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ARTS COUNCIL OF GREATER BATON ROUGE, INC.
Baton Rouge, Louisiana

FINANCIAL REPORT

June 30, 1997

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.

Revised Date 8/15/98

ARTS COUNCIL OF GREATER BATON ROUGE, INC.
Baton Rouge, Louisiana

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Arts Council of Greater Baton Rouge, Inc.
Baton Rouge, Louisiana

We have audited the accompanying statement of financial position of the ARTS COUNCIL OF GREATER BATON ROUGE, INC. (a non-profit corporation) as of June 30, 1997, and the related statement of activities and cash flows for the year then ended. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the ARTS COUNCIL OF GREATER BATON ROUGE, INC. as of June 30, 1997, and the changes in its net assets and its cash flows for the year then ended, in conformity with generally accepted accounting principles.

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Council's financial statements for the year ended June 30, 1996, from which the summarized information was derived.

In accordance with *Government Auditing Standards*, we have also issued reports dated October 27, 1997, on our consideration of the Council's internal control structure and on its compliance with laws and regulations.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
October 27, 1997

ARTS COUNCIL OF GREATER BATON ROUGE, INC.
Baton Rouge, Louisiana

STATEMENT OF FINANCIAL POSITION

June 30, 1997

(With comparative amounts for 1996)

	ASSETS	
	1997	1996
CURRENT ASSETS		
Cash and cash equivalents:		
Unrestricted	\$ 808,831	\$ 712,990
Restricted	28,127	38,820
Certificates of deposit	431,233	410,691
Receivables:		
CFA Campaign, net of allowances for uncollected pledges (\$40,432 and \$40,137 for 1997 and 1996, respectively)	185,394	190,990
Grants and other	332,434	295,423
Prepaid expenses	8,841	7,982
Total current assets	1,810,823	1,658,296
EQUIPMENT AND LEASEHOLD IMPROVEMENTS, net	32,862	31,581
Total assets	\$ 1,843,685	\$ 1,709,745
	LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES		
Accounts payable	\$ 35,343	\$ 38,766
Due to grant recipients	120,034	116,849
Accrued expenses and other liabilities	26,809	20,417
Deposits	28,127	38,820
Deferred revenues	136,433	92,715
Total current liabilities	366,806	307,612
NET ASSETS		
Unrestricted:		
Designated:		
Operations	345,712	361,858
Multicultural arts	48,065	35,665
Equipment	44,348	48,000
Crescent Baton Rouge	76,626	86,000
Undesignated	97,000	97,000
Total unrestricted net assets	587,761	578,524
Temporarily restricted: Community Fund for the Arts	255,924	228,217
Total net assets	843,742	782,311
Total liabilities and net assets	\$ 1,843,685	\$ 1,709,745

The accompanying notes to financial statements
are an integral part of this statement.

ARTS COUNCIL OF GREATER BATON ROUGE, INC.

Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

For the year ended June 30, 1997
(With comparative amounts for 1996)

SUPPORT, REVENUES, AND RECLASSIFICATIONS	Restricted	Temporarily Restricted	Total	
			1997	1996
Contributions				
CFA - Campaign and Workplace Giving	\$ -	\$ 715,813	\$ 715,813	\$ 740,890
Individual	17,281	-	17,281	17,288
Corporate	399	-	399	2,813
CFAC - Gifts, net of expenses	-	5,815	5,815	18,064
In-kind	8,407	1,712	10,119	4,413
	<u>46,087</u>	<u>723,340</u>	<u>769,426</u>	<u>783,476</u>
Grants and Contractual Services				
Municipal/parish	175,400	-	175,400	186,420
State	492,279	-	492,279	503,898
Community Fund for the Arts	62,700	-	62,700	93,000
National System and other	187,184	-	187,184	115,542
Other	2,000	-	2,000	37,400
	<u>819,563</u>	<u>-</u>	<u>819,563</u>	<u>936,360</u>
Other				
Interest	26,878	21,494	48,372	49,399
Special events, net of expenses	7,819	8,040	15,859	-
Miscellaneous	479	-	479	3,112
Net assets released from contributions	798,381	(778,591)	-	-
	<u>733,557</u>	<u>(749,057)</u>	<u>84,500</u>	<u>56,621</u>
Total support, revenue and reclassifications	<u>1,603,581</u>	<u>26,324</u>	<u>1,629,905</u>	<u>1,791,140</u>
EXPENSES				
Direct to CFA - recipient organizations	588,000	-	588,000	598,000
Designated CFA sponsorships	21,000	-	21,000	20,000
General and administrative	328,480	-	328,480	311,700
Programs and development	671,174	-	671,174	726,178
	<u>1,578,654</u>	<u>-</u>	<u>1,578,654</u>	<u>1,656,878</u>
Change in net assets	<u>85,827</u>	<u>21,794</u>	<u>107,621</u>	<u>134,262</u>
NET ASSETS				
Beginning of period	<u>213,508</u>	<u>238,227</u>	<u>451,735</u>	<u>316,652</u>
End of period	<u>\$ 307,761</u>	<u>\$ 260,021</u>	<u>\$ 567,782</u>	<u>\$ 450,914</u>

The accompanying notes to financial statements
are an integral part of this statement.

ARTS COUNCIL OF GREATER BATON ROUGE, INC.
Baton Rouge, Louisiana

STATEMENT OF CASH FLOWS

For the year ended June 30, 1997
(With comparative amounts for 1996)

	<u>1997</u>	<u>1996</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 71,590	\$ 125,519
Adjustments to changes in net assets:		
Depreciation	5,229	5,086
Changes in operating assets and liabilities:		
CPA campaign receivable	4,566	29,640
Prepaid expenses, grants and other assets	(22,882)	(110,997)
Accounts payable	18,037	(4,972)
Amounts due to grant recipients	(36,515)	225,364
Accrued expenses and other liabilities	(40,221)	13,260
Deferred revenues	<u>142,748</u>	<u>(41,457)</u>
Net cash provided by operating activities	<u>318,283</u>	<u>324,668</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Increases in fixed assets	(118,603)	(32,717)
Net changes in investments	<u>(28,382)</u>	<u>(118,030)</u>
Net cash used by investing activities	<u>(146,985)</u>	<u>(150,747)</u>
Net increase in cash	171,298	173,921
CASH AND CASH EQUIVALENTS		
Beginning of year	<u>782,110</u>	<u>608,189</u>
End of year	<u>\$ 953,408</u>	<u>\$ 782,110</u>

The accompanying notes to financial statements
are an integral part of this statement

ARTS COUNCIL OF GREATER BATON ROUGE, INC.
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

The Arts Council of Greater Baton Rouge, Inc. (the Council) was founded in 1973 to serve the City of Baton Rouge and East Baton Rouge Parish. The mission of the Council is to enhance the quality of life in the community through the arts. In addition, the Council conducts an annual school fund drive for participating arts organizations.

Basis of presentation

The financial statements of the Council have been prepared on the accrual basis. The significant accounting policies are described below to enhance the usefulness of the financial statements.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Council is required to report information regarding their financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Council does not have permanently restricted net assets.

The statement of activities presents expenses of the Council's operations functionally between program services and general and administrative.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Estimates are used primarily when accounting for the allowance for uncollected pledges, prepaid assets, depreciation and deferred revenues. Actual results could differ from those estimates.

Principles to give

The Council follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 118, *Accounting for Contributions Received and Contributions Made*. In accordance with SFAS No. 118, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Promises to give (continued)

Contributions are recognized when the donor makes a promise to give to the Council that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily restricted net assets. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Grant revenue recognition

Grants which represent exchange transactions are recorded as a receivable when the grant is formally committed. Grants committed at year end which are applicable to the subsequent fiscal period are included in grants receivable and deferred income.

The Council receives grants during the year which apply to programs whose duration extends into the subsequent year. Revenue is recognized on these grants based upon a ratio of expenses incurred in connection with the program to the total projected expenses of the program. The remaining portion is deferred. In the case of grants received for general operations which apply to a designated time period, income is recognized on a pro-rata basis.

Grants which represent contributed support are recognized in the same manner as promises to give.

Cash and cash equivalents

The Council considers all highly liquid investments, money market funds and certificates of deposit with a maturity of three months or less at the date of acquisition to be cash equivalents.

The Council has an agreement with its bank for automatic investment service, whereby excess operating funds are invested daily at a competitive rate of return. The investment is a repurchase agreement with the bank and the investments are in certain securities of the United States Government or agencies thereof.

Allowance for uncollectible pledges

An allowance for uncollectible pledges is provided based on the Board of Directors' best estimate of uncollectible pledges.

Equipment and leasehold improvements

Equipment and leasehold improvements are recorded at cost.

Depreciation of equipment and leasehold improvements is computed using the straight-line method over the estimated useful lives of the assets.

NOTE 2 - EQUIPMENT AND LEASEHOLD IMPROVEMENTS

A summary of equipment and leasehold improvements, related service fees and accumulated depreciation at June 30, 1997, is as follows:

	Estimated Service Lives	<u>Amount</u>
Equipment and furnishings	5 - 10 years	\$ 85,915
Leasehold improvements	5 years	<u>1,034</u>
		86,949
Less accumulated depreciation		<u>(59,911)</u>
		<u>\$ 27,038</u>

Depreciation expense was \$5,229 for the year ended June 30, 1997.

NOTE 3 - RETIREMENT PLAN

The Council sponsors a tax-sheltered annuity program that allows full-time employees to defer a portion of their salary. No contributions are made by the Council.

NOTE 4 - GRANTS TO PARTICIPATING AGENCIES

For the year ended June 30, 1997, grants were committed to the following recipient organizations.

	<u>Amount</u>
Baton Rouge Symphony	\$ 128,800
Arts Council of Greater Baton Rouge	95,700
Louisiana Arts and Science Center	96,800
Playmakers of Baton Rouge	68,800
Baton Rouge Little Theater	48,500
Foundation for Historical Louisiana	38,800
WRUF Public Radio	35,200
Strive Palace	38,800
Baton Rouge Convention & Visitors Bureau, Festivals Committee	12,500
Baton Rouge Ballet Theater	17,000
Baton Rouge Gallery	15,800
Louisiana Sinfonietta	8,800
In the Company of Dancers	8,800
Baton Rouge Gilbert & Sullivan Society	5,000
Baton Rouge Concert Band	<u>5,000</u>
	<u>\$ 598,000</u>

NOTE 5- DESIGNATED CONTRIBUTIONS AND SPONSORSHIPS

For the year ended June 30, 1997, designated contributions by campaign donors and sponsorships are as follows:

	<u>Amount</u>
Baton Rouge Symphony	\$ 16,800
Baton Rouge Symphony Youth Orchestra	1,800
Arts Council of Greater Baton Rouge Arts in Education Program	<u>3,000</u>
	<u>\$ 22,000</u>

NOTE 6- GALA INCOME AND EXPENSES

The Council has an annual Gala Kick-off for the Community Fund for the Arts Campaign. The income and expenses attributable to the Gala were \$21,284 and \$15,409, respectively.

Special Independent Auditors' Reports
ARTS COUNCIL OF GREATER BATON ROUGE, INC.

Baton Rouge, Louisiana

June 30, 1967



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Arts Council of Greater Baton Rouge, Inc.
Baton Rouge, Louisiana

We have audited the financial statements of the **ARTS COUNCIL OF GREATER BATON ROUGE, INC.** (a non-profit corporation) as of and for the year ended June 30, 1997, and have issued our report thereon dated October 23, 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 financial statements are free of material misstatement.

The management of the **ARTS COUNCIL OF GREATER BATON ROUGE, INC.** (a non-profit corporation) 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 executed 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, 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.

In planning and performing our audit of the financial statements of the **ARTS COUNCIL OF GREATER BATON ROUGE, INC.** (a non-profit corporation) for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, 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 in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain 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 coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Council's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure 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 as defined above. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the ARTS COUNCIL OF GREATER BATON ROUGE, INC., for the year ended June 30, 1997.

SEGREGATION OF DUTIES

Observation: There is not sufficient segregation of duties to have effective internal control. The findings result from the small size of the organization. These limitations allow no opportunity for meaningful segregation of duties.

Recommendation: No action recommended.

Management response: We concur with the finding.

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

Faulk & Whaley, LLC
Certified Public Accountants

Baton Rouge, Louisiana
October 23, 1997



**INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Directors
Arts Council of Greater Baton Rouge, Inc.
Baton Rouge, Louisiana

We have audited the financial statements of the **ARTS COUNCIL OF GREATER BATON ROUGE, INC.** (a nonprofit corporation) as of and for the year ended June 30, 1997, and have issued our report thereon dated October 23, 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to **ARTS COUNCIL OF GREATER BATON ROUGE, INC.** (a nonprofit corporation) is the responsibility of the Council's management. As part of our audit, we assessed the risk that noncompliance with certain provisions of laws, regulations, contracts, and grants could cause the financial statements to be materially misstated. We concluded that the risk of such material misstatement was sufficiently low that it was not necessary to perform tests of the **ARTS COUNCIL OF GREATER BATON ROUGE, INC.**'s compliance with such provisions of laws, regulations, contracts, and grants.

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

Faulk Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
October 23, 1997



**INDEPENDENT AUDITORS' REPORT ON
SUPPLEMENTARY AND STATISTICAL INFORMATION**

Board of Directors
Aris Council of Greater Baton Rouge, Inc.
Baton Rouge, Louisiana

Our audit was made for the purpose of forming an opinion on the basic financial statements for the year ended June 30, 1997, taken as a whole. The supplementary information on Schedule I and in the Statistical Information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
October 27, 1997

ARTS COUNCIL OF GREATER BATON ROUGE, INC.

Baton Rouge, Louisiana

COMBINED SCHEDULE OF ACTIVITIES

For the year ended June 30, 1997

	Furnished				Temporarily retained Funds for the year	Total
	Accts in Education	Crustal Baton Rouge	Grants	Devolvement Arts Funding		
REVENUES AND SUPPORT						
CFA Campaign	-	-	-	-	75,011	85,011
CFA Gala, net of expenses	-	-	-	-	3,875	3,875
Membership dues	-	-	-	-	-	31,280
Edge Funds grants	3,000	75,007	20,000	-	-	98,007
Operating	-	-	-	-	-	75,000
Division of the Arts (LAJ administration)	-	-	-	59,216	-	118,216
Operating	-	-	10,000	-	60,200	118,200
Construction	107,084	-	-	-	-	107,084
Special events, net of expenses	2,015	5,790	-	-	1,049	13,814
Interest	-	-	110	-	29,708	31,473
Other income	465	3,135	-	-	7,311	11,091
Total	113,474	84,022	85,011	118,216	135,445	546,155

	ATI in Education	Costs from Budget	Growth	Declarated Arts Funding	General Operating	Community Fund for the Arts	Total
EXPENSES							
Personnel	\$ 41,878	\$ 54,679	\$ 12,801	\$ 27,817	\$ 103,718	\$ 26,999	\$ 308,034
Benefits	1,278	1,648	470	2,895	18,171	3,345	18,389
Payroll taxes	3,794	4,887	1,093	2,142	5,033	9,977	26,711
Other fees	96,039	-	-	-	-	483	96,318
Audio fees	-	-	-	3,997	3,685	-	7,682
Bookkeeping	1,876	1,078	-	411	2,672	3,153	6,485
Customs support	185	93	25	-	3,688	-	3,906
Governmental relations	-	-	-	-	-	-	2,000
Public relations	-	6,828	-	1,172	7,913	2,024	16,945
Supplies	14,851	1,371	265	2,119	4,207	2,077	24,228
Telephone	870	2,443	161	3,299	2,544	1,668	10,418
Printing	1,482	1,241	778	1,852	4,348	3,474	12,455
Program	669	768	364	461	2,549	978	3,118
Equipment rental and maintenance	376	318	-	969	278	1,763	3,088
Building maintenance	1,315	-	1,194	677	8,784	3,888	14,568
Printing and publications	964	316	31	1,665	486	711	4,075
Travel	492	81	-	1,098	7,839	1,084	10,494
Training and conferences	-	-	-	-	5,877	3,877	9,754
Marketing	92	176	-	1,872	2,111	1,876	3,803
Donor interpretations	-	-	60,089	115,583	-	248,000	313,672
Costs	-	-	-	983	-	-	983
Arts	-	-	-	1,872	2,814	2,625	6,687
Insurance	788	123	-	3,114	1,768	5,324	10,005
Mortgage	529	715	811	311	3,099	-	5,259
Depreciation	-	97	-	31	-	-	128
OTA, Advantage	-	-	-	-	-	21,037	21,037
OTA donor recognition	-	-	-	-	-	4,641	4,641
Corporate sponsorships	-	-	-	-	-	23,000	23,000
Program and projects	-	6,489	-	-	-	-	6,489
Other expenses	9	1,816	-	1,872	10,022	348	18,112
Total expenses	186,471	34,552	72,652	387,662	283,895	338,281	1,279,658
Change in net assets	(3,458)	(116,867)	(71,418)	(1,762)	(81,628)	(21,274)	(71,349)
NET ASSETS							
Beginning of year							260,113
End of year							<u>188,764</u>

STATISTICAL INFORMATION

ARTS COUNCIL OF GREATER BATON ROUGE, INC.

TOTAL ASSETS



JUNE 30, 1997



JUNE 30, 1995

- | | |
|----------------------|----------------|
| ■ CASH & INVESTMENTS | ■ RECEIVABLES |
| ■ PREPAID EXPENSES | ■ FIXED ASSETS |

TOTAL ASSETS = \$1,950,028

TOTAL ASSETS = \$1,759,709

ARTS COUNCIL OF GREATER BATON ROUGE, INC.

LIABILITIES AND NET ASSETS



JUNE 30, 1997



JUNE 30, 1996

■ PAYABLES	■ DUE TO GRANT RECIPIENTS	■ NET ASSETS
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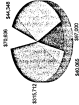
TOTAL LIABILITIES = \$ 1,061,085

TOTAL LIABILITIES = \$ 987,637

TOTAL NET ASSETS = \$ 819,742

TOTAL NET ASSETS = \$ 742,181

ARTS COUNCIL OF GREATER BATON ROUGE, INC. NET ASSETS



JUNE 30, 1997



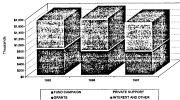
JUNE 30, 1995

- | | |
|--|--|
| <ul style="list-style-type: none"> ■ CFA ■ MULTICULTURAL ARTS
CREATE BATON ROUGE | <ul style="list-style-type: none"> ■ UNDESIGNATED ■ OPERATION ■ EQUIPMENT |
|--|--|

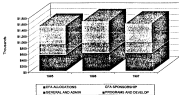
TOTAL NET ASSETS = \$ 819,342

TOTAL NET ASSETS = \$ 742,181

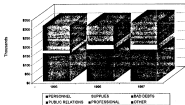
ARTS COUNCIL OF GREATER BATON ROUGE, INC.
SUPPORT AND REVENUE



ARTS COUNCIL OF GREATER BATON ROUGE, INC.
EXPENSES



**ARTS COUNCIL OF GREATER BATON ROUGE, INC.
GENERAL AND ADMINISTRATIVE EXPENSES**



**ARTS COUNCIL OF GREATER BATON ROUGE, INC.
PROGRAM AND DEVELOPMENT EXPENSES**

