

THE ASSIST AGENCY, INCORPORATED
Crosby, Louisiana

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FINANCIAL REPORT
AND OTHER REPORTS
December 31, 1966

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Independent Auditor's report on internal control structure in accordance with Government Auditing Standards

Independent Auditor's report on compliance with laws, regulations, contracts, and grants based on an audit of financial statements performed in accordance with Government Auditing Standards

Independent Auditor's report on the internal control structure used in administering Federal Awards

Under provisions of 48 CFR 101.11-6, this report is a public document. A copy of this report has been submitted to the receiving, originating, and other interested offices. The report of the Inspector General's office of the Dept. of Justice for the year ending September 30, 1967, is also available at the office of the period of this report.

THE ASSIST AGENCY, INCORPORATED
Crosby, Louisiana

FINANCIAL REPORT
AND OTHER REPORTS
December 31, 1996

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Roland D. Kraushaar
Certified Public Accountant

14035 Texas Avenue Alexandria, LA 71504
Post Office Box 12538 Alexandria, LA 71515

August 4, 1993

INDEPENDENT AUDITOR'S REPORT

To Mr. Bobby Smith, Executive Director,
and the Board of Directors
The ASSIST Agency, Incorporated
Crawley, Louisiana

I have audited the accompanying balance sheet of The ASSIST Agency, Inc. (a quasi-public nonprofit corporation) as of December 31, 1992, and the related combined statement of revenues, expenditures, and changes in fund balances for the eighteen months then ended. These financial statements are the responsibility of The ASSIST Agency, Inc.'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 (OMB) Circular A-135, "Notice of Requirements of Higher Education and Other Non-Profit Institutions." Those standards and OMB Circular A-135 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.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of The ASSIST Agency, Inc. as of December 31, 1992, and the changes in fund balances for the eighteen months then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated August 4, 1993, on my consideration of The ASSIST Agency, Inc.'s internal control structure and a report dated August 4, 1993, on its compliance with laws and regulations.


Roland D. Kraushaar
Certified Public Accountant

THE ARBOR AGENCY, INCORPORATED
 Crosby, Louisiana

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ALL PROCEEDS

Qualified Subchapter S as of December 31, 1996

	Direct Federal Accounts	Indirect Federal Accounts	Local Accounts	Total Federal Accounts
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	\$ 11,400	\$ 000	\$ 3,000	\$ 14,400
Accounts receivable	-	24,000	1,000	25,000
Due from other funds	-	24,000	6,000	30,000
Furniture and equipment	-	30,000	10,000	40,000
Invest. in SA provided-capital account	-	6,000	-	6,000
TOTAL ASSETS AND OTHER DEBITS	\$ 11,400	\$ 84,000	\$ 19,000	\$ 114,400
LIABILITIES AND NON-EQUITY				
Liabilities				
Accounts payable	\$ -	\$ 10,000	\$ 10,000	\$ 20,000
Due to other funds	-	0,000	20,000	20,000
Due to funding source	31,300	-	-	31,300
Notes payable	-	-	4,000	4,000
Capital account payable	-	2,000	-	2,000
Total Liabilities	\$ 31,300	\$ 12,000	\$ 14,000	\$ 57,300
Net Equity				
Fund balances:				
Reserved for fixed assets	\$ -	\$ 20,000	\$ 10,000	\$ 30,000
Unreserved - capital project	114,400	72,000	117,000	203,400
Total Fund Equity	114,400	92,000	127,000	333,400
TOTAL LIABILITIES AND NON-EQUITY	\$ 42,700	\$ 104,000	\$ 141,000	\$ 287,700

The accompanying notes are an integral part of these statements.

THE AGING AGENCY, INCORPORATED
Crosby, Indiana

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ALL PROGRAMS

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Sixteen Months Ended December 31, 1994

	Direct Federal Programs	Indirect Federal Programs	Local Programs	Total Other Funds Programs
REVENUES				
Intergovernmental revenues:				
Grant funds received	\$ -	\$1,064,164	\$ -	\$1,064,164
Other revenues	<u>88,488</u>	<u>1,488</u>	<u>278,882</u>	<u>368,858</u>
Total Revenues	\$ 88,488	\$1,065,652	\$278,882	\$1,373,022
EXPENDITURES				
Salaries and wages	\$ -	\$ 267,700	\$ 82,187	\$ 349,887
Fringe benefits	-	77,343	19,112	96,455
Travel	-	11,407	111	11,518
Contractual services	-	10,077	2,123	12,200
Special fee services	79	17,288	27,289	44,656
Communicable supplies	-	15,288	12,124	27,412
Other costs	-	26,179	17,104	43,283
Other costs	-	427,000	10,007	437,007
Equipment	-	14,064	22,188	36,252
Administrative costs	-	12,000	-	12,000
Refund to grantors	<u>10,828</u>	-	-	10,828
Total expenditures	\$ 10,828	\$1,062,511	\$134,708	\$1,207,047
CHANGES IN LIABILITIES OF REVENUE				
Cash payment made	\$ 25,302	\$ 114,882	\$172,504	\$ 312,688
OPERATING TRANSFERS				
Transfers to	\$ -	\$ 1,000	\$ 17,000	\$ 18,000
Transfers out	<u>(10,000)</u>	<u>(1,000)</u>	<u>(17,000)</u>	<u>(28,000)</u>
Net transfers in (out)	(10,000)	(1,000)	(17,000)	(28,000)
CHANGES IN LIABILITIES OF REVENUES AND TRANSFERS IN AND EXPENDITURES AND TRANSFERS OUT	\$ 68,488	\$ 17,141	\$133,882	\$ 319,511
FUND BALANCES BY RESOURCES OF THIS ORGANIZATION FROM THIS FUND ACCOUNTING	<u>171,000</u>	<u>88,511</u>	<u>50,000</u>	<u>309,511</u>
FUND BALANCES BY END OF YEAR (UNRECORDED)	\$ 132,512	\$ 105,652	\$183,882	\$ 422,046

The accompanying notes are an integral part of these statements.

THE ASSIST AGENCY, INCORPORATED
Cresby, Louisiana

Notes to the Financial Statements
As of and for the Eighteen Months Ended December 31, 1986

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The ASSIST Agency, Incorporated (formerly Acadia-Vermilion Community Action Program, Incorporated) is a quasi-public nonprofit organization chartered by the State of Louisiana on March 15, 1974. The corporation is recognized by the Internal Revenue Service (IRS) as a tax exempt organization under Section 501(c)(3) of the Internal Revenue Code. The primary function of the agency is to provide services to the low-income, handicapped and the homeless. Such services include: rehabilitation assistance, emergency food and shelter, food distribution, low-income housing assistance, energy assistance and other related social services. The Board of Directors governs its operations. Board members receive no compensation for their services.

2. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned Memoranda Only covered by footnotes that they are presented only to facilitate financial analysis. Data in these columns do 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 preparation of this data.

3. CASH

Under state law, ASSIST may deposit funds in demand accounts, interest bearing demand accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. As December 31, 1986, the agency had such bank balances totaling \$17,848.

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 financial agency bank. The market value of the pledged securities plus the Federal deposit insurance

THE ASSIST AGENCY, INCORPORATED
Covington, Louisiana

Notes to the Financial Statements
As of and for the Eighteen Months Ended December 31, 1998
(Continued)

must at all times equal the amount of deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

4. ANNUAL AND SICK LEAVE

Employees earn from 14 to 18 days each of annual and sick leave each year, depending on their length of service. Upon termination, employees are paid for unused annual leave for a maximum of nine days at a rate of pay computed as an average hourly rate of their three highest years of employment. Sick leave is not paid upon termination. Annual leave has not been reported in any program.

5. PENSION PLAN

ASSIST does not provide any pension benefits to employees. Substantially all employees participate in the social security system.

6. INTERFUND RECEIVABLES/PAYABLES

Individual fund balances due from and due to other funds at December 31, 1998, are as follows:

Fund	Due From <u>Other Fund</u>	Due to <u>Other Fund</u>
COSS Services	\$ -	\$ 3,417
LICREP	21,796	-
Small Programs	3,000	1,427
Weatherization	-	4,584
General	4,894	24,858
Administrative Payroll	19,848	19,848
Revolving	<u>4,828</u>	<u>-</u>
Totals	<u>\$ 55,076</u>	<u>\$ 55,076</u>

THE ASSIST AGENCY, INCORPORATED
Cresley, Louisiana

Notes to the Financial Statements
As of and for the Eighteen Months Ended December 31, 1966
(Continued)

7. INSTALLMENT PURCHASE PLAN, CAPITAL LEASES, AND OPERATING LEASES

The following is a schedule by years of future payments under the plan as of December 31, 1966:

	<u>CAPITAL LEASE</u>
	1966
	1967
	1968
1967	<u>12,732</u>
	<u>12,732</u>

OPERATING LEASE

On September 4, 1966, ASSIST leased an automobile for use by the Executive Director for \$484.44 for 24 months. The operating lease terminated during the eighteen month period ended December 31, 1966. Total payments during this period amounted to \$584.

8. IN-KIND CONTRIBUTIONS

The ASSIST Agency receives in-kind contributions from homeowners' associations and property and voluntary services of residents. These in-kind contributions have not been included in the financial statements.

THE AGENT AGENCY, INCORPORATED
Crescent, Louisiana

Notes to the Financial Statements
As of and for the Eighteen Months Ended December 31, 1996
(Continued)

9. FEDERAL GRANTS

The AGENT Agency PARTICIPATES in a number of federally assisted grant programs. These programs are SUBJECT to program compliance audits by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time.

10. COMPENSATION PAID TO BOARD MEMBERS

AGENT paid no compensation to board members for the eighteen months ended December 31, 1996.

11. DISALLOWED COST

During 1996, the State of Louisiana Office of Labor conducted a review which resulted in \$10,400.00 of disallowed cost due to the State of Louisiana. An Unemployment plan was not forth to allow repayment over a period of six years, with a quarterly payment of \$457.00. The outstanding balance due to the State of Louisiana as of December 31, 1996, was \$10,400.00.

SUPPLEMENTARY INFORMATION

DIRECT FEDERAL PROGRAMS

Section 8 Housing Assistance Program

This program provides assistance in meeting housing costs by providing rental payments to landlords and utility payments to tenants meeting eligibility guidelines. The Agency administered these programs in three parishes as awarded by the United States Department of Housing and Urban Development. All programs have been terminated and transferred to other offices.

THE AGENT GROUP, INCORPORATED
Covely, London

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ALL DIRECT FINANCIAL INSTRUMENTS

Quarterly Balance Sheet as of December 31, 1994

	Section 2 - Available Assets			Total Financial Assets
	2000	2001	2002	
ASSETS AND OTHER DEBIT				
Cash and cash equivalents	\$ -	\$ -	\$ 11,431	\$ 11,431
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from funding source	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,431</u>	<u>\$ 11,431</u>
LIABILITIES AND FUND DEBIT				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Due to funding source	<u>31,350</u>	<u>-</u>	<u>-</u>	<u>31,350</u>
Total Liabilities	<u>\$ 31,350</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,350</u>
Fund Equity				
Fund Reserves				
Unrestricted undesignated	\$ 11,431	\$ -	\$ 11,431	\$ 11,431
Total Fund Equity	<u>\$ 11,431</u>	<u>\$ -</u>	<u>\$ 11,431</u>	<u>\$ 11,431</u>
TOTAL LIABILITIES AND FUND DEBIT	<u>\$ 31,350</u>	<u>\$ -</u>	<u>\$ 11,431</u>	<u>\$ 31,350</u>

See Auditor's Report.

THE GOVT OF CANADA, MINISTRE DES
Trésor, Québec

English

ALL GOVT FUNDING PROGRAMS

Comparing Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Eighteen Months Ended December 31, 1994

	April 1, 1994 - December 31, 1994			Total Expenditures - Total
	Actual	Actual	Actual	
REVENUES				
Other governmental revenues	\$ -	\$ -	\$ -	\$ -
Grant funds received				
Other revenues	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
Total Revenues	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
EXPENDITURES				
Salaries and wages	\$ -	\$ -	\$ -	\$ -
Travel	-	-	-	-
Printing	-	-	-	-
Operating services	75	-	75	75
Consumable supplies	-	-	-	-
Space costs	-	-	-	-
Other costs	-	-	-	-
Equipment	-	-	-	-
Transfers to grantees	11,000	-	11,000	11,000
Total expenditures	\$ 11,000	\$ -	\$ 11,000	\$ 11,000
ENDING BALANCE OF REVENUES AND EXPENDITURES	\$ 11,000	\$ -	\$ 11,000	\$ 11,000
OTHER TRANSFERS				
Transfers in	\$ -	\$ -	\$ -	\$ -
Transfers out	(10,000)	(10,000)	(10,000)	(10,000)
Net transfers in (out)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
ENDING BALANCE OF REVENUES AND TRANSFERS IN LESS EXPENDITURES AND TRANSFERS OUT	\$ 11,000	\$ 10,000	\$ 11,000	\$ 11,000
FUND BALANCE AT BEGINNING OF YEAR FROM FUND BALANCE	10,000	100	10,100	10,100
	(10,000)	-	-	(10,000)
FUND BALANCE AT END OF YEAR	\$ 11,000	\$ 100	\$ 11,000	\$ 11,000

See Auditor's Report.

INDIRECT FEDERAL PROGRAMS

Community Services Block Grant

These grants were awarded to aid the ASSIST Agency with administrative expenses which cannot be specifically related to any particular grant. These funds are received through the Louisiana Department of Employment and Training.

Homeless Fund

The ASSIST Agency operates a homeless shelter. The initial funding was provided through the Louisiana Department of Labor Office of Community Services. Upon the expiration of this grant, the Acadia Parish Police Jury provided funding to continue shelter operations.

LIRECAP Energy Assistance

This grant assists need individuals in meeting home energy costs. Funds are received from the Louisiana Department of Social Services.

Weatherization Assistance Programs

As of April 1, 1998, the Department of Energy Weatherization Fund, the Petroleum Violation Escrow Fund, and the LIRECAP Weatherization Fund were combined to form the Weatherization Assistance Program Fund. Grant Funds are provided by the Louisiana Department of Social Services and awards to home weatherization for energy conservation.

Child Care Food Program

As part of the Headstart program, the grantee operates this food program for qualifying students funded through the Louisiana Department of Education.

THE ASBEST WORKS, INCORPORATED
 Chicago, Illinois

ALL ASSETS SUBJECT TO FINANCING

Comparing Balance Sheet as of December 31, 1936

	Issuance of Preferred Stock 1934	1935 1936	1936 1937
ASSETS AND OTHER DEBITS			
Cash and cash equivalents	\$ 105	\$ -	\$ 105
Accounts receivable	-	5,507	55,125
Due from other firms	-	-	25,125
Furniture and equipment	55,125	-	-
Amount to be provided/capital interest	2,392	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ 252	\$ 5,507	\$ 85,255
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 105	\$ 5,125	\$ 5,125
Due to other firms	-	5,125	-
Capital interest payable	2,392	-	-
Total liabilities	\$ 2,602	\$ 10,250	\$ 5,125
Fund Equity			
Reserves	\$ 25,125	\$ -	\$ -
Approved for fund assets reserved/undesignated	2,392	5,125	25,125
Total fund equity	\$ 27,517	\$ 5,125	\$ 25,125
TOTAL LIABILITIES AND FUND EQUITY	\$ 25,125	\$ 15,375	\$ 30,250

TABLE II

Recreation and Amateur Program	Child Care and Preschool	Emergency Food and Shelter	Total Programs (\$100)
\$ 280	\$ -	\$ -	\$ 280
"	"	"	21,000
"	"	"	17,740
1,800	"	"	42,020
<u>2,360</u>	<u>0</u>	<u>0</u>	<u>62,320</u>
\$ 280	\$ -	\$ -	\$ 280
4,000	"	"	4,280
<u>4,280</u>	<u>0</u>	<u>0</u>	<u>4,280</u>
1,400	0	0	1,400
17,740	0	0	17,740
<u>21,000</u>	<u>0</u>	<u>0</u>	<u>21,000</u>
0	0	0	0
<u>21,000</u>	<u>0</u>	<u>0</u>	<u>21,000</u>

See Auditor's Report.

THE AIRBORNE ARMY, INCORPORATED
Crosby, Louisiana

ALL EMPLOYEES FUNDAL PROGRAM

**Comparing Statement of Revenue, Expenditures, and Change in Fund Balance
For the Fifteen Months Ended December 31, 1966**

	Committee Revenue Allocated Amount	Employee Contrib Fund	UNEMP INSURANCE Reserve
REVENUE			
Intergovernmental revenues:			
State funds received	\$21,710	\$17,220	\$42,470
Other revenues	800	-	200
Total Revenue	<u>\$22,510</u>	<u>\$17,220</u>	<u>\$42,670</u>
EXPENDITURES			
Salaries and wages	\$20,000	\$ -	\$ 10,000
Fringe benefits	11,700	-	600
Taxes	6,100	1,400	100
Contractual services	10,200	-	-
Operating services	17,100	700	600
Materials supplies	18,100	2,700	100
Office costs	17,100	10,100	100
Travel costs	10,800	600	400,100
Equipment	10,100	100	100
Interest and fees costs	-	-	-
Total Expenditures	<u>\$122,100</u>	<u>\$13,500</u>	<u>\$500,100</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ 9,410</u>	<u>\$ 3,720</u>	<u>\$ 12,570</u>
OPERATING TRANSFERS			
Transfers in	\$ 1,000	\$ -	\$ -
Transfers out	<u>(1,000)</u>	<u>-</u>	<u>(1,000)</u>
Net Transfers in (Out)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUE AND TRANSFERS OVER EXPENDITURES AND TRANSFERS OUT	<u>\$ 9,410</u>	<u>\$ 3,720</u>	<u>\$ 12,570</u>
FUND BALANCE AT BEGINNING OF YEAR SUBSEQUENT FROM FUND BALANCE	<u>1,570</u>	<u>(1,000)</u>	<u>22,100</u>
FUND BALANCE AT END OF YEAR SUBSEQUENT	<u>\$ 10,980</u>	<u>\$ 2,720</u>	<u>\$ 24,670</u>

Table 1

Identification Assessment Program	Child Care 100% Program	Emergency Assist. and Shelter	Total Expenditures Child
\$14,111	\$ -	\$ -	\$14,111
111	11	-	1,111
<u>\$14,222</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$15,222</u>
\$ 40,794	\$ -	\$ -	\$ 40,794
20,842	.	.	20,842
-	.	.	20,842
70,868	.	.	26,877
8,758	.	.	27,852
51,399	.	.	21,428
1,767	.	.	34,379
2,207	.	.	47,568
4,000	.	.	24,000
11,418	.	.	14,000
<u>\$162,110</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$176,200</u>
\$ 15,711	\$ -	\$ -	\$ 15,711
\$ -	\$ -	\$ -	\$ 1,568
117	11,821	11	11,821
<u>117</u>	<u>11,821</u>	<u>11</u>	<u>11,821</u>
\$ (8,880)	\$ (7,870)	\$ 11	\$ (16,839)
8,799	7,870	1	16,670
<u>\$ (1,081)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,081)</u>

See Auditor's Report.

LOCAL PROGRAMS

FUNDRAISING

The local fundraising fund is used to account for local money received through donations and fund-raising by The ASSIST Agency to support some of its programs on an as needed and where possible basis.

SMALL PROGRAMS

The small programs fund is used to account for monies earned by the ASSIST Agency from minor programs such as the Medicaid applications, car seat rentals, etc., that are not accounted for in other funds.

ADMINISTRATIVE FUNDING

This fund is utilized as a payroll clearing account and covers gross salaries, payroll taxes, and employee withholdings.

GENERAL FUND

The general fund is used to account for all funds not reported by other funds. Local contributions and expenditures not allowed under other programs are reported in this fund.

THE BARGE AGENCY, INCORPORATED
 (Truckee, Louisiana)

LOCAL FUNDS

Balance Sheet as of December 31, 1966

	FUN- DRAINED	SPAC- EDRAINED	SPAC, FUNDING	GENERAL FUND	TOTAL
ASSETS AND OTHER DEBITS					
Cash and bank equivalents	\$ 1,184	\$ 1,731	\$ -	\$ 528	\$ 3,443
Accounts receivable	500	1,184	-	2,750	4,434
Due from other funds	4,500	1,711	10,460	4,290	20,961
Fixed fund and equipment	-	20,424	-	-	20,424
TOTAL ASSETS AND OTHER DEBITS	\$ 6,184	\$ 25,117	\$ 10,460	\$ 7,568	\$ 59,329
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	\$ 7,100	\$ 424	\$ -	\$ 2,204	\$ 9,728
Due to other funds	-	5,427	10,460	20,208	36,105
Notes payable	-	-	-	2,200	2,200
Due to GGC	-	20,424	-	-	20,424
Total Liabilities	\$ 7,100	\$ 26,275	\$ 10,460	\$ 24,612	\$ 68,452
FUND EQUITY					
Fund balances					
Reserved for fixed assets	\$ -	\$ 10,428	\$ -	\$ -	\$ 10,428
Unreserved/unrestricted	4,584	10,197	100	102,200	117,081
Total fund equity	\$ 4,584	\$ 20,625	\$ 100	\$ 102,200	\$ 127,429
TOTAL LIABILITIES AND FUND EQUITY	\$ 11,684	\$ 46,900	\$ 10,560	\$ 126,812	\$ 195,956

See Auditor's Report.

THE AGENT AGENCY, INCORPORATED
 Geneva, Louisiana

LEGAL PROGRAMS

Statement of Revenues, Expenditures, and Changes in Fund Balances
 for the Eighteen Months Ended December 31, 1990

	1990 DOLLARS	1989 DOLLARS	1988 DOLLARS	1987 DOLLARS	1986 DOLLARS
REVENUE	877,887	1,101,702	1,288	1,261,882	1,171,878
EXPENSES					
Salaries	\$ -	\$ -	\$ -	\$ 82,792	\$ 82,792
Fringe benefits	-	-	-	10,567	11,567
Travel	788	48	-	71	18
Contracted services	-	2,000	-	-	7,181
Accounting services	928	3	19	17,808	17,731
Generators supplied	771	138	-	3,824	16,711
Other costs	4,498	1,483	-	25,114	15,817
Phone costs	-	292	-	12,888	15,189
Depreciation	179	278	-	22,287	22,181
Total expenditures	<u>877,887</u>	<u>1,101,702</u>	<u>19</u>	<u>188,256</u>	<u>178,207</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	1,110	1,101,683	1,269	973,626	1,171,731
OPERATING TRANSFERS					
Transfers in	\$ -	\$ -	\$ -	\$ 43,478	\$ 43,478
Transfers out	<u>1,110</u>	<u>1,101,683</u>	<u>1,269</u>	<u>43,478</u>	<u>43,478</u>
Net transfers in (out)				<u>1,110</u>	<u>1,110</u>
EXCESS (DEFICIENCY) OF REVENUE AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	1,110	1,101,683	1,269	1,110	1,171,731
FUND BALANCE AT BEGINNING OF YEAR	500	117,880	-----	11,716	11,716
FUND BALANCE - DECEMBER 31, 1990	\$ 1,110	\$ 1,101,683	\$ 1,269	\$ 12,826	\$ 127,847

See Auditor's Report.

THE ADVERT COMPANY, INC.
 PHOENIX, ARIZONA

AMOUNT OF FINANCED AND UNFINANCED COSTS
 FOR THE FISCAL YEAR ENDING DECEMBER 31, 1996

ACCOUNT	1996 BALANCE	1996 NET		1996 BALANCE	1996 BALANCE	1996 BALANCE	1996 BALANCE
		ADDITIONS	DEDUCTIONS				
1100	100,000	50,000	50,000	1	100,000		100,000

ACCOUNTS RECEIVABLE - amount of amount of
 credit received was noted. Same value, if
 significant report regarding the importance
 of the item, please see footnote 14, 15, 16,
 as appropriate.

LIABILITIES - to include should be within 10% of
 compliance number has been submitted and approved
 received by another local jurisdiction.

1200	100,000	71	1,000,000	1	1,000		1,000
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PROPERTY, PLANT AND EQUIPMENT - based on amount
 in value property, less accumulated depreciation,
 less accumulated amortization and depletion from
 land (this should not be different in quantity
 from its purchase).

LIABILITIES - if there are adjustments should be
 based on the actual jurisdiction number shown
 provided above.

1300	100,000	20	100,000,000	1	1,000		1,000
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LIABILITIES - to include should be within 10% of
 compliance number has been submitted and approved
 received by another local jurisdiction.

LIABILITIES - if there are adjustments should be
 based on the actual jurisdiction number shown
 provided above.



Roland D. Kraushaar
Certified Public Accountant

1406 Texas Avenue Alexandria, LA 71301
Post Office Box 12538 Alexandria, LA 71315

August 4, 1993

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

To Mr. Buddy Smith, Executive Director,
and the Board of Directors
The ASSIST Agency, Inc.
Covington, Louisiana

I have audited the financial statements of The ASSIST Agency, Inc. (a nonprofit organization), as of and for the eighteen months ended December 31, 1992, and have issued my report thereon dated 8, 1993.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the ASSIST Agency, 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 recorded 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 my audit of the financial statements of The ASSIST Agency, Inc. for the year ended December 31, 1992, 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 my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its

operations that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, would adversely affect the organization's ability to record, process, summarize, and report financial data in a manner that is consistent with the assertions of management in the financial statements.

FINDING 1

On several occasions, expenses were paid without complete or adequate documentation or approval.

RECOMMENDATION

No expense should be paid without complete documentation or approval. Such documentation should include an explanation of the expense and an approval by the appropriate official.

FINDING 2

Overhead transfers, including overhead receivables and payable transactions, were not properly accounted for during the nine-month period ended December 31, 1994. Upon audit, the overhead transfers and amounts were reconciled, which resulted in adequate cutoff for the period ended December 31, 1994.

RECOMMENDATION

Transactions between funds should be appropriately accounted for and reconciled monthly to ensure that the overhead receivables, payables, and transfers correspond appropriately.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structures 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe that the reportable conditions described above are material weaknesses.

This report is intended for the information of the board of directors, management, the Legislative Budget, and greater agencies. However, this report is a matter of public record and its distribution is not limited.


Edward S. Grossman
Certified Public Accountant



Roland D. Kraushaar
Certified Public Accountant

1406 Texas Avenue Alexandria, LA 71301
Post Office Box 12528 Alexandria, LA 71315

August 4, 1987

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS, REGULATIONS, CONTRACTS, AND GRANTS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS**

To Mr. Bobby Smith, Executive Director,
and the Board of Directors
The ASSET Agency, Incorporated
Crescent, Louisiana

I have audited the financial statements of The ASSET Agency, Inc. (a nonprofit organization), as of and for the eighteen months ended December 31, 1986, and have issued my report thereon dated August 4, 1987.

I conducted my audit in accordance with generally accepted auditing standards and Government Accounting Standards, issued by the Comptroller General of the United States. Those standards 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 The ASSET Agency is the responsibility of ASSET's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of ASSET'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.

Material instances of noncompliance are failures to follow requirements, or violations of prohibitions, contained in laws, regulations, contracts, or grants that could be so serious that the aggregation of the circumstances resulting from those failures or violations is material to the financial statements. The results of my tests of compliance disclosed the following material instances of noncompliance.

EXHIBIT 1

The State of Louisiana requires the audit report must be issued within six months of the fiscal period end. Due to the problems relating to the reorganization of Internal Revenues, Payroll, and Transfers, the audit report was not issued within this required time limit.

RECOMMENDATION

All future reports must be issued within the six month period.

I considered the above instances of non-compliance in forming an opinion on whether The Alaska Agency's 1981 financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated August 4, 1982, on those financial statements.

This report is intended for the information of the Board of directors, management, the Legislative Auditor, and greater agencies. However, this report is a matter of public record and its distribution is not limited.



Roland B. Brauchner
Certified Public Accountant



Roland D. Kraushaar
Certified Public Accountant

1406 Texas Avenue Alexandria, LA 71301
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August 4, 1997

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

To Mr. Bobby Smith, Executive Director,
and the Board of Directors
The ARREST Agency, Incorporated
Monroe, Louisiana

I have audited the financial statements of The ARREST Agency, Inc. (a nonprofit organization), as of and for the eighteen months ended December 31, 1996, and have issued my report thereon dated August 4, 1997. I have also audited ARREST's compliance with requirements applicable to major federal programs and have issued my report thereon dated August 4, 1997.

I have conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether ARREST complied with laws and regulations, noncompliance with which could be material to a major federal program.

In planning and performing my audit for the eighteen months ended December 31, 1996, I considered ARREST's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinions on the Agency's financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with GFR Standard A-126. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal programs. I have addressed internal control policies and procedures relevant to my audit of the financial statements in a separate report dated August 4, 1997.

The management of The ARREST Agency, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded 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 programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, misstatements, or instances of noncompliance

may deteriorate over 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, I have classified the identified internal control structure policies and procedures in the following categories:

Accounting Controls	General Requirements	Specific Requirements
Bank Support, program services bank, vouchers, and reconciliation	Fiduciary activity Civil Rights Cash management	Types of services Allowed or unallowed eligibility
Expenses for goods and services and advance payments	Federal financial reports Alabama state/cost principles	Matching and allowability of amounts claimed or used for matching
Payroll and related liabilities	Work-Free Workplace Act Administrative require- ments	Federal financial reports and claims for advances and reimbursements and substantiation
Property and equipment Fund balances		Cost allocation Special taxes and provisions, if any

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

During the eighteen months ended December 31, 1988, ARSEP expended 81.7% of its total Federal awards under major programs.

I performed tests of controls, as required by SAS Circular 8-113, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered essential 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 ARSEP's major programs, which are identified in the accompanying schedule of Federal awards. 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.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect ARSEP's ability to administer Federal award programs in accordance with applicable laws and regulations.

FINDING 1

On several occasions, expenses were paid without complete or adequate documentation or approval.

RECOMMENDATION

Expenses should be paid without complete documentation. Such documentation should include an explanation of the expense and an approval by the appropriate official.

FINDINGS

Interfund transfers, including interfund receivables and payables, were not properly accounted for during the eighteen month period ended December 31, 1988. Upon audit, the interfund transfers and accounts were reconciled, which resulted in adequate control for the period ended December 31, 1988.

RECOMMENDATION

Transactions between funds should be appropriately accounted for and reconciled monthly to ensure the interfund receivables, payables, and transfer accounts correspond appropriately.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structures elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure policies and procedures used in administering Federal funds would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe that the reportable conditions described above are material weaknesses.

This report is intended for the information of the board of directors, management, the legislative auditor, and grantor agencies. However, this report is a matter of public record and its distribution is not limited.



RONALD W. FOURNIER
CERTIFIED PUBLIC ACCOUNTANT



Roland D. Kraushaar
Certified Public Accountant

1408 Texas Avenue Alexandria, LA 71301
Post Office Box 12535 Alexandria, LA 71315

August 4, 1997

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

To Mr. Bobby Smith, Executive Director,
and the Board of Directors
The ADIST Agency, Incorporated
Broussard, Louisiana

I have audited the financial statements of The ADIST Agency, Inc. (a nonprofit organization), as of and for the eighteen months ended December 31, 1996, and have issued my report thereon dated August 4, 1997.

I have applied procedures to test ADIST's compliance with the following requirements applicable to its federal programs, which are identified in the accompanying schedule of Federal awards. For the eighteen months ended December 31, 1996: political activity; civil rights; cash management; federal financial reports; reasonable costs/post principles; drug-free workplace act; and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Schedule of Institutions of Higher Learning and Other Non-Profit Institutions". My procedures were substantively less in scope than an audit, the object of which is the expression of an opinion on ADIST'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 my 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 The ADIST Agency has not complied in all material respects with those requirements.

This report is intended for the information of the board of directors, management, the legislative auditor, and grantor agencies. However, this report is a matter of public record and its distribution is not limited.

Roland D. Kraushaar
Certified Public Accountant



Roland D. Kraushaar
Certified Public Accountant

1405 Texas Avenue Alexandria, LA 71301
Post Office Box 125389 Alexandria, LA 71315

August 4, 1988

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

To Mr. Bobby SMITH, Executive Director,
and the Board of Directors
The ASSET Agency, Incorporated
Broussard, Louisiana

I have audited the financial statements of The ASSET Agency, Inc. (a nonprofit organization), as of and for the eighteen months ended December 31, 1988, and have issued my report thereon dated August 4, 1987.

I have also audited ASSET's compliance with the requirements governing types of services allowed or not allowed; eligibility; matching; level of effort; or matching; reporting; federal reports and claims for advances and reimbursements; and income claimed or used for matching that are applicable to each of the Major Federal programs, which are identified in the accompanying Schedule of Federal Awards, for the eighteen months ended December 31, 1988. The management of ASSET is responsible for ASSET's compliance with these requirements. My responsibility is to express an opinion on compliance with these requirements based on my audit.

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 Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Non-Profit Institutions". These standards and OMB Circular A-133 require that I 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 ASSET's compliance with these requirements. I believe that my audit provides a reasonable basis for our opinion.

The results of my audit procedures disclosed instances of noncompliance with the requirements referred to above. I considered these instances of noncompliance in forming my opinion on compliance, which is expressed in the following paragraph.

In my opinion, The ASSET Agency complied, in all material respects, with the requirements governing types of services allowed or not allowed; eligibility; matching level of effort; or matching; reporting; federal reports and claims for advances and reimbursements; and income claimed or used for matching that are applicable to each of its major Federal programs for the eighteen months ended December 31, 1988.

This report is intended for the information of the board of directors, management, the Legislative Council, and greater agencies. However, this report is a matter of public record and its distribution is not limited.



Richard D. Friedman
Certified Public Accountant



Roland D. Kraushear

Certified Public Accountant

1406 Texas Avenue Alexandria, LA 71301
Post Office Box 10538 Alexandria, LA 71318

August 4, 1997

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL AWARD PROGRAM TRANSACTIONS

To Mr. Bobby Smith, Executive Director,
and the Board of Directors
The ARMYT Agency, Incorporated
Crowley, Louisiana

I have audited the financial statements of The ARMYT Agency, Inc. (a nonprofit organization), as of and for the six-month months ended December 31, 1996, and have issued my report thereon dated August 4, 1997.

In connection with my audit of the financial statements of ARMYT and with my consideration of ARMYT's internal control structure used to administer Federal programs, as required by Office of Management and Budget Circular A-133, "Standards of Institutions of Higher Education and Other Nonprofit Organizations," I selected certain transactions applicable to certain nonmajor Federal programs for the six-month months ended December 31, 1996. As required by OMB Circular A-133, I performed auditing procedures to test compliance with the requirements governing types of services allowed or not allowed and determining what are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on ARMYT's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of my 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 the ARMYT Agency had not complied in all material respects with those requirements. Also the results of my procedures did not disclose any material instances of noncompliance with those requirements.

This report is intended for the information of the board of directors, management, the legislative auditor, and greater agencies. However, this report is a matter of public record and its distribution is not limited.

ROLAND D. KRAUSHEAR
Certified Public Accountant



Roland D. Kraushaar
Certified Public Accountant

1408 Texas Avenue Alexandria, LA 71301
Post Office Box 12505 Alexandria, LA 71315

August 4, 1987

**INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL AWARDS**

To Mr. Bobby Smith, Executive Director,
and the Board of Directors
The ASSIST Agency, Incorporated
Covington, Louisiana

I have audited the financial statements of The ASSIST Agency, Inc. (a nonprofit organization), as of and for the eighteen months ended December 31, 1984, and have issued my report thereon dated August 4, 1987. These financial statements are the responsibility of ASSIST's management. My responsibility is to express an opinion on these basic financial statements based on my audit.

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 Office of Management and Budget (OMB) Circular A-133, "Audit of Institutions of Higher Education and Other Non-Profit Institutions". 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 about ASSIST's compliance with those requirements 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 presentation. I believe that my audit provides a reasonable basis for our opinion.

My audit was conducted for the purpose of forming an opinion on the basic financial statements of ASSIST 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

THE AGENT AGENCY, INCORPORATED
Covington, Louisiana

PAGE 1

RECEIPTS OF FEDERAL AID
For the Fiscal Month Ending December 31, 1966

<u>Federal Grants/ Pass-Through Grants/ Program Title</u>	<u>CPBA Number</u>	<u>Federal Disbursements/ Expeditures</u>
<u>U.S. Department of Housing and Urban Development</u>		
Direct Programs:		
Section 8 - Housing Assistance-Accrual	18,100	\$ 13,700
Section 8 - Housing Assistance-Construction		-
Section 8 - Housing Assistance-Ref. Servs. Subtotal	18,100	\$ 13,700
<u>U.S. Department of Health and Human Services</u>		
Indirect Programs:		
Passed through Louisiana Dept. of Employment and Training: Community Services Block Grant Regular Funds	83,831	\$ 694,600
Community Services Block Grant Special Funds Sub-1001	83,831	18,085
		\$ 712,685
Passed through Louisiana Dept. of Social Services: LISEP Family Assistance	93,000	\$ 420,510
Medicaid/Medicare Assistance for Low-Income Persons Subtotal	93,042	188,777
		\$ 609,287
Total U.S. Department of Health and Human Services		\$1,082,581
Total Federal Assistance		\$1,795,281



Roland D. Kraushaar
Certified Public Accountant

1408 Texas Avenue Alexandria, LA 71301
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August 4, 1983

Mr. Bobby C. Smith, Executive Director
and the Board of Directors
The Habitat Agency, Incorporated
Crowley, Louisiana

Dear Sirs:

In connection with the audit of your financial statements for the period ended December 31, 1982, I take this opportunity to make comments and suggestions relative to your operations.

1. **Compressed Months** - Compressed Months should be analyzed and recorded. These should be updated annually.
2. **Audit Timeliness** - The State of Louisiana requires that audits each six years must be submitted within six months of your fiscal year end. Again this year, problems reconciling interfund transfers and loans as well as scheduling of the audit conference delayed the issuance beyond the allowed time frame. Every effort should be made to reconcile interfund activity on a monthly basis so that future reports are issued timely.
3. **Travel Allowance/Reimbursement** - Compliance audits conducted by the Louisiana Department of Labor disclosed that certain travel expenditures properly allowable to the 1982 program were inadequately documented and, therefore, were disallowed under that program. Reimbursement of those disallowed costs was made from local funds, thereby increasing the deficit in the only unrestricted funding available to the agency.
4. **Food Expense** - Again this year, the Assist Agency incurred a substantial operating deficit (\$71,708) in the Local Program. This deficit was caused primarily by salaries that were not allocated to the various programs. It is my understanding that an appropriate cost allocation plan is being developed to properly allocate expenses and that it will reduce the deficit in the Local Program.
5. **Annual Tax Returns** - The Agency is presently required to file six annual Federal tax returns (Form 990) on the old fiscal year ending June 30th. You should request a change in reporting period in order to comply with your new fiscal year ending December 31st.

I appreciate the opportunity to have worked with you and your staff and thank you for the cooperation extended to me and my staff throughout the examination.


Roland D. Kraushaar
Certified Public Accountant