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

To the Board of Directors  
Youth Service Bureau of St. Tammany, Inc.

I have audited the financial statements of Youth Service Bureau of St. Tammany, Inc. (a nonprofit organization) as of and for the year ended June 30, 1998.

I have applied procedures to test the compliance of Youth Service Bureau of St. Tammany, Inc. 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, 1998.

General Requirements -  
Political activity  
Civil rights  
Cash management  
Allowable cost/cost principles  
Drug-free Workplace Act

My 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". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the organization's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

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**SOUTH SERVICE BUREAU OF ST. TAMMANY, INC.**

**AUDIT REPORT**

**JUNE 30, 1954**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 21 1954

## Charles L. Lacoste, Jr.

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### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors of  
Youth Service Bureau of St. Tammany, Inc.

I have audited the financial statements of Youth Service Bureau of St. Tammany, Inc. (a nonprofit organization) as of and for the year ended June 30, 1986, and have issued my report thereon dated September 24, 1986.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions". These 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.

In planning and performing my audit for the year ended June 30, 1986, I considered the internal control structure of Youth Service Bureau of St. Tammany, Inc. in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements of the Organization and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. I have addressed internal control structure policies and procedures relevant to my audit of the financial statements in a separate report dated September 24, 1986.

The management of Youth Service Bureau of St. Tammany, 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 executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that 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 significant internal control structure policies and procedures used in administering federal award programs in the following categories:

- Cash
- Expenses for goods and services and accounts payable
- Payroll and related liabilities
- Property and equipment
- Governmental financial assistance programs

- General requirements -
  - Political activity
  - Civil rights
  - Cash management
  - Allowable costs/cost principles
  - Drug-free Workplace

- Specific requirements -
  - Types of services allowed
  - Eligibility

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

During the year ended June 30, 1998, Youth Service Bureau of St. Tammany, Inc. had no major federal award programs and expended 100 percent of its total federal awards under the following nonmajor programs:

Juvenile Community Service Program  
Children's Justice Act

I performed tests of controls, as required by SAS Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I 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 the aforementioned nonmajor programs. 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.

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 the Organization's ability to administer federal award programs in accordance with applicable laws and regulations.

I noted no matters that I consider a reportable condition.

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.

## Charles L. Lacoste, Jr.

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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  
Youth Service Bureau of St. Tammany, Inc.

I have audited the financial statements of Youth Service Bureau of St. Tammany, Inc. (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued my report thereon dated September 24, 1996.

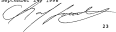
I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are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

Compliance with laws, regulations, contracts, and grants applicable to Youth Service Bureau of St. Tammany, Inc. is the responsibility of Organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Youth Service Bureau of St. Tammany, Inc.'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.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

New Orleans, Louisiana  
September 24, 1996



In planning and performing my audit of the financial statements of South Service Bureau of St. Tammany, Inc. for the year ended June 30, 1964, 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.

A reportable condition involves a matter coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could 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. I found no reportable conditions.

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.

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. I found no material weaknesses.

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

New Orleans, Louisiana  
September 24, 1964



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 Organization had not complied, in all material respects, with those requirements.

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

New Orleans, Louisiana  
September 28, 1998

A handwritten signature in black ink, appearing to read "R. Paul", written over a horizontal line.



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 Organization had not complied, in all material respects, with those requirements.

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

New Orleans, Louisiana  
September 24, 1981

A handwritten signature in dark ink, appearing to be "C. J. ...", written over a horizontal line. The signature is stylized and somewhat cursive.

Youth Service Bureau of St. Tammany, Inc.

STATEMENT OF ACTIVITIES  
Year Ended June 30, 1984

UNRESTRICTED NET ASSET

Support -

Non-government agencies	\$ 51,758
General public	22,443
Government	234,172
Fees	28,618
Special events income	193,122
Direct special events expenses	( 48,822)
Investment income	18,320
Miscellaneous	1,145
Total	499,446

Net assets released from restrictions -

United Way funding for the year	<u>60,286</u>
Total	559,732

Expenses -

Program services -	
CPAA	118,972
Crossroads	72,082
FINA	241,614
Total for program services	432,668

Supporting services -

Management and general	83,699
Fund - raising	28,378
Total for supporting services	112,077
Total expenses	544,745

Increase in Unrestricted Net Assets 94,987

TEMPORARILY RESTRICTED NET ASSETS

United Way funding for next year	71,846
Net assets released from restrictions -	
United Way funding for this year	( 60,286)

Increase in Temporarily Restricted Net Assets 11,560

NET ASSETS AT BEGINNING OF YEAR (as restated) 274,821

NET ASSETS AT END OF YEAR 322,947

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

Teeth Service Bureau of St. Thomas, Inc.

STATEMENT OF FINANCIAL POSITION  
June 30, 1994

<b>ASSETS</b>		
Cash and cash equivalents		\$ 102,349
Unconditional promises to give		
United Way funding for the		
next fiscal year		71,945
Property and equipment		<u>402,457</u>
Total Assets		\$ <u>577,751</u>
<b>LIABILITIES</b>		
Accrued funds		\$ 4,183
Loan payable		193,884
Deferred income		<u>20,584</u>
Total Liabilities		<u>218,651</u>
<b>NET ASSETS</b>		
Unrestricted-		
Designated for equipment	\$ 10,000	
Designated for capital	20,000	
Other unrestricted	<u>250,811</u>	
Total		\$ 280,811
Temporarily restricted		<u>82,548</u>
Total Net Assets		<u>363,359</u>
Total Liabilities and Net Assets		\$ <u>577,051</u>

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

# Charles L. Lacoste, Jr.

Certified Public Accountant

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Youth Service Bureau of St. Tammany, Inc.

I have audited the accompanying statement of financial position of Youth Service Bureau of St. Tammany, Inc. (a nonprofit organization) as of June 30, 1996, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization'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. These standards 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 above present fairly, in all material respects, the financial position of Youth Service Bureau of St. Tammany, Inc. as of June 30, 1996, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note A to the financial statements, in the year ended June 30, 1996, the Organization changed its method of accounting for contributions and its method of financial reporting and financial statement presentation.

New Orleans, Louisiana  
September 24, 1996



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**FINANCIAL SECTION**

I noted no matters that I consider a material weakness.

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

New Orleans, Louisiana  
September 24, 1994

A handwritten signature in dark ink, appearing to be 'G. A. ...', written over the typed date.

Youth Service Bureau of St. Tammany, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Organization is a nonprofit United Way agency that has provided programs of prevention and early intervention for the youth in St. Tammany and Washington Parishes since 1983. It has offices in Covington and Slidell. The mission of the Youth Service Bureau is to assist youth, especially troubled or high-risk youth, to become responsible community members.

Significant Accounting Policies

Promises to Give - Contributions are recognized when the donor makes a promise to give the Organization that is in substance, unconditional. Conditions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires temporarily restricted net assets are reclassified to unrestricted net assets.

Contributed Services - The Organization received valuable services from its dedicated volunteers. However, these services are not recognized as revenue as they do not create nonfinancial assets nor are they specialized services as described in SFAS 118.

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United Service Bureau of St. Louis, Inc.

STATEMENT OF FUNCTIONAL EXPENSE  
Year Ended June

	Program Services				Supporting Services			
	GOB	Insurance	LES	Total	Management & General	Real Estate	Total	Total
Salaries	\$ 81,807	\$48,376	\$14,376	\$144,559	\$44,676	\$ 1,407	\$ 46,083	\$190,642
Payroll Taxes and Employee Benefits	8,850	4,378	11,376	24,604	3,328	508	3,836	28,440
Rent	1,782	1,782	1,453	5,017	-	-	-	5,017
Utilities	1,206	1,206	1,206	3,708	654	-	654	4,362
Maintenance	1,217	1,217	1,218	3,653	888	-	888	4,541
Equipment, Fuel and Services	267	267	267	841	-	14,478	14,478	15,319
Recapacity Insurance	1,337	1,337	1,438	4,112	3,008	-	3,008	7,120
Confidence and Fidelity	1,487	1,488	1,487	4,462	2,378	482	2,860	7,322
Travel	708	700	708	2,116	-	-	-	2,116
Meals and Drinks	70	70	70	218	1,068	4,071	5,139	5,357
Rent Changes	-	-	-	-	56	-	56	56
Fees and Subscriptions	897	897	897	2,691	-	2,000	2,000	4,691
Insurance	480	480	480	1,361	1,400	3,108	4,508	5,869
Postage and Delivery	1,608	1,608	1,608	4,833	851	482	1,333	6,166
Printing	3,451	3,451	3,451	10,353	565	1,355	1,920	12,273
Professional Fees	-	-	3,822	3,822	4,868	11,880	16,748	20,570
Supplies	1,184	1,184	1,184	3,552	1,427	807	2,234	5,786
Telephone	3,404	3,404	4,540	11,348	2,208	1,808	4,016	15,364
Interest	-	-	-	-	4,880	-	4,880	4,880
Miscellaneous	508	544	508	1,560	287	2,707	2,994	4,554
Equipment, Repairs	2,122	2,122	2,122	6,366	1,112	-	1,112	7,478
	104,181	67,111	28,757	199,049	78,114	68,794	146,908	345,957
Depreciation	4,411	4,411	4,411	13,233	3,318	541	3,859	17,092
	108,592	71,522	33,168	212,282	81,432	74,345	155,773	363,049
Amount allocated to invest Special Investment	-	-	-	-	-	(88,021)	(88,021)	(88,021)
Total	\$108,592	\$71,522	\$33,168	\$212,282	\$81,432	\$-83,676	\$-13,248	\$265,438

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

Youth Service Bureau of St. Tammany, Inc.

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

June 30, 1998

**Property and Equipment** - Donations of property and equipment are recorded as support at their estimated fair value. Such assets are recorded as unrestricted support unless the donor imposes a restriction. If such restriction exists the support is reported in accord with the nature of the restriction. Property and equipment purchases having a value of less than \$500 are not recorded as an asset. All other property and equipment is depreciated using the straight line method.

**Income Taxes** - The Organization is a nonprofit corporation that is exempt from both Federal and Louisiana income taxes under Section 501(c)(13) of the Internal Revenue Code and R. S. 12:291.

**Cash and Cash Equivalents** - The Organization considers all funds in bank accounts, money market accounts or certificates of deposit as cash or its equivalent.

**Financial Statement Presentation** - The Organization has adopted Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations". Under SFAS No. 117, the Organization 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 (if each is applicable). In addition, the Organization is required to present a statement of cash flows. As permitted by this new statement, the Organization has discontinued its use of fund accounting and has, accordingly, reclassified its financial assets to present the applicable classes of net assets required. This reclassification had no effect on the change in net assets this year.

Youth Service Bureau of St. Tammany, Inc.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1996

**Contributions** - The Organization also adopted SFAS No. 116, "Accounting for Contributions Received and Contributions Made" in this year. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions. As permitted by SFAS No. 116, the Organization has retroactively applied the provisions of this new statement by restating net assets as of June 30, 1995. The adjustment of \$42,938 represents the cumulative change in time restricted contributions from the United Way.

**NOTE B - RESTRICTIONS ON ASSETS**

The restrictions on assets as of June 30, 1996 have two components, the time restricted United Way contributions for 1995-96 of \$75,945 and contributions restricted to the FINE program of \$28,694.

Unrestricted net assets designated for capital and equipment represents board specified reserves for future needs of the organization.

**NOTE C - PROMISE TO GIVE**

The amount promised by the United Way consists of the following:

Allocation	
CASA	\$ 21,339
Crossroads	28,339
Designated gifts	21,192
	\$ 70,870

South Service Bureau of St. Tammany, Inc.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1994

NOTE D - CASH RESERVE

The Board of Directors intends to establish a "prepaid Reserve" of approximately 3 months expenditures. Increases in net assets which may occur subsequently will be dedicated first to reduction of the debt on the building and subsequently to the establishment of new programs.

NOTE E - PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

Equipment	\$ 38,268
Building and improvements	344,861
Land	<u>45,000</u>
	428,129
Accumulated depreciation	\$ <u>54,632</u>
	\$ <u>373,497</u>

## SUPPLEMENTARY SECTION

# Charles L. Lacoste, Jr.

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

To the Board of Directors  
Youth Service Bureau of St. Tammany, Inc.

I have audited the financial statements of Youth Service Bureau of St. Tammany, Inc. (a nonprofit organization) as of and for the year ended June 30, 1994, and have issued my report thereon dated September 24, 1994. These financial statements are the responsibility of the organization'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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and other Nonprofit Institutions". These standards and OMB Circular A-133 require that 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.

My audit was made for the purpose of forming an opinion on the basic financial statements of South Service Bureau of St. Tammany, Inc. taken as a whole. The accompanying Schedule of Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

New Orleans, Louisiana  
September 24, 1986

A handwritten signature in cursive script, appearing to read "R. J. [unclear]", with a long horizontal line extending to the right.

Youth Service Bureau of St. Tammany, Inc.

SCHEDULE OF FEDERAL AWARDS  
Year Ended June 30, 1988

<u>Program Title</u>	<u>Federal CFDA</u>	<u>Agency Number</u>	<u>Receipts</u>	<u>Expenditures</u>
Nonmajor programs - Juvenile Community Service Program	16.548	393-T-882	\$12,708	\$12,708
Children's Justice	N/A	378800017	28,128	28,128
			<u>\$40,836</u>	<u>\$40,836</u>



## Charles L. Lacoste, Jr.

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### **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  
Youth Service of St. Tammany, Inc.

I have audited the financial statements of Youth Service Bureau of St. Tammany, Inc. (a nonprofit organization) as of and for the year ended June 30, 1998, and have issued my report thereon dated September 24, 1998.

I 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.

The management of the Organization 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.

Youth Service Bureau of St. Tammany, Inc.

STATEMENT OF CASH FLOWS  
Year Ended June 30, 1996

Cash Flows from Operating Activities -	
Increase in net assets	\$ 194,538
Adjustments to reconcile change in net assets to net cash provided by operating activities -	
Depreciation	20,046
(Increase) decrease in operating assets -	
United Way funding for the next year	( 11,788)
Prepaid expenses	3,493
Increase (decrease) in operating liabilities -	
Deferred income	( 2,384)
Accrual	<u>2,381</u>
Net cash provided by operating activities	115,046
Cash Flows from Investing Activities -	
Payments for property and equipment	(118,081)
Net cash used by investing activities	(118,081)
Cash Flows from Financing Activities -	
Increase in notes payable	261,598
Payment of notes payable	( 67,784)
Payment of leases payable	( 1,828)
Net cash provided by financing activities	191,986
Net decrease in cash and cash equivalents	<u>\$ ( 30,241)</u>

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