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RESETTLEMENT CENTER OF CENTRAL
LOUISIANA, INC.

AUDITED FINANCIAL STATEMENTS
DECEMBER 31, 1966

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the architect, 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 Jan 31, 1967

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INDEPENDENT AUDITORS' REPORT

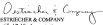
To the Board of Directors
Resettlement Center of Central
Louisiana, Inc.

We have audited the accompanying statement of financial position of the Resettlement Center of Central Louisiana, Inc. (a nonprofit organization) as of December 31, 1995, and the related statements of activities, functional expenses, and cash flows for the year then ended. These statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Resettlement Center of Central Louisiana, Inc., as of December 31, 1995, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 21, 1996, on our consideration of the Resettlement Center of Central Louisiana, Inc.'s internal control structure and a report dated June 21, 1996, on its compliance with laws and regulations.


OESTRICHER & COMPANY
Certified Public Accountants

June 21, 1996

RESETTLEMENT CENTER OF CENTRAL LOUISIANA, INC.

STATEMENT OF FINANCIAL POSITION

December 31, 1995

| | Receipts and Placement Program | | Refugee Resettlement Program | Total |
|---|---|-------------------|---|-----------------|
| | Operating | Assistance | | |
| Assets | | | | |
| Current assets | | | | |
| Cash | \$5,311 | \$5,382 | \$0 | \$10,693 |
| Accounts receivable | 5,223 | 1,095 | 4,625 | 10,943 |
| Due from assistance fund | 2,932 | 0 | 0 | 2,932 |
| Due from operating fund | 0 | 0 | 2,800 | 2,800 |
| Total current assets | 13,466 | 6,477 | 7,425 | 27,368 |
| Utility deposit | 0 | 100 | 0 | 100 |
| Total assets | \$13,466 | \$6,577 | \$7,425 | \$27,368 |
| Liabilities and Net Assets | | | | |
| Current liabilities | | | | |
| Accounts payable | \$0,500 | \$0 | \$1,100 | \$1,600 |
| Due to operating fund | 0 | 2,932 | 0 | 2,932 |
| Due to USCC | 0 | 2,048 | 0 | 2,048 |
| Due to RSP fund | 2,800 | 0 | 0 | 2,800 |
| Total current liabilities | 3,300 | 4,979 | 1,100 | 9,379 |
| Net assets | | | | |
| Unrestricted | 0 | 0 | 6,325 | 6,325 |
| Permanently restricted | 0,156 | 1,697 | 0 | 18,533 |
| Total liabilities and net assets | \$13,456 | \$6,577 | \$7,425 | \$27,368 |

See accompanying notes to financial statements.

RESETTLEMENT CENTER OF CENTRAL LOUISIANA, INC.

STATEMENT OF ACTIVITIES

For the year ended December 31, 1995

| | Reception and Placement Program | | Refugee Resettlement Program | Total |
|--|---------------------------------|----------------|------------------------------|-----------------|
| | Operating | Assistance | | |
| Support | | | | |
| Reception and placement program | \$36,340 | \$22,586 | 58 | \$58,984 |
| Refugee resettlement program | 0 | 0 | 35,475 | 35,475 |
| Total support | 36,340 | 22,586 | 35,475 | 114,401 |
| Other revenue | | | | |
| Interest income | 55 | 0 | 0 | 55 |
| Total support and other revenue | 36,395 | 22,586 | 35,475 | 114,456 |
| Expenses and disbursements | | | | |
| Administrative expenses | 36,900 | 0 | 7,209 | 44,109 |
| Assistance expenses | 0 | 22,288 | 0 | 22,288 |
| Direct expenses | 0 | 0 | 48,176 | 48,176 |
| Total expenses | 36,900 | 22,288 | 55,435 | 114,623 |
| Decrease in advancement from USCC | 2,000 | 0 | 0 | 2,000 |
| Total expenses and disbursements | 38,900 | 22,288 | 55,435 | 116,623 |
| Increase (decrease) in net assets | (2,505) | 298 | 49 | (2,158) |
| Net assets, January 1, 1995 | 11,684 | 1,389 | 6,782 | 19,855 |
| Net assets, December 31, 1995 | \$9,179 | \$1,687 | \$6,831 | \$17,697 |

See accompanying notes to financial statements.

RESSETTLEMENT CENTER OF CENTRAL LOUISIANA, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended December 31, 1998

| | Resorption and Placement Program | | Refugee Resettlement Program | Total |
|--------------------------------------|-------------------------------------|-----------------|------------------------------------|------------------|
| | Operating | Assistance | | |
| Administrative expenses | | | | |
| Audit expense | \$1,500 | \$0 | \$1,100 | \$2,600 |
| Dues and subscriptions | 70 | 0 | 90 | 160 |
| Equipment rental | 471 | 0 | 0 | 471 |
| Fringe benefits | 4,282 | 0 | 428 | 4,710 |
| Insurance | 63 | 0 | 147 | 210 |
| Miscellaneous expenses | 444 | 0 | 0 | 444 |
| Bank charges | 312 | 0 | 0 | 312 |
| Office supplies | 544 | 0 | 0 | 544 |
| Postage | 271 | 0 | 0 | 271 |
| Rent | 1,632 | 0 | 0 | 1,632 |
| Salaries and other labor cost | 23,890 | 0 | 5,079 | 28,969 |
| Telephone and fax | 682 | 0 | 0 | 682 |
| Travel | 2,278 | 0 | 424 | 2,702 |
| Utilities | 382 | 0 | 0 | 382 |
| Total administrative expenses | 536,903 | \$0 | \$7,779 | \$544,682 |
| Assistance expenses | | | | |
| Clothing | \$0 | \$867 | \$0 | \$867 |
| Education | 0 | 304 | 0 | 304 |
| Food | 0 | 3,737 | 0 | 3,737 |
| Lodging | 0 | 17,323 | 0 | 17,323 |
| Medical | 0 | 87 | 0 | 87 |
| Miscellaneous | 0 | 179 | 0 | 179 |
| Total assistance expenses | \$0 | \$22,288 | \$0 | \$22,288 |
| Direct expenses | | | | |
| Equipment rental | \$0 | \$0 | \$561 | \$561 |
| Fringe benefits | 0 | 0 | 4,895 | 4,895 |
| Maintenance and upkeep | 0 | 0 | 129 | 129 |
| Postage | 0 | 0 | 244 | 244 |
| Rent | 0 | 0 | 2,478 | 2,478 |
| Salaries and other labor cost | 0 | 0 | 35,730 | 35,730 |
| Supplies | 0 | 0 | 319 | 319 |
| Telephone | 0 | 0 | 1,170 | 1,170 |
| Travel | 0 | 0 | 1,194 | 1,194 |
| Utilities | 0 | 0 | 1,072 | 1,072 |
| Total direct expenses | \$0 | \$0 | \$48,176 | \$48,176 |

See accompanying notes to financial statements.

RESETTLEMENT CENTER OF CENTRAL LOUISIANA, INC.

STATEMENT OF CASH FLOWS

For the year ended December 31, 1998

Cash flows from operating activities:

| | |
|---|-----------------|
| Change in net assets | (32,170) |
| Adjustments to reconcile change in net assets to net cash used by operating activities: | |
| Change in accounts receivable | (5,318) |
| Change in accounts payable | (400) |
| Change in payroll taxes payable | (83) |
| Change in due to USCC | (49) |
| | <u>(6,150)</u> |
| Net cash used from operating activities | (9,012) |
| Cash, January 1, 1998 | <u>19,785</u> |
| Cash, December 31, 1998 | <u>\$10,683</u> |

Supplemental data:

| | |
|-------------------|-----|
| Interest paid | \$0 |
| Income taxes paid | \$0 |

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

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

December 31, 1985

1. DESCRIPTION OF ACTIVITIES

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Financial Statements -

For the year ended December 31, 1985, the Resettlement Center of Central Louisiana, Inc. adopted Statement of Financial Accounting Standards (SFAS) No. 117 *Financial Statements of Not-For-Profit Organizations*, issued by the Financial Accounting Standards Board (FASB) for presentation of its financial statements. As such, the financial statements are prepared on the basis of unrestricted, temporarily restricted, and permanently restricted net assets.

Principles of Accounting -

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

Income Taxes -

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

3. ALLOWANCE FOR UNCOLLECTIBLE RECEIVABLES

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

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

December 31, 1975

4. OPERATING LEASES

In January 1965, the Corporation entered into a lease of equipment from Xerox for \$146 per month under a 36-month lease agreement. The lease agreement will expire December 31, 1977. Future minimum annual lease payments are as follows:

| | |
|------|-------|
| 1996 | \$895 |
| 1997 | 895 |

The Corporation also rents a building for office space for \$299 per month on a month to month basis.

5. CONTINUED OPERATIONS

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

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



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**INDEPENDENT AUDITORS' REPORT ON
SCHEDULE OF FEDERAL AWARDS**

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

We have audited the financial statements of the Recreation Center of Central Louisiana, Inc. (a nonprofit organization) for the year ended December 31, 1995, and have issued our report thereon dated June 21, 1996. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Recreation Center of Central Louisiana, Inc. taken as a whole. The accompanying Schedule of Federal Awards is 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 our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Obstreicher & Company

OBSTREICHER & COMPANY
Certified Public Accountants

June 21, 1996

RESETTLEMENT CENTER OF CENTRAL LOUISIANA, INC.
 SCHEDULE OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 1998

| Federal grantor/ Pass-through grantor Program title | Federal CFDA Number | Program Amount | Disbursements/ Expenditures |
|---|---------------------------|-------------------|--------------------------------|
| <i>Nonmajor Programs</i> | | | |
| Department of State of Louisiana | | | |
| Department of Social Services Office of Community Services Refugee Resettlement Program | 93.566 | \$53,475 | \$53,439 |
| United States Department of State | | | |
| Pass-through United States Catholic Conference/Migration and Refugee Services | | | |
| Reception and Placement Program General | N/A | 36,140 | 36,903 |
| Reception and Placement Program Assistance | N/A | 22,586 | 22,288 |
| Total | | <u>\$114,801</u> | <u>\$114,626</u> |



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the financial statements of the Rosenbaum Center of Central Louisiana, Inc. (a nonprofit organization) as of and for the year ended December 31, 1995, and have issued our report thereon dated June 21, 1996.

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


The management of the Rosenbaum Center of Central Louisiana, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, 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.

In planning and performing our audit of the financial statements of the Rosenbaum Center of Central Louisiana, Inc. 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 internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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


DESTRÉCHER & COMPANY
Certified Public Accountants

June 21, 1998



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

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

We have audited the financial statements of the Resettlement Center of Central Louisiana, Inc. (a nonprofit organization) as of and for the year ended December 31, 1995, and have issued our report thereon dated June 21, 1996.

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

In planning and performing our audit for the year ended December 31, 1995, we considered the Resettlement Center of Central Louisiana, Inc.'s internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Resettlement Center of Central Louisiana, Inc.'s financial statements and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated June 21, 1996.

The management of the Resettlement Center of Central Louisiana, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, experience and judgment by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that



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

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

We have audited the financial statements of the Resettlement Center of Central Louisiana, Inc. (a nonprofit organization) as of and for the year ended December 31, 1995, and have issued our report thereon dated June 21, 1996.

In connection with our audit of the financial statements of the Resettlement Center of Central Louisiana, Inc., and with our consideration of the Organization's internal control structure used to administer federal award programs, as required by Office of Management and Budget Circular A-113, "Audit of Institutions of Higher Education and Other Nonprofit Institutions," we selected certain transactions applicable to the nonmajor programs for the year ended December 31, 1995. As required by OMB Circular A-113, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Organization's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Resettlement Center of Central Louisiana, Inc., had not complied, in all material respects with these requirements.

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

Oestricher & Company
OESTRICHER & COMPANY
 Certified Public Accountants

June 21, 1996



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**INDEPENDENT AUDITORS' REPORT
(ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE
TO FEDERAL AWARDS PROGRAMS)**

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

We have audited the financial statements of the Resettlement Center of Central Louisiana, Inc. (a nonprofit organization) as of and for the year ended December 31, 1995, and have issued our report thereon dated June 21, 1996.

We have applied procedures to test the Resettlement Center of Central Louisiana, Inc.'s compliance with the following requirements applicable to its federal award programs which are identified in the accompanying Schedule of Federal Awards, for the year ended December 31, 1995: political activity, civil rights, cash management, federal financial reports, allowable costs/principles, Drug-Free Workplace Act, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Audits of Institutions of Higher Learning and Other Nonprofit Institutions". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Resettlement Center of Central Louisiana, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of 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 Resettlement Center of Central Louisiana, Inc. had not complied, in all material respects, with those requirements.

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


OESTRICHER & COMPANY
Certified Public Accountants
June 21, 1996