

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

We believe that the following are reportable conditions as described in the preceding paragraph:

- There was not adequate documentation made to support amounts paid to contract laborers by Project Classic. Our examination of the contract labor expense showed that costs totaling \$2,551,000 were not supported by adequate source documentation such as contracts, time sheets, or canceled checks.
- The Organization did not maintain time sheets or sign-in logs for employees receiving salaries and wages. Therefore, we were unable to verify the number of hours worked and proper authorization for hours worked. Payroll registers and canceled checks were on file for all transactions.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that 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.

Our 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, we believe that all of the reportable conditions described above are material weaknesses as defined in the preceding paragraph.

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



Arthur C. Spright & Company

New Orleans, Louisiana
March 3, 1997



LUTHER C. SPEIGHT & COMPANY

A Corporation of Certified Public Accountants
and Management Consultants

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

To the Board of Directors of
Case Unlimited, Inc.

We have audited the financial statements of Case Unlimited, Inc.'s Project Charter and Bridge Programs (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated March 3, 1997.

We have applied procedures to test the compliance of Case Unlimited, Inc.'s Project Charter and Bridge Programs with the following requirements applicable to its federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1996:

- Political Activity
- Cash Management
- Federal Financial Reports
- Davis-Bacon Act
- Drug-Free Workplace
- Civil Rights Act
- Allowable Cost/Cost Principles

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 Non-Profit Institutions". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Case Unlimited, 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 our 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 Case Unlimited, Inc.'s Project Charter and Bridge Programs 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 Office of the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

Luther C. Speight & Company

New Orleans, Louisiana
March 3, 1997



LUTHER C. SPEIGHT & COMPANY

A Corporation of Certified Public Accountants
and Management Consultants

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

To: The Board of Directors of
Case Unlimited, Inc.

We have audited the financial statements of Case Unlimited, Inc.'s Project Chance and Bridge Program (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated March 3, 1997.

We have also audited the compliance of Case Unlimited, Inc.'s Project Chance and Bridge Program with the requirements governing types of services allowed or not allowed; eligibility; matching; level of effort, or cost-sharing; reporting; claims for advances and reimbursements; and amounts claimed or used for matching, that are applicable to each of its major federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1996. The management of Case Unlimited, Inc. is responsible for the Organization's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "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 material noncompliance with the requirements referred to in the second paragraph occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed no material instances of noncompliance with the requirements referred to above.

In our opinion, Case Unlimited, Inc.'s Project Chance and Bridge Program complied, in all material aspects, with the specific requirements referred to in the second paragraph that are applicable to each of its major federal award programs for the year ended June 30, 1996.

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



Lathel C. Spaight & Company

New Orleans, Louisiana
March 3, 1997

CARE UNLIMITED, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996

FINDING # 1: (Questioned Costs \$2,931.00)

There was not adequate documentation made available to support amounts paid to contract laborers by Project Chance. Our examination of the contract labor expenses showed that costs totaling \$2,931.00 were not supported by adequate source documentation such as contracts, time sheets, or canceled checks.

RECOMMENDATION:

Care Unlimited, Inc. should implement procedures requiring that all source documents be maintained supporting all grant costs.

FINDING # 2: (Questioned Costs \$-0-)

The Organization did not maintain time sheets or sign-in logs for employees receiving salaries and wages. Therefore, we were unable to verify numbers of hours worked and proper authorization for hours worked. Payroll registers and canceled checks were on file for all transactions noted.

RECOMMENDATION:

We recommend that weekly time sheets and sign-in logs with supervisor approval of hours worked be implemented for all employees and maintained on file.

We considered these instances of noncompliance in forming our opinion as to whether Case Unlimited Inc.'s Project Chance and Bridge Program's 1996 financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated March 3, 1997, on these financial statements.

This report is intended for the information of the Board of Directors, management, and the Legislative Auditor's Office. However, this report is a matter of public record, and its distribution is not limited.



Lathel C. Spight & Company

New Orleans, Louisiana

March 3, 1997



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

To the Board of Directors of
Care Unlimited, Inc.

We have audited the financial statements of Care Unlimited, Inc.'s Project Change and Bridge Programs (a nonprofit organization) as of and for the year ended June 30, 1990, and have issued our report thereon dated March 1, 1991.

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 financial statements are free of material misstatement.

The management of Care Unlimited, 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 Care Unlimited, Inc.'s Project Change and Bridge Programs for the year ended June 30, 1990, 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.

CARE UNLIMITED, INC.

STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE
AS OF JUNE 30, 1995

ASSETS

Current Assets

Cash	\$	49,800
Investments		<u>1,250</u>

Total Current Assets		49,400
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Fixed Assets

Equipment		10,040
Accumulated Depreciation		<u>(2,268)</u>

Total Fixed Assets		5,779
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TOTAL ASSETS	\$	<u>58,189</u>
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LIABILITIES AND FUND BALANCE

LIABILITIES

Current Liabilities

Accounts Payable	\$	4,080
Taxes Payable		<u>152</u>

Total Current Liabilities		4,021
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FUND BALANCE

		<u>54,168</u>
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TOTAL	\$	<u>58,189</u>
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Care Unlimited, Inc.

We have audited the financial statements of Care Unlimited, Inc.'s Project Chance and Bridge Program (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated March 5, 1997.

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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Organization is the responsibility of Care Unlimited Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Care Unlimited Inc.'s Project Chance and Bridge Program's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in Care Unlimited Inc.'s 1996 financial statements.

We believe that the following are instances of noncompliance as described in the preceding paragraphs:

- The Organization did not maintain time sheets or sign-in logs for employees for the fiscal year. It should also be noted that the Bridge Program did not maintain adequate documentation to support the proper authorization of employee salaries and/or contract labor expenses.
- The Organization's inability to have the audit of their 1996 financial statements completed or issued within six months of the close of the entity's fiscal year. The audit was engaged on a timely basis, however, certain matters required additional time to be resolved.

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

We believe that the following are reportable conditions as described above:

- There was not adequate documentation made available to support amounts paid to contract laborers by Project Chance. Our examination of the contract labor expense showed that costs totaling \$2,911.00 were not supported by adequate source documentation such as contracts, time sheets and cancelled checks.
- The Organization did not maintain time sheets or sign-in logs for employees receiving salaries and wages. Therefore, we were unable to verify the number of hours worked and proper authorization for hours worked. Payroll registers and cancelled checks were on file for all transactions noted.

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

Our consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that all of the reportable conditions described above are material weaknesses as defined in the preceding paragraph.

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



Luther C. Spright & Company

New Orleans, Louisiana
March 3, 1997

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 award programs in the following categories:

Accounting Controls:

- Grant Revenues and Cash Receipts
- Purchases and Cash Disbursements
- General Ledger and Financial Reporting
- Grant Accounting

Controls used in administering compliance with Laws and Regulations:

General Requirements:

- Political Activity
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug-Free Workplace
- Administrative Requirements

Specific Requirements:

- Types of Services
- Advances and Reimbursements
- Amounts claimed or used for matching as determined by the OMB Circulars A-31 and other applicable cost principles or regulations that are applicable to each of its major programs.
- Reporting

For all of the internal control structure categories listed in the preceding paragraph, 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 June 30, 1995, Case Unlimited, Inc.'s Project Charter and Bridge Program expended 100 percent of its total federal awards under major federal award programs.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we 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 Organization's major federal award programs, which are identified in the accompanying Schedule of Federal Awards. 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.

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

To the Board of Directors of
Care Unlimited, Inc.

We have audited the financial statements of Care Unlimited, Inc.'s Project Chance and Bridge Program (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated March 3, 1997. We have also audited the compliance of Care Unlimited, Inc.'s Project Chance and Bridge Program with requirements applicable to major federal award programs and have issued our report thereon dated March 3, 1997.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether Care Unlimited, Inc.'s Project Chance and Bridge Program complied with laws and regulations, noncompliance with which would be material to a major federal award program.

In planning and performing our audits for the year ended June 30, 1996, we considered the internal control structure of Care Unlimited, Inc.'s Project Chance and Bridge Program in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements of Care Unlimited, Inc.'s Project Chance and Bridge Program and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses 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 March 3, 1997.

The management of Care Unlimited, Inc.'s Project Chance and Bridge Program is responsible for establishing and maintaining an internal control structure, in fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of

CARE UNLIMITED, INC.

NOTES TO THE SCHEDULE OF FEDERAL AWARDS
FOR THE GRANT PERIOD JULY 1, 1995 TO JUNE 30, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Basis of Accounting - The financial statements of the Organization are prepared on the accrual basis of accounting. Accordingly, revenue is recorded when earned and expenses are recorded when incurred.



LUTHER C. SPRIGHT & COMPANY

A Corporation of Certified Public Accountants
and Management Consultants

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL AWARDS

To the Board of Directors of
Care Unlimited, Inc.

We have audited the financial statements of Care Unlimited, Inc.'s Project Chance and Bridge Program (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated March 3, 1997. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these basic 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." 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. 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 Care Unlimited Inc.'s Project Chance and Bridge Program 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 statement and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Luther C. Spright & Company

New Orleans, Louisiana
March 3, 1997

CARE UNLIMITED, INC.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED, JUNE 30, 1996**

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

General - The Care Unlimited, Inc. (hereafter referred to as the Organization) is a non-profit entity which caters to the needs of young men and women from the ages of 13 to 21. The Organization is partly funded by a grant received from the State of Louisiana's Governor's Office of Urban Affairs and a grant from the Department of Social Services.

Basic of Accounting - The financial statements of the Organization are prepared on the accrual basis of accounting. Accordingly, revenue is recorded when earned and expenses are recorded when incurred.

Property and Equipment - There were no fixed asset purchases or disposals during the fiscal year ended June 30, 1996.

Tax Status - The Organization has been determined to be tax exempt under Section 501 (c) of the Internal Revenue Code.

Cash - Cash is comprised of cash on hand and in banks.

Depreciation - Depreciation was computed using the straight-line method over the useful life of the asset.

CARE UNLIMITED, INC.

**STATEMENT OF REVENUE AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

REVENUE:

Grants	\$	318,791
Donations		<u>725</u>
Total Revenue		319,516

EXPENDITURES:

Salaries & Wages		78,289
Payroll Taxes		12,741
Professional Services		7,595
Insurance		578
Rent		16,250
Office Supplies		2,090
Contract Labor		162,284
Telephone		3,520
Other Expenses		<u>373</u>
Total Expenditures		315,480
NET REVENUE OVER EXPENDITURES	\$	<u>4,036</u>



LUTHER C. SPSIGHT & COMPANY

A Corporation of Certified Public Accountants
and Management Consultants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Care Unlimited, Inc.

We have audited the accompanying statement of assets, liabilities, and fund balance of Care Unlimited, Inc.'s Project Chance and Bridge Program (a nonprofit organization) as of June 30, 1996, and the related statements of revenue and expenditures and changes in fund balance for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Care Unlimited, Inc.'s Project Chance and Bridge Program as of June 30, 1996, and the changes in its operations and its fund balance 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 March 3, 1997, on our consideration of Care Unlimited, Inc.'s Project Chance and Bridge Program's internal control structure and a report dated March 3, 1997, on its compliance with laws and regulations.



Luther C. Spaight & Company

New Orleans, Louisiana
March 3, 1997

CARE UNLIMITED, INC.
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LUTHER C. SPREIGHT & COMPANY

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CARE UNLIMITED, INC.

**INDEPENDENT AUDITOR'S REPORT ON THE
FINANCIAL STATEMENTS AND RELATED SINGLE
AUDIT REPORTS FOR THE FISCAL YEAR ENDED
JUNE 30, 1986**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, be reviewed, being confined to appropriate public officials. This document available for public inspection of The Bureau of Tax of the Louisiana Auditing Board, where appropriate, at the office of the parish clerk of court.

APR 16 1987
Original Date _____

CARE UNLIMITED, INC.

SCHEDULE OF FEDERAL AWARDS
FOR THE GRANT PERIOD ENDED JUNE 30, 1996

<u>Federal Grants/ Pass Through Grantor</u>	<u>Program Name</u>	<u>Expenditures</u>
Department of Social Services Office of Community Services	Bridge Program	\$ 148,450
Office of Urban Affairs & Development	Project Chance	<u>127,000</u>
Total		\$ <u>275,450</u>

See Notes to the Financial Statements.

CARE UNLIMITED, INC.

STATEMENT OF CHANGES IN FUND BALANCE
AS OF JUNE 30, 1998

FUND BALANCE - JUNE 30, 1997	\$	9,179
NET REVENUE OVER EXPENDITURES		<u>44,000</u>
FUND BALANCE - JUNE 30, 1998	\$	<u>53,179</u>