

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT  
TEN BILBOUMHAY BLVD.  
BAYTOWN, LOUISIANA 70017  
(504) 267-7822

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

November 8, 1986

To the Board of Directors  
Bonne Sante' Physical Health & Wellness Center  
New Roads, Louisiana

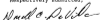
I have audited the general purpose financial statements of the Bonne Sante' Center, as of and for the year ended June 30, 1986, and have issued my report thereon dated November 8, 1986.

In connection with my audit of the June 30, 1986 general purpose financial statements of Bonne Sante' Center, and with my consideration of Bonne Sante' Center, control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-133, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1986. As required by OMB Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and other special test that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on Bonne Sante' Center, compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these 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 Bonne Sante' Center, had not complied, in all material respects, with these requirements.

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

Respectively submitted,



See Schedule of Findings.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relative low level the risk that errors or irregularities in accounts that would be material in relation to the financial statements being audited or 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.

My consideration of the internal control structures 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, I believe none of the reportable conditions described is a material weakness.

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

Respectfully submitted,



irregularities, or instances of noncompliance 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.

For the purpose of this report, I have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

**INTERNAL ACCOUNTING CONTROLS**

Cash Receipts  
Cash Disbursements  
Program Receipts  
Receivables  
Payroll  
Equipment  
Accounts Payable

**ADMINISTRATIVE CONTROLS**

Political Activity  
Civil Rights  
Financial Reports  
Special Requirements  
Allowable Cost  
Administrative Requirements  
Cash Management

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

During the year ended June 30, 1998, the Home Care Center had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: Department of Health and Human Services.

I performed tests of controls, as required by CMS circular 8-138, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor federal financial assistance programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operations that I considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment could adversely affect the Home Care Center's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

**Donald C. DeVille**

CERTIFIED PUBLIC ACCOUNTANT  
1415 BROADWAY, SUITE 1000  
BIRMINGHAM, ALABAMA 35203  
(205) 261-7622

MEMBER  
AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL  
CONTROL STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

November 8, 1998

To the Board of Directors  
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the Home Waste Center, as of and for the year ended June 30, 1998, and have issued my Report thereon dated November 8, 1998.

I conducted my 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 I 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 my audits for the year ended June 30, 1998, I considered the Home Waste Center's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the Home Waste Center's general purpose financial statements and on its report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate Report dated November 8, 1998.

The management of the Home Waste Center is responsible for establishing and maintaining a system of internal accounting control. 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, that transactions are executed in accordance with management's authorization and are 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 law and regulations. Because of inherent limitations in any internal control structure, errors,

**ROOSE BASTIE CHEMICAL HEALTH & WELLNESS CENTER**  
**NEW YORK, BOULIERS**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**JUNE 30, 1988**

PROGRAM TITLE	CFDA NUMBER	PROGRAM OR AWARD AMOUNT	FEDERAL REVENUE RECOVERED	TOTAL EXPENDITURE
<b>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>				
<b>PAID THROUGH LA DEPARTMENT OF HEALTH &amp; HOSPITALS</b>				
ADMS BLOCK GRANT	13.002	\$81,865	\$02,000	\$83,865
<b>TOTAL GRANTS</b>		<u>81,865</u>	<u>02,000</u>	<u>83,865</u>

**Donald C. DeVille**  
CERTIFIED PUBLIC ACCOUNTANT  
FEDERAL REGISTERED STATE  
BAYTON SCHOOL, COLOSADO 1988  
(504) 743-3829

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

November 9, 1988

To the Board of Directors  
Bonnie Santa' Chemical Health & Wellness Center  
New Roads, Louisiana

I have audited the General Purpose financial statements of the Bonnie Santa' Center, as of and for the year ended June 30, 1988, and have issued my report thereon dated November 9, 1988.

I have applied procedures to test the Bonnie Santa' Center's compliance with the following requirements applicable to its financial assistance programs, which are identified in the schedule of federal awards, for the year ended June 30, 1988: political activity, civil rights, cash management, federal financial reports, allowable cost/cost principles.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on the Bonnie Santa' Center's compliance with the requirements listed in the preceding paragraph. Accordingly, I 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 my attention that caused me to believe that the Bonnie Santa' Center, had not complied, in all material respects, with those requirements.

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

Respectively submitted,

*Donald C. DeVille*

In planning and performing my audit of the financial statements of the Boone County Carrier for the year ended June 30, 1998, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

See Schedule of Findings.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure element does not reduce to a relative 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.

My 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, I believe none of the reportable conditions described in the Schedule of Findings is a material weakness.

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

Respectfully submitted,



**Donald C. DeVille**

CERTIFIED PUBLIC ACCOUNTANT  
NEW ORLEANS, LOUISIANA  
MEMBER, AICPA  
MEMBER, STATE SOCIETY OF CPAs  
(504) 387-7829

**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL  
FINANCIAL ASSISTANCE**

November 8, 1988

To the Board of Directors  
Bonne Sainte' Chemical Health & Wellness Center  
New Roads, Louisiana

I have audited the accompanying General Purpose financial statements of the Bonne Sainte' Chemical Health & Wellness Center, a General Purpose of the Pointe Coupee Parish Bonne Sainte' Center, as of June 30, 1988 and for the year then ended. These financial statements are the responsibility of the Bonne Sainte' Chemical Health & Wellness Center's management. My responsibility is to express an opinion of these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the U.S. General Accounting Office. These standards require that I 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 financial statements presentation. I believe that my audit provided a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the General Purpose financial statements taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the General Purpose financial statements of the Bonne Sainte' Chemical Health & Wellness Center. The information in that schedule has been subjected to the auditing procedures applied in the audit of the General Purpose financial statement and, in my opinion, is fairly stated in all material respects in relation to the General Purpose financial statements taken as a whole.

Respectfully submitted

*Donald C. DeVille*



BOHNE HASTE' CHEMICAL HEALTH & WELLNESS CENTER  
NEW ORLEANS, LOUISIANA  
EXIT CONFERENCE  
JUNE 28, 1998

An exit conference was held on November 10, 1996. Those in attendance were:

Lynn Jewell	-	Executive Director
Linda Leonard	-	Bookkeeper
Donald C. Beville	-	Certified Public Accountant

I reported to the Center that I did not discover any material weaknesses in internal control but did discover minor weaknesses in internal control. Such findings have been reported on page 29.

This audit report was presented and the audit findings were discussed.

**Donald C. DeVille**

CERTIFIED PUBLIC ACCOUNTANT  
7000-BLAISSANCE DRIVE  
SUITE 1000, BOSSIERE LAKE  
LA 70601 762-3820

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

November 9, 1986

To the Board of Directors  
Bonne Sente' Chemical Health & Wellness Center  
New Roads, Louisiana

I have audited the financial statements of the Bonne Sente' Center as of and for the year ended June 30, 1986, and have issued my report thereon dated November 9, 1986.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the U.S. General Accounting Office. Those standards require that I 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 the Bonne Sente' Center is the responsibility of the organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Bonne Sente' Center's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed instances of noncompliance that are to be reported under Government Auditing Standards. See Schedule of Findings.

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

Respectfully submitted,

*Donald C. DeVille*

BOONE CENTER: CHEMICAL KINETS & WELLNESS CENTER  
NEW ORLEANS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
YEAR END, 1988

**B. BASIS OF ACCOUNTING**

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements of these funds represent increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Sales taxes are recorded in the month received by the Pointe Coupee Parish Sales and Use Tax Department. Funds from the state grant are recognized in the accounts earned, to the extent that they are both measurable and available. All other revenues is recorded when received.

**Expenditures**

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Other financing sources (uses)**

Installment purchase transactions are accounted for as other financing sources. These other financing sources are recognized at the time the underlying events occur.

**C. BUDGETS**

The Attorney General, in Opinion No. 88-1568, opined that hospital service districts are excluded from the provisions of the Local Governmental Budget Act.

The Center submits a budget for the General Fund that is presented to the Substance Abuse Advisory Committee.

The Center also adopts a budget for the Special Revenue Fund that is submitted to the Louisiana Department of Health and Hospitals, the grantor agency, for the time period of each grant.

The budget is prepared on the modified accrual basis of accounting. All appropriations lapse at year end. Incurrences are not recorded within the accounting records for budgetary control purposes.

RECEIVED  
LEGISLATIVE AUDITOR

96DEC 30 PM 1:12

ORIGINAL  
FILE COPY  
DO NOT SEND OUT

Please immediately  
return this file  
copy and FILE  
SLIP TO FILE

**BOHNE BANTE!  
CHEMICAL HEALTH & WELLNESS CENTER  
NEW ORLEANS, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF AND YEAR ENDED JUNE 30, 1996**

(A COMPONENT UNIT OF THE  
POINTE A LA PRAIRIE PARISH POLICE JURY)

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 FEB 5 1997

TABLE OF CONTENTS

	<u>PAGE</u>
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT	3
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined Balance Sheet All Fund Types and Account Groups	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Fund Types	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General Fund Type	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Fund Type	7
Notes to Financial Statements	8
SUPPLEMENTARY INFORMATION	
Independent Auditor's Report on Supplementary Information Schedule of Federal Financial Assistance	18
Schedule of Federal Financial Assistance	18
Compliance Report Based on an Audit of the General Purpose Financial Statements Performed in Accordance With Governmental Auditing Standards	20
Report on the Internal Control Structure in Accordance With Government Auditing Standards	21
Single Audit Report on Internal Control Structure Used in Administering Federal Financial Assistance Program	22
Single Audit Report on Compliance with Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	23
Single Audit Report on Compliance With the General Requirements Applicable to Federal Financial Assistance Programs	24
Schedule of Prior Years Findings	28
Schedule of Current Years Findings	29
Management Comments	30

**Donald C. DeVille**

CERTIFIED PUBLIC ACCOUNTANT  
708 BLAUGHERS DRIVE  
BAYOU BOULEVARD, SUITE 2000  
(504) 767-1827

MEMBER  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

November 8, 1998

To the Board of Directors  
Bonne Sente' Chemical Health & Wellness Center  
New Roads, Louisiana

I have audited the accompanying General Purpose financial statements of the Bonne Sente' Chemical Health & Wellness Center, a component unit of the Pointe Coupee Parish Police Jury, as of June 30, 1998, and for the year then ended. These financial statements are the responsibility of the Bonne Sente' management. My responsibility is to express an opinion of these General Purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Audit Standards, issued by the Comptroller General of the United States. Those standards require that I 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 financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the General Purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bonne Sente' - Chemical Health & Wellness Center as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the General Purpose financial statements taken as a whole. The Supplemental information 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 Bonne Sente' Chemical Health & Wellness Center. Such information has been subjected to the auditing procedures applied in the audit of the General Purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the General Purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued a report dated November 8, 1998, on our consideration of Bonne Sente' Center's internal control structure and a report dated November 8, 1998, on its compliance with laws and regulations.

2  
*Donald C. DeVille*

**BONNE BAITE' CHEMICAL HEALTH & WELFARE CENTER**  
**NEW BOONE, LOUISIANA**  
**COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS**  
**JUNE 30, 1978**

(With Comparative Totals for June 30, 1976)

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	GENERAL ASSETS	GENERAL LONG-TERM OBLIGATION	1978	1976
<b>ASSETS</b>						
CASH	\$18,485	\$5,648	-0-	-0-	\$24,134	\$24,817
RECEIVABLES						
SALES TAXES	18,134	-0-			18,134	8,088
INTERGOVERNMENTAL	-0-	14,288	-0-	-0-	14,288	9,821
DUE FROM OTHER FUNDS	14,723	-0-	-0-	-0-	14,723	10,442
EQUIPMENT			\$29,619	-0-	\$29,619	22,529
DEPOSITS	-0-	483	-0-	-0-	483	-0-
AMOUNT TO PROVIDED FOR RETIREMENT OF GENERAL LONG TERM OBLIGATION	-0-	-0-	-0-	\$1,831	1,831	1,729
<b>TOTAL ASSETS</b>	<u>48,523</u>	<u>20,362</u>	<u>29,619</u>	<u>1,831</u>	<u>100,334</u>	<u>78,236</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES:</b>						
ACCOUNTS PAYABLE	89	\$5,881	-0-	-0-	\$5,970	\$1,878
EMPLOYEE WITHHOLDINGS	4,860	89	-0-	-0-	4,949	6,248
DUE TO OTHER FUNDS	-0-	14,723	-0-	-0-	14,723	10,442
DUE TO HEALTH & HOSPITALS	-0-	-0-	-0-	-0-	-0-	185
COMPLETED ASSISTANCE	-0-	-0-	-0-	\$1,831	1,831	1,729
<b>TOTAL LIABILITIES</b>	<u>4,869</u>	<u>20,342</u>	<u>-0-</u>	<u>1,831</u>	<u>26,742</u>	<u>20,882</u>
<b>FUND EQUITY:</b>						
INVESTMENT IN GENERAL FIXED ASSETS	-0-	-0-	\$29,619	-0-	\$29,619	22,529
FUND BALANCE UNASSIGNED - UNENCUMBERED	43,653	-0-	-0-	-0-	43,653	31,788
<b>TOTAL FUND EQUITY</b>	<u>43,653</u>	<u>-0-</u>	<u>29,619</u>	<u>-0-</u>	<u>73,272</u>	<u>54,317</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>48,523</u>	<u>20,362</u>	<u>29,619</u>	<u>1,831</u>	<u>100,334</u>	<u>78,236</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**BOONE HARTZ: CHEMICAL RESEARCH & WELFARE CENTER  
NEW ORLEANS, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPES  
1968 ENDING JUNE 30, 1969**  
 (With Comparative Totals For June 30, 1968)

	GOVERNMENTAL FUND TYPES		TOTALS INDEPENDENT ONLY	
	GENERAL	SPECIAL REVENUE	1968	1969
<b>REVENUES:</b>				
SALES TAXES	\$78,893	-0-	\$78,893	\$78,208
INTERGOVERNMENTAL	-0-	\$21,865	21,865	21,297
CHARGES FOR SERVICES	8,585	-0-	8,585	5,410
CONTRIBUTIONS	14,608	-0-	14,608	888
INTEREST	888	-0-	888	454
MISCELLANEOUS	3,782	-0-	3,782	1,866
INDIGENT CARE	8,414	-0-	8,414	-0-
<b>TOTAL REVENUES</b>	<u>119,261</u>	<u>21,865</u>	<u>141,126</u>	<u>170,165</u>
<b>EXPENDITURES:</b>				
CURRENT				
HEALTH AND WELFARE				
SALARIES	58,749	24,884	83,633	105,888
FRINGE BENEFITS	13,587	4,297	17,884	19,022
TRAVEL	285	458	743	1,888
OPERATING SERVICES	14,893	20,128	35,021	20,233
OPERATING SUPPLIES	536	2,734	3,270	3,113
PROFESSIONAL	1,188	18,238	19,426	17,168
OTHER	328	-0-	328	188
CAPITAL OUTLAY	3,631	2,000	5,631	288
INDIGENT CARE	8,414	-0-	8,414	-0-
<b>TOTAL EXPENDITURES</b>	<u>98,317</u>	<u>21,865</u>	<u>120,182</u>	<u>148,729</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>21,944</u>	<u>-0-</u>	<u>21,944</u>	<u>21,436</u>
<b>FUND BALANCE, JULY 1</b>	<u>21,789</u>	<u>-0-</u>	<u>21,789</u>	<u>28,273</u>
<b>FUND BALANCE, JUNE 30</b>	<u>43,733</u>	<u>-0-</u>	<u>43,733</u>	<u>49,709</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.



**BOONE BAPTIST MEDICAL HEALTH & WELFARE CENTER  
 8001 BOONE, LOUISIANA  
 CONDENSED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES-BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL FUND  
 YEAR ENDED JUNE 30, 1988**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
SALES TAXES	\$85,475	\$79,693	\$14,218
CHARGES FOR SERVICES	4,500	6,593	1,888
CONTRIBUTIONS	2,000	14,800	12,800
INTEREST	800	985	185
MISCELLANEOUS	1,785	1,782	432
<b>TOTAL REVENUES</b>	<u>94,565</u>	<u>103,853</u>	<u>19,328</u>
<b>EXPENDITURES</b>			
<b>CURRENT</b>			
<b>HEALTH AND WELFARE</b>			
SALARIES	71,425	98,349	13,076
FRINGE BENEFITS	-0-	13,187	(13,187)
TRAVEL	-0-	385	(385)
OPERATING SERVICES	2,000	14,483	(12,483)
OPERATING SUPPLIES	-0-	834	(834)
PROFESSIONAL	-0-	1,189	(1,189)
OTHER	-0-	120	(120)
<b>CAPITAL OUTLAY</b>	-0-	3,631	(3,631)
<b>TOTAL EXPENDITURES</b>	<u>73,425</u>	<u>91,901</u>	<u>(18,476)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	1,100	11,944	10,844
<b>FUND BALANCE, JULY 1</b>	31,709	31,709	-0-
<b>FUND BALANCE, JUNE 30</b>	<u>32,809</u>	<u>43,653</u>	<u>10,844</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**BOHNS SPATE' CHEMICAL HEALTH & WELFARE CENTER  
NEW ORLEANS, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 1978**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
INTERGOVERNMENTAL	600,000	595,888	\$(4,212)
<b>TOTAL REVENUES</b>	<u>600,000</u>	<u>595,888</u>	<u>\$(4,212)</u>
<b>EXPENDITURES</b>			
CURRENT			
HEALTH AND WELFARE			
SALARIES	50,400	34,884	14,772
FRINGE BENEFITS	-0-	4,287	(4,287)
TRAVEL	1,300	888	412
OPERATING SERVICES	14,244	20,120	(5,876)
OPERATING SUPPLIES	1,000	5,754	(4,754)
PROFESSIONAL	17,500	25,236	(7,736)
CAPITAL OUTLAY	500	1,000	(500)
<b>TOTAL EXPENDITURES</b>	<u>95,144</u>	<u>62,169</u>	<u>3,225</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-0-	-0-	-0-
<b>FUND BALANCE, JULY 1</b>	-0-	-0-	-0-
<b>FUND BALANCE, JUNE 30</b>	-0-	-0-	-0-

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**BOHNE SPRING CHEMICAL HEALTH & WELLNESS CENTER  
NEW MOORE, LOUISIANA  
SCHEDULE OF CURRENT YEAR FINDINGS  
2006-08, 2008**

**CONDITION:** The Center requested a grant reimbursement of \$192 for postage paid for on July 12, 2006. This was after the June 30, 2006, grant year end. Only charges incurred during the grant period are eligible for reimbursement.

**EFFECT:** The postage charge was for \$192 could be disallowed.

**RECOMMENDATION:** I recommend that only charges during the year be requested for reimbursement.

\* \* \*

**CONDITION:** On September 1, 2001, Act No. 1029 of the Louisiana State Legislature took effect, exempting local governments from sales and use taxes. It was noted after this date the Center was still paying sales taxes.

**ISSUE:** The Center said that vendors required their tax exemption number, but the Center does not have a tax exemption number.

**EFFECT:** There is no material effect to these financial statements.

**RECOMMENDATION:** I recommend that the Center supply the vendors with a copy of the above mentioned act.

**BOHNE BASTE' CHEMICAL HEALTH & WELLNESS CENTER**  
**NEW ORLEANS, LOUISIANA**  
**NOTE TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**B. REPORTING ENTITY (Continued)**

Because the Police Jury of the parish of Pointe Coupee appoints the governing board and because of the scope of public service, the Center is deemed to be a component unit of the Pointe Coupee Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present only information on the funds maintained by the center and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

**C. FUND ACCOUNTING**

The accounts of the Center are organized on the basis of account groups, 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, revenue, and expenditures or expenses in appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report, into one generic fund type with two broad fund categories as follows:

**GOVERNMENTAL FUND TYPES:**

Governmental funds are those through which most governmental functions of the Center are financed. The acquisition, use, and balances of the Center's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income. The following are the Center's fund types:

**GENERAL FUND** - The General Fund is the general operating fund of the Center. It is used to account for all financial resources except those required to be accounted for in another fund.

**SPECIAL REVENUE FUNDS** - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

ROOSE BARTS' CHEMICAL REAGENT & WELLNESS CENTER  
55M ROAD, BOHEMIAN  
SCHEDULE OF PRIOR YEAR FINDINGS  
JUNE 30, 1998

**DESCRIPTION:** The Center requested and received reimbursement twice from the Grantor for a \$195 expenditure.

**STATUS:** No double request were noted.

\* \* \*

**BONNE SANTE<sup>®</sup> CHEMICAL HEALTH & WELLNESS CENTER**  
**NEW ORLEANS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1988**

**F. CASH**

Cash includes amounts in demand deposits and interest bearing deposits. Under state law, the Center may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**G. FIXED ASSETS**

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructure is not capitalized. Construction period interest is immaterial and is not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. No costs were estimated as all costs were available.

**H. COMPENSATED ABSENCES**

The following procedures shall apply to all regular full-time employees:

Twenty days for full-time employees. Twenty-four days for supervisors. Paid Time Off (PTO) for all employees hired prior to June 1, 1988, will begin January 1 of each year. After probationary period is completed for new employees (employees hired after June 1, 1988) PTO may be taken at the rate of 1/12 of the twenty days in the first year of employment for each month worked after the probationary period. Such PTO leave may be used for vacation and/or sick periods. Unused PTO for employees shall be carried over up to twenty-five days or twenty-nine days for the supervisors.

The cost of current leave privileges, computed in accordance with the GASB Codification Section 688, is recognized as a current-year expenditure in the general fund when leave is taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

**I. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

**BOHNE BANTE<sup>®</sup> CHEMICAL HEALTH & WELLNESS CENTER**  
**NEW ORLEANS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1994**

**J. INTERFUND TRANSACTIONS**

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

**K. SALES TAXES**

On August 14, 1993, the Pointe Coupee Parish Police Jury by resolution allocated five per cent of its sales taxes revenues for a comprehensive parish-wide drug and alcohol abuse educational and treatment program.

**L. COMPARATIVE DATA**

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Center's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

**M. TOTAL COLUMNS ON STATEMENTS**

Total columns on the combined statements -overview are captioned "Memorandum Only" to indicate they are presented only to help with financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**BONNE SOURCE' CHEMICAL HEALTH & WELLNESS CENTER**  
**NEW ORLEANS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1998**

**NOTE #1: CASH AND INVESTMENTS**

As of June 30, 1998, the Center's deposits, stated at cost, were as follows:

	<u>BOOK</u> <u>BALANCE</u>	<u>CASH</u> <u>BALANCE</u>	<u>FIXED</u> <u>INVESTED</u>
General Fund			
Fifty Cash	\$150		
Cash	18,535	\$18,615	\$18,615
Special Revenue Funds			
Cash	5,669	5,992	5,992
Total Cash	<u>24,204</u>	<u>24,607</u>	<u>24,607</u>

**NOTE #2: RECEIVABLES AND PAYABLES**

A. Due from other governments consists of the following as of June 30, 1998:

	<u>GENERAL</u> <u>FUND</u>	<u>SPECIAL</u> <u>REVENUE</u>	<u>TOTAL</u>
Boudre Cadee Parish Police Jury	\$18,116		\$18,116
Department of Health & Hospitals	-0-	\$14,290	\$14,290
Total	<u>18,116</u>	<u>14,290</u>	<u>32,406</u>

B. Interfund receivables and payables balances at year end were as follows:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
General Fund	Special Revenue Fund	<u>\$14,721</u>

**NOTE #4: CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>BALANCE</u> <u>JULY 1,</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>JUNE 30</u>
EQUIPMENT	<u>\$24,988</u>	<u>\$4,433</u>	<u>-0-</u>	<u>\$29,421</u>



**BOHME BAYNE: CHEMICAL HEALTH & WELLNESS CENTER  
NEW ORLEANS, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 1993**

**NOTE #3 CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

Long-term liabilities that will be financed from governmental funds are accounted for in the general long-term debt group of accounts.

**A. Summary of changes in Long-term Debt.**

	<u>JULY 1,</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>JUNE 30</u>
EQUIPMENT	\$1,728	-0-	\$194	\$1,534

**NOTE #4 LEASES**

The Center does not have any capital leases, but it does have an operating lease on a copier. The minimum annual commitments under the operating lease is \$42 for the fiscal years ending June 30, 1993.

**NOTE #7 LITIGATION**

There is no litigation pending against the Center at June 30, 1993, nor is the center aware of any unasserted claims.

**NOTE #8 BOARD OF DIRECTORS' COMPENSATION**

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

**BOHNE SANTA' MEDICAL CENTER & WELLNESS CENTER  
NEW ORLEANS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1998**

**NOTE 4 - PENSION PLAN AND RETIREMENT COMMITMENTS**

**Plan Description.**

Substantially all Borne Santa' Center's employees are members of the Parochial Employees' Retirement System of Louisiana ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. All employees of the Borne Santa' Center are members of Plan A. All permanent Borne Santa' Center employees working at least 20 hours a week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 48 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for most employees who were members of the supplemental plan only prior to January 1, 1988, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental plan only service earned prior to January 1, 1988. Final-average salary is the employee's average salary over the 34 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70804-4619, or by calling (504) 928-1363.

**Funding Policy**

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Borne Santa' Center is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the system also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These ten dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Borne Santa' Center are established and may be amended by state statute.

**BORNE SANTA' CHEMICAL HEALTH & WELLNESS CENTER**  
**NEW ROADS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1994**

**NOTE 7 - PENSION PLAN AND RETIREMENT COMMITMENTS (Continued)**

As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Borne Santa' Center's contributions to the System under Plan A for the years ended June 30, 1994, and June 30, 1993, were \$4,283 and \$4,808, respectively, equal to the required contributions for each year.

**NOTE #11: POST-RETIREMENT BENEFITS**

The Center has no retired employees.

**NOTE #12: RELATED PARTY TRANSACTIONS**

The Pointe Coupee Health Service District provides office space, certain telephone services and maintenance to the Center.

**NOTE #14: FEDERALLY ASSISTED PROGRAMS**

Federal and State grant programs represent an important source of funding to finance social programs which are beneficial to the Center. These funds are recorded in the Special Revenue Funds. The grants normally specify the purpose for which the funds may be used and are audited annually in accordance with Office of Management and Budget Circular A-128 under the "Single Audit concept." Accordingly, a Schedule of Federal Financial Assistance is presented in this report.

**NOTE #15: FEDERAL COMPLIANCE CONTINGENCIES**

The Center receives the majority of its revenue from funds provided through grants administered by the Louisiana Department of Health & Hospitals and the Special 14 Sales Tax. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds the Center receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the center will receive in the next fiscal year.

**SUPPLEMENTARY INFORMATION**



BOONNE SANTI<sup>C</sup> CHEMICAL HEALTH & WELLNESS CENTER  
NEW ORLEANS, LOUISIANA  
MANAGEMENT'S RESPONSE TO AUDITOR'S CURRENT YEARS FINANCIAL  
JUNE 30, 1996

**CONDITION:** The Center claimed for reimbursement a charge for postage made on July 12, 1996. This was after the June 30, 1996, year end.

**CAUSE:** Only charges incurred during the grant period are eligible for reimbursement.

**EFFECT:** The postage charge was for \$192.30, and could be disallowed.

**AUDITOR'S RECOMMENDATION:** I recommend that only charges during the year be requested for reimbursement.

**MANAGEMENT'S RESPONSE:** This was a misunderstanding on the bookkeeper's part confusing year end expenditures as relates to services rendered expenses incurred payable through July 15. Bookkeeper has been instructed to request reimbursement only for expenses incurred prior to fiscal year end and paid prior to July 15.

\*\*\*

**CONDITION:** On September 1, 1991, Act No. 1029 of the Louisiana State Legislature took effect, exempting local governments from sales and use taxes. It was noted after this date the Center was still paying sales taxes.

**CAUSE:** The Center said that vendors required their tax exemption number, but the Center does not have a tax exemption number.

**EFFECT:** There is no material effect to these financial statements.

**AUDITOR'S RECOMMENDATION:** I recommend that the Center supply the vendors with a copy of the above mentioned act.

**MANAGEMENT'S RESPONSE:** Wal-Mart and Winn Dixie, occasionally used for petty cash purchases, will have tax exempt status cleared with them prior to any further purchases. This exempt status has been cleared with all other vendors.

Date: November 26, 1996

  
Lynn P. Jewell, MD, MS  
Director

**Donald C. DeVille**

CERTIFIED PUBLIC ACCOUNTANT  
TOWN BLISSBOROFT, MISSISSIPPI  
BAYFOLLOE, MISSISSIPPI 39202  
(601) 747-7228

ISSUE 1  
INTERNAL CONTROL  
FINANCIAL STATEMENTS

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

November 8, 1990

To the Board of Directors  
Baton Rouge, Louisiana

I have audited the general Purpose financial statements of the Morris Kestel Center as of and for the year ended June 30, 1990, and have issued my report thereon dated November 8, 1990.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether about whether the financial statements are free of material misstatement.

The management of the Morris Kestel Center is responsible for establishing and maintaining a system of internal accounting control. 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, 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.

**BONNE SARTS' CHEMICAL HEALTH & WELLNESS CENTER  
NEW ROADS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1988**

**INTRODUCTION**

The Bonne Sarts' Chemical Health & Wellness Center (Center) was created as part of the Pointe Coupee Health Service District No. 1 under the authority of Louisiana Revised Statutes 48:1025-1028. On June 1, 1988, the Center became an autonomous entity governed by twelve members. These 12 members are collectively referred to as the Substance Abuse Advisory Board Committee Members and are appointed by the Pointe Coupee Parish Police Jury. The Center is located in the City of New Roads and services the entire parish from this location. The center employs a director, an office manager, a receptionist and one counselor.

**NOTE #1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying General Purpose financial statements conform to generally accepted accounting principles (GAAP) as applicable to governmental units. Such accounting and reporting procedures also conform to the requirements of SAS 34:117 and the Audit of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants.

**B. REPORTING ENTITY**

Determination of the financial reporting entity was made in accordance with the criteria outlined in the Governmental Accounting Standards Board (GASB) Codification Section 2100. The GASB concluded that the basic criteria for including an agency, institution, authority or other organization in a governmental unit's reporting entity is the exercise of oversight responsibility over such agencies by the governmental unit's elected officials. Oversight responsibility is defined to include, but is not limited to: Appointment of governing board; Designation of management; Ability to significantly influence operations; and Accountability for fiscal matters. Scope of public service and special financing relationships were also considered in determining the financial reporting entity.