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Greater Office of Community Services
Baton Rouge, Louisiana

Completed Unit Financial Statements
With Auditor's Report

For the Year Ended December 31, 1966
With Supplemental Information Schedule

Official Information
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Louisiana State University
Baton Rouge, Louisiana

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 7-17-86

Becker Office of Community Services
Becker City, Indiana

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COOK & MORGENTHAU

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Independent Auditor's Report

To the Board of Directors
Boeuler Office of Community Services
Boeuler City, Louisiana

We have audited the accompanying component unit financial statements of the Boeuler Office of Community Services, a component unit of the Boeuler Parish Police Jury, as of and for the year ended December 31, 1985, as listed in the table of contents. These component unit financial statements are the responsibility of the component unit's management. Our responsibility is to express an opinion on these component unit 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 OMB Circular A-133, Audits of State and Local Governments. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Boeuler Office of Community Services, a component unit of the Boeuler Parish Police Jury, as of December 31, 1985, and the results of its operations and the changes in its financial position for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated April 10, 1986 and shown on pages 23-24 as our consideration of Boeuler Office of Community Services' internal control structure and a report dated April 18, 1986 and shown on page 25 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The accompanying supplement information schedules (No. 1 and 2, listed in the table of contents, and shown on pages 17-18, are presented for the purpose of additional analysis and are not a required part of the component unit financial statements of the Boeuler Office of Community Services. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

The accompanying supplement of schedules, listed as "Supplemental Schedules Prepared For Grants and Contracts Analysis" in the table of contents and shown on pages 20-31, are presented for the purpose of providing various funding sources of the Boulder Office of Community Services, additional individual grant and contract analysis and are not a required part of the component unit financial statements. The information is prepared on a prescribed basis of the various funding sources of the Boulder Office of Community Services, and certain schedules are for periods other than the component unit's audit year. These schedules are not presented in accordance with generally accepted accounting principles. Accordingly, the schedules mentioned previously on pages 20-31 are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion they are fairly stated on the basis of accounting practices prescribed by the various funding sources.



Cook & Merhart
Certified Public Accountants
April 18, 1985

Board: Office of Community Services
Rocky City, Indiana
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1995
(With Comparative Totals for 1994)

	Governmental Fund Types		General Fund	Total	
	Special	Special	Account	(Memorandum Only)	
	Account	Account	Group	1995	1994
Assets					
Cash	\$ 5,180	\$ 14,154	\$ --	\$ 19,334	\$ 175,811
Receivables - Federal grants	--	144,050	--	144,050	298,800
Accounts receivable - other	11,584	3,231	--	14,815	--
Due from other funds	58,481	23,330	--	81,811	73,808
Furniture and equipment	--	--	613,037	613,037	874,235
Total assets	\$ 75,245	\$ 184,865	\$ 613,037	\$ 873,147	\$ 1,341,964
Liabilities and Fund Equity					
Liabilities:					
Accounts payable	\$ 328	\$ 71,118	\$ --	\$ 71,446	\$ 318,264
Due to other funds	4,087	56,864	--	60,951	73,808
Deferred revenue	--	50,299	--	50,299	63,348
Other liabilities	3,581	--	--	3,581	2,849
Total liabilities	\$ 8,006	\$ 178,271	\$ --	\$ 229,126	\$ 768,269
Fund Equity:					
Investment in general fixed assets	--	--	613,037	613,037	874,235
Fund balances (deficits):					
Unreserved:					
Designated	--	6,860	--	6,860	7,368
Undesignated	47,239	1,218	--	48,457	41,632
Total fund equity	\$ 47,239	\$ 8,078	\$ 613,037	\$ 668,354	\$ 923,913
Total liabilities and fund equity	\$ 55,245	\$ 186,349	\$ 613,037	\$ 873,147	\$ 1,341,964

The accompanying notes are an integral part of this statement.

Boulder Office of Community Services
 Boulder City, Louisiana
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 All Governmental Fund Types
 For the Year Ended December 31, 1985
 (With Comparative Totals for 1984)

	Governmental Fund Types		Total	
	General	Special Revenues	Whitcomb, Calif. 1985	1984
Revenues:				
Intergovernmental revenues:				
Federal	\$ -	\$ 2,677,874	\$ 2,677,874	\$ 5,076,166
Miscellaneous revenues	30,698	22,052	42,690	23,848
In-kind contributions	-	237,053	237,053	666,527
Interest income	-	-	-	4,232
Total revenues	<u>30,698</u>	<u>3,121,129</u>	<u>3,152,168</u>	<u>6,671,273</u>
Expenditures:				
Current:				
General government	8,984	-	8,984	15,266
Health and welfare	-	3,894,620	3,894,620	6,485,829
Capital outlay	-	28,511	28,511	102,222
Total expenditures	<u>8,984</u>	<u>3,718,431</u>	<u>3,732,431</u>	<u>6,805,557</u>
Excess of revenues over (under) expenditures	<u>12,020</u>	<u>8,742</u>	<u>18,786</u>	<u>(1,134)</u>
Other financing sources (used):				
Operating transfers from other funds	-	21,923	21,923	4,068
Operating transfers to other funds	(21,923)	-	(21,923)	(4,068)
Operating transfer to primary government	-	(14,835)	(14,835)	-
Total other financing sources (used)	<u>(21,923)</u>	<u>7,088</u>	<u>(14,835)</u>	<u>-</u>
Excess of revenue and other sources over (under) expenditures and other uses	<u>(9,903)</u>	<u>14,830</u>	<u>4,921</u>	<u>(5,194)</u>
Fund balances at beginning of year	62,222	(8,442)	68,760	82,549
Fund balances at end of year	<u>\$ 52,319</u>	<u>\$ 6,388</u>	<u>\$ 57,822</u>	<u>\$ 77,355</u>

The accompanying notes are an integral part of this statement.

Bossier Office of Community Services
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1995

(3) **Summary of Significant Accounting Policies**

The Bossier Office of Community Services, (BOCS) is a local public entity. BOCS is a component unit of the Bossier Parish Police Jury, a political subdivision of the State of Louisiana, and is an integral part of that reporting entity. BOCS is governed by the police jurors of the Bossier Parish Police Jury. BOCS also has a Board of Directors which serves in an advisory capacity only and receives no pay plan or other compensation for its services.

The Bossier Office of Community Services, (BOCS) operates as a community action agency administering various federal and state programs designed to fulfill responsibilities and provide assistance to the poor, disadvantaged and unemployed in Bossier Parish.

A. Basis of Presentation

The accompanying financial statements of BOCS have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Bossier Parish Police Jury is the financial reporting entity for Bossier Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Bossier Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

Bossier Office of Community Services
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1999
(Continued)

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Bossier Parish Police Jury is the Agency's governing board and has the ability to impose its will on the Agency, BBOS was determined to be a component unit of the Bossier Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by BBOS 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 Bossier Parish financial reporting entity.

E. Fund Accounting

The accounts of BBOS are organized on the basis of funds and 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, revenues, and expenditures. Revenues are 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 following fund types and account group are used by BBOS.

Board Office of Community Services
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1995
(Continued)

Governmental Funds

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

General Fund

The General Fund is the general operating fund of BCCS. It accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Within the Special Revenue Funds are the following funds:

Head Start Program

The Head Start Program accounts for the operations of providing comprehensive early child development for disadvantaged and handicapped preschool children and their families. Financing is provided through federal funds from the Department of Health and Human Services, federal funds from U.S.D.A. passed through the Child Care Food Program, State of Louisiana, Department of Education, and federal funds passed through Delta Community Action Agency for training and technical assistance.

Community Services Block Grant

The CSBG Program accounts for the operations of administering various programs to fulfill responsibilities and provide assistance to the poor, disadvantaged and unemployed through housing services, community projects, nutrition services, emergency assistance, employment services, transportation services, and other services. Financing is provided by federal funds passed through the State of Louisiana, Department of Labor.

Booster Office of Community Services
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1995
(Continued)

Emergency Community Services Homeless Program

The Emergency Community Services Homeless Program accounts for the operations of providing assistance such as housing, food, utilities and medicine to homeless individuals. Funding is provided by federal funds passed through the State of Louisiana, Department of Labor.

Transit System Program

The Transit System Program accounts for the operations of transportation services to the citizens in the non-urbanized and urban areas of Bossier Parish. Financing is provided through federal funds passed through the State of Louisiana, Department of Transportation and Development, federal funds passed through the State of Louisiana, Department of Social Services, matching funds from the State of Louisiana and the Bossier Parish Police Jury, transit fares and other miscellaneous revenues.

Family Day Care Home Program

The Family Day Care Home Program accounts for the operation of a food service program for children in private nonprofit centers of approximately 700 homes. Financing is provided by federal funds passed through the State of Louisiana, Department of Education.

Home Energy Assistance Program

The Home Energy Assistance Program accounts for the operation of a program to assist low income households to offset the burden of high energy costs. Financing is provided by federal funds passed through the State of Louisiana, Department of Social Services.

Weatherization Assistance Program

The Weatherization Assistance Program accounts for the operations of a program to weatherize insulated the dwellings of low-income persons, particularly the elderly and handicapped in order to conserve needed energy and aid those persons least able to afford higher utility costs. Financing is provided by federal funds passed through the State of Louisiana, Department of Social Services.

Basin Office of Community Services
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1986
(Continued)

SNAP - Commodity Program

The Commodity Program accounts for the operations of a commodity distribution of U.S.D.A. donated commodities to eligible persons in the community. Funding is provided by federal funds passed through the State of Louisiana, Department of Agriculture and Forestry.

Account Group

Account groups are used to establish accounting control and accountability for BOCS's general fixed assets.

General Fixed Asset Account Group

This account group is established to account for all fixed assets of BOCS.

D. General Fixed Assets and Long Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Asset Account Group, rather than in governmental funds. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date donated.

The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

There were no long-term liabilities outstanding at December 31, 1986.

Senior Office of Community Services
Bossier City, Louisiana
Notes to Financial Statements
December 31, 2009
(Continued)

E. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of measurements made, regardless of the measurement focus applied. The governmental funds are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues

Federal and State grant revenues are recognized in the accounting period when they become susceptible to accrual, both receivable and available.

Interest income on deposits is recorded when the interest income is credited and the income is available for use by BOSCS.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for accumulated vacation and sick leave, which are not accrued in the governmental funds.

F. Budgetary Practices

BOSCS utilizes the following budgetary practices:

BOSCS has no formal budgetary practices for the General Fund which consists of miscellaneous revenues and interest income which are approximately 1% of the total revenues. The Special Revenue Fund is composed of approximately 18 federal and state grants for 92% of total revenues. The grants have year ends different than the audit year being reported. Each grant has its own budget on a grant year basis. A budget for these funds on a calendar year basis would be meaningless to BOSCS.

Greater Office of Community Services
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1985
(Continued)

Budgets for the various grants or contracts are prepared annually and approved by the Greater Parish Police Jury and the BOCS Board of Directors. The budgets and contracts are submitted to the various funding agencies for use in awarded funding contracts. Actual revenues and expenditures are periodically compared to budget to determine whether budget adjustments are needed. If adjustments are made they are reviewed and adopted by the Greater Parish Police Jury and BOCS's Board of Directors. Due to the BOCS adopting budgets on a grant year basis and not a calendar year basis, no budget comparison statements are included in the accompanying financial statements.

C. Compensated Absences

BOCS has the following policy relating to vacation and sick leave:

Employees of BOCS earn from 3 to 13 days of vacation leave each year, depending upon the status of the employee as to full-time and permanent part-time. Vacation leave may accrue up to 184 hours.

Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 72 hours. Employees can earn up to 13 days of sick leave each year which may be accumulated up to 96 hours. A maximum of 48 hours may be carried forward to the next year. Accumulated sick leave is forfeited upon separation of employment.

At December 31, 1985, the amount of accumulated and varied employee leave benefits is not material; therefore, the liability for compensated absences due employees has not been included in the accompanying financial statements.

D. Cash and Cash Equivalents and Investments

Cash includes amounts in interest bearing demand deposits, and money market accounts. Under state law, BOCS 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.

Under state law, BOCS may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

Bossier Office of Community Services
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1995
(Continued)

I. Fund Equity

Designated Fund Balances

Designated fund balances represent those portions of fund equity reserved for future use of financial resources.

Un-designated Fund Balances

Un-designated fund balances represent those portions of fund equity that are not reserved for a specific future use.

J. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported revenues and expenses during the reporting period. Actual results could differ from these estimates.

K. Donated Goods, Services and Space

BOSCS is required to provide a matching portion of certain goods and contracts. This is done by recording donated goods, services and space. BOSCS occupies certain premises for free or at substantially reduced rental charges. The estimated fair rental value of the premises, over the reduced rental charge, if any, is reported as revenue and expense in the period in which the premises are used. Donated goods are recorded at their fair value. Donated services are valued at a per hour amount based upon the type of service provided.

L. Total Columns on Combined Statements

The total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position or results of operations 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.

Revisor Office of Community Services
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1996
(Continued)

M. Comparative Data

Comparative total data for the prior year, has been presented in the accompanying component unit financial statements in order to provide an understanding of changes in the Agency's financial position and operations and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles. Comparative i.e. presentation of prior year totals by fund data have not been presented for each of the funds since their inclusion would make the statements unduly complex and difficult to read.

(2) Cash and Cash Equivalents

At December 31, 1996, BOSCS had cash and cash equivalents (Bank Balances) totaling \$18,200 as follows:

Demand deposits	\$ 17,200
Interest-bearing demand deposits	1,000
	<u>\$ 18,200</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or collateral bank that is mutually acceptable to both parties. At December 31, 1996, BOSCS had \$104,780 in deposits (adjusted bank balances). These deposits are secured from risk by \$182,576 of federal deposit insurance and \$11,211 of pledged securities held by the collateral bank in the name of the fiscal agent bank (GAAP Category 2).

Even though the pledged securities are considered unrealized (Category 2) under the provisions of GAAP Statement No. 3, Louisiana Revised Statute 28:1329 imposes a statutory requirement on the collateral bank to advertise and sell the pledged securities within 10 days of being notified by BOSCS that the fiscal agent has failed to pay deposited funds upon demand.

Boarder Office of Community Services
Revere City, Oregon
Note to Financial Statements
December 31, 1985
 (Continued)

(D) Receivables - Federal Grants

As described in note 1 to the financial statements, revenue is recognized under the modified accrual basis for governmental fund types. The receivables represent revenue recognized but not yet received as of December 31, 1985 from the various governmental agencies providing funds to BCCS.

Concentrations of credit risk with respect to these receivables are limited due to the fact that they are comprised of amounts due from governmental agencies under contractual terms. As of December 31, 1985, BCCS had no significant concentrations of credit risk in relation to receivables.

(E) Due To and from Other Funds

The following schedule represents amounts due to and due from other funds at December 31, 1985:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ 30,401	\$ 4,882
Special Revenue Funds:		
Head Start	30,458	-
Child and Adult Care Food	-	15,408
Community Services Block Grant	-	4,873
Transit System	851	8,502
Family Day Care Home	813	8,958
Weatherization Assistance	-	30,368
	\$ 31,261	\$ 81,281

(F) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance Jan. 1, 1985	Additions	Deductions	Balance Dec. 31, 1985
Furniture & Equipment	\$ 874,225	28,511	140,898	\$ 761,838

Boston Office of Community Services
 Boston City, Louisiana
 Notes to Financial Statements
 December 31, 1998
 (Continued)

(6) **Deferred Revenue**

This balance represents federal funds revenue received in excess of expenditures for those funds and programs. Various grants that (OCS) administer do not end with the grant date. Also, various grants require the excess funds on the grants to be returned if not expended by the grant period end. Revenue is recognized only to the extent of expenditures on those grants.

(7) **Designated Fund Balance**

The designated fund balance by program and fund type at December 31, 1998 is as follows:

	<u>Special</u>	<u>Revenue</u>
Transit System Program	\$	<u>5,884</u>

(8) **Undesignated Fund Balances (Deficits)**

The undesignated fund balances by program and fund type at December 31, 1998 were as follows:

	<u>General</u>	<u>Special</u>
		<u>Revenue</u>
General fund	\$ 47,300	\$ -
Family Day Care Home	-	1,370
	<u>\$ 47,300</u>	<u>\$ 1,370</u>

Beaumont Office of Community Services
Beaumont City, Louisiana
Notes to Financial Statements
December 31, 1985
(Continued)

(9) Pension Plan

Employees of BECS are members of the social security system. There are no other retirement plans available through BECS.

(10) Leases

BECS leases certain buildings under operating leases. Rental costs on these leases for the year ended December 31, 1985 were \$14,960. There were no leases having initial or remaining non-cancelable terms in excess of one year.

(11) Commodities Distribution

Included in the expenditures for Health and Welfare of the Special Revenue Fund is \$1,200 which represents certain costs to distribute commodities under the TIFAP Commodities Program. The value of the commodities distributed during January 1, 1985 to December 31, 1985 was approximately \$9,682. The value of the commodities distributed is not reflected in the accompanying financial statements.

(12) Operating Transfer to Primary Government

BECS administered the Section 8 program for the Beaumont Parish Police Jury through December 31, 1984. Effective January 1, 1985 the Section 8 program was administered by the Beaumont Parish Police Jury.

Balance Sheet of Community Services
 Baker City, Oregon
 General Account Fund
 Operating Balance Sheet
 December 31, 2000

Exhibit 1

	Fixed Assets	Current Assets	Fixed Debt	Fixed Debt Due City	Accounts Payable	Other Payables	Other Liabilities	Total
Net	1,207	1,008	1,008	1,008	114	1,207	114	1,321
Accumulated depreciation - fixed assets	(855)	(408)	(874)	(855)	-	-	(874)	(2,992)
Accumulated depreciation - other	-	-	(323)	-	-	-	(323)	(323)
Due from other funds	-	-	82	102	-	-	-	184
Total assets	3,352	1,600	1,207	1,207	114	1,207	114	3,801
Total liabilities	-	-	1,008	1,008	114	1,207	114	3,337

Total assets
 (includes net fixed assets)

LIABILITIES

Accounts payable
 Due to other funds
 Retained earnings
 Other liabilities

Total liabilities

Fixed Equity

Fixed Intermittent (MAY/NOV)

(annual)
 Deposited by management
 staff's contributions
 participation

Total fixed equity

Total liabilities and fixed equity

0	1,748	1,007	-	1,755	-	-	-	1,755	1,755
1	1,088	400	404	405	-	-	(405)	400	1,000
2	2,479	-	1,291	1,797	748	79	197	3,011	3,011
-	-	-	-	-	-	-	-	-	-
3	2,223	1,081	1,011	1,088	798	79	157	3,013	3,013

-	-	-	1,499	-	-	-	-	1,499	1,499
-	-	-	-	1,078	-	-	-	1,078	1,078
-	-	-	3,492	1,079	-	-	-	4,571	4,571
4	2,128	1,017	1,018	1,018	118	11	157	3,013	3,013

Board of Trustees of Pennsylvania Services
Statewide Public Employees
General Revenue Fund
Operating Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2009

Sheet 2

Revenues	Total	Fund	General	Special	Intergovernmental	Other	Total	Fund	Total	Fund	Total	Fund	Total	Fund	Total
Employment services	41,000,000	41,000	41,000	-	-	-	41,000	41,000	41,000	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing services	800,000	-	800,000	-	-	-	800,000	-	-	-	-	-	-	-	-
Energy participation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest income	20,000	-	20,000	-	-	-	20,000	-	-	-	-	-	-	-	-
Total revenues	41,200,000	41,000	41,200	-	-	-	41,200	41,000	41,000	-	-	-	-	-	-
Expenditures															
Operating															
Salaries and salaries	4,000,000	4,000	4,000	-	-	-	4,000	4,000	4,000	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	4,000,000	4,000	4,000	-	-	-	4,000	4,000	4,000	-	-	-	-	-	-
Transfers of resources into fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers of resources out of fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other financing resources (used)															
Operating transfers into other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating transfers to other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating transfers to other government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing resources (used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers of resources into other revenue use expenditures for other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues (deficit), beginning of year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues (deficit), end of year	37,200,000	37,000	37,200	-	-	-	37,200	37,000	37,000	-	-	-	-	-	-

COOK & BISHOPART

Certified Public Accountants

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**Report on Supplementary Schedule
of Federal Financial Assistance**

To the Board of Directors
Bozler Office of Community Services
Bozler City, Louisiana

We have audited the financial statements listed in the table of contents of the Bozler Office of Community Services, a component unit of the Bozler Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated April 18, 1996. These component unit financial statements are the responsibility of the Bozler Office of Community Services' management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular #43-50, Quality of State and Local Government. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit 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 made for the purpose of forming an opinion on the component unit financial statements of Bozler Office of Community Services 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 component unit financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.



Cook & Bishopart
Certified Public Accountants

April 18, 1996

County Office of Community Services
 Denver City, Colorado
 Schedule of Federal Financial Assistance
 For the Year Ended December 31, 1987

Federal Agency / Program Title	Fiscal Year	Funds Through Budgetary Number	Program Through Budgetary Number	Expenditures
U.S. Department of Agriculture				
Federal Through Continuation Department of Colorado				
• Child Care-Food Program (50208) Fy 8-20-86	90,558		90A	220,488
• Child Care-Food Program (50208) Fy 8-20-86	90,558		90A	58,781
• Child Care-Food Program (Child Start) Fy 8-20-86	90,558		90A	121,748
• Child Care-Food Program (Child Start) Fy 8-20-86	90,558		90A	42,187
Federal through Colorado Department of Agriculture and Forestry				
Temporary Emergency Food Assistance Program (5020208)	18,648		90B	1,100
Food Subsidies - Sales of Commodities Distributed	18,648		90B	1,892
Total Department of Agriculture				452,268
U.S. Department of Energy				
Federal through Colorado Department of Social Services - Office of Community Services				
Weatherization Assistance for Low-Income Persons (2-21-88)	91,942		90508	27,854
Weatherization Assistance for Low-Income Persons (2-21-88)	91,942		90508	44,838
Total Department of Energy				72,692
Total Federal Expenditures				
				<u>524,960</u>

• - Major Federal Financial Assistance Program

**Supplemental Exercises Proposed for
Goals and Concepts Analysis**

Senior Office of Community Services
Bossier City, Louisiana
Head Start Grant No. OHC40180(10)
U. S. Department of Health and Human Services
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Grant Year Ended January 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>DOB Fiduciary Current Year</u>
Revenues:			
Department of Health & Human Services	4 1,270,500	1,270,500	
Beneficiary contribution	388,850	388,450	
Training and technical assistance funds	-	11,500	
Total revenues	<u>1,659,350</u>	<u>1,669,950</u>	
Expenditures:			
Head Start program			
Personnel	573,000	653,800	18,247
Fringe benefits	308,214	174,800	34,177
Travel	23,490	20,850	2,647
Equipment	80,000	74,444	5,556
Supplies	48,854	58,160	13,889
Contractual	48,175	26,767	12,488
Other	214,081	188,888	25,375
	<u>1,589,814</u>	<u>1,398,712</u>	<u>82,581</u>
Training and technical assistance			
Personnel		1,085	
Fringe benefits		230	
Training		5,210	
Contractual		4,180	
Other		738	
		<u>11,587</u>	

(Continued)

Souder Office of Community Services
 Souder City, Louisiana
 Head Start Grant No. OIGCH180113
 U. S. Department of Health and Human Services
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 (Continued)
 For the Grant Year Ended January 31, 1996

	<u>Budget</u>	<u>Actual</u>	<u>DOH Balance Current Year</u>
Grantor's share	310,891	380,437	
	<hr/>	<hr/>	
Total all expenditures	<u>\$ 1,080,454</u>	<u>1,089,708</u>	
Revenue over (under) expenditures		\$ 89,201	
Fund balance, beginning February 1, 1995		750,838	
Fund balance, ending January 31, 1996		<u>\$ 342,849</u>	
 Fund balance analysis:			
Revenue over expenditures grant # OIGCH180113		\$ 750,838	
Revenue over expenditures grant # OIGCH180113		89,201	
Fund balance, January 31, 1995		<u>\$ 342,849</u>	

Bozard Office of Community Services
Bossier City, Louisiana
Child and Adult Care Food Program
Louisiana Department of Education

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Contract Period: October 1, 1994 to September 30, 1995

Revenues:

Contract revenue \$ 184,875

Expenditures:

Salaries 60,213
Fringe benefits 21,800
Travel 2,814
Office supplies and postage 61
Non food supplies 9,777
Other 1,738
Food service costs 89,171

Total expenditures 184,875

Excess revenue (expenditures) --

Fund balance, beginning October 1, 1994 --

Fund balance, ending September 30, 1995 \$ --

Senior Office of Community Services
Bossier City, Louisiana
Community Services Block Grant
Department of Employment and Training
Contract No. 95P0020

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For the Contract Period October 1, 1994 to December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Over/Under Budget</u>
Revenues:			
Contract revenue	\$ 185,617	\$ 185,617	
Total revenues	<u>185,617</u>	<u>185,617</u>	
Expenditures:			
Administration:			
Salaries	35,788	35,788	-
Fringe benefits	15,250	15,146	104
Travel	2,280	2,184	96
Other support costs	13,287	13,228	59
Subtotal administration	<u>66,605</u>	<u>66,346</u>	<u>259</u>
Program Activities:			
Salaries	35,581	35,408	173
Fringe benefits	13,480	12,980	500
Travel	580	580	-
Other support costs	50,188	52,589	(2,401)
Activities	2,440	3,280	(840)
Subtotal program activities	<u>102,269</u>	<u>104,857</u>	<u>(2,588)</u>
Community food and nutrition	2,710	2,684	26
Total expenditures	<u>\$ 168,874</u>	<u>164,725</u>	<u>\$ 4,149</u>
Excess revenue (impairments)		442	
Fund balance, beginning October 1, 1994		50	
Returned funds October 19, 1995		(50)	
Fund balance, ending December 31, 1995		<u>1,462</u>	
Returned funds February 14, 1996		(50)	
Returned funds March 29, 1996		500	
Total excess grants funds returned		<u>\$ 4,149</u>	

Bozler Office of Community Services
Bozler City, Louisiana
Transit System
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Period: July 1, 1994 to June 30, 1995

Revenues:

Bozler Parish Police Jury	\$	12,500
Transit fares		1,081
Title XVII funds		60,000
Title XX funds		22,026
Department of Labor (EBSG) support		17,650
In-kind contributions		15,000
Total revenues		<u>128,257</u>

Expenditures:

Salaries	44,200
Fringe benefits	14,685
Travel	674
Supplies / postage	1,402
Space costs / telephone	1,100
Operating expenses - vehicle	23,183
Other	1,000
Department of Labor (EBSG) support	17,650
In-kind contributions	15,000
Total expenditures	<u>128,894</u>

Excess revenues (expenditures)	6,363
Fund balance, beginning July 1, 1994	(3,267)
Transfer from General Fund	2,200
Fund balance, ending June 30, 1995	<u>\$ 5,296</u>

District Office of Community Services
 Bossier City, Louisiana
 Family Day Care Home Program
 Louisiana Department of Education

Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period October 1, 1984 to September 30, 1985

Revenues:

Contract revenue	\$ <u>475,040</u>
------------------	-------------------

Expenditures:

Salaries	62,136
Fringe benefits	13,270
Travel	1,040
Office costs	2,580
Operating costs	4,281
Acquisition costs	888
Insurance, gas, oil and maintenance	3,447
Item processing and audit	2,580
Food service costs	342,481
Total expenditures	<u>452,133</u>

Excess revenue (expenditures)	2,200
-------------------------------	-------

Fund balance, beginning October 1, 1984	1,485
---	-------

Returned to funding source September 25, 1985	(1,774)
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Fund balance, ending September 30, 1985	<u>\$ 2,001</u>
---	-----------------

Returned to funding source March 8, 1986	\$ 1 2,000
--	------------

Transfer from General Fund	376
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Remaining fund balance	<u>\$ -</u>
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Basin Office of Community Services
 Basin City, Louisiana
 Low-Income Home Energy Assistance Program
 Department of Social Services
 Office of Community Services
 Contract No. 08670
 Schedule of Revenues and Expenditures
 For the Contract Period: October 1, 1994 to September 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenue:			
Contract revenue	\$ 131,828	\$ 107,628	
Expenditures:			
Administration	3,768	6,727	2,959
Assistance payments	102,856	105,281	(2,425)
Total expenditures	<u>\$ 111,824</u>	<u>112,008</u>	<u>184</u>
Excess revenue (expenditures)		586	
Fund balance, beginning October 1, 1994		-	
Fund balance, ending September 30, 1995		<u>\$ 586</u>	

Bossier Office of Community Services
 Bossier City, Louisiana
 Weatherization Assistance Program
 Department of Social Services
 Office of Community Services
 Contract No. 85039

Schedule of Revenues and Expenditures
 for the Contract Period: April 1, 1984 to March 31, 1985

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under</u> <u>Budget</u>
Revenues:			
Contract revenue	\$ 82,843	\$ 78,182	
Expenditures:			
Administrative costs	4,781	4,781	-
Program support	44,980	42,983	(1,997)
Materials	28,520	24,824	4,696
Liability insurance	1,283	920	363
Travel and training	788	384	404
Financial audit	2,071	680	1,471
Total expenditures	<u>\$ 82,843</u>	<u>78,182</u>	<u>3,661</u>
Direct revenue (expenditures)		-	
Fund balance, beginning April 1, 1984		-	
Fund balance, ending March 31, 1985		<u>\$ -</u>	

Bozler Office of Community Services
Bozler City, Louisiana
Temporary Emergency Food Assistance Program
Commodity Program
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Contract Period, January 1, 1995 to December 31, 1995

Revenues:

Contract revenue	\$ 1,000
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Expenditures:

Labor	680
Equipment	404
Other expenses	220

Total expenditures	<u>1,304</u>
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Excess revenues (expenditures)	-
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Fund balance, beginning January 1, 1995	(6,694)
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Transfer from General Fund	6,694
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Fund balance, ending December 31, 1995	<u>0</u>
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Reports in Accordance With Government Auditing Standards

COOK & HORNBART

Chartered Public Accountants

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Report on the Internal Control Structure Based on an Audit of Component Unit Financial Statements Performed in Accordance With Government Auditing Standards

To the Board of Directors
Bossier Office of Community Services
Bossier City, Louisiana

We have audited the component unit financial statements of the Bossier Office of Community Services, a component unit of the Bossier Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 10, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The management of the Bossier Office of Community Services 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 the component unit 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.

In planning and performing our audit of the component unit financial statements of the Bossier Office of Community Services for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, 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 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 specific internal control structure elements does not reduce to a relatively low level the risk that error or irregularities in amounts that would be material in relation to the component unit 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 management, the Board of Directors and the various funding sources of the Agency. However, this report is a matter of public record and its distribution is not limited.

Cook & Associates

Cook & Associates
Certified Public Accountants
April 18, 1998

COOK & MERCHANT

Certified Public Accountants

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**Compliance Report Based on an Audit of Component Unit Financial
Statements Performed in Accordance With Government Auditing Standards**

To the Board of Directors
Bossier Office of Community Services
Bossier City, Louisiana

We have audited the component unit financial statements of the Bossier Office of Community Services, a component unit of the Bossier Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 18, 1996.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Bossier Office of Community Services is the responsibility of the Bossier Office of Community Services' management. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of the Bossier Office of Community Services' compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the component unit 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 herein under Government Auditing Standards.

The results of our tests disclosed immaterial instances of noncompliance with the above requirements, which are described in the accompanying schedule of findings and questioned costs.

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. However, this report is a matter of public record and its distribution is not limited.

Cook & Merchant
Cook & Merchant
Certified Public Accountants
April 18, 1996

Reports in Accordance With OMB Circular A-128

COOK & BIRNBAUM

Certified Public Accountants

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**Single Audit Report on the Internal Control Structure
Used in Administering Federal Financial Assistance Programs**

To the Board of Directors
Bossier Office of Community Services
Bossier City, Louisiana

We have audited the component unit financial statements of the Bossier Office of Community Services, a component unit of the Bossier Parish Police Jury, as of and for the year ended December 31, 1985, and have issued our report thereon dated April 18, 1986. We have also audited the compliance of the Bossier Office of Community Services with requirements applicable to major federal financial assistance programs and have issued our report thereon dated April 18, 1986.

We conducted our 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-130, Justice of State and Local Governments. These standards and OMB Circular A-130 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement and about whether Bossier Office of Community Services complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1985, we considered the internal control structure of the Bossier Office of Community Services in order to determine our auditing procedures for the purpose of expressing our opinions on the component unit financial statements of the Bossier Office of Community Services and on the compliance of the Bossier Office of Community Services with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-130. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the component unit financial statements in a separate report dated April 18, 1986.

The management of Bossier Office of Community Services 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles, and that federal

financial assistance 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 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 financial assistance programs in the following categories:

Accounting controls

- Budget
- Cash
- Revenue, receivables and receipts
- Disbursed materials, facilities and services
- Expenditures for goods and services and accounts payable
- Payroll and related liabilities
- Property, equipment and capital expenditures
- Debt and other liabilities
- Governmental financial assistance programs

Controls used in administering individual federal financial assistance programs

General requirements

- Federal activities
- Equal Rights
- Cost management
- Federal financial reports
- Allowable cost/expense principles
- Drug-Free Workplace Act
- Administrative requirements

Specific requirements

- Types of services
- Eligibility
- Matching level of effort
- Reporting
- Cost allocation
- Special requirements if any

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

During the year ended December 31, 1995, ESOO's Office of Community Services expended 84% of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by EMO Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that are 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 each of the ESOO's Office of Community Services' major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. 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 financial assistance 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 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 financial assistance program 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 management, the Board of Directors and the various funding sources of the Agency. However, this report is a matter of public record and its distribution is not limited.



Cook & Weisbart
Certified Public Accountants
April 18, 1996

COOK & MERRILLANT

Chartered Public Accountants

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**Single Audit Opinion on Compliance With Specific Requirements
Applicable to Major Federal Financial Assistance Programs**

To the Board of Directors
Bossier Office of Community Services
Bossier City, Louisiana

We have audited the component unit financial statements of the Bossier Office of Community Services, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 18, 1996.

We have also audited the Bossier Office of Community Services' compliance with the requirements governing types of services allowed or disallowed; eligibility; matching; level of effort; or earmarking; reporting; and financial reports and claims for advances and reimbursements; special tests and provisions; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1995. The management of the Bossier Office of Community Services is responsible for the Bossier Office of Community Services' compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements 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 Office of Management and Budget Circular 4-129, *Audit of State and Local Governments*. Those standards and OMB Circular 4-129 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Bossier Office of Community Services' compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Greater Office of Community Services, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; accounting; reporting; financial reports and claims for advances and reimbursements; special tests and provisions; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1998.

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. However, this report is a matter of public record and its distribution is not limited.



Cook & Monahan
Certified Public Accountants
April 18, 1998

COOK & MERRILLANT

Certified Public Accountants

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**Single Audit Report on Compliance With the General Requirements
Applicable to Federal Financial Assistance Programs**

To the Board of Directors
Bozler Office of Community Services
Bossier City, Louisiana

We have audited the component unit financial statements of the Bozler Office of Community Services, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 18, 1996.

We have applied procedures to test the Bozler Office of Community Services' compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995:

Political activity	Eligible contractor principles
Civil Rights	Drug free workplace
Cash management	Administrative requirements
Federal financial reports	

Our 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. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Bozler Office of Community Services' 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 these 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 Bozler Office of Community Services had not complied, in all material respects, with those requirements.

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. However, this report is a matter of public record and its distribution is not limited.

Cook & Merrillant

Cook & Merrillant
Certified Public Accountants
April 18, 1996

Boeuler Office of Community Services
Bossier City, Louisiana
Schedule of Findings and Questioned Costs
December 31, 1995

PREVIOUS YEAR FINDINGS

There were two findings for the previous audit period ended December 31, 1994 that were resolved with the appropriate funding sources.

CURRENT YEAR FINDINGS

Finding #1:

Regulations governing the contract for the Weatherization Assistance Program with the Louisiana Department of Social Services require that a minimum of 40% of the combined materials and program support expenditures be spent on weatherization materials. The following details the actual percentages of these expenditures for the Contract Number 05002 ending March 30, 1995. The DISE Number for these funds is 81.843.

Materials	24,674	33.0%
Program Support	<u>47,882</u>	<u>66.1%</u>
Total	<u>72,556</u>	<u>100.0%</u>

Recommendation:

Management needs to contact the funding source to determine the allowability of this instance of noncompliance with the state plan.

Management's Response:

Management of the Boeuler Office of Community Services will contact the funding source to resolve this matter.