

# RESETTLEMENT CENTER OF CENTRAL LOUISIANA, INC.

## STATEMENT OF ACTIVITIES

For a year ended December 31, 1996

	Reception and Placement Program		Refugee Resettlement Program	Total
	Operating	Assistance		
Support				
Reception and placement program	\$24,413	\$0	\$0	\$24,413
Refugee resettlement program	0	18,847	\$3,880	71,827
Total support	24,413	18,847	\$3,880	\$47,140
Other revenue				
Interest income	32	0	0	32
Total support and other revenue	24,444	18,847	\$3,880	\$47,172
Expenses and disbursements				
Administrative expenses	24,997	0	3,423	28,420
Assistance expenses	0	18,287	0	18,287
Direct expenses	0	0	\$3,996	\$3,996
Total expenses and disbursements	24,997	18,287	\$7,419	\$50,703
Increase (decrease) in net assets	(153)	(240)	(1,539)	(1,932)
Net assets, January 1, 1996	9,138	1,687	6,323	17,148
Net assets, December 31, 1996	\$9,085	\$1,447	\$4,784	\$15,316

See accompanying notes to financial statements.



RESETTLEMENT CENTER OF CENTRAL  
LOUISIANA, INC.

AUDITED FINANCIAL STATEMENTS  
DECEMBER 31, 1956

under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and other appropriate public officials. This report is available for public inspection at the State House and, where appropriate, at the office of the parish clerk of court.

Business Expense 1-3-1957

4-1-1957



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## INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL AWARDS

To the Board of Directors  
Recreation Center of Central  
Louisiana, Inc.

We have audited the financial statements of the Recreation Center of Central Louisiana, Inc. (a nonprofit organization) for the year ended December 31, 1997, and have issued our report thereon dated June 9, 1997. These financial statements are the responsibility of the Organization'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, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the combined 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Recreation Center of Central Louisiana, Inc. taken as a whole. The accompanying Schedule of Federal Awards is prepared for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

*Oestricher & Company*  
OESTRICHER & COMPANY  
Certified Public Accountants

June 9, 1997

STATE OF TEXAS  
COUNTY OF CALDWELL



# OESTRICHER & COMPANY

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### INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL AWARD PROGRAM TRANSACTIONS

To the Board of Directors  
Rosenstern Center of Central  
Louisiana, Inc.

We have audited the financial statements of the Rosenstern Center of Central Louisiana, Inc. (a nonprofit organization) as of and for the year ended December 31, 1997, and have issued our report thereon dated June 9, 1997.

In connection with our audit of the financial statements of the Rosenstern Center of Central Louisiana, Inc., and with our consideration of the Organization's internal control structure used to administer federal award programs, as required by Office of Management and Budget Circular A-133, "Audit of Institutions of Higher Education and Other Nongovernmental Organizations," we selected certain transactions applicable to the nonmajor programs for the year ended December 31, 1997. As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Organization's compliance with these requirements. Accordingly, we 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 our attention that caused us to believe that the Rosenstern Center of Central Louisiana, Inc., had not complied, in all material respects with those requirements.

This report is intended for the information of the Board of Directors, management, and the State of Louisiana, Department of Social Services. However, this report is a matter of public record, and its distribution is not limited.

*Oestricher & Company*  
OESTRICHER & COMPANY  
Certified Public Accountants

June 9, 1997



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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL AWARDS PROGRAMS

To the Board of Directors  
Resettlement Center of Central  
Louisiana, Inc.

We have audited the financial statements of the Resettlement Center of Central Louisiana, Inc. (a nonprofit organization) as of and for the year ended December 31, 1996, and have issued our report thereon dated June 9, 1997.

We have applied procedures to test the Resettlement Center of Central Louisiana, Inc.'s compliance with the following requirements applicable to its federal award programs which are identified in the accompanying Schedule of Federal Awards, for the year ended December 31, 1996: political activity, civil rights, cash management, federal financial reports, allowable cost principles, Drug-Free Workplace Act, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Audits of Institutions of Higher Learning and Other Nonprofit Institutions". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Resettlement Center of Central Louisiana, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we 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 second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Resettlement Center of Central Louisiana, Inc. had not complied, in all material respects, with those requirements.

This report is intended for the information of the Board of Directors, management, and the State of Louisiana, Department of Social Services. However, this report is a matter of public record, and its distribution is not limited.

  
OESTRICHER & COMPANY

Certified Public Accountants  
June 9, 1997

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, we have classified the significant internal control structure policies and procedures used in administering federal programs in the following categories: cash, support, receivables and receipts, expenses for programs and supporting services, payroll and related liabilities.

For all of the internal control structure categories listed above, 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.

During the year ended December 31, 1990, the Resettlement Center of Central Louisiana, Inc. had no major federal award programs and expended 300% of its total federal awards under the following nonmajor programs: Refugee Resettlement Program and Reception and Placement Program.

We performed tests of controls, as required by OMB Circular A-121, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance 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 programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Directors, management, and the State of Louisiana, Department of Social Services. However, this report is a matter of public record, and its distribution is not limited.

  
ROSHIER & COMPANY  
Certified Public Accountant

June 9, 1991



# ORESTREICHER & COMPANY

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### INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL AWARDS

To the Board of Directors  
Boardman Center of Central  
Louisiana, Inc.

We have audited the financial statements of the Boardman Center of Central Louisiana, Inc. (a nonprofit organization) as of and for the year ended December 31, 1996, and have issued our report thereon dated June 9, 1997.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1996, we considered the Boardman Center of Central Louisiana, Inc.'s internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Boardman Center of Central Louisiana, Inc.'s financial statements and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated June 9, 1997.

The management of the Boardman Center of Central Louisiana, Inc. 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, 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, and that federal award programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, 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



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

To the Board of Directors  
Resettlement Center of Central  
Louisiana, Inc.

We have audited the financial statements of the Resettlement Center of Central Louisiana, Inc. (a nonprofit organization) as of and for the year ended December 31, 1996, and have issued our report thereon dated June 9, 1997.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions". These standards and OMB Circular A-133 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 Resettlement Center of Central Louisiana, Inc. is the responsibility of Resettlement Center of Central Louisiana, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Resettlement Center of Central Louisiana, Inc.'s compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of any audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the Board of Directors, management, and the State of Louisiana, Department of Social Services. However, this report is a matter of public record, and its distribution is unlimited.

  
OESTRICHER & COMPANY  
Certified Public Accountants

June 9, 1997

MEMBERSHIP ACCOUNTING CORPORATION  
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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Recreation Center of Central  
Louisiana, Inc.

We have audited the accompanying statement of financial position of the Recreation Center of Central Louisiana, Inc. (a nonprofit organization) as of December 31, 1996, and the related statements of activities, functional expenses, and cash flows for the year then ended. These statements are the responsibility of the Organization'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; *Governance Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 statement 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 aspects, the financial position of the Recreation Center of Central Louisiana, Inc., as of December 31, 1996, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Governance Auditing Standards*, we have also issued a report dated June 9, 1997, on our consideration of the Recreation Center of Central Louisiana, Inc.'s internal control structure and a report dated June 9, 1997, on its compliance with laws and regulations.

*Oestricher & Company*  
OESTRICHER & COMPANY  
Certified Public Accountants

June 9, 1997

RESETTLEMENT CENTER OF CENTRAL LOUISIANA, INC.  
SCHEDULE OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 1976

<u>Federal grantor/ Pass-through grantor Program title</u>	<u>Federal CFDA Number</u>	<u>Program Amount</u>	<u>Disbursements/ Expediture</u>
Nonmajor Programs			
Department of State of Louisiana			
Department of Social Services			
Office of Community Services			
Refugee Resettlement Program	93.565	\$53,880	\$57,419
United States Department of State			
Pass-through United States			
Catholic Conference/Migration and Refugee Services			
Reception and Placement Program			
General	NOA	24,412	24,197
Reception and Placement Program			
Assistance	NOA	<u>18,347</u>	<u>18,287</u>
		<u>\$98,219</u>	<u>\$100,303</u>

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

December 31, 1976

4. OPERATING LEASES

In January 1985, the Corporation entered into a lease of equipment from Xerox for \$74.61 per month under a 36 month lease agreement. The lease agreement will expire December 31, 1997. Future minimum annual lease payments are as follows:

1997	1998
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The Corporation also 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 these relationships.

The initial funding for the Organization was provided by the United States Catholic Conference. The operations are contingent upon this funding of \$15,000 staying in place.

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

**December 31, 1996**

**1. DESCRIPTION OF ACTIVITIES**

The 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.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Financial Statements -**

For the year ended December 31, 1996, the Resettlement Center of Central Louisiana, Inc. adopted Statement of Financial Accounting Standards (SFAS) No. 117 *Financial Statements of Non-Profit Organizations*, issued by the Financial Accounting Standards Board (FASB) for presentation of its financial statements. As such, the financial statements are presented 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 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.

**3. ALLOWANCE FOR UNCOLLECTIBLE RECEIVABLES**

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

## NOTES TO FINANCIAL STATEMENTS

# RESETTLEMENT CENTER OF CENTRAL LOUISIANA, INC.

## STATEMENT OF CASH FLOWS

For the year ended December 31, 1996

### Cash flows from operating activities:

Change in net assets	\$ (1,552)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Change in accounts receivable	5,120
Change in accounts payable	<u>(2,804)</u>
Net cash provided from operating activities	968

Cash, January 1, 1996	<u>18,877</u>
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Cash, December 31, 1996	<u>\$ 19,781</u>
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### Supplemental data:

Interest paid	40
Income taxes paid	40

See accompanying notes to financial statements.

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

**STATEMENT OF FUNCTIONAL EXPENSES**

For the year ended December 31, 1976

	Reception and Placement Program		Refugee Resettlement Program	Total
	Operating	Assistance		
<b>Administrative expenses</b>				
Equipment rental	\$143	\$0	\$0	\$143
Fringe benefits	3,198	0	154	3,452
Miscellaneous expense	480	0	344	824
Rent charges	381	0	0	381
Office supplies	190	0	0	190
Postage	129	0	0	279
Rent	1,379	0	0	1,379
Salaries and other labor cost	14,089	0	1,818	16,179
Telephone and fax	127	0	0	527
Travel	2,966	0	865	3,831
Utilities	413	0	0	413
<b>Total administrative expenses</b>	<u>\$24,197</u>	<u>\$0</u>	<u>\$3,427</u>	<u>\$28,024</u>
<b>Assistance expenses</b>				
Clothing	\$0	\$308	\$0	\$308
Education	0	91	0	41
Food	0	2,619	0	2,619
Lodging	0	14,787	0	14,787
Medical	0	298	0	390
Miscellaneous	0	128	0	170
<b>Total assistance expenses</b>	<u>\$0</u>	<u>\$18,231</u>	<u>\$0</u>	<u>\$18,231</u>
<b>Direct expenses</b>				
Equipment rental	\$0	\$0	\$882	\$882
Fringe benefits	0	0	1,303	1,303
Maintenance and upkeep	0	0	172	172
Postage	0	0	240	240
Rent	0	0	2,621	2,621
Salaries and other labor cost	0	0	29,806	29,806
Supplies	0	0	374	374
Telephone	0	0	1,182	1,182
Travel	0	0	2,284	2,284
Utilities	0	0	961	961
<b>Total direct expenses</b>	<u>\$0</u>	<u>\$0</u>	<u>\$35,948</u>	<u>\$35,948</u>

See accompanying notes to financial statements.



**RESETTLEMENT CENTER OF CENTRAL LOUISIANA, INC.**  
**STATEMENT OF FINANCIAL POSITION**

December 31, 1995

	<u>Receipts and Placement Program</u>		<u>Refugee Resettlement Program</u>	<u>Total</u>
	<u>Operating</u>	<u>Assistance</u>		
<b>Assets</b>				
<b>Current assets</b>				
Cash	\$5,539	\$2,751	\$0	\$11,281
Accounts receivable	179	791	4,697	5,667
Due from assistance fund	327	0	0	327
Due from operating fund	0	0	127	127
<b>Total current assets</b>	<b>9,130</b>	<b>3,542</b>	<b>4,794</b>	<b>17,456</b>
Utility deposits	0	100	0	100
<b>Total assets</b>	<b>\$9,130</b>	<b>\$3,642</b>	<b>\$4,794</b>	<b>\$17,556</b>
<b>Liabilities and Net Assets</b>				
<b>Current liabilities</b>				
Accounts payable	\$0	\$0	\$0	\$0
Due to operating fund	0	327	0	327
Due to USCC	0	2,649	0	2,649
Due to RJP fund	127	0	0	127
<b>Total current liabilities</b>	<b>127</b>	<b>2,975</b>	<b>0</b>	<b>3,102</b>
<b>Net assets</b>				
Unrestricted	0	0	4,794	4,794
Permanently restricted	9,000	1,667	0	10,667
<b>Total liabilities and net assets</b>	<b>\$9,130</b>	<b>\$3,642</b>	<b>\$4,794</b>	<b>\$17,556</b>

See accompanying notes to financial statements.

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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Directors, management and State of Louisiana, Department of Social Services. However, this report is a matter of public record, and its distribution is not limited.

  
DESTRECHEN & COMPANY  
Certified Public Accountants

June 9, 1997