

3. Obtained 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 procedures (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

None of the employees included on the list of employees provided by management .

#### **Budgeting**

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

The Baton Rouge Area Sports Foundation, Inc. is a Not-For-Profit Organization and is not required to legally adopt budgets.

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

The Baton Rouge Area Sports Foundation, Inc. is not subject to the Local Budget Act.

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

The Baton Rouge Area Sports Foundation, Inc. is not subject to the Local Budget Act.

#### **Accounting and Reporting**

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

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

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

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

All of the payments were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and were marked paid.

#### Meetings

9. Examine evidence indicating that expenses for meetings recorded in the minute book were posted or advertised as required by ISA-83 42:1 through 42:13 (the open meetings law).

The Baton Rouge Area Sports Foundation, Inc. is not subject to the Open Meetings Law.

#### Bank

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 appear to be proceeds of bank loans, bonds or like indebtedness.

#### Advances and Bonuses

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

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

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 Baton Rouge Area Sports Foundation, Inc., 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.

Respectfully submitted,



**Donald C. DeVille**

CERTIFIED PUBLIC ACCOUNTANT  
707-BLUESBOY BLVD.  
NEW ORLEANS, LOUISIANA 70112  
(504) 763-1829

MEMBER  
AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS

**Independent Accountant's Report  
on Applying Agreed-Upon Procedures**

April 2, 1997

To the Members of the Board  
Baton Rouge Area Sports Foundation, Inc.  
P O Box 4149  
Baton Rouge Area LA 70821

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Baton Rouge Area Sports Foundation, Inc. and the legislative auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Baton Rouge Area Sports Foundation, Inc.'s compliance with certain laws and regulations during the year ended December 31, 1996, included in the accompanying Louisiana Affidavit of Compliance. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, 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 material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 49:2211-2231 (the public bid law).

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

**Code of Ethics for Public Officials and Public Employees**

1. Obtain from management a list of board members as defined by LSA-RS 43:2201-2202 (the code of ethics), and a list of outside business interests of all board members and employees.

Management provided me with the required listing including noted information.

BAYON BOUCE AREA SPORTS FOUNDATION, INC.  
 STATEMENT OF REVENUES AND EXPENSES - CASH BASIS  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 1986

<b>INCOME</b>		
MEMBER FUNDING	\$128,791.00	59.7
HALL OF FAME MEMBERSHIP	64,000.00	29.2
DONATIONS & CONTRIBUTION	10,000.00	4.2
J.O. CROSS COUNTRY	221.00	.1
OLYMPIC RELAY	44,741.20	14.1
OLYMPIC BASEBALL	70,428.07	23.2
INTEREST INCOME	446.00	.2
OTHER INCOME	1,283.00	.4
	<hr/>	
<b>TOTAL INCOME</b>	<b>318,831.78</b>	<b>100.0</b>
	<hr/>	
<b>EXPENSES</b>		
AVTO LEASES	11,263.00	3.4
EVENT HOSTING	1,420.00	.4
DEPRECIATION	104.00	.0
DUES & SUBSCRIPTIONS	2,128.00	.7
INSURANCE-GENERAL LIABILITY	2,873.14	.8
INSURANCE-EMPLOYEE HEALTH	7,872.08	2.4
LICENCES & PERMITS	87.00	.0
LOCAL MEETINGS & TRAVEL	653.00	.2
PROFESSIONAL FEES	2,075.00	.7
SALARIES	84,263.20	26.8
SUPPLIES	200.00	.1
TAXES - PAYROLL	10,028.20	3.2
TRAVEL	528.55	.2
J.O. CROSS COUNTRY	5,121.00	1.6
OLYMPIC RELAY EXPENSES	10,800.07	3.4
WFF AMARIS	8,282.82	2.6
OLYMPIC BASEBALL	15,826.00	5.0
	<hr/>	
<b>TOTAL EXPENSES</b>	<b>271,277.25</b>	<b>85.0</b>
	<hr/>	
<b>INCREASE IN NET ASSETS</b>	<b>80,334.50</b>	<b>25.2</b>
<b>NET ASSETS, JANUARY 1</b>	<b>(4,888.82)</b>	
	<hr/>	
<b>NET ASSETS, DECEMBER 31</b>	<b>80,979.68</b>	
	<hr/>	

**NATCH HOOK AREA SPORTS FOUNDATION, INC.**  
**STATEMENT OF ASSETS AND LIABILITIES - CASH BASIS**  
**DECEMBER 31, 1990**

**ASSETS**

<b>CURRENT ASSETS</b>		
CASH IN BANK	\$23,185.43	
SAVINGS ACCOUNT	84,730.07	
ACCOUNTS RECEIVABLE	3,788.13	
TOTAL CURRENT ASSETS		\$111,703.63
<b>FIXED ASSETS</b>		
EQUIPMENT	515.85	
ACCUMULATED DEPRECIATION	(104.00)	
TOTAL FIXED ASSETS		411.85
TOTAL ASSETS		\$112,115.48

**LIABILITIES**

TOTAL LIABILITIES	\$ .00
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**NET ASSETS**

NET ASSETS	\$112,115.48	
TOTAL NET ASSETS		\$112,115.48
TOTAL LIABILITIES & NET ASSETS		\$112,115.48

**Donald C. DeVille**

CERTIFIED PUBLIC ACCOUNTANT  
707-BUREAU BLVD.  
BATON ROUGE, LOUISIANA 70801  
(504) 765-1829

February 4, 1997

Baton Rouge Area Sports Foundation, Inc.  
Baton Rouge Area, Louisiana

I have compiled the accompanying Statement of Assets and  
Liabilities - Cash Basis of:

Baton Rouge Area Sports Foundation, Inc.  
Baton Rouge Area, Louisiana

as of December 31, 1996, and the related Statement of  
Revenues and Expenses - Cash Basis for the year then ended,  
in accordance with standards established by the American  
Institute of Certified Public Accountants. The financial  
statements have been prepared on the cash basis of  
accounting, which is a comprehensive basis of accounting  
other than generally accepted accounting principles.

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 and the statement Cash Flows required by  
generally accepted accounting principles. If the omitted  
disclosures and Statement of Cash Flows 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.

Respectively submitted



Certified Public Accountant

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APR 8 9 1937  
LEGISLATIVE MONITOR

**BARON BROWN LEASE RIGHTS FOUNDATION, INC  
COMPILATION AND RETENTION REPORTS  
FOR THE YEAR ENDED DECEMBER 31, 1936**

under provisions of state law, the  
report is a public document. A  
copy is prepared for transmission  
to the various, interested  
authorities for their official  
records. The records available for  
public inspection at the State  
Management Information Center  
and, where appropriate, at the  
office of the parish clerk of court.

Revised: (2010) **APR 18 1937**