

**OFFICIAL
FILE COPY**
DO NOT SEND OUT
(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

RECEIVED
LEWIS & CLARK
98 SEP 25 AM 9:51

13
99000505
5645

THEATRE OF THE PERFORMING ARTS PROGRAMS
SHREVEPORT, LOUISIANA
FINANCIAL STATEMENTS
AND
OTHER INFORMATION
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.

Release Date SEP 30 1998

THEATRE OF THE PERFORMING ARTS PROGRAMS

TABLE OF CONTENTS

	<u>Page</u>
Accountant's Compilation Report	1
Statement of Financial Position	2
Statement of Activities	3
Statement of Cash Flows	4
 <u>OTHER INFORMATION</u> 	
Attestation Report	5 - 8
Louisiana Attestation Questionnaire	9 - 11

Richard C. McCallister
CERTIFIED PUBLIC ACCOUNTANT

Member of:
American Institute of
Certified Public Accountants

Society of Louisiana
Certified Public Accountants

Accountant's Compilation Report

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

I have compiled the accompanying Statement of Financial Position of Theatre of the Performing Arts Programs, a non-profit organization as of June 30, 1997 and the related Statement of Activities and Cash Flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Richard C. McCallister
August 19, 1998

THEATRE OF THE PERFORMING ARTS PROGRAMS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1997

Assets

Cash – general	17
Cash – African American Cultural	42,021
Grant receivable – African American Cultural	<u>5,000</u>
 Total assets	 <u>47,038</u>

Net Assets

Unrestricted	17
Temporarily restricted	<u>47,021</u>
 Total net assets	 <u>47,038</u>

See Accountant's Compilation Report

THEATRE OF THE PERFORMING ARTS PROGRAMS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 1997

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenue and other support			
African American Cultural Grant		50,000	50,000
Contributions received	1,990		1,990
Miscellaneous income	644		644
Interest income	299		299
Net assets released from restrictions:			
Satisfaction of program restrictions	45,518	(45,518)	
Total revenue and support	<u>48,451</u>	<u>4,482</u>	<u>52,933</u>
Expenses			
Program services			
Grants	36,550		36,550
Supplies	510		510
Advertisements	150		150
Donations	20		20
Total	<u>37,230</u>		<u>37,230</u>
General and administrative expenses			
Salaries	7,073		7,073
Legal and accounting	2,480		2,480
Outside services	134		134
Telephone	1,286		1,286
Rent	478		478
Office expenses	1,271		1,271
Taxes	1,840		1,840
Total	<u>14,562</u>		<u>14,562</u>
Total expenses	<u>51,792</u>		<u>51,792</u>
Change in net assets	(3,341)	4,482	1,141
Net assets at beginning of year	<u>3,358</u>	<u>42,539</u>	<u>45,897</u>
Net assets at end of year	<u>17</u>	<u>47,021</u>	<u>47,038</u>

See Accountant's Compilation Report.

THEATRE OF THE PERFORMING ARTS PROGRAMS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 1997

Cash flows from operating activities	
Increase in net assets	1,141
Change in operating assets and liabilities	
(Increase) in Grants receivable	<u>2,500</u>
Net increase in cash and cash equivalents	3,641
Cash and cash equivalents – beginning of year	<u>43,397</u>
Cash and cash equivalents – end of year	<u>47,038</u>

See Accountant's Compilation Report.

Richard C. McCallister
CERTIFIED PUBLIC ACCOUNTANT

Member of:
American Institute of
Certified Public Accountants

Society of Louisiana
Certified Public Accountants

August 19, 1998

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

I have performed the procedures included in the Louisiana Government Audit and enumerated below, which were agreed to by the management of Theatre of the Performing Arts Programs and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Theatre of Performing Arts Programs' compliance with certain laws and regulations during the year ended June 30, 1997, included in the accompanying Louisiana Attestation 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 materials and supplies exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public law).

No excess expenditures noted.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics) and a list of outside business interests of all board members and employees, as well as their immediate families.

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

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

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed upon-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedures.

Budgeting

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

Management provided me with a copy of the original budget. There were no amendments to the budget during the year.

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

Not applicable. Adopted by contract for African American Cultural Grant.

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

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

Accounting and Reporting

8. Randomly selected six (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 six (6) selected disbursements. Five payments were for proper amount and made to the correct payee. In one, no documentation was on file but the payment cleared in the amount and to the payee indicated in the accounting records.

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

Five of the payments were properly coded to the correct fund and general ledger account. Under the assumption that the one payment that documentation was not located is allowable, it would have also been coded to the correct fund and general ledger account.

(c) Determine whether payments received approval from proper authorities:

For all six disbursements, checks were signed by either two board members or the Director and one board member.

For one disbursement, which was for a grant, the supporting documentation was not provided by the sub-recipient.

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 meeting law).

Not applicable

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

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds or like indebtedness.

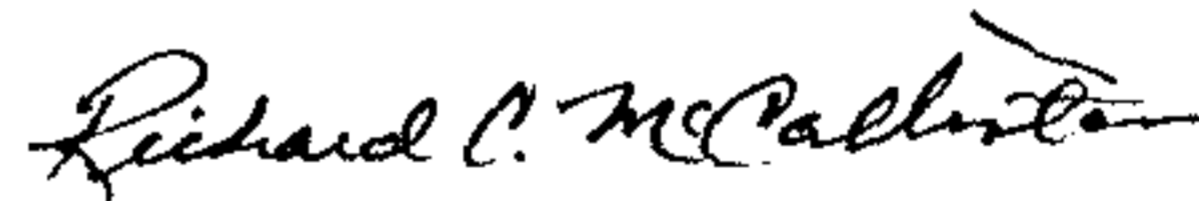
Advances and Bonuses

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

A reading of the minutes of the management for the year indicated no approval for the payments noted. Payments to the Director were sporadic. She received pay as funds became available and did not appear to constitute a bonus. None were noted to other employees.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Theatre of the Performing Arts Programs and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Richard C. McCallister

APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

THEATRE OF THE PERFORMING ARTS PROGRAMS

August 19, 1998

Richard C. McCallister
Certified Public Accountant
PO Box 44046
Shreveport, LA 71134-44046
(AUDITORS)

In connection with your compilation of our financial statements as of June 30, 1997 and for the period then ended, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of August 19, 1998.

Public Bid Law

It is true that we have complied with the public law, LSA-RS Title 38:2212, and where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:38.

Yes No

We have filed our annual financial statements audited or compiled in accordance with LSA-RS 24:514, 33:463 and/or 39:92, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided ion RS 42:1 through 42:12.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations. We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any

communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u>Clara J. Pippin</u>	Director	<u>9-18-98</u>	Date
<u>Blair A. Jones</u>	Secretary	<u>9-18-98</u>	Date
<u>None</u>	Treasurer	<u>—</u>	Date
<u>Mary E. Surpy</u>	President	<u>9-18-98</u>	Date

Note Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.