

5776

OFFICIAL  
FILE COPY  
DO NOT SEND OUT

These summary  
copies from the  
copy and place  
back in file

RECEIVED

MAR 31 1983

LEGISLATIVE AUDITOR

**BATON ROUGE AREA SPORTS FOUNDATION, INC.  
COMPILED AND ABSTRACTED REPORTS  
FOR THE YEAR ENDED DECEMBER 31, 1982**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 04-15-83

**Donald C. DeVille**

CERTIFIED PUBLIC ACCOUNTANT  
MEMBER OF THE BOARD OF  
BAYTON POLICE, LOUISIANA  
BAYTON POLICE, LOUISIANA 70802  
(504) 763-7829

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

March 17, 1990

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, 1989, included in the accompanying Louisiana Attention Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report.

Consequently, 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 38:2011-2014 (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**

2. Obtain from management a list of board members as defined by LSA-RS 43:1181-1174 (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.

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 (2) were also included on the listing obtained from management in agreed-upon procedures (3) 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-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 8 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 agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

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

#### Debt

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

I 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,



**BATCH BOONE AREA SPORTS FOUNDATION, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 1997**  
 (With Comparative Totals For 1996)

	<b>1997</b>	<b>1996</b>
<b>ASSETS</b>		
Operating Cash	\$3,043	\$23,184
Savings	88,966	64,730
Savings Grant	24,948	-
Accounts Receivable	-	2,728
Furniture & Equipment, Net	2,774	618
<b>TOTAL ASSETS</b>	<b>119,731</b>	<b>90,660</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES:</b>		
Accounts Payable	\$843	-
Payroll Taxes Payable	2,738	-
Retirement Payable	12,000	\$12,000
<b>TOTAL LIABILITIES</b>	<b>15,581</b>	<b>15,000</b>
<b>NET ASSETS:</b>		
Unrestricted:		
Undesignated	98,652	75,660
<b>Total Net Assets</b>	<b>98,652</b>	<b>75,660</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>119,731</b>	<b>90,660</b>

[See Accountant's Compilation Report.]

**WATER BUCKS AREA SPORTS FOUNDATION, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 1993**  
 (With Comparative Totals for 1992)

	<b>1993</b>	<b>1992</b>
<b>REVENUE:</b>		
Grant	\$25,848	-0-
MOAA's Funding	139,800	\$123,791
Hall of Fame Memberships	15,800	64,000
Donations and Contributions	8,800	14,000
Junior Olympic	299,833	321
Olympic Relay	-0-	44,741
Olympic Baseball	-0-	78,428
Interest Income	1,659	444
Miscellaneous Income	-0-	1,183
Total Revenue Collected	<b>470,438</b>	<b>318,612</b>
<b>EXPENSES:</b>		
Advertising	220	-0-
Auto Leases	8,194	11,263
Bank Charges	127	-0-
Event Hosting	160	1,420
Depreciation	327	104
Dues & Subscriptions	3,595	2,315
Interest	731	-0-
Insurance-General Liability	6,888	3,471
Insurance-Employee Health	8,330	7,572
Licenses & Permits	-0-	87
Meeting & Travel	2,837	853
Miscellaneous	3,738	-0-
Postage	27	-0-
Professional Fees	2,875	2,878
Salaries	126,288	94,261
Senior Olympic	343	-0-
Sponsorships	14,520	-0-
Supplies	647	200
Taxes - Payroll	8,892	10,818
Telephone	241	-0-
Travel	-0-	819
J.O. Cross Country	247,893	5,111
Olympic Relay Expenses	-0-	12,409
BOF Awards	79	8,192
Olympic Baseball	-0-	38,808
Retirement Expense	28,000	18,800
Total Expenses Paid	<b>647,755</b>	<b>336,217</b>
<b>INCREASE IN NET ASSETS</b>	<b>22,673</b>	<b>80,534</b>
<b>NET ASSETS, Beginning of Year</b>	<b>78,979</b>	<b>14,536</b>
<b>NET ASSETS, End of Year</b>	<b>101,652</b>	<b>95,070</b>

(See Accountant's Compilation Report)

## Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT  
1819 BLOSSOMY BLVD.  
BAYOU BOULE, LOUISIANA 70028  
(504) 787-7828

March 17, 1998

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, 1997, 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