REQUIREMENTS APPLICABLE TO MEMBERS FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

Board of Commissioners
Recreation and Park Commission for
The Parish of East Baton Rouge

We have audited the general purpose financial statements of the Recreation and Park Commission for the Parish of East Baton Rouge (the Commission) as of December 31, 1994 and for the two year period then ended and have issued our report thereon dated May 30, 1997.

In connection with our audit of the general purpose financial statements of the Commission, and with our consideration of the Commission's internal control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments", we selected certain transactions applicable to certain Federal financial assistance programs for the two year period ended December 31, 1994.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed, its unallowable and eligibility. Our procedures were substantially less in scope than we audit, the objective of which is the expression of an opinion on the Commission's compliance with those requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Recreation and Park Commission for the Parish of East Baton Rouge had not complied, in all material respects, with those requirements.

This report is intended for the information of the Commission, management, and the Louisiana legislative bodies. However, this report is a matter of public record and its distribution is not limited.

Postlethwaite & Netterville

Baton Rouge, Louisiana
May 30, 1997



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Board of Commissioners
Recreation and Park Commission for
The Parish of East Baton Rouge

We have audited the general purpose financial statements of the Recreation and Park Commission for the Parish of East Baton Rouge (the Commission) as of December 31, 1994 and for the two year period then ended and have issued our report thereon dated May 10, 1997.

We have applied procedures to test the Commission's compliance with the following requirements applicable to its federal financial assistance program, which are identified in the Schedule of Federal Financial Assistance, for the years ended December 31, 1993 and 1994.

1. Political activity
2. Civil rights
3. Cash management
4. Federal financial reports
5. Allowable cost
6. Stay-home workplace
7. Administrative requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Requirements for Single Entities of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Commission's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of non-compliance with the requirements listed in the cited paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Commission had not complied, in all material respects, with those requirements.

This report is intended for the information of the Commission and management, and the Louisiana Legislative Auditors. However, this report is a matter of public record and its distribution is not limited.

Postlethwaite & Netterville

Baton Rouge, Louisiana
May 10, 1997