

RECEIVED  
COMMUNITY CENTER  
90 JUL -5 AM 10 06

13

OFFICIAL  
PRICE COPY  

---

DO NOT REMOVE

98501800  
9807

Official Inventory  
Number from this  
copy and PLACE  
MARK IN FILE

**REFUGEE RESETTLEMENT CENTER OF  
CENTRAL LOUISIANA, INC.**

**COMPILED FINANCIAL STATEMENTS  
DECEMBER 31, 1957**

Under provisions of state law, this report is a public document. A copy of the report has been distributed to the auditor, or accounting, entity and other appropriate public officials. The report is available for public inspection at any public House office in the State of Louisiana and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 12 1958

## TABLE OF CONTENTS

Independent accountants' report.....	1
Statement of financial position.....	2
Statement of activities.....	3
Statement of functional expenses.....	4
Statement of cash flows.....	5
Notes to financial statements.....	6
Independent accountants' report on applying agreed-upon procedures.....	9



# OESTRIECHER & COMPANY

MEMBERSHIP, ASSOCIATION REGISTRATIONS

CERTIFIED PUBLIC ACCOUNTANTS

370 WINDMILL PLACE  
ALEXANDRIA, LA 71301-5941

PO BOX 1006 • ALEXANDRIA, LA 71301-0006

PHONE 337-488-4334

FAX 337-488-4334

EMILE P. OESTRIECHER, III, CPA  
BURT C. OESTRIECHER, CPA

7400 BOGALUS LAFRANCE, CPA  
PATRICIA T. MORGAN, CPA

## INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors  
Refugee Resettlement Center of Central Louisiana

We have compiled the accompanying general purpose financial statements of the Refugee Resettlement Center of Central Louisiana, as of and for the year ended December 31, 1998, 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 responsibility of management of the Refugee Resettlement Center of Central Louisiana. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Code and the provisions of state law, we have issued a report, dated June 18, 1998, on the results of our agreed-upon procedures.

OESTRIECHER & COMPANY  
Certified Public Accountants

June 18, 1998



## RESETTLEMENT CENTER OF CENTRAL LOUISIANA, INC.

## STATEMENT OF FINANCIAL POSITION

December 31, 1997

**Assets****Current assets**

Cash	\$10,262
Accounts receivable	<u>30,115</u>
<b>Total current assets</b>	<b>30,377</b>

Utility deposit

100**Total assets****\$30,477****Liabilities and Net Assets****Current liabilities**

Due to LSCC	\$2,040
-------------	---------

**Net assets**

(Restricted)	16,200
Permanently restricted	<u>12,137</u>
<b>Total liabilities and net assets</b>	<u><b>\$30,477</b></u>

See independent accountants' report,  
 being accompanying notes to financial statements.

**RESETTLEMENT CENTER OF CENTRAL LOUISIANA, INC.**

**STATEMENT OF ACTIVITIES**

For the year ended December 31, 1997

	Permanently Restricted Reception and Placement Program			Unrestricted Refugee Resettlement Program	Total
	Operating	Assistance	March		
<b>Support</b>					
Exception and placement program	\$13,697	\$0	\$0	\$0	\$13,697
Refugee resettlement program	0	23,297	46,537	69,834	133,671
<b>Total support</b>	<u>13,697</u>	<u>23,297</u>	<u>46,537</u>	<u>69,834</u>	<u>168,369</u>
<b>Other revenue</b>					
Interest income	34	0	0	0	34
<b>Total support and other revenue</b>	<u>13,731</u>	<u>23,297</u>	<u>46,537</u>	<u>69,834</u>	<u>168,403</u>
<b>Expenses and disbursements</b>					
Administrative expenses	36,814	0	0	8,723	45,537
Assistance expenses	0	24,283	4,088	0	28,371
Direct expenses	0	0	31,454	47,627	79,085
<b>Total expenses and disbursements</b>	<u>36,814</u>	<u>24,283</u>	<u>35,482</u>	<u>56,350</u>	<u>152,930</u>
<b>Increase (decrease) in net assets</b>	<u>(23)</u>	<u>(1,025)</u>	<u>1,055</u>	<u>13,484</u>	<u>13,387</u>
<b>Net assets, January 1, 1997</b>	<u>5,083</u>	<u>1,387</u>	<u>0</u>	<u>4,794</u>	<u>11,274</u>
<b>Net assets, December 31, 1997</b>	<u>\$4,750</u>	<u>\$342</u>	<u>\$1,055</u>	<u>\$16,343</u>	<u>\$16,490</u>

See independent accountants' report  
for accompanying notes to financial statements.

**RESSETTLEMENT CENTER OF CENTRAL LOUISIANA, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES**

**For the year ended December 31, 1997**

	Resettlement and Placement Program			Refugee Resettlement Program	Total
	Operating	Ambulance	Misc.	Program	
<b>Administrative expenses</b>					
Equipment rental	\$587	\$0	\$0	\$0	\$587
Fringe benefits	1,157	0	0	581	4,120
Miscellaneous expense	1,990	0	0	1,868	3,858
Bank charges	180	0	0	0	180
Office supplies	561	0	0	0	561
Postage	188	0	0	0	188
Rent	1,107	0	0	0	1,107
Salaries and other labor cost	21,708	0	0	6,008	80,418
Telephone and fax	561	0	0	0	561
Travel	1,443	0	0	618	3,089
Utilities	621	0	0	0	621
<b>Total administrative expenses</b>	<b>\$28,211</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,175</b>	<b>\$41,117</b>
<b>Ambulance expenses</b>					
Cash Assistance	\$0	\$0	\$5,681	\$0	\$5,681
Childing	0	330	0	0	330
Education	0	62	0	0	62
Food	0	3,788	0	0	3,788
Lodging	0	19,833	323	0	20,156
Medical	0	97	0	0	97
Miscellaneous	0	182	0	0	182
<b>Total ambulance expenses</b>	<b>\$0</b>	<b>\$24,382</b>	<b>\$6,004</b>	<b>\$0</b>	<b>\$30,386</b>
<b>Direct expenses</b>					
Equipment rental	\$0	\$0	\$0	\$849	\$849
Fringe benefits	0	0	1,827	3,479	7,086
Maintenance and repairs	0	0	0	182	182
Miscellaneous	0	0	1,803	1,340	3,133
Postage	0	0	0	281	281
Rent	0	0	581	2,782	3,689
Salaries and other labor cost	0	0	21,771	58,828	84,999
Supplies	0	0	104	789	1,020
Telephone	0	0	288	1,611	1,678
Travel	0	0	1,922	2,872	5,794
Utilities	0	0	138	1,284	1,528
<b>Total direct expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,242</b>	<b>\$67,607</b>	<b>\$116,081</b>

See independent accountants' report  
See accompanying notes to financial statements.

RESETTLEMENT CENTER OF CENTRAL LOUISIANA, INC.

STATEMENT OF CASH FLOWS

For the year ended December 31, 1997

Cash flows from operating activities:

Change in net assets	\$ 13,283
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Increase in accounts receivable	<u>(14,704)</u>
Net cash provided from operating activities	(1,419)

Cash, January 1, 1997 31,283

Cash, December 31, 1997 \$ 30,262

Supplemental data:

Interest paid	90
Income taxes paid	90

See independent accountants' report.  
See accompanying notes to financial statements.

## NOTES TO FINANCIAL STATEMENTS



**REFUGEE RESETTLEMENT CENTER OF CENTRAL LOUISIANA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**December 31, 1997**

**1. DESCRIPTION OF ACTIVITIES**

The Refugee Resettlement Center of Central Louisiana, Inc. is a nonprofit corporation operating a resettlement center in the central Louisiana area. The Center assists refugees in job placement, English as a second language, and social adjustment services.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Basis of Financial Statements -*

For the year ended December 31, 1997, the Refugee Resettlement Center of Central Louisiana, Inc. adopted Statement of Financial Accounting Standards (SFAS) No. 117 *Financial Statement of Not-For-Profit Organizations*, issued by the Financial Accounting Standards Board (FASB) for presentation of its financial statements. As such, the financial statements are prepared on the basis of unrestricted, temporarily restricted, and permanently restricted net assets.

*Principles of Accounting -*

The financial statements are reported on the accrual basis of accounting, in conformity with generally accepted accounting principles. Grants are included as support in the year received or currently available for use, and are expendable only for purposes specified by the grantor.

*Income Taxes -*

The Refugee Resettlement Center of Central Louisiana, Inc., a nonprofit organization operating under Section 501(c)(3) of the Internal Revenue Code, is generally exempt from federal, state, and local income taxes and, accordingly, no provision for income taxes is included in these statements.

**1. ALLOWANCE FOR UNCOLLECTIBLE RECEIVABLES**

No provision has been made for uncollectible receivables since management considers all receivables collectible.

REFUGEE RESETTLEMENT CENTER OF CENTRAL LOUISIANA, INC.  
NOTES TO FINANCIAL STATEMENTS

December 31, 1991

4. OPERATING LEASES

The Corporation rents a building for office space for \$295 per month on a month to month basis.

5. CONTINUED OPERATIONS

The Corporation receives substantially all of its support from federal grants passed through the State of Louisiana, Department of Social Services and the United States Catholic Conference. The continued operation of this Corporation may be dependent upon the continuation of those relationships.

The initial funding for the Organization was provided by the United States Catholic Conference. The operations are contingent upon this funding of \$13,000 staying in place.



**OESTRIECHER & COMPANY**  
 IN PROFESSIONAL ACCOUNTING CORPORATION  
**CERTIFIED PUBLIC ACCOUNTANTS**

275 WANDERLUST PLACE  
 ALEXANDRIA, LA 71301-5448

TEL. 504.328.1200 • ALEXANDRIA, LA 71301-5500

PHONE 504.468-0524 FAX 504.738-6428

EMILE F. OESTRIECHER, III, CPA  
 RUTH G. OESTRIECHER, CPA

FR DOUGLAS LACROIX, CPA  
 PATRICK D. SHAMMAS, CPA

**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLICABLE AGREED-UPON PROCEDURES**

To the Board of Directors  
 Refugee Resettlement Center of Central Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Refugee Resettlement Center of Central Louisiana, the Legislative Auditor, State of Louisiana, and applicable state grantor agencies/agencies solely to assist the users in evaluating management's assertions about Refugee Resettlement Center of Central Louisiana compliance with certain laws and regulations during the period ended December 31, 1997, included in the accompanying *Louisiana Legislative 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, we make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purpose.

**Federal, State, and Local Grants**

1. Determine the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Refugee Resettlement Center of Central Louisiana Federal award expenditures for all Federal programs for the fiscal year follows:

Federal Grant Name	Grant year	CFDA No.	Amount
Social Services Refugee Resettlement	1997	93.366	\$7,360
USDC Reception Aid Placement	1997	N/A	36,574
USDC Reception Aid Placement	1997	N/A	24,282
USDC Match Grant	1997	N/A	37,452
<b>Total Expenditures</b>			<b>105,118</b>

2. For each Federal, state, and local award, we randomly select 5 disbursements from each award administered during the period under examination, provided that no more than 20 disbursements would be selected.
3. For the items referred to in procedure 2, we traced the six disbursements to supporting documentation in its proper amount and paper.



We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made in the correct payee.

4. For the items selected in procedure 2, we determined if the six disbursements were properly coded to the correct fund and general ledger account. All of the payments were properly coded to the correct fund and general ledger account.
5. For the items selected in procedure 2, we determined whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the accountant and the chairman of the board. In addition, each of the disbursements were traced to the minute book where they were approved by the full board.

6. For the items selected in procedure 1: For federal awards, we determined whether the disbursements complied with the applicable specific program-compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement), if the program is not included in the Compliance Supplement) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

We reviewed the previously listed disbursements for types of activities allowed or not allowed. All checks complied with the eligibility requirements.

#### Eligibility

We reviewed the previously listed disbursements for eligibility requirements. All checks complied with the eligibility requirements.

#### Reporting

We reviewed the previously listed disbursements for reporting requirements. All checks complied with the reporting requirements.

#### Meetings

7. We examine evidence indicating that agendas for meetings recorded in the minute book were posted as required by LSA-PS 42:1 through 42:3 (the open meetings law).

Refugee Resettlement Center of Central Louisiana is only required to post a notice of each meeting and the accompanying agenda on the door of the Refugee Resettlement Center of Central Louisiana office building. Management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

#### Comprehensive Budget

8. For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantee agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Kellogg Rehabilitation Center of Central Louisiana provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objects that included measures of performance.

#### **Other Comments and Recommendations**

9. There were no prior -year suggestions, recommendations, and/or comments.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Kellogg Rehabilitation Center of Central Louisiana, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures of their purposes. However, this report is a matter of public record and its distribution is not limited.

  
CRESTWELL & COMPANY  
Certified Public Accountants

June 18, 1998