

## Friede of St. Tammany, Inc.

## SCHEDULE OF FEDERAL AWARDS

Year Ended June 30, 1986

Program Title	Agency Number	Receipts	Expenditures
major program - State of Louisiana Department of Health and Hospitals	381-8113-55685	\$108,247	\$108,247
nonmajor program - State of Louisiana Department of Health and Hospitals	381-8113-55688	\$ 41,925	\$ 41,925

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  
October 3, 1988



# Charles L. Lacoste, Jr.

Certified Public Accountant  
8114 Burke Street  
New Orleans, Louisiana 70118  
(504) 861-6513  
(504) 861-9245 fax

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

To the Board of Directors  
Pride of St. Tammany, Inc.

I have audited the financial statements of Pride of St. Tammany, Inc. (a nonprofit organization) as of and for the year ended June 30, 1994.

I have applied procedures to test the compliance of Pride 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, 1994.

General requirements -  
Political activity  
Civil rights  
Cash management  
Allowable cost/principal 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.

## Charles L. Lacoste, Jr.

Certified Public Accountant

8114 Maple Street

New Orleans, Louisiana 70118

(504) 861-8915

(504) 862-0548 (fax)

**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  
Fride of St. Tammany, Inc.

I have audited the financial statements of Fride of St. Tammany, Inc. (a nonprofit organization) as of and for the year ended June 30, 1998, and have issued my report thereon dated October 2, 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.

Compliance with laws, regulations, contracts, and grants applicable to Fride 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 Fride 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

October 2, 1998



I noted no matters that I consider a material weakness.

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  
October 2, 1956

A handwritten signature in cursive script, appearing to read "J. H. Jones", written in dark ink.

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, 1988, Price of St. Tammany, Inc. had one major and one nonmajor federal award program and expended 92 percent of its total federal awards under the major federal award program.

I 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 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.

The management of Prime 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

In my opinion, Fride of St. Tammany, Inc. complied, in all material respects, 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, 1966.

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  
October 2, 1966

A handwritten signature in dark ink, appearing to be "R. J. [unclear]", written in a cursive style.



## Charles L. Lacoste, Jr.

Certified Public Accountant  
5114 Bernice Street  
New Orleans, Louisiana 70118  
(504) 861-6503  
(504) 861-8148 fax

### 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  
Fride of St. Thomas, Inc.

I have audited the financial statements of Fride of St. Thomas, Inc. (a nonprofit organization) as of and for the year ended June 30, 1998, and have issued my report thereon dated October 2, 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. 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 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 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.

## Charles L. Lacoste, Jr.

Certified Public Accountant  
8115 Beulah Street  
New Orleans, Louisiana 70118  
(504) 863-8813  
(504) 861-8588 fax

### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Fride of St. Tammany, Inc.

I have audited the accompanying statement of financial position of Fride 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. Those 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 Fride 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  
October 2, 1996



**Charles L. Lacoste, Jr.**

*Certified Public Accountant*  
8101 Maple Street  
New Orleans, Louisiana 70118  
(504) 861-6513  
(504) 861-6545 fax

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

To the Board of Directors  
Fride of St. Tammany, Inc.

I have audited the financial statements of Fride of St. Tammany, Inc. (a nonprofit organization) as of and for the year ended June 30, 1986, and have issued my report thereon dated October 3, 1986. 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". 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 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 Fride 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  
October 3, 1986



## SUPPLEMENTARY SECTION

Friday of St. Thomas, 1991.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1991

**NOTE B - ACCOUNTS RECEIVABLE**

Accounts receivable represents revenues earned and receivable under revenue contracts. No allowance for uncollectibles is deemed necessary.

**NOTE C - FIXED ASSETS**

Fixed assets are recorded at cost. Maintenance and repairs are expensed as incurred. Funds for the purchase of fixed assets have been provided by the State, and by contract, revert to the State at the time the contract terminates. A corresponding liability is recorded for the amount of assets purchased and no depreciation is recorded.

**NOTE D - OPERATING LEASE**

The Organization leases office space under an operating lease agreement dated May 1, 1991, with occupancy commencing June 1, 1991. The term is 60 months at the rate of \$600 monthly. There is an option to renew for another 60 months at \$650 monthly.

Future minimum rentals:	Year Ended June 30, 1991
	1991
	1992
	1993
	1994
	1995
	1996
	1997
	1998
	1999
	2000
	2001
	2002
	2003
	2004
	2005
	2006
	2007
	2008
	2009
	2010
	2011
	2012
	2013
	2014
	2015
	2016
	2017
	2018
	2019
	2020
	2021
	2022
	2023
	2024
	2025
	2026
	2027
	2028
	2029
	2030
	2031
	2032
	2033
	2034
	2035
	2036
	2037
	2038
	2039
	2040
	2041
	2042
	2043
	2044
	2045
	2046
	2047
	2048
	2049
	2050
	2051
	2052
	2053
	2054
	2055
	2056
	2057
	2058
	2059
	2060
	2061
	2062
	2063
	2064
	2065
	2066
	2067
	2068
	2069
	2070
	2071
	2072
	2073
	2074
	2075
	2076
	2077
	2078
	2079
	2080
	2081
	2082
	2083
	2084
	2085
	2086
	2087
	2088
	2089
	2090
	2091
	2092
	2093
	2094
	2095
	2096
	2097
	2098
	2099
	2100
	2101
	2102
	2103
	2104
	2105
	2106
	2107
	2108
	2109
	2110
	2111
	2112
	2113
	2114
	2115
	2116
	2117
	2118
	2119
	2120
	2121
	2122
	2123
	2124
	2125
	2126
	2127
	2128
	2129
	2130
	2131
	2132
	2133
	2134
	2135
	2136
	2137
	2138
	2139
	2140
	2141
	2142
	2143
	2144
	2145
	2146
	2147
	2148
	2149
	2150
	2151
	2152
	2153
	2154
	2155
	2156
	2157
	2158
	2159
	2160
	2161
	2162
	2163
	2164
	2165
	2166
	2167
	2168
	2169
	2170
	2171
	2172
	2173
	2174
	2175
	2176
	2177
	2178
	2179
	2180
	2181
	2182
	2183
	2184
	2185
	2186
	2187
	2188
	2189
	2190
	2191
	2192
	2193
	2194
	2195
	2196
	2197
	2198
	2199
	2200
	2201
	2202
	2203
	2204
	2205
	2206
	2207
	2208
	2209
	2210
	2211
	2212
	2213
	2214
	2215
	2216
	2217
	2218
	2219
	2220
	2221
	2222
	2223
	2224
	2225
	2226
	2227
	2228
	2229
	2230
	2231
	2232
	2233
	2234
	2235
	2236
	2237
	2238
	2239
	2240
	2241
	2242
	2243
	2244
	2245
	2246
	2247
	2248
	2249
	2250
	2251
	2252
	2253
	2254
	2255
	2256
	2257
	2258
	2259
	2260
	2261
	2262
	2263
	2264
	2265
	2266
	2267
	2268
	2269
	2270
	2271
	2272
	2273
	2274
	2275
	2276
	2277
	2278
	2279
	2280
	2281
	2282
	2283
	2284
	2285
	2286
	2287
	2288
	2289
	2290
	2291
	2292
	2293
	2294
	2295
	2296
	2297
	2298
	2299
	2300
	2301
	2302
	2303
	2304
	2305
	2306
	2307
	2308
	2309
	2310
	2311
	2312
	2313
	2314
	2315
	2316
	2317
	2318
	2319
	2320
	2321
	2322
	2323
	2324
	2325
	2326
	2327
	2328
	2329
	2330
	2331
	2332
	2333
	2334
	2335
	2336
	2337
	2338
	2339
	2340
	2341
	2342
	2343
	2344
	2345
	2346
	2347
	2348
	2349
	2350
	2351
	2352
	2353
	2354
	2355
	2356
	2357
	2358
	2359
	2360
	2361
	2362
	2363
	2364
	2365
	2366
	2367
	2368
	2369
	2370
	2371
	2372
	2373
	2374
	2375
	2376
	2377
	2378
	2379
	2380
	2381
	2382
	2383
	2384
	2385
	2386
	2387
	2388
	2389
	2390
	2391
	2392
	2393
	2394
	2395
	2396
	2397
	2398
	2399
	2400
	2401
	2402
	2403
	2404
	2405
	2406
	2407
	2408
	2409
	2410
	2411
	2412
	2413
	2414
	2415
	2416
	2417
	2418
	2419
	2420
	2421
	2422
	2423
	2424
	2425
	2426
	2427
	2428
	2429
	2430
	2431
	2432
	2433
	2434
	2435
	2436
	2437
	2438
	2439
	2440
	2441
	2442
	2443
	2444
	2445
	2446
	2447
	2448
	2449
	2450
	2451
	2452
	2453
	2454
	2455
	2456
	2457
	2458
	2459
	2460
	2461
	2462
	2463
	2464
	2465
	2466
	2467
	2468
	2469
	2470
	2471
	2472
	2473
	2474
	2475
	2476
	2477
	2478
	2479
	2480
	2481
	2482
	2483
	2484
	2485
	2486
	2487
	2488
	2489
	2490
	2491
	2492
	2493
	2494
	2495
	2496
	2497
	2498
	2499
	2500

The rental expense under this lease was \$7,500.

**NOTE E - RELATED PARTY TRANSACTIONS**

The Organization employs certain Board members and/or contracts with others to act as facilitators or assist in other ways with the program.

Fride of St. Tammany, Inc.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1996

NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Fride of St. Tammany, Inc. was incorporated September 19, 1988 under the provisions of the Louisiana Nonprofit Corporation Law. On January 19, 1987 the Internal Revenue Service recognized the Organization as a public supported entity that is exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. The Organization is also exempt from Louisiana income tax under the Louisiana law. The mission of Fride of St. Tammany, Inc. is to decrease tobacco, alcohol and other drug use among the youth of St. Tammany through programs of awareness, education and prevention for the community.

Significant Accounting Policies

Promise 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 116.

Frito of H. Hanney, Inc.

**STATEMENT OF FINANCIAL EXPENSES**  
Year Ended June 30, 1936

	Foreign Services		Supporting Services			Total
	Company Expenses	Teaching Positive Film Salaries	Total	Management & General	Post Printing	
Salaries	\$ 41,880	5 4,000	\$ 47,880	\$10,750	16,100	\$ 74,730
Suppl. taxes and benefits	7,000	500	8,000	1,000	750	10,750
Advertising	470	-	470	-	-	470
Commissions and Contingents	4,104	1,500	5,604	700	-	6,304
Amals	170	-	170	-	-	170
Rent	300	60	420	-	-	420
Travel (incl)	-	-	-	-	-	-
Supplies	1,307	4,000	5,307	-	-	5,307
Postoffice	800	-	800	-	-	800
UTLax Supplies	1,000	400	1,400	257	67	1,724
Other Operating Expenses	5,000	1,000	6,000	100	60	6,160
Printing	1,500	60	1,560	0	0	1,560
Printing	3,000	-	3,000	-	-	3,000
Public Relations	400	17	417	20	10	447
and Misc. Inc.	4,000	-	4,000	-	-	4,000
and Salaries	5,000	-	5,000	-	-	5,000
Subscriptions	0	-	0	-	-	0
Travel	4,000	1,400	5,400	0	10	6,810
Camp leaders	-	8,000	8,000	-	-	8,000
Peripherals	-	4,000	4,000	-	-	4,000
Professional Services	-	1,100	1,100	1,111	-	3,311
Tramps	-	3,000	3,000	-	-	3,000
Bank Charges	-	-	-	100	-	100
Insurance	1,100	60	1,160	100	0	1,260
License and Taxes	0	-	0	100	-	100
Other Operating Services	60	20	80	60	77	157
and	6,000	4,700	10,700	500	100	11,300
Repairs and Maintenance	1,000	10	1,010	100	60	1,170
Telephone	1,000	100	1,100	100	0	1,200
Utilities	100	50	150	41	20	211
	101,000	40,000	141,000	14,000	7,000	162,000
Depreciation	1,000	0	1,000	100	50	1,150
<b>Total</b>	<b>\$101,000</b>	<b>\$40,000</b>	<b>\$141,000</b>	<b>\$14,000</b>	<b>\$7,000</b>	<b>\$162,000</b>

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

Fride of St. Tammany, Inc.  
STATEMENT OF FINANCIAL POSITION  
June 30, 1984

ASSETS	
Cash	\$ 26,019
Accounts receivable	11,409
Prepaid expenses	636
Property and equipment	<u>5,459</u>
Total assets	\$ <u>43,523</u>
LIABILITIES	
Lease payable	\$ <u>2,983</u>
Total liabilities	<u>2,983</u>
NET ASSETS	
Unrestricted	\$1,533
Total net assets	\$ <u>45,213</u>

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



Fide of St. Tammany, Inc.

STATEMENT OF ACTIVITIES  
Year Ended June 30, 1998

UNRESTRICTED NET ASSETS

Support -	
Foundations and civic leagues	\$ 26,736
Contracts for services	150,798
Program fees	22,391
Membership	4,826
Special events and other	17,381
Combined Federal Campaign	858
Interest income	432
Total	<u>223,121</u>
Expenses -	
Program services -	
Community Awareness	124,798
Teaching Positive Life Skills	48,027
Total for program services	168,890
Supporting services -	
Management and general	18,469
Fund raising	7,811
Total for supporting services	26,280
Total expenses	<u>195,170</u>
Increase in Unrestricted Net Assets	<u>28,951</u>
NET ASSETS AT BEGINNING OF YEAR	<u>34,628</u>
NET ASSETS AT END OF YEAR	<u>\$ 63,579</u>

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

Friede of St. Tammany, Inc.

STATEMENT OF CASH FLOWS  
YEAR ENDED June 30, 1956

CASH FLOWS FROM OPERATING ACTIVITIES -	
Increase in net assets	\$ 28,945
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	3,793
(Increase) decrease in operating assets -	
Accounts receivable	( 4,048)
Deposits	( 144)
Prepaid expense	( 635)
Increase (decrease) in operating liabilities -	
Accounts payable	( 2,391)
Lease payable	( 2,476)
Payroll taxes payable	( 410)
Net cash provided by operating activities	19,638
BEGINNING CASH	<u>5,381</u>
ENDING CASH	\$ <u>25,019</u>

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

# Charles L. Lacoste, Jr.

Certified Public Accountant  
8115 Burke Street  
New Orleans, Louisiana 70118  
(504) 861-8513  
(504) 861-6588 fax

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

To the Board of Directors of  
Pride of St. Tammany, Inc.

I have audited the financial statements of Pride of St. Tammany, Inc. (a nonprofit organization) as of and for the year ended June 30, 1998, and have issued my report thereon dated October 2, 1998.

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". 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.

In planning and perform my audit for the year ended June 30, 1998, I considered the internal control structure of Pride 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 October 2, 1998.

# Charles L. Lacoste, Jr.

Certified Public Accountant  
8116 Martha Street  
New Orleans, Louisiana 70118  
(504) 861-6115  
(504) 861-6141 fax

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

To the Board of Directors  
Fride of St. Tammany, Inc.

I have audited the financial statements of Fride of St. Tammany, Inc. (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued my report thereon dated October 2, 1996.

In connection with my audit of the financial statements of Fride of St. Tammany, Inc. and with my consideration of the Organization's internal control structure used to administer federal award programs, as required by Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions", I selected certain transactions applicable to certain nonmajor federal award programs for the year ended June 30, 1996.

As required by OMB Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, and special costs and provisions (if any) that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Fride of St. Tammany, Inc.'s compliance with these requirements. Accordingly, I do not express such an opinion.

OFFICIAL  
FILE COPY  
DO NOT REMOVE

ALL INFORMATION  
CONTAINED HEREIN IS  
UNCLASSIFIED  
DATE 05/14/03

RECEIVED  
LEGISLATIVE COUNCIL  
JUN 23 1998

PRICE OF ST. TAMMANT, INC.

AUDIT REPORT  
JUNE 30, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally and in writing by the public officials. This report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: NOV 27 1998

TABLE OF CONTENTS

	PAGE
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report	4
Statement of Financial Position	5
Statement of Activities	6
Statement of Cash Flows	7
Statement of Functional Expenses	8
Notes to Financial Statements	9
<b>SUPPLEMENTARY SECTION</b>	
Independent Auditor's Report on Schedule of Federal Awards	12
Schedule of Federal Awards	13
Independent Auditor's Report on Internal Control Structure Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	14
Independent Auditor's Report on Internal Control Structure in Accordance with OMB Circular A-133	18
Independent Auditor's Report on Compliance Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	20
Independent Auditor's Report on Compliance with the General Requirements Applicable to Federal Award Programs	23
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Major Federal Award Programs	23
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Award Programs Transactions	25

**FINANCIAL SECTION**

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  
October 2, 1986





## Charles L. Lacoste, Jr.

Certified Public Accountant  
8114 Burke Street  
New Orleans, Louisiana 70118  
(504)861-6513  
(504)861-6546 fax

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

To the Board of Directors  
Fride of St. Tammany, Inc.

I have audited the financial statements of Fride of St. Tammany, Inc. (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued my report thereon dated October 2, 1996.

I have also audited the compliance of Fride of St. Tammany, Inc. with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; special tests and provisions (if any); 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 Fride of St. Tammany, Inc. is responsible for the Organization's compliance with these requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit of compliance with those 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, "Audits of Institutions of Higher Education and Other Nonprofit Institutions". Those 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 in the second paragraph occurred. An audit includes examining, on a test basis, evidence, evidence about the Organization's compliance with those requirements. I believe that our audit provides a reasonable basis for my opinion.