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**ST. LAMMY COMMUNITY SERVICES, INC.
GEORGEAND, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 1991 AND 1990**

Under provisions of state law, this report is a public document. A copy of this report is being submitted to the auditor, the governor, and other state and public officials. This report is available for public inspection at the State Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

NOV 15 1991

Witness This _____

STATE OF LOUISIANA
OFFICE OF THE LEGISLATIVE AUDITOR
501 OCT -2 AM 9-19

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JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
 (1954-1984)

Harold Dwyer, CPA
 Retired

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
 St. Landry Community Services, Inc.
 Opelousas, Louisiana

We have audited the accompanying statements of financial position of St. Landry Community Services, Inc., a nonprofit corporation, as of June 30, 1997 and 1996, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of St. Landry Community Services, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 audits provide a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of St. Landry Community Services, Inc., as of June 30, 1997 and 1996, and the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles.

As discussed in Note 1 to the financial statements, in the fiscal year ended June 30, 1996, St. Landry Community Services, Inc. changed its method of accounting for contributions and its method of financial reporting and financial statement presentation.

In accordance with Government Auditing Standards, we have also issued our report dated September 17, 1997 on our consideration of the St. Landry Community Services, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

John S. Dowling & Company

Opelousas, Louisiana
 September 30, 1997

ST. LOUIS COMMUNITY SERVICES, INC.
 MISSOURI, LOUISIANA
 STATEMENTS OF FINANCIAL POSITION
 JUNE 30, 1970 AND 1971

	<u>1971</u>	<u>1970</u>
ASSETS		
Cash in non-interest-bearing account	\$73,026	\$28,344
Cash in interest-bearing accounts	10,000	18,938
Accounts receivable	7	-
Prepaid insurance	3,528	3,219
Office furniture and equipment, net	<u>4,313</u>	<u>1,895</u>
Total assets	<u>\$91,874</u>	<u>\$53,496</u>
 LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$4,651	\$5,123
Payroll taxes withheld	422	478
Accrued payroll taxes	483	1,404
Compensated absences	<u>1,583</u>	<u>1,000</u>
Total liabilities	<u>7,139</u>	<u>8,005</u>
 NET ASSETS		
Restricted	31,579	22,603
Temporarily restricted for 501(c)(3) certification	<u>3,080</u>	<u>3,850</u>
Total net assets	<u>34,659</u>	<u>26,453</u>
Total liabilities and net assets	<u>\$31,838</u>	<u>\$28,458</u>

The accompanying notes are an integral part of these financial statements.

ST. LOUIS COMMUNITY SERVICES, INC.
FINANCIAL STATEMENTS
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED 1996, 1997 AND 1998

	<u>1996</u>	<u>1997</u>
UNRESTRICTED NET ASSETS		
REVENUE AND OTHER SUPPORT		
State grant	600,750	870,800
Contribution of equipment		7,600
Interest income	2,113	2,889
Miscellaneous	2	
Total unrestricted revenues	<u>602,865</u>	<u>881,299</u>
EXPENSES		
Administration		
Personnel - salaries	48,440	51,070
Personnel - fringe benefits	4,368	5,489
Telephone and postage	1,085	1,093
Heat, utilities, and janitorial service	6,308	7,400
audit	1,880	4,800
Insurance	4,623	12,552
Consulting services	4,278	5,800
Office supplies	1,714	2,870
Depreciation	1,950	414
Travel	118	
Other		31
Total administration	<u>74,464</u>	<u>117,889</u>
Direct Services		
FPCE Program Classes, Family and Children		
Education		
Personnel - salaries	12,080	12,800
Personnel - fringe benefits	1,533	1,511
Summer Camp Program		
Personnel - salaries	27,712	25,577
Personnel - fringe benefits	8,644	8,987
Travel	7,888	6,074
Contract labor		60
Tutorial services	14,340	14,163
Medical center program	2,580	2,800
St. Louis Parish Ecumenical Development program	18,080	
Spokane And/or Police Program program	3,457	3,813
WETA program	1,000	1,800
SPICED program	4,580	4,580
Total direct services	<u>117,424</u>	<u>121,117</u>
Supporting Costs	<u>3</u>	<u>3</u>
Total expenses	<u>191,891</u>	<u>239,009</u>

Continued on next page.

ST. JACQUES COMMUNITY SERVICES, INC.
 OCEOLA, MISSISSIPPI
 STATEMENTS OF ACTIVITIES CONTINUED
 FOR THE YEARS ENDED JUNE 30, 1991 AND 1990

	<u>1991</u>	<u>1990</u>
<u>INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS</u>	\$16,350	\$15,384
<u>TEMPORARILY RESTRICTED NET ASSETS</u>		
<u>Increase (Decrease) in Temporarily Restricted</u>		
<u>Net Assets</u>	<u>—0—</u>	<u>—0—</u>
<u>CHANGE IN NET ASSETS</u>	66,700	15,384
<u>NET ASSETS, beginning of year</u>	\$3,582	28,119
<u>NET ASSETS, end of year</u>	<u>\$3,582</u>	<u>\$3,582</u>

The accompanying notes are an integral part of these financial statements.

ST. LOUIS COMMUNITY SERVICES, INC.
MEMPHIS, TENNESSEE
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 1997 AND 1996

	<u>1997</u>	<u>1996</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from state grants	\$285,294	\$215,680
Cash received from overpayments	2	
Cash paid for salaries and fringes	(149,737)	(148,825)
Cash paid for subcontractors	(18,457)	(26,257)
Cash paid to suppliers	(51,908)	(49,489)
Interest earned	2,113	2,284
Net cash provided by operating activities	<u>68,327</u>	<u>13,570</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of equipment	(13)	(6,260)
Net cash used by investing activities	<u>(13)</u>	<u>(6,260)</u>
NET OPERATING INCREASE IN CASH		
	68,314	7,310
Cash, beginning of year	20,223	20,898
Cash, end of year	<u>88,537</u>	<u>28,208</u>
RECONCILIATION OF INCREASE (DECREASE) IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
(Decrease) increase in net assets	\$(6,705)	\$15,384
Adjustments to reconcile:		
Depreciation	1,915	818
Contribution of equipment		(7,400)
(Increase) decrease in due from insurance company		948
(Increase) decrease in accounts receivable	(7)	
(Increase) decrease in prepaid insurance	(308)	1,057
Increase (decrease) in accounts payable	(472)	(187)
Increase (decrease) in payroll taxes withheld	14	(1,484)
Increase (decrease) in compensated absences	1,248	
Increase (decrease) in accrued payroll taxes	(223)	186
Net cash provided by operating activities	<u>68,327</u>	<u>13,570</u>
SUPPLEMENTAL DATA FOR NONCASH ACTIVITIES		
Donation of equipment	(6)	(2,482)

The accompanying notes are an integral part of these statements.

ST. LANDRY COMMUNITY SERVICES, INC.
MISSISSIPPI, LOUISIANA
FORMS TO FINANCIAL STATEMENTS
JUNE 30, 1982 AND 1984

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. NATURE OF ACTIVITIES

St. Landry Community Services, Inc. is a nonprofit corporation currently sponsoring the Homeborders' Program which began on December 1, 1980. The Program's primary purpose is to improve the quality of life for the elderly and handicapped. Specific services rendered to eligible households, Inc. are not limited to, routine house cleaning, preparing meals, running errands, etc. St. Landry Community Services, Inc. also sponsors after school church-based tutorial programs and supports worthwhile eligible community programs. Support for St. Landry Community Services, Inc. comes primarily from the Governor's Office of Urban Affairs and Development of the State of Louisiana.

B. BASIS OF ACCOUNTING

The financial statements of St. Landry Community Services, Inc., have been prepared on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Purchases of operating supplies are expensed as expenditures at the time purchased and transportation of such supplies (if any) are not recorded as assets at the close of the fiscal year, unless material.

C. DEPRECIATION AND EQUIPMENT

Fixed assets are recorded at cost. Donated assets are recorded at fair market value. Such donated assets are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Depreciation is computed using the straight-line method based on the estimated useful life of such asset. Average lives for office furniture and equipment are estimated to be 5-7 years. Maintenance and repairs are charged to operations when incurred.

D. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

E. INCOME TAXES

St. Landry Community Services, Inc. is a nonprofit organization exempt from income taxes under the Internal Revenue Code Section 501(c)(3) and similar provisions of the State Code. Therefore, no provision for income taxes has been made.

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ST. LARRY COMMUNITY SERVICES, INC.
SPECIALIZED HOUSING
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1987 AND 1986

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

F. MONTHLY ACCOUNTING

St. Larry Community Services, Inc., prepares a budget on the cash basis which is approved by the funding agency.

G. STATEMENT OF CASH FLOWS

For purposes of reporting the statement of cash flows, all highly liquid investments with a maturity of three months or less are considered to be cash equivalents.

H. COMPAENSATION ABSENCE

Annual leave of fifteen (15) working days with pay is granted to the Coordinator and Twelve (12) working days with pay to the Assistant Coordinator. Members will receive ten (10) days of vacation with pay after one (1) employment year. After one (1) year employment, vacation leave is accumulated on the basis of one (1) day per year of employment until 12 days of leave have accumulated.

All employees are entitled to a minimum of ten (10) days absence per year for sick leave. Any unused days shall be accumulated up to twenty (20) days a year.

The amount of unused annual leave and sick leave days for 1987 has been accrued, but for 1986 the amount is not material and has not been accrued.

I. FINANCIAL STATEMENT RECLASSIFICATION

In the fiscal year ended June 30, 1986, St. Larry Community Services, Inc. elected to adopt Statement of Financial Accounting Standards (SFAS) No. 117 "Financial Statements of Not-for-Profit Organizations," early. Under SFAS No. 117, St. Larry Community Services, Inc. is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, St. Larry Community Services, Inc. is required to present a statement of cash flows. As permitted by this new statement, St. Larry Community Services, Inc. has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required. This reclassification had no effect on the change in net assets for the fiscal years ended June 30, 1987 or 1986.

ST. LAUREY COMMUNITY SERVICES, INC.
OFFICIALS' ACCOUNTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997 AND 1996

NOTE (3) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

1. CONTRIBUTIONS

St. Laury Community Services, Inc. also elected to adopt SFAS No. 116, "Accounting for Contributions Received and Contributions Made," in the fiscal year ended June 30, 1994. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. St. Laury Community Services, Inc. has not received any contributions before the fiscal year ended June 30, 1996 and therefore, no retroactive adjustments have been made to the financial statements. Adoption of SFAS No. 116, had no effect on the change in net assets for the fiscal years ended June 30, 1997 or 1996.

NOTE (4) - CASH

Cash and cash equivalents for June 30, 1997 and 1996 consist of the following:

	<u>1997</u>	<u>1996</u>
Cash in non-interest bearing account	\$25,918	\$28,385
Cash in interest-bearing accounts	<u>10,808</u>	<u>28,938</u>
	<u>36,726</u>	<u>57,323</u>

All cash balances are covered by FDIC insurance.

NOTE (5) - RETIREMENT PLAN

Employees of St. Laury Community Services, Inc. are on the Social Security Retirement System.

NOTE (6) - OFFICE FURNITURE AND EQUIPMENT

The following is a summary of office furniture and equipment at June 30, 1997 and 1996:

	<u>1997</u>	<u>1996</u>
Office furniture and equipment - at cost or fair market value	\$10,089	\$10,091
Accumulated depreciation	<u>(11,812)</u>	<u>(12,002)</u>
Net	<u>8,277</u>	<u>8,089</u>
Depreciation expense	<u>51,855</u>	<u>4008</u>

The cost of office furniture and equipment at June 30, 1997 and 1996 includes a copier donated to St. Laury Community Services, Inc. with a fair market value of \$2,483.

ST. LOUIS COMMUNITY SERVICES, INC.
MEMORANDUM
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1987 AND 1986

NOTE (N) - MEMORANDUM COSTS

The memorandum costs at June 30, 1987 and 1986 consist of the following:

	1987	1986
Filing fees	48	82
	2	4

NOTE (O) - TEMPORARILY RESTRICTED NET ASSETS

During the fiscal year ended June 30, 1986, the St. Louis Community Services, Inc. received a grant of \$5,000 to support the development of a model program which would empower parents and other adults to encourage and motivate children and youth. The grant money was not expended as of June 30, 1987.

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 Partner

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
 OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
 FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
 GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
 St. Landry Community Services, Inc.
 Opelousas, Louisiana

We have audited the financial statements of St. Landry Community Services, Inc., a nonprofit corporation, as of and for the year ended June 30, 1997, and have issued our report thereon dated September 15, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether St. Landry Community Services, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered St. Landry Community Services, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all weaknesses in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 over financial reporting and its operation that we consider to be material weaknesses.

To the Board of Directors
St. Landry Community Services, Inc.
Page 2

This report is intended for the information of management and the Governor's office of Urban Affairs and Development of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

John B. Dowling & Company

Opelousas, Louisiana
September 17, 1987