

State of Illinois
 State Office of Economic Services
 Bureau of Economic Research
 State Finance Board

Summary Schedule of Receipts, Expenditures and Changes in Fund Balances
 for the Year Ended December 31, 1988

Receipts	Fund Total	DVS Available	Community Services			State Property Account	State Income Account	Bonds Available	Bonds Retained	Total
			Fund Total	Funds Available	Funds by Fee Basis					
Compensation (net of taxes)	1,128,439	98,840	98,841	6,658	62,621	81,126	18,888	1,072	1,072	9,497,038
Taxes	-	-	-	14,113	-	-	-	-	-	14,113
Memberships/fees	28,128	-	-	28,128	-	-	-	-	-	28,128
Grant income	1,284,297	98,840	98,841	15,841	82,681	81,126	18,888	1,072	1,072	2,000,003
Total receipts	2,440,964	197,680	197,681	58,742	164,408	162,252	37,776	2,144	2,144	11,541,382
Excess of receipts over total expenditures	-	-	1,128	-	-	-	-	-	-	1,128
Other funding sources (State Security, transfers from other funds, borrowing, transfers to general government)	-	-	-	-	200	-	-	-	-	200
Total other funding sources (total)	-	-	-	-	200	-	-	-	-	200
Excess of receipts and other funding sources over total expenditures and other use	-	-	1,128	200	-	-	-	-	-	1,328
Port balance (beginning of year)	-	-	5,880	1,128	-	-	-	-	-	7,008
Total balance (ending, end of year)	-	-	7,008	1,328	-	-	-	-	-	8,336

COOK & MERRIBART

Certified Public Accountants

NEW ORLEANS OFFICE: 110 PINE STREET, SUITE 1000, NEW ORLEANS, LOUISIANA 70112

MEMPHIS OFFICE: 1000 BROADWAY, SUITE 1000, MEMPHIS, TENNESSEE 38102

MOBILE OFFICE: 1000 BROADWAY, SUITE 1000, MOBILE, ALABAMA 36602

MEMPHIS OFFICE: 1000 BROADWAY, SUITE 1000, MEMPHIS, TENNESSEE 38102

MEMPHIS OFFICE: 1000 BROADWAY, SUITE 1000, MEMPHIS, TENNESSEE 38102

MEMPHIS OFFICE: 1000 BROADWAY, SUITE 1000, MEMPHIS, TENNESSEE 38102

Report on Supplementary Schedule of Federal Financial Assistance

To the Board of Directors
Bossier Office of Community Services
Bossier City, Louisiana

We have audited the financial statements listed in the table of contents of the Bossier Office of Community Services, a component unit of the Bossier Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated April 3, 2001. These component unit financial statements are the responsibility of the Bossier Office of Community Services' management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular 8-178, *Audit of State and Local Governments*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit 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.

The audit was made for the purpose of forming an opinion on the component unit financial statements of Bossier Office of Community Services taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the component unit financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.



Cook & Merribart
Certified Public Accountants
April 3, 2001

Bureau Office of Community Services
 Inside DS, Location
 Schedule of Federal Financial Assistance
 For the Year Ended December 31, 1984

Child Support/Pain-Through/Rescue Program Title

U.S. Department of Health and Human Services

Event Programs:

- Head Start By 1-21-88
- Head Start By 1-21-87

Special Health Care Community Action Agency

- Training and Technical Assistance By 1-21-88
- Training and Technical Assistance By 1-21-87

Passed Through Locations Department of Labor

- Community Services Block Grant By 12-31-88
- Emergency Community Services Block Grant Program By 12-31-89

Passed Through Locations Department of Social Services - Office of Community Services

- Interracial Youth Energy Assistance Program By 12-31-88

Site 800 Transportation

Total Department of Health and Human Services

	Federal FEMA Number	Pain-Through Event(s) Number	Fiscal Year
	00-880	88004800073	8
	00-880	88004800074	000-578
	00-000	884	426
	00-000	884	52,279
	00-188	888000073	146,546
	00-172	880000004	1,504
	00-588	00575	161,404
	00-887	8800000	28,888
			1,028,031
	20-508	14-16-8012	26,004
	20-508	14-16-8013	23,883
			50,887

Continued

Region Office of Community Services
 Boston City, Louisiana
 Schedule of Federal Financial Assistance
 For the Year Ended September 30, 1958

Federal Agency / State-Through Agency / Program Title	Federal FY's Number	Payments Through State's Number	Programs
U.S. Department of Agriculture			
Federal Through Louisiana Department of Economic			
• Child Care Food Program (FCM) FY 8-28-58			
• Child Care Food Program (FCM) FY 8-28-58			
• Child Care Food Program (Food Board) FY 8-28-58			
• Child Care Food Program (Food Board) FY 8-28-58			
Federal Through Louisiana Department of Agriculture and Forestry			
Food Distribution - Value of Commodities Distributed			
Total Department of Agriculture			
U.S. Department of Health			
Federal Through Louisiana Department of Social Services - Office of Community Services			
• Preventive Assistance for Low-Income Persons (P-31-58)			
• Preventive Assistance for Low-Income Persons (P-31-58)			
Total Department of Health			
Total Federal Expenditures			
			<u>1,249,000.00</u>

• - Major Federal Financial Assistance Program

**Supplemental Schedules Prepared for
Income and Contract Analysis**

The accompanying supplemental schedules, listed as "Supplemental Schedules Prepared For Grants and Contracts Analysis" in the table of contents and shown on pages 21-29, are presented for the purpose of providing various funding sources of the Border Office of Community Services, additional individual grant and contract analysis and are not a required part of the component unit financial statements. The information is prepared on a prescribed basis of the various funding sources of the Border Office of Community Services, and certain schedules are for periods other than the component unit's fiscal year. These schedules are not presented in accordance with generally accepted accounting principles. Accordingly, the schedules mentioned previously on pages 21-29 are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion they are fairly stated on the basis of accounting practices prescribed by the various funding sources.



Cook & Merchant
Certified Public Accountants
April 3, 1987

We recommend that BGS implement procedures to ensure that as a unit is authorized, the appropriate forms are completed and adequate documentation is obtained and placed in client files. Also, once a unit is completed, the final inspection should be signed off in a timely manner.

Re: Rehabilitation File Exam

During our audit, we tested 18 Rehabilitation files for compliance with Rehabilitation program guidelines. Several of the files examined did not contain all of the completed forms required by the OCS Policy and Procedures named as follows:

1. Application not completed - 1 out of 10
2. Notice of Eligibility not completed - 4 out of 10
3. Priority Ranking Guidelines not completed - 8 out of 10
4. Verification of Income not Obtained or documented - 2 out of 10
5. Building Check and Job Order Sheet not completed - 8 out of 18
6. Building Rehabilitation Report not completed - 8 out of 18

The M&T program was implemented during the 1995-1998 contract period. For our discussion with Rehabilitation program officials, any information which is completed on the NIRT information form need not be duplicated on the above forms. However, of the files containing the above deficiencies, the NIRT information form was not in the selected files.

We recommend that BGS implement a checklist of information to be contained in each client file, and that a person independent of the file preparation process double check to ensure that a unit is not reported as complete until all of the necessary documentation is completed.

We express our sincere thanks to the Justice Office of Community Services for the cooperation and assistance provided us during our examination. We are available to provide you assistance and consultation in the implementation of the above recommendations. This letter is furnished solely for the use of management and is not to be used for any other purpose.



Cash S. Merchant
Certified Public Accountant
April 3, 1997

COOK & MORRANT

Certified Public Accountants

220 BAYOU VOYAGE • MONROE, LOUISIANA 70001 • P.O. BOX 1008 • MONROE, LOUISIANA 70001

MEMBERSHIP FIRM ORGANIZATION

MEMBER

THE AMERICAN INSTITUTE

OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE AMERICAN

INSTITUTE OF ACCOUNTANTS

MEMBER OF THE AMERICAN

INSTITUTE OF ACCOUNTANTS

MEMBER OF THE AMERICAN
INSTITUTE OF ACCOUNTANTS

MEMBER OF THE AMERICAN
INSTITUTE OF ACCOUNTANTS
MEMBER OF THE AMERICAN
INSTITUTE OF ACCOUNTANTS

Management Letter

The Board of Directors of the
Bossier Office of Community Services
Bossier City, Louisiana

Bossier Parish Police Jury
Bossier, Louisiana

Attention: Manuel Dupas, Executive Director,
Bossier Office of Community Services
Cheryl Martin, Secretary-Treasurer, Bossier Parish Police Jury
Dennis Woodward, Parish Administrator, Bossier Parish Police Jury

We have audited the component unit financial statements of the Bossier Office of Community Services, for the year ended December 31, 1985, and have issued our report thereon dated April 1, 1987. As part of our audit we made a study and evaluation of the system of internal control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards, the standards for financial and compliance audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States, the Single Audit Act of 1984 and the provisions of Circular A-128, Audits of State and Local Governments.

During our audit the following items were noted involving internal control structure and other operational matters which appear to merit your attention for consideration to improve the internal control or operations of Bossier Office of Community Services. These comments have been discussed with the appropriate members of management.

Reconciliation Completed Units

During our audit, we performed procedures to verify that there was adequate documentation to support the number of completed units reported by SOCS to the Reconciliation Assistance Program, Contract No. 85CO9 for the period April 1, 1985 through March 31, 1986. We examined each of the files said to be complete, noting whether necessary forms were completed and final inspections were signed off.

Based upon our review, the documentation contained in the files was not complete. Specifically, of the 50 files reviewed, 45 files did not contain the necessary completed forms. The employees of Bossier Office of Community Services were able to complete these files before our audit was finished.

COOK & MOOREHEAD

Certified Public Accountants

2017 SOUTH AIRLINE • SUITE 700 • MONROE, LOUISIANA 70002 • P.O. BOX 7000 • SUITE 700 • MONROE, LOUISIANA 70002

TELEPHONE (504) 833-4444

MEMBER
AMERICAN INSTITUTE
OF CERTIFIED ACCOUNTANTS
MEMBER OF AICPA
MEMBER OF IMA

MEMBER OF AICPA
MEMBER OF IMA

MEMBER OF AICPA
MEMBER OF IMA
MEMBER OF AICPA
MEMBER OF IMA

Single Audit Report on Compliance With Specific Requirements Applicable to Nonmajor Federal Financial Assistance Programs, Transactions

To the Board of Directors
Bozler Office of Community Services
Bozler City, Louisiana

We have audited the component unit financial statements of the Bozler Office of Community Services, as of and for the year ended December 31, 1986, and have issued our report thereon dated April 3, 1987.

In connection with our audit of the component unit financial statements of the Bozler Office of Community Services, a component unit of the Bozler Parish Police Jury, and with our consideration of the Bozler Office of Community Services' internal structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-118, *audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1986. As required by OMB Circular A-118, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Bozler Office of Community Services' compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Bozler Office of Community Services had not complied, in all material respects, with these requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with these requirements which we have reported to management in a separate management letter dated April 3, 1987.

This report is intended for the information of management, the Board of Directors and the various funding sources of the agency. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Cook & Moorehead
Certified Public Accountants
April 3, 1987

Income Statement of Farmington Services

Beaver City, Louisiana
 General Services Fund
 Farmington Services Fund
 November 30, 1988

Account	Dept Fund	FSA	Misc	Electricity	Fuel	Family	Rent	Water	Telephone	Services	Lumber	Total	
												Actual	Budget
Exp	00	12,027	1,178	1,000	1,011	1,150	-	10	-	-	10	20,326	14,034
Revenue	4,754	11,266	471	13,019	10,070	11,400	-	-	-	-	-	23,008	10,000
Net	-	-	-	1,992	8,841	782	-	-	-	-	-	1,672	13,072
Net from other funds	49,200	-	-	-	2,000	104	-	-	-	-	-	49,304	50,000
Total income	0	51,254	1,178	13,019	12,871	11,404	-	-	-	-	-	72,530	64,034

Utilities and Fuel Costs

Condition	Exp	FSA	Misc	Electricity	Fuel	Family	Rent	Water	Telephone	Services	Lumber	Total	
												Actual	Budget
Exp	11,118	2,460	1,000	1,010	11,070	11,400	-	-	-	-	-	36,058	25,750
Revenue	4,500	480	78	44	44	117	-	-	-	-	-	5,268	-
Net	-	4,980	1,078	1,056	1,026	11,283	-	-	-	-	-	30,796	25,750
Net from other funds	44,750	-	-	-	1,141	1,400	-	-	-	-	78	46,371	46,750
Total income	46,250	5,080	1,078	1,056	2,167	12,683	-	-	-	-	78	72,530	72,500

Fuel Expense

Fuel Expense (Initial)	Exp	FSA	Misc	Electricity	Fuel	Family	Rent	Water	Telephone	Services	Lumber	Total	
												Actual	Budget
Exp	-	-	-	6,490	-	-	-	-	-	-	-	6,490	6,490
Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Net	-	-	-	6,490	-	-	-	-	-	-	-	6,490	6,490
Net from other funds	1,000	5,490	11,000	10,000	10,000	10,000	-	-	-	-	-	56,490	62,980

Bossier Office of Community Services
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1998

10. Summary of Significant Accounting Policies

The Bossier Office of Community Services, (BOCS) is a local public entity. BOCS is a component unit of the Bossier Parish Police Jury, a political subdivision of the State of Louisiana, and is an integral part of that reporting entity. BOCS is governed by the police jurors of the Bossier Parish Police Jury. BOCS also has a Board of Directors which serves in an advisory capacity only and receives no per diem or other compensation for its services.

The Bossier Office of Community Services, (BOCS) operates as a community action agency administering various federal and state programs designed to fulfill responsibilities and provide assistance to the poor, disadvantaged and unemployed in Bossier Parish.

A. Basis of Presentation

The accompanying financial statements of BOCS have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

As the governing activity of the parish, for reporting purposes, the Bossier Parish Police Jury is the financial reporting entity for Bossier Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Bossier Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. The criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or

(Continued)

Sevier Office of Community Services
Sevier City, Louisiana
Schedule of Findings and Questioned Costs
December 31, 1996

PREVIOUS YEAR FINDINGS

There was one finding for the previous audit period ended December 31, 1995 that was resolved with the appropriate funding source.

CURRENT YEAR FINDINGS

There were no findings or questioned costs for the current audit period ended December 31, 1996.

Greater Office of Community Services
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

(11) Leases

BSCS leases certain buildings under operating leases. Rental costs on these leases for the year ended December 31, 1998 were \$43,758. There were no leases having initial or remaining non-cancelable terms in excess of one year.

(12) Commodity Distribution

There was only one commodity distribution done during this audit period. There was no revenue received, therefore, the expenditures associated with this distribution were accounted for in the General fund. The value of the commodities distributed during January 1, 1998 to December 31, 1998 was approximately \$4,358. The value of the commodities distributed is not reflected in the accompanying financial statements.

(13) Subsequent Event - Reporting Entity

In May 1998, the Bossier Parish Police Jury voted to relinquish their authority as governing board of BSCS and allow BSCS to become a private non-profit organization, effective January 1, 1999. Thus, in subsequent years, BSCS will not be included as a component unit of the Police Jury but will be reported as an independent organization incorporated under the laws of the State of Louisiana as a private non-profit organization.

Greater Office of Community Services
 Greater City, Louisiana
 Notes to Financial Statements
 December 31, 1999
 (Continued)

(6) Changes in General Fixed Assets:

A summary of changes in general fixed assets follows:

	Balance			Balance	
	Jan. 1, 1998	Additions	Retirements	Dec. 31, 1998	
Buildings	\$ -	14,444	-	14,444	
Furniture and Equipment	85,202	3,080	-	181,222	
Vehicles	471,719	7,885	(24,180)	285,224	
	<u>\$ 557,921</u>	<u>\$ 25,409</u>	<u>(24,180)</u>	<u>\$ 659,150</u>	

(7) Designated Fund Balance

The designated fund balance at December 31, 1998 consisted of 118,890 that is designated for use within the Transit Services Program.

(8) Undesignated Fund Balance

The undesignated fund balance at December 31, 1998 consisted of 450,558 that is in the General Fund and it's use is not reserved for any particular use.

(9) Contractual Revenue - Grants

During the year ended December 31, 1999, GOCS received contractual revenue from federal and state grants in the amount of \$2,479,587. The continued existence of these funds is based on annual contract renewals with various funding sources.

(10) Pension Plan

Employees of GOCS are members of the social security system. There are no other retirement plans available through GOCS.

(Continued)

Bossier Office of Community Services
 Bossier City, Louisiana
 Notes to Financial Statements
 December 31, 1988
 (Continued)

Concentrations of credit risk with respect to these receivables are limited due to the fact that they are comprised of amounts due from governmental agencies under contractual terms. As of December 31, 1988, BOCS had no significant concentrations of credit risk in relation to receivables.

(4) Due To and From Other Funds

The following schedule represents amounts due to and due from other funds at December 31, 1988:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 30,728	\$ -
Special Revenue Funds:		
Head Start - due from Child and Adult Care Food program	43,800	-
Child and Adult Care Food	-	43,583
Community Services Block Grant	-	2,218
Threat System	2,589	26,588
Family Day Care Home	364	2,678
Low-income Home Energy Assistance	-	748
Weatherization Assistance	-	11,756
	<u>\$ 48,281</u>	<u>\$ 89,232</u>

(5) Deferred Revenue

This balance represents federal funds revenue received in excess of expenditures for those funds and programs. Various grants that BOCS administers do not end with the audit date. Also, various grants require the excess funds on the grants to be returned if not expended by the grant period end. Revenue is recognized only to the extent of expenditures on those grants.

(Continued)

Devine Office of Community Services
Devine City, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

J. Total Columns on Combined Statements

The total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidated, interrelated administration, have not been made in the aggregation of this data.

K. Comparative Data

Comparative total data for the prior year, has been presented in the accompanying component unit financial statements in order to provide an understanding of changes in the Agency's financial position and operations and are not intended to present all information necessary for a full presentation in accordance with generally accepted accounting principles. Comparative (i.e. presentation of prior year totals by fund) data have not been presented for each of the funds since their inclusion would make the statement unduly complex and difficult to read.

(7) Cash

At December 31, 1998, BDCS had cash bank balances totaling \$38,187 consisting of 128,888 in demand deposits and 4279 in interest-bearing demand deposits. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or control of bank that is mutually acceptable to both parties. At December 31, 1998, BDCS had \$176,942 in deposits (bank balances). This entire amount was insured by FDIC.

(8) Receivables - Federal Grants

As described in note 1 to the financial statements, revenue is recognized under the modified accrual basis for governmental fund types. The receivables represent revenue recognized but not yet received as of December 31, 1998 from the various governmental agencies providing funds to BDCS.

(Continued)

Bossier Office of Community Services
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

G. Compensated Absences

Employees of BOCS earn from 3 to 13 days of vacation leave each year, depending upon the status of the employee or its full-time and permanent part-time. Vacation leave may accrue up to 104 hours.

Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 12 hours. Employees can earn up to 13 days of sick leave each year which may be accumulated up to 96 hours. A maximum of 48 hours may be carried forward to the next year. Accumulated sick leave is forfeited upon separation of employment.

At December 31, 1998, the amount of accumulated and vested employee leave benefits is not material; therefore, the liability for compensated absences due employees has not been included in the accompanying financial statements.

H. Cash, Cash Equivalents and Investments

Cash includes amounts in insured banking demand deposits. Under state law, BOCS may deposit funds in demand deposits, insured banking demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. BOCS had no cash equivalents during this audit period.

Under state law, BOCS may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. BOCS had no investments during this audit period.

I. Donated Goods, Services and Space

BOCS is required to provide a matching portion of certain grants and contracts. This is done by recording donated goods, services and space. BOCS occupies certain premises for free or at substantially reduced rental charges. The estimated fair rental value of the premises, over the reduced rental charge, if any, is reported as revenue and expense in the period in which the premises are used. Donated goods are recorded at their fair value. Donated services are valued at a per hour amount based upon the type of service provided.

(Continued)

Greater Office of Community Services
Greater City, Louisiana
Notes to Financial Statements
December 31, 1926
(Continued)

E. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement basis applied. The governmental funds are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues

Federal and State grant revenues are recognized in the accounting period when they become receivable to accrue, both measurable and available.

Interest income on deposits is recorded when the interest income is credited and the income is available for use by BOCS. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for accumulated vacation and sick leave, which are not accrued in the governmental funds.

F. Budgetary Practices

BOCS has no formal budgetary practices for the General Fund which consists of miscellaneous revenues and interest income which are approximately 1% of the total revenues. The Special Revenue Fund is composed of approximately 8% federal and state grants for 99% of total revenues. Some of these grants have year ends different than the audit year being reported. Each grant has its own budget on a grant year basis. A budget for these funds on a calendar year basis would be meaningless to BOCS.

Budgets for the various grants or contracts are prepared annually and approved by the Greater Parish Police Jury and the BOCS Board of Directors. The budgets and contracts are submitted to the various funding grantors for new or renewed funding contracts. Actual revenues and expenditures are periodically compared to budget to determine whether budget amendments are needed. If amendments are made they are reviewed and adopted by the Greater Parish Police Jury and BOCS's Board of Directors. Due to the BOCS adopting budgets on a grant year basis and not a calendar year basis, no budget comparison statements are included in the accompanying financial statements.

(Continued)

Breder Office of Community Services
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1986
(Continued)

Home Energy Assistance - Provides assistance to low income households in affording the burden of high energy costs. Financing is provided by Federal funds passed through the State of Louisiana, Department of Social Services.

Rehabilitation Assistance - Weatherize (insulate) the dwellings of low-income persons, particularly the elderly and handicapped in order to conserve needed energy and aid those persons least able to afford higher utility costs. Financing is provided by Federal funds passed through the State of Louisiana, Department of Social Services.

Account Group

Account groups are used to establish accounting control and accountability for BOC's general fund assets.

General Fund Asset Account Group

This account group is established to account for all fixed assets of BOC.

D. General Fund Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (general fund assets) are accounted for in the General Fund Asset Account Group, rather than in governmental funds. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fund assets.

All fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date donated.

The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

There were no long-term liabilities outstanding at December 31, 1986.

(Continued)

CYOS & MOHRHART

Certified Public Accountants

1021 BAYFOLK AVENUE • MONROE, LOUISIANA 70501 • P.O. BOX 1000 • MONROE, LOUISIANA 70501

TELEPHONE 228-381-4441

MEMBER

AMERICAN INSTITUTE OF

CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF ACCOUNTS

CERTIFIED PUBLIC ACCOUNTANTS

BARRETT W. CYOS, CPA
DAVID S. MOHRHART, CPA

DAVID S. MOHRHART
DAVID S. MOHRHART, CPA
& LINDSEY BELL, CPA
CHRISTY S. MOHRHART, CPA

Independent Auditor's Report

To the Board of Directors
Basler Office of Community Services
Bossier City, Louisiana

We have audited the accompanying component unit financial statements of the Basler Office of Community Services, a component unit of the Bossier Parish Police Jury, as of and for the year ended December 31, 1998, as listed in the table of contents. These component unit financial statements are the responsibility of the component unit's management. Our responsibility is to express an opinion on these component unit 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 OAG Circular 4-128, Audits of State and Local Governments. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Basler Office of Community Services, a component unit of the Bossier Parish Police Jury, as of December 31, 1998, and the results of its operations and the changes in its financial position 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 April 3, 1997 and shown on pages 31-32 on our consideration of Basler Office of Community Services' internal control structure and a report dated April 3, 1997 and shown on page 33 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The accompanying supplemental information schedules shown on pages 15-16, are presented for the purpose of additional analysis and are not a required part of the component unit financial statements of the Basler Office of Community Services. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

Bossier Office of Community Services
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1990
(Continued)

3. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Bossier Parish Police Jury is the Agency's governing board and has the ability to impose its will on the Agency, BOCS was determined to be a component unit of the Bossier Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by BOCS and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Bossier Parish financial reporting entity.

5. Fund Accounting

The accounts of BOCS are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account group are used by BOCS:

Governmental Funds

Governmental funds are those through which most governmental functions of BOCS are financed. The acquisition, use, and balances of BOCS's expendable financial resources and the related liabilities are accounted for through governmental funds. The following are BOCS's governmental funds:

General Fund

The General Fund is the general operating fund of BOCS. It accounts for all financial resources except those required to be accounted for in another fund.

(Continued)

COOK & BURKHART

Certified Public Accountants

224 SOUTH LEBLANCHE BLVD., SUITE 200, MONROE, LOUISIANA 70601 • P.O. BOX 7848 • BEECHER, LOUISIANA 70312-0784

MEMBERSHIP: 1986-1987

MEMBER
AMERICAN ACCOUNTING ASSOCIATION
FEDERAL SOCIETY OF CERTIFIED ACCOUNTANTS
LOUISIANA SOCIETY OF CERTIFIED ACCOUNTANTS

MEMBER: AICPA, CPA
MEMBER: AIAA, CPA

MEMBER: AICPA, CPA
MEMBER: AIAA, CPA
MEMBER: AIAA, CPA
MEMBER: AIAA, CPA

Single Audit Report on Compliance With the General Requirements Applicable to Federal Financial Assistance Programs

To the Board of Directors
Bossier Office of Community Services
Bossier City, Louisiana

We have audited the component unit financial statements of the Bossier Office of Community Services, as of and for the year ended December 31, 1986, and have issued our report thereon dated April 3, 1987.

We have applied procedures to test the Bossier Office of Community Services' compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1986:

Political activity	Allowable consort principles
Civil Rights	Drug free workplace
Cash management	Administrative requirements
Federal financial reports	

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Bossier Office of Community Services' 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 these 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 the Bossier Office of Community Services had not complied, in all material respects, with these requirements.

Senior Office of Community Services
 Bossier City, Louisiana
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 All Governmental Fund Types
 For the Year Ended December 31, 1998
 With Comparative Totals for 1997

	Governmental Fund Types		Total	
	General	Special Revenues	(Miscellaneous) Other	
			1998	1997
Revenues:				
Intergovernmental revenues:				
Federal	\$ -	\$ 2,424,800	\$ 2,424,800	\$ 2,870,004
Miscellaneous revenues	5,824	14,578	20,404	43,040
In-kind contributions	-	288,287	288,287	257,063
Total revenues	<u>5,824</u>	<u>2,688,859</u>	<u>2,624,789</u>	<u>3,167,149</u>
Expenditures:				
Current:				
General government	2,428	-	2,428	8,864
Health and welfare	-	2,581,800	2,581,800	3,094,800
Capital outlay	-	82,218	82,218	28,511
Total expenditures	<u>2,428</u>	<u>2,583,818</u>	<u>2,666,218</u>	<u>3,132,175</u>
Excess of revenues over (under) expenditures	<u>3,396</u>	<u>1,105</u>	<u>958</u>	<u>34,974</u>
Other financing sources (uses):				
Operating transfers from other funds	-	259	259	21,828
Operating transfers to other funds	(278)	-	(278)	(21,828)
Operating transfers to primary government	-	-	-	(14,858)
Total other financing sources (uses)	<u>(278)</u>	<u>259</u>	<u>(19)</u>	<u>(14,858)</u>
Excess of revenue and other sources over (under) expenditures and other uses	<u>3,118</u>	<u>1,364</u>	<u>939</u>	<u>20,116</u>
Fund balances at beginning of year	47,328	5,646	52,974	68,781
Fund balances at end of year	<u>\$ 50,446</u>	<u>\$ 7,010</u>	<u>\$ 57,456</u>	<u>\$ 88,897</u>

The accompanying notes are an integral part of this statement.

Bienville Office of Community Services
 Bienville City, Louisiana
 Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 1998
 (With Comparative Totals for 1997)

	Governmental Fund Types		General Fund	Total	
	General	Special	Asset	(Thousands Only)	
			Account Group	1998	1997
Assets					
Cash	\$ 21,514	\$ 8,593	\$ -	\$ 30,107	\$ 18,344
Receivables - federal grants	-	228,568	-	228,568	181,088
Accounts receivable - other	281	2,778	-	3,059	14,895
Due from other funds	38,725	88,897	-	127,622	81,281
Furniture and equipment	-	-	521,851	521,851	513,037
Total assets	\$ 60,519	\$ 286,858	\$ 521,851	\$ 809,235	\$ 708,645
Liabilities and Fund Equity					
Liabilities:					
Accounts payable	\$ 389	\$ 132,206	\$ -	\$ 132,595	\$ 71,444
Accrued liabilities	18,852	8,281	-	27,133	3,981
Due to other funds	-	88,292	-	88,292	81,281
Deferred revenue	-	48,817	-	48,817	58,288
Total liabilities	\$ 19,241	\$ 277,596	\$ -	\$ 296,734	\$ 215,004
Fund Equity:					
Investment in general fixed assets	-	-	521,851	521,851	513,037
Fund balances (deficit):					
Unreserved:					
Designated	-	18,898	-	18,898	3,984
Undesignated	50,519	-	-	50,519	43,089
Total fund equity	\$ 50,519	\$ 18,898	\$ 521,851	\$ 631,268	\$ 588,981
Total liabilities and fund equity	\$ 69,760	\$ 296,494	\$ 521,851	\$ 928,002	\$ 703,985

The accompanying notes are an integral part of this statement.

Bossier Office of Community Services
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1988
(Continued)

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Within the Special Revenue Funds are the following funds:

Head Start Program - Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Financing is provided through federal funds from the Department of Health and Human Services and federal funds passed through Cadee Community Action Agency for training and technical assistance.

Child Nutrition - Operates a Child and Adult Care Food Program in coordination with the Head Start Program. Funding is provided by federal funds passed through the Louisiana Department of Education.

Community Services Block Grant - Provides assistance to the poor, disadvantaged and unemployed through housing services, community projects, nutrition services, emergency assistance, employment services, transportation services, and other services. Financing is provided by federal funds passed through the State of Louisiana, Department of Labor.

Transit Services - Provides transportation services to the district in the nonurbanized and urban areas of Bossier Parish. Financing is provided through federal funds passed through the State of Louisiana, Department of Transportation and Development, federal funds passed through the State of Louisiana, Department of Social Services, matching funds from the State of Louisiana and the Bossier Parish Police Jury, transit fares and other miscellaneous revenues.

Family Day Care Home - Operates a food service program for children in private nonprofit centers of approximately 180 homes. Financing is provided by federal funds passed through the State of Louisiana, Department of Education.

Homeless Assistance - Provides assistance such as housing, food, utilities and medicine to homeless individuals. Funding is provided by federal funds passed through the State of Louisiana, Department of Labor.

(Continued)

Senior Office of Community Services
 Bossier City, Louisiana
 Rehabilitation Assistance Program
 Department of Social Services
 Office of Community Services
 Contract No: R0228

Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period: April 1, 1985 to March 31, 1986

	Budget	Actual	Over Under Budget
Revenue:			
Contract revenue	\$ 188,000	\$ 118,700	
Expenditures:			
Administrative costs	10,861	10,000	861
Materials/Program Support	180,500	107,818	72,682
Liability insurance	1,843	776	1,067
Travel/technical assistance	1,400	800	600
Financial audit	2,400	800	1,600
Total expenditures	\$ 203,004	\$ 130,204	\$ 72,800
Excess revenue (expenditures)		-	
Fund balance, beginning April 1, 1985		-	
Fund balance, ending March 31, 1986		-	

CYRUS & MORREIM

Chartered Public Accountants

1218 BIRTH HOUSE • BIRMINGHAM, LOUISIANA 70801 • TEL. 504-788-1888 • BIRMINGHAM, LOUISIANA 70801-1888

TELEPHONE CON. 01-01-01

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF
PUBLIC ACCOUNTANTS

BIRMINGHAM, LOUISIANA
MEMBER OF AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Single Audit Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs

To the Board of Directors
Bossier Office of Community Services
Bossier City, Louisiana

We have audited the component unit financial statements of the Bossier Office of Community Services, a component unit of the Bossier Parish Police Jury, as of and for the year ended December 31, 1988, and have issued our report thereon dated April 3, 1987. We have also audited the compliance of the Bossier Office of Community Services with requirements applicable to major federal financial assistance programs and have issued our report thereon dated April 3, 1987.

We conducted our 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-135, *audits of State and Local Governments*. These standards and OMB Circular A-135 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement and about whether Bossier Office of Community Services complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1988, we considered the internal control structure of the Bossier Office of Community Services in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements of the Bossier Office of Community Services and on the compliance of the Bossier Office of Community Services with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-135. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the component unit financial statements in a separate report dated April 3, 1987.

The management of Bossier Office of Community Services 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, the transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles, and that federal

Reports in Accordance With GMI Circular 5-110

COOK & MERSHANT

Certified Public Accountants

1000 BAYVIEW AVENUE • MONROE, LOUISIANA 70601 • P.O. BOX 200 • MONROE, LOUISIANA 70601

MEMORANDUM DATED 4-3-1957

MEMORANDUM

COMPLIANCE REPORT
BASIS OFFICE OF COMMUNITY SERVICES
MONROE, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1956

WALTER H. COOK, CPA
WALTER H. MERSHANT, CPA

WALTER H. COOK, CPA
WALTER H. MERSHANT, CPA
A. STANLEY BELL, CPA
WALTER H. MERSHANT, CPA

**Compliance Report Based on an Audit of Component Unit Financial
Statements Prepared in Accordance With Government Auditing Standards**

To the Board of Directors
Basis Office of Community Services
Basis City, Louisiana

We have audited the component unit financial statements of the Basis Office of Community Services, a component unit of the Monroe Parish Police Jury, as of and for the year ended December 31, 1956, and have issued our report thereon dated April 3, 1957.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Basis Office of Community Services is the responsibility of the Basis Office of Community Services' management. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of the Basis Office of Community Services' compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the component unit 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 no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. However, this report is a matter of public record and its distribution is not limited.

Cook & Merchant
Certified Public Accountants
April 3, 1957

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that error or irregularities in amounts that would be material in relation to the component unit 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 structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of Gause' Office of Community Services in a separate management letter dated April 3, 1997.

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. However, this report is a matter of public record and its distribution is not limited.



Cook S. Marshall
Certified Public Accountant
April 3, 1997

COOKE & MOHRHART

Chartered Public Accountants

1000 BROADWAY AVENUE • SUITE 2000 • NEW ORLEANS, LOUISIANA 70119 • TEL. 584-7000 • TELETYPE 584-7000 • FACSIMILE 584-7000

MEMBERSHIP LISTED AS

MEMBER

AMERICAN INSTITUTE
OF CERTIFIED PUBLIC ACCOUNTANTS
STATE OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERSHIP LISTED AS
MEMBER

MEMBER OF THE
INSTITUTE OF CPAs
STATE OF LOUISIANA
MEMBER OF THE
INSTITUTE OF CPAs

Report on the Internal Control Structure Based on an Audit of Component Unit Financial Statements Performed in Accordance With Government Auditing Standards

To the Board of Directors
Boozier Office of Community Services
Boozier City, Louisiana

We have audited the component unit financial statements of the Boozier Office of Community Services, a component unit of the Boozier Parish Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated April 3, 1999.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The management of the Boozier Office of Community Services 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 the component unit 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 component unit financial statements of the Boozier Office of Community Services for the year ended December 31, 1998, 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.



FINANCIAL
STATEMENTS
57-00100 1216-69

Bossier Office of Community Services
Bossier City, Louisiana

Component Unit Financial Statements
With Auditors' Report

For the Year Ended December 31, 1988

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report 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.

Reference Code WU1 1216 69

Senior Office of Community Services
 Shreve City, Louisiana
 Emergency Community Services Homeless Count
 Department of Labor
 Contract No. 00P900008
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 for the Contract Period: May 1, 1994 to June 30, 1995

	<u>Contract</u>	<u>Actual</u>	<u>Actual (Over) Under Budget</u>
Revenues:			
Contract revenue	\$ 15,007	\$ 15,000	
Total revenue	<u>15,007</u>	<u>15,000</u>	
Expenses:			
Homeless:			
Salaries	1,814	1,814	--
Fringe benefits	388	388	--
Activities	9,878	9,871	260
Total homeless	<u>12,080</u>	<u>12,073</u>	260
Prevention of homelessness:			
Activities	2,859	2,859	--
Total prevention of homelessness	<u>2,859</u>	<u>2,859</u>	--
Total expenses	<u>\$ 15,327</u>	<u>15,095</u>	<u>\$ 250</u>
Excess revenues (expended)		--	
Fund balance, May 1, 1994		140	
Returned in funding source, February 8, 1994		(140)	
Fund balance, June 30, 1995		<u> </u>	

During the year ended December 31, 1986, Bessie Office of Community Services expended 75% of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by SAS Circular A-126, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that are 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 Bessie Office of Community Services' major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on the internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 financial assistance program 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 structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of Bessie Office of Community Services in a separate management letter dated April 3, 1987.

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. However, this report is a matter of public record and its distribution is not limited.



Cook & Wierhoff
Certified Public Accountants
April 3, 1987

Houma Office of Community Services
 Houma City, Louisiana
 Low-income Home Energy Assistance Program
 Department of Social Services
 Office of Community Services
 Contract No. 04370

Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period: January 1, 1986 to December 31, 1986

	<u> </u> Budget	<u> </u> Actual	<u> </u> (Over) Under Budget
Revenues:			
Contract revenue	\$ 187,432	\$ 186,621	
Expenditures:			
Administration	13,677	8,157	4,820
Assistance payments	174,356	173,667	689
Total expenditures	<u>\$ 188,033</u>	<u>181,824</u>	<u>5,886</u>
Excess revenues (expenditures)		9,807	
Fund balance, beginning January 1, 1986		696	
Fund balance, ending December 31, 1986		<u>\$ 5,680</u>	

Header Office of Community Services
 Header City, Louisiana
 Family Day Care Home Program
 Louisiana Department of Education
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period: October 1, 1996 to September 30, 1997

Revenue:

Contract revenue	\$ 429,258
------------------	------------

Expenditures:

Salaries	56,037
Fringe benefits	14,982
Travel	3,180
Office costs	3,079
Operating costs	3,420
Insurance, gas, oil and maintenance	1,750
Data processing and audit	2,580
Food service costs	202,543

Total expenditures	408,521
--------------------	---------

Excess revenue (expenditures)	2,737
-------------------------------	-------

Fund balance, beginning October 1, 1996	2,891
---	-------

Returned to funding source March 8, 1997	(2,250)
--	----------

Transfer from General Fund	239
----------------------------	-----

Fund balance, ending September 30, 1997	\$ 3,717
---	----------

Returned funds, March 7, 1997	(1 2,160)
-------------------------------	------------

Jazzier Office of Community Services
Bossier City, Louisiana
Transit System

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Period July 1, 1995 to June 30, 1996

Revenues:

Bossier Parish Police Jury	\$	12,500
Transit fares		1,500
Title XXIII funds		50,000
Title XXC funds		24,000
Initial contributions		10,447
Total revenues		108,887

Expenditures:

Salaries		54,500
fringe benefits		10,000
Travel		1,000
Space costs / telephone		1,000
Operating expenses -- vehicle		17,228
Other		1,100
Initial contributions		10,447
Total expenditures		108,887

Excess revenues (expenditures)

-

Fund balance, beginning July 1, 1995

7,081

Fund balance, ending June 30, 1996

\$ 7,081

Social Office of Community Services
 Bossier City, Louisiana
 Community Services Block Grant
 Department of Labor
 Contract No. 08P8000

Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period January 1, 1989 to December 31, 1989

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenues:			
Contract revenue	\$ 157,185	4 152,180	
Total revenue	<u>157,185</u>	<u>152,180</u>	
Expenditures:			
Administration:			
Salaries	87,640	83,600	4 4,040
Fringe benefits	14,914	13,700	260
Travel	4,800	3,668	1,132
Other support costs	11,218	11,408	211
Subtotal administration	<u>98,472</u>	<u>81,850</u>	<u>16,622</u>
Program Activities:			
Salaries	22,166	23,774	20
Fringe benefits	8,466	7,488	978
Other support costs	24,087	23,337	750
Activities	2,980	2,980	-
Subtotal program activities	<u>57,699</u>	<u>57,580</u>	<u>1,119</u>
Community food and activities	1,420	1,290	130
Total expenditures	<u>\$ 157,100</u>	<u>148,980</u>	<u>8,120</u>
Excess revenue (expenditures)		8,607	
Fund balance, beginning January 1, 1989		880	
Revised funds, February 14, 1989		(50)	
Revised funds, March 20, 1989		(826)	
Fund balance, ending December 31, 1989		<u>\$ 4,817</u>	
Retained funds, January 21, 1990		4 4,817	

Justice Office of Community Services
 Greater City, Louisiana
 Child and Adult Care Food Program
 Louisiana Department of Education
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period October 1, 1995 to September 30, 1996

Revenues:

Contract revenue	\$ 102,000
------------------	------------

Expenditures:

Salaries	60,850
Fringe benefits	24,982
Non food supplies	1,597
Other	582
Food service costs	53,692
Total expenditures	<u>141,603</u>

Excess revenue (expenditures)	-
-------------------------------	---

Fund balance, beginning October 1, 1995	-
---	---

Fund balance, ending September 30, 1996	<u>0</u>
---	----------

Dallas Office of Community Services
 Greater City, Louisiana
 Head Start Grant No. OHC8180114
 U. S. Department of Health and Human Services
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period February 1, 1978 to January 31, 1987

	<u>Budget</u>	<u>Actual</u>	<u>CBR Balance Current Year</u>
Revenues:			
Department of Health & Human Services	\$ 1,302,080	\$ 1,302,080	
Donor's contribution	340,510	388,310	
Training and technical assistance funds	-	18,040	
Total revenue	<u>1,782,620</u>	<u>1,860,220</u>	
Expenditures:			
Head Start program			
Personnel	688,708	652,340	(6,342)
Fringe benefits	225,800	186,123	(38,480)
Travel	20,458	17,878	5,579
Equipment	197,800	-	197,800
Supplies	38,888	44,400	(5,511)
Contractual	38,258	20,828	18,431
Other	162,781	288,872	(12,091)
	<u>1,862,083</u>	<u>1,178,869</u>	<u>279,291</u>
Training and technical assistance:			
Personnel		980	
Fringe benefits		210	
Training		2,480	
Contractual		18,781	
Other		1,029	
		<u>18,280</u>	

(Continued)

Reports in Accordance With Government Auditing Standards

Table of Contents
(Continued)

	Page No.
Emergency Community Services Voucher Grant Contract No. 04P00008 Schedule of Revenues, Expenditures and Changes in Fund Balances For the Contract Period: May 1, 1984 to June 30, 1995	20
Reports in Accordance With Government Auditing Standards	
Report on the Internal Control Structure Based on an Audit of Component Unit Financial Statements Performed in Accordance With Government Auditing Standards	31 - 32
Compliance Report Based on an Audit of Component Unit Financial Statements Performed in Accordance With Government Auditing Standards	33
Reports in Accordance With OMB Circular 8-120	
Single Audit Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs	38 - 39
Single Audit Opinion on Compliance With Specific Requirements Applicable to Major Federal Financial Assistance Programs	38 - 39
Single Audit Report on Compliance With the General Requirements Applicable to Federal Financial Assistance Programs	40 - 41
Single Audit Report on Compliance With Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	42
Schedule of Findings and Questioned Costs	43

COOK & BISHBARY

Certified Public Accountants

1015 SOUTH LEBLANCHE STREET, MONROE, LOUISIANA 70001 P.O. BOX 10018, MONROE, LOUISIANA 70001

TELEPHONE (504) 233-0400

COMMERCIAL

MEMBER OF THE INSTITUTE
OF CERTIFIED PUBLIC ACCOUNTANTS
OF THE STATE OF LOUISIANA
MEMBER OF THE AMERICAN
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE INSTITUTE
OF CERTIFIED ACCOUNTANTS, CMA

MEMBER OF THE INSTITUTE
OF TAXPRACTICERS AND
FINANCIAL PLANNERS, CFP
MEMBER OF THE AMERICAN
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, CPA

Single Audit Opinion on Compliance With Specific Requirements Applicable to Major Federal Financial Assistance Programs

To the Board of Directors
Bossier Office of Community Services
Bossier City, Louisiana

We have audited the component unit financial statements of the Bossier Office of Community Services, as of and for the year ended December 31, 1985, and have issued our report thereon dated April 2, 1986.

We have also audited the Bossier Office of Community Services' compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; and financial reports and claims for advances and reimbursements; special tests and provisions; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1985. The management of the Bossier Office of Community Services, is responsible for the Bossier Office of Community Services' compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements 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 Office of Management and Budget Circular A-135, Quality of State and Local Governments. Those standards and OMB Circular A-135 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Bossier Office of Community Services' compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Bossier Office of Community Services, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; financial reports and claims for advances and reimbursements; special tests and provisions; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1985.

Table of Contents
(Continued)

Page No.

Supplemental Information Schedules (Continued):

Supplemental Schedules Prepared for Grants and Contracts Analysis

Head Start Grant No. OBC8181/14 Schedule of Revenues, Expenditures and Changes in Fund Balance For the Contract Period: February 1, 1985 to January 31, 1987	21 - 22
Child and Adult Care Food Program Schedule of Revenues, Expenditures and Changes in Fund Balance For the Contract Period: October 1, 1985 to September 30, 1986	23
Community Services Block Grant Contract # BOP0033 Schedule of Revenues, Expenditures and Changes in Fund Balance For the Contract Period: January 1, 1985 to December 31, 1986	24
Frenet System Program Schedule of Revenues, Expenditures and Changes in Fund Balance For the Period: July 1, 1985 to June 30, 1986	25
Family Day Care Home Program Schedule of Revenues, Expenditures and Changes in Fund Balance For the Contract Period: October 1, 1985 to September 30, 1986	26
Low-Income Home Energy Assistance Program Contract #08170 Schedule of Revenues, Expenditures and Changes in Fund Balance For the Contract Period: January 1, 1986 to December 31, 1986	27
Weatherization Assistance Program Contract # 08109 Schedule of Revenues, Expenditures and Changes in Fund Balance For the Contract Period: April 1, 1985 to March 31, 1986	28

(Continued)

This report is intended for the information of management, the Board of Directors and the various lending sources of the Agency. However, this report is a matter of public record and its distribution is not limited.



Cook & Merhart
Certified Public Accountants
April 3, 1967

Boaler Office of Community Services
Boaler City, Louisiana

Table of Contents

	Page No.
Independent Auditors' Report	1 - 2
Component Unit Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Groups	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	4
Notes to Financial Statements	5 - 14
Supplemental Information Schedules:	
Special Revenue Funds:	
Combining Balance Sheet	15
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	16
Report on Supplementary Schedule of Federal Financial Assistance	17
Schedule of Federal Financial Assistance	18 - 19

(Continued)

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. However, this report is a matter of public record and its distribution is not limited.



Cook B. Monahan
Certified Public Accountant
April 2, 1997

financial assistance 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, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting controls

- Budget
- Cash
- Revenue, retentions and receipts
- Donated materials, facilities and services
- Expenditures for goods and services and accounts payable
- Payroll and related liabilities
- Property, equipment and capital expenditures
- Debt and other liabilities
- Governmental financial assistance programs

Controls used in administering individual federal financial assistance programs

General requirements

- Political activity
- Civil Rights
- Cash management
- Federal financial reports
- Allowable cost/audit principles
- Drug-Free Workplace Act
- Administrative requirements

Specific requirements

- Types of services
- Eligibility
- Matching level of effort
- Reporting
- Cost allocation
- Special requirements if any

For all of the internal control structure categories listed above, 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.