

SCHEDULE OF FEDERAL FINANCIAL AID

SOUTH CENTRAL, INC.
CHILDEN, Louisiana
Year Ended June 30, 1991

<u>FEDERAL ORGANIZATION THROUGH SPECIAL PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>RECOVERABLES</u>
<u>Department of Health & Human Services</u> DIRECT		
Medicaid	13-608	\$1,838,135
<u>Funded through Louisiana Office of Employment and Training</u>		
CDBG	93-635	83,083
CDBG Homeless		1
<u>Funded through Louisiana Office of Community Services</u>		
Housing/Recreation	82-083	19,995
LEADS	93-088	33,823
Child Trusts		8,880
<u>Funded through Louisiana Office of Family Support</u>		
Foster's Independence	93-081	28,211
Summer Enrichment		22,800
<u>Federal Emergency Management Agency</u> Funded through The United Way, Inc.	83-626	3,481
<u>Proceedings of Paralegals</u> Funded through Louisiana Department of Education	18-088	72,440



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INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL AWARDS

December 29, 1997

To the Board of Directors
North Central, Inc.
Colfax, Louisiana

I have audited the financial statements of North Central, Inc., a nonprofit organization, for the year ended June 30, 1997, and have issued my report thereon dated December 29, 1997. Those financial statements are the responsibility of management. My responsibility is to express an opinion on those financial statements based on my audit.

I conducted my 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, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts 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. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the basic financial statements of North Central, Inc. taken as a whole. The accompanying Schedule of Federal Awards is presented 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 my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.


Roland D. Kraushaar
Certified Public Accountant

This report is intended for the information of the Board of Directors, Management and Grantor Agencies. However, this report is a matter of public record, and its distribution is not limited.



Roland D. Braushaar
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INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO
FORFEITURE PROGRAM TRANSACTIONS

December 19, 1997

To the Board of Directors
North Central, Inc.
Caldwell, Louisiana

I have audited the financial statements of North Central, Inc. (a nonprofit organization) as of and for the year ended June 30, 1997, and have issued my report thereon dated December 19, 1997.

In connection with my audit of the financial statements of North Central, Inc., and with my consideration of the internal control structure used to administer federal awards, as required by Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," I selected certain transactions applicable to certain mortgage programs for the year ended June 30, 1997. As required by Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, as well as eligibility that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on North Central, Inc.'s compliance with these requirements. 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 North Central, Inc. had not complied, in all material respects, with those requirements. Also the results of my procedures did not disclose any immaterial instances of non-compliance with those requirements.

In my opinion, North Central, Inc. complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort, or earmarking; reporting; financial reports and claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major programs for the year ended June 30, 1967.

This report is intended for the information of the Audit Committee, Management, and Grantor Agencies. However, this report is a matter of public record and its distribution is not limited.



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO
SEVERAL PROGRAMS**

December 29, 1997

To the Board of Directors
North Central, Inc.
Cotfax, Louisiana

I have audited the financial statements of North Central, Inc. (a nonprofit organization) as of and for the year ended June 30, 1997, and have issued my report thereon dated December 29, 1997.

I have also audited North Central, Inc.'s compliance with the requirement governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; financial reports and claims for reimbursements; and amounts claimed or used for matching that are applicable to its major federal programs, which are identified in the accompanying schedule of federal awards, for the year ended June 30, 1997. The management of North Central, Inc. is responsible for the organization's compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit of compliance with those requirements 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, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the organization's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

The results of my audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

This report is intended for the information of the Board of Directors, Management and Grantor Agencies. However, this report is a matter of public record, and its distribution is not limited.



Roland D. Kratschke
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**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE
TO FEDERAL AWARDS PROGRAMS**

December 29, 1987

To the Board of Directors
North Central, Inc.
Caldwell, Louisiana

I have audited the financial statements of North Central, Inc. (a nonprofit organization) as of and for the year ended June 30, 1987, and have issued my report thereon dated December 30, 1987.

I have applied procedures to test North Central, Inc.'s compliance with the following requirements applicable to its federal awards programs, which are identified in the accompanying schedule of federal awards, for the year ended June 30, 1987:

Political Activity	civil rights
Allyable Cost/Cont. Principles	Cost Management
Drug-Free Workplace Act	Administrative Requirements

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 objective of which is the expression of an opinion on North Central, Inc.'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 second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that North Central, 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 Grantor Agencies. However, this report is a matter of public record, and its distribution is not limited.



Roland D. Kraushaar
Certified Public Accountant



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

December 29, 1997

To the Board of Directors
North Central, Inc.
Cottleville, Louisiana

I have audited the financial statements of North Central, Inc. a nonprofit organization, as of and for the year ended June 30, 1997, and have issued my report thereon dated December 29, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." These standards, and OMB Circular A-133, 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 North Central, Inc. is the responsibility of management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of North Central, Inc.'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 no instances of noncompliance that are required to be reported under Governmental Auditing Standards.

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

During the year ended June 30, 1987, the North Central, Inc., expended \$2.454 of its total federal awards under major program.

I performed tests of controls, as required by GAO Circular A-133, 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 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 major program. 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.

My 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 be 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 in amounts 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Directors, Management, and Grantor Agencies. However, this report is a matter of public record, and its distribution is not limited.



Roland D. Krawcheck
Certified Public Accountant

The management of North Central, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility estimates and judgements 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 awards 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, perfection 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 control structure policies and procedures used in administering federal awards in the following categories:

ACCOUNTING APPLICATIONS

Cash
 Support, Revenues and Receivables
 Expenses for Goods and Services and Accounts Payable
 Payroll and Related Liabilities
 Inventories
 Property and Equipment
 Fund Balances

GENERAL AND SPECIFIC ADMINISTRATIVE CONTROLS USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

<u>General:</u>	<u>Specific:</u>
Political Activity	Type of Service
Civil Rights	Cost Allocation
Cash Management	Matching Levels
Federal Financial Reports	Monitoring of
Drug-Free Workplace	Sub-Recipients
Allowable Costs/Cost Principles	Eligibility
Administrative Requirements	Reporting
Davis-Bacon Act	



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

December 29, 1997

To the Board of Directors
North Central, Inc.
Colfax, Louisiana

I have audited the financial statements of North Central, Inc. (a nonprofit organization) for the year ended June 30, 1997, and have issued my report thereon dated December 29, 1997. I have also audited the compliance of North Central, Inc., with the requirements applicable to major federal financial assistance programs and have issued my report thereon dated December 29, 1997.

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-133, "Audits of States, Local Governments, and Non-Profit Organizations." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the organization complied with laws and regulations, noncompliance with which would be material to a major federal program.

In planning and performing my audit of North Central, Inc. for the year ended June 30, 1997, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal programs. I have addressed policies and procedures relevant to my audit of the financial statements in a separate report dated December 29, 1997.

In planning and performing my audit of the financial statements of North Carolina, Inc. for the year ended June 30, 1987, 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 an opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Directors, Management and Grantor Agencies. However, this report is a matter of public record and its distribution is not limited.



Roland G. Brewster
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

December 29, 1997

To the Board of Directors
North Central, Inc.
Coffey, Louisiana

I have audited the financial statements of North Central, Inc. (a nonprofit organization) as of and for the year ended June 30, 1997, and have issued my report thereon dated December 29, 1997.

I conducted my audit in accordance with generally accepted auditing standards and, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of North Central, 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, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

3. CHILD FOOD

<u>CK #</u>	<u>DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>	<u>QUESTIONED COST</u>
715	7/21/96	Foremost Dairy	\$43.68	\$43.68

FINDING: Invoice was for 6/07/96 - prior period expense.

4. HEADSTART

<u>CK #</u>	<u>DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>	<u>QUESTIONED COST</u>
8042	12/31/96	Trans LA Gas	\$24.96	20.00

FINDING: Invoice amount was for \$34.95, resulting in an overpayment of \$4.01.

<u>CK #</u>	<u>DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>	<u>QUESTIONED COST</u>
5162	2/20/97	Grant Medical Clinic	\$181.00	\$75.00

FINDING: 3 invoices totaling \$75.00 dated 6/21/95, 8/21/95, and 8/18/96 were not approved.

<u>CK #</u>	<u>DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>	<u>QUESTIONED COST</u>
5188	2/20/97	Wal-Mart Store #78	\$193.29	\$42.70

FINDING: Payment to Wal-Mart included camera and candy expenses that were to be reimbursed from the center account. No record of reimbursement could be found.

SCHEDULE OF QUESTIONED COSTS AND FINDINGS

NORTH CENTRAL, INC.
Cajalapa, Louisiana
Year Ended June 30, 1987

During the year ended June 30, 1987, the following were questioned costs and findings:

1. CHILD TRUST

<u>CK #</u>	<u>DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>	<u>QUESTIONED COST</u>
10000	8/21/87	McDonald's	\$94.91	\$94.91

FINDING: No supporting documentation could be found for this expenditure. The proper period could not be confirmed, and approval could not be confirmed.

2. CSBG

<u>CK #</u>	<u>DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>	<u>QUESTIONED COST</u>
10001	2/28/87	Police Office Supply	\$62.53	\$62.53

FINDING: Supporting documents show CSBG paid sales tax on items allocated to other funds. The invoice items were paid by other funds but sales tax was not included. Only one signature was obtained on check (receipt requires two authorized signatures).

<u>CK #</u>	<u>DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>	<u>QUESTIONED COST</u>
10002	4/10/87	Ford's Food Center	\$38.88	\$38.88

FINDING: Expenditure was charged to Child Food & Nutrition, but should have been charged to Emergency Assistance. No receipt from Ford's Food Center was with voucher.

<u>CK #</u>	<u>DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>	<u>QUESTIONED COST</u>
10003	3/22/87	Hell South	\$340.29	\$7.00

FINDING: Late charges of \$7.00 were paid by CSBG.

COMPENSATION TO BOARD MEMBERS

NORTH CENTRAL, INC.
Colfax, Louisiana
Year Ended June 30, 1997

During the period covered by my examination, there were no payments made to or on behalf of board members.

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION,
OPERATING STATEMENT AND CHANGES IN NET ASSETS
FOR THE FISCAL YEAR**

**WORTH CENTRAL, INC.
1975th, 1976th
Year ended June 30, 1977**

	STATE MEMBERSHIP	FULL-TIME MEMBERSHIP	CHILD MEMBERSHIP	YOUTH MEMBERSHIP	WARRIORS	TOTAL MEM.	NET ASSETS	CHG. IN NET
ASSETS								
Nonoperational:								
Land	\$ -	\$22,292	\$22,292	\$ -	\$1,724	\$ -	\$ 2,312	\$ 1,724
Stock in Delta AAA	-	-	-	-	-	-	-	-
Program Assets	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-
Total revenue	\$ -	\$22,292	\$22,292	\$ -	\$1,724	\$ -	\$ 2,312	\$ 1,724
OPERATIONAL								
Salaries	\$ -	\$11,217	\$11,217	\$ -	\$2,227	\$ -	\$ 12	\$ 2,229
Printing	-	1,278	1,278	-	251	-	22	1,549
Travel	-	-	1,236	-	-	-	299	127
Operating supplies	262	-	12,228	2	-	-	1,212	4,126
Other - 1976	-	21,764	1,000	-	-	-	422	222
Capital assets	-	-	222	-	-	-	-	-
Buildings costs	-	-	-	-	-	-	-	-
Total expenditures	\$ 262	\$24,481	\$24,480	\$ 2	\$2,478	\$ -	\$ 1,402	\$ 2,402
EXCESS OF REVENUE OVER OPERATING EXPENDITURES	\$ -262	\$11,811	\$11,812	\$ -20	\$ -250	\$ -	\$ 1,910	\$ -202
OTHER FINANCIAL SOURCE(S) USED								
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-	-
Total other sources (used)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGES IN ASSETS AND LIABILITIES DURING YEAR PERIOD								
OPERATIONAL AND OTHER ASSETS	\$ 262	\$22,292	\$21,772	\$ 22	\$ 1,474	\$ -	\$ 1,612	\$22,284
NET ASSETS, beginning of year								
	\$ 1,650	\$2,312	\$ 222	\$ -	\$ 2,224	\$ 2,312	\$ -	\$ -
End of year	\$ 1,912	\$24,604	\$21,994	\$ 22	\$ 3,698	\$ 2,312	\$ 1,612	\$24,604

ITEMS	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972
1	\$ -	\$ -	\$ 2,133	\$ 2,076	\$ 13,876	\$ 74,000	\$ 754,000	\$ 683,691	\$ 57,049,123	-	-
2	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-
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12	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-	-	-	-
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27	-	-	-	-	-	-	-	-	-	-	-
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32	-	-	-	-	-	-	-	-	-	-	-
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34	-	-	-	-	-	-	-	-	-	-	-
35	-	-	-	-	-	-	-	-	-	-	-
36	-	-	-	-	-	-	-	-	-	-	-
37	-	-	-	-	-	-	-	-	-	-	-
38	-	-	-	-	-	-	-	-	-	-	-
39	-	-	-	-	-	-	-	-	-	-	-
40	-	-	-	-	-	-	-	-	-	-	-
41	-	-	-	-	-	-	-	-	-	-	-
42	-	-	-	-	-	-	-	-	-	-	-
43	-	-	-	-	-	-	-	-	-	-	-
44	-	-	-	-	-	-	-	-	-	-	-
45	-	-	-	-	-	-	-	-	-	-	-
46	-	-	-	-	-	-	-	-	-	-	-
47	-	-	-	-	-	-	-	-	-	-	-
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54	-	-	-	-	-	-	-	-	-	-	-
55	-	-	-	-	-	-	-	-	-	-	-
56	-	-	-	-	-	-	-	-	-	-	-
57	-	-	-	-	-	-	-	-	-	-	-
58	-	-	-	-	-	-	-	-	-	-	-
59	-	-	-	-	-	-	-	-	-	-	-
60	-	-	-	-	-	-	-	-	-	-	-
61	-	-	-	-	-	-	-	-	-	-	-
62	-	-	-	-	-	-	-	-	-	-	-
63	-	-	-	-	-	-	-	-	-	-	-
64	-	-	-	-	-	-	-	-	-	-	-
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S U P P L E M E N T A L

D A T A

NOTES TO FINANCIAL STATEMENTS

NORTH CENTRAL, INC.
 Colfax, Louisiana
 June 30, 1957
 (Continued)

NOTE 6 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, <u>1956</u>	Additions	Retirements	Balance June 30, <u>1957</u>
Furniture and equipment	\$267,379	\$123,309	\$ 89	\$389,623
	*****	*****	*****	*****

NOTE 7 - IN-KIND CONTRIBUTIONS

North Central, Inc. received various in-kind contributions during the year. Meal sites were furnished at no cost to the Agency and commodities were furnished at no cost by the State of Louisiana. While these contributions have not been reported, the offsetting expenses have not been recorded. The only in-kind contributions included in this report are values of rent, utilities and supplies used in the Foodstart program.

NOTE 8 - CHANGES IN LONG-TERM DEBT

The following is a summary of transactions relating to the Agency's long-term debt during the fiscal year.

	Balance July 1, <u>1956</u>	Additions	Reductions	Balance June 30, <u>1957</u>
Accumulated unpaid vacation	\$16,616	\$ 1,257	\$ -	\$17,873
	*****	*****	*****	*****

NOTES TO FINANCIAL STATEMENTS

NORTH CENTRAL, INC.
Colfax, Louisiana
June 30, 1987
(Continued)

L. ACCOUNTING ESTIMATES.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions. Those estimates affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements.

NOTE 2 - FUNDING POLICIES AND SOURCES OF FUNDS

The Agency receives its monies through various methods of funding. Most of the funds are received on a grant basis. Under this method funds are received as needed or on a monthly or quarterly allocation of the total budget (grant) in advance of the actual expenditures.

The Agency encourages and receives contributions from clients to help offset the costs of programs.

NOTE 3 - CONTRACTS RECEIVABLE

Contracts receivable at June 30, 1987, consists of reimbursements of expenses incurred under the various programs. The following list presents contracts receivable by fund at June 30, 1987.

FUND	\$ 5,148
	5,148
	\$ 5,148

NOTE 4 - BOARD OF DIRECTORS' COMPENSATION

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

NOTE 5 - INCOME TAX STATUS

The Agency, a non-profit corporation, is exempt from Federal income taxes under Section 501(c)(13) of the Internal Revenue Code.

NOTES TO FINANCIAL STATEMENTS

NORTH CENTRAL, INC.
Caldwell, Louisiana
June 30, 1987
(Continued)

I. Comparative Data:

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Agency'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.

J. Accumulated Unpaid Vacation:

The Agency's liability for accumulated unpaid vacation has been recorded in the general long-term debt group of accounts for the governmental fund types. The liability is determined by the number of hours of unpaid vacation at June 30, 1987, not to exceed 160 hours, times the current pay rate.

K. Account Groups:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following account groups are not "funds."

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of North Central, Inc. are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the appropriate Governmental Fund type when purchased.

General Long-Term Debt

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operations.

NOTE TO FINANCIAL STATEMENTS

NORTH CENTRAL, INC.,
Colfax, Louisiana
June 30, 1977
(Continued)

F. Budget Policy:

Budgets for the various programs reported as Special Revenue Funds are prepared by the Agency's Executive Director and are approved by the Board of Directors and the grantor of the funds for each respective program. No Budget has been adopted for the General Fund.

Due to varying program years which do not coincide with the fiscal year of North Central, Inc. budgetary comparisons are not presented.

G. Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

H. Fixed Assets:

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed asset account group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated.

NOTES TO FINANCIAL STATEMENTS

NORTH CENTRAL, INC.
Caldes, Louisiana
June 30, 1987
(Continued)

governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Agency's governmental fund types:

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

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes.

D. Basis of Accounting:

Basis of accounting refers to when revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

E. Transfers and Interfund Loans:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various due from and due to accounts.

NOTES TO FINANCIAL STATEMENTS

NORTH CENTRAL, INC.
Culiac, Louisiana
June 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Operations:

The purpose and function of the North Central, Inc., is to act as the Community Action Agency for the Grant Parish service area. Family self sufficiency is the primary goal for which its services are geared. The mission of North Central, Inc. includes to work with significant groups in the community to seek out, identify and eliminate the cause of poverty within the parish; to make the community more responsive to the needs and interest of the poor; and to plan and develop a system of priorities among projects, activities and areas to achieve the most effective and efficient use of resources.

B. Statement of Presentation:

The accompanying financial statements conform to generally accepted accounting principles for local government units as prescribed by Statement 1, Governmental Accounting and Financial Reporting Principles published by the National Council on Governmental Accounting; Manual of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; and, the revised Louisiana Municipal Audit and Accounting Guide.

C. Fund Accounting:

The accounts of the Agency are organized on the basis of funds, 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, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled. The various funds presented in the financial statements in this report are as follows:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the Agency are financed. The acquisition, use, and balances of the Agency's expendable financial resources and the related liabilities are accounted for through

**COMBINED STATEMENT OF REVENUE, EXPENDITURE AND CHANGES IN
FUND BALANCE
ALL GOVERNMENTAL FUND TYPES**

**WOMEN SERVICES, INC.
Cotitax, Louisiana
Years Ended June 30, 1997 and 1996**

	GENERAL	SPECIAL PROGRAMS	TOTAL	
			PROGRAMS 1997	1996
REVENUE				
Intra-governmental	\$ -	\$1,296,268	\$1,296,268	\$971,987
Miscellaneous	3,781	281,243	285,024	42,250
Total revenue	3,781	\$1,577,511	\$1,581,292	\$1,014,237
EXPENDITURE				
Salaries	\$ 2,000	\$ 868,822	\$ 870,822	\$613,689
Fringe	151	82,282	82,433	59,481
Travel	285	19,901	20,186	18,149
Telephone	1,228	213,336	214,564	262,715
Operating supplies	12,996	162,891	175,887	76,893
Other costs	3,969	472,878	476,847	51,315
Capital outlay	-	597,168	597,168	84,890
Multi-Period costs	-	50,938	50,938	42,440
Total expenditures	21,529	\$1,885,916	\$1,885,916	\$1,094,472
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$12,252	\$691,595	\$703,576	\$919,765
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ -	\$ -	\$ -	\$ 9,000
Operating transfers out	-	-	-	(9,000)
Total other sources (uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$12,252	\$691,595	\$703,576	\$919,765
FUND BALANCE				
Beginning of year	41,215	131,820	173,035	14,125
End of year	53,467	43,782	97,249	104,415

The accompanying notes are an integral part of these statements.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNTS - BUREAU

STATE OF CALIFORNIA, INC.

Calicut, California

June 30, 1967 and 1966

	FUND TYPE		ACCOUNTS GROUPS		TOTAL ASSETS 1967	TOTAL LIABILITIES 1967
	GENERAL	SPECIAL	GENERAL	SPECIAL		
Cash	\$16,329	\$ 77,481	\$ -	\$ -	\$ 93,810	\$ 22,828
Accounts receivable	-	3,285	-	-	3,285	25,853
Intervenor receivable	79,813	27,683	-	-	107,496	88,784
Particulars and rollup	-	-	189,883	-	189,883	647,373
Accumulated unpaid warrants	-	-	-	22,813	22,813	22,813
Total assets	\$96,142	\$108,453	\$189,883	\$22,813	\$417,301	\$417,301
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,439
Payroll taxes and other withholdings	3,787	-	-	-	3,787	1,188
Collectible payable	27,084	77,813	-	-	104,897	88,784
Accumulated unpaid warrants	-	-	-	22,813	22,813	22,813
Total liabilities	\$30,871	\$ 77,813	\$ -	\$ 22,813	\$131,497	\$131,497
Fund Equity	\$65,271	\$30,640	\$189,883	\$ -	\$385,834	\$385,834
Fund for General Services	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Unassigned - in General	-	-	348,823	-	348,823	348,823
Unassigned - in Special	-	-	-	-	-	-
Fund equity	\$65,271	\$30,640	\$189,883	\$ -	\$385,834	\$385,834
Total liabilities and fund equity	\$96,142	\$108,453	\$189,883	\$22,813	\$417,301	\$417,301

The accompanying notes are an integral part of this statement.

UNASSIGNED AND FUND EQUITY

UNASSIGNED

Accounts payable

Payroll taxes and other withholdings

Collectible payable

Accumulated unpaid warrants

Total liabilities

Fund Equity

Fund for General

Services

Unassigned

Unassigned - in General

Unassigned - in Special

Fund equity

Total liabilities and

fund equity

My audit was made for the purpose of forming an opinion on the general purpose financial statements of North Central, Inc., taken as a whole. The accompanying combining and account group financial statements and schedules 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 North Central, Inc. The information has been subjected to the auditing procedures applied in the examination 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 December 29, 1999, on my consideration of North Central, Inc.'s internal control structure and a report dated December 29, 1999 on its compliance with laws and regulations.


Edward D. Grambs
Certified Public Accountant



Roland D. Kraushaar
Certified Public Accountant

1006 Tenth Avenue Alexandria, LA 71301
Post Office Box 12508 Alexandria, LA 71315

INDEPENDENT AUDITOR'S REPORT

December 29, 1997

To the Board of Directors
North Central, Inc.
Colfax, Louisiana

I have audited the general purpose financial statements of North Central, Inc. (a nongovernmental quasi-governmental organization) as of and for the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of North Central's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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, "Audits of States, Local Governments, and Non-Profit Organizations." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As discussed in Note 3 of the Notes to Financial Statements, the in-kind contributions received and the in-kind expenditures incurred by the Agency were not examined.

The accompanying statements of revenue and expenditures for the year ended June 30, 1997, do not include comparisons with a formal budget as required by generally accepted accounting principles. While budgets were adopted for the various grant funds, those budgets covered various twelve month periods which do not correspond with the fiscal year of the agency.

In my opinion, except for those items discussed in the preceding paragraphs, the financial statements referred to above present fairly in all material respects the financial position of North Central, Inc., as of June 30, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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**NORTH CENTRAL, INC.
COLLIER, LOUISIANA**

**AUDIT REPORT OF ALL FUNDS
YEAR ENDED
JUNE 30, 1957**

**ROLAND D. BRANDEBAK
Certified Public Accountant**

Alexandria, Louisiana

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

Release Date: MAR 24 1958