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CARING CONNECTIONS, INC. Manyer, Loning

PINANCIAL STATEMENTS DECEMBER 31, 1996

Under provisions of state law, this report is a public document. A concercition because the state of the stat

Refeate Date MAY 0 6 199

CARING CONVECTIONS, INC. Measure, Laukines

Financial Statements December 31, 1995

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CARING CONNECTIONS, INC. Materia, Logistana

Financial Statements December 34, 1996

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ALLEN, GREEN & COMPANY LLP

OFFICER PLACE ACCOUNTING



Monroe, Louisiana 71201 Tetesfarie (218) 288-0422 Post Office Box 6075 Monton, Louisiana 11211 4011 Pacelinda (D18) 385-4004 Ernet L Aler, CA

Ter Green, CPA

Marian Millionno, CA.

Total 100 Convigations and

INDEPENDENT AUDITORS' REPORT

To the Board of Directors Caring Connections, Inc. Minutes, Leuisiana

We have ended the accompanying interment of financial position of Cartog Canzadons, loc., a non-puck corporation, as of Docamber 31, 1996, and the trained manaments of activitien, finencent represent, and each flower for the year then ended. These function manaments are accounting of the Carponalish summary-source. Our responsible is not represent any interments are the responsibility of the Carponalish summary-source. Due responsible is not represent an interments and not one and.

We conclude our and its accurations with generally acceptant activity, students, <u>Construment, Animar, Sanapha</u> (2004) Construction of the Construction of the Data Strategies and a Data and accurate and Bulger (2004) Construction of the Construction of Higher Relations and Data Yoos Area do a single accurate a first sector of the Construction of Higher Relations and Data Yoos Area do a strategies and a single sector of the Strategies of the Strategies and the Strategies and accurate and the Construction of the Strategies and the Strategies and the Strategies and accurate and the Construction of the Strategies and the Strategies and the Strategies and the memory and dischorms in the financial interactions, A is and a hair landout assuming the accurate provide has a significant discover and the strategies and the strategies and the strategies provide has a significant discover and the strategies provide has a strategies and the stra

In our opinion, the financial statements referred to above persent finity, in all material respects, the financial position of Cating Constantion, Re., as of December 31, 1996, and the changes in its net assets and its unde finest for the near then ended in sections in which asserts according control models.

Our and/r was made for the papers of firming are opticiss on the basic financial statement of Carling Constraints, first, rolets on a short. The averagement probability of posterior first and frame basic state of the presented for paperses of additional analysis and it is not a sequent part of the basic formation statements. The Externation is that architek has been one additional to the parts and of the basic financial statements that tatements mell, in our options, is furty stated in nfl material response in relation to the basic financial statements that men as relation.

In accordance with <u>Gevenneet Auditor Steederth</u>, we have also issued a report dated January 29, 1998, on our consideration of the Corporation's internal control structure and a report shaul January 29, 1998, on its compliance with laws and resolutions.

Allen Aren + Congrey, Uhl

Monroe, Louisiana January 29, 1998 GARBED CONNECTIONS Monton, Louisiana

STATEMENT OF FINANCIAL POSITION December 31, 1896

Statement A

CLERIENT ASSETS Petry cash Accounts receivable	5 500 01,281
	\$ 51,761
Fundare and equipment (Net of accumulated depreciation)	63,189
TOTAL ASSETS	\$ 154,990
CURRENT LABLITIES Bark consult Accounts payable	5 82,275 47,442 5 79,715
Loan pepalite Assured compensated absorbes	104.079 13.010
TOTAL LANSIUTIES	\$ 197,984
NET ASSETS Unredicted	5 (82,954)
TOTAL NET ASSETS	3.062,9541
TOTAL LIABILITIES AND NET ASSETS	5 134,090

THE NUTER ARE AN INTEGRAL PART OF THESE PRANCIAL INATIMENTS.

CARING CONNECTIONS

STATISMENT OF ACTIVITIES For the Year Ended December 01, 1986

Determent D

	UNRESTRICTED
UNIESTRICTED SUPPORT Resent Gases Offer Income	8 898.771 52.198
TOTAL UNRESTRICTED SUPPORT	1 550,900
Exhibites Program services Family reventation Support services Management and speemal	8 277.509 236.475
TOTAL EXPENSES	1 11.004
OPCHEASE IN UNRESTRICTED NET ASSETS	3 (M.023)
NET ASSETS AT BEDINNING OF YEAR	25.92%
NET ASSETS AT END OF YEAR	5 (52,954)

THE NOTES ARE AN INTEGRAL PART OF THESE PRANCIAL STATEMENTS.

GARBNG CONNECTIONS MORPO, LOUISING

STATEMENT OF FUNCTIONAL EXPENSES for the Tear Roded December 21, 1929

Statement C

		OGRAM RMCER	SUPPORT SERVICES	
		AMLY B	A GENDRAL	TOTAL
Salates	6	60,770 8		179,490
Payroll tures		5,337	7,646	12,593
Yurul caladea and				
soluted excerning		75,127.9	117,300.5	192,473
Insurance		9.725	2.128	11,555
Insulation Information		1.110	+3.637	41.537
A molimi		37,211	4.332	43,530
Postage & shipping		760	54	925
Printing & duplication		44	227	271
Probasized fets		193,729	6,080	108,729
Twit exposes		29	7.129	7,000
Fouloment rentel		6,099	0	0,154
Faceirs & maintenance		25,413	43,395	68,811
Totachoes and answering service		7,211	4.118	11,429
Taval		8,163	1,602	12,765
		13,209	984	13,420
			194	194
Depreciation			8,154	0.354
TOTAL EXPENSES	2	377,509.9	239,415,8	610,804

THE NATES AND AN INTO AN AVEC OF THESE FINANCIAL STATEMENTS.

CARING COMMOCTIONS

Bonne, Louisiana

RTATEMENT OF CARH FLORIS

For the Year Ended December 31, 1995

Statement D

CASH FLOWS FROM OPERATING ACTIVITIES Decrease in net essets Aquestions to incode charge in not assets to net cash portions by operating entities		(35.525)
Depreciation		0.134
prevenent decement in operating assets: Accounts receivable Increase Information (in operating labilities:		(19,621)
Increases (decrease) In operating addition: Accounts payable Weiges psychic Account compensation Account payable Lanes payable		45,226 (10,312) 6,145 72,589
NET GASH PROVIDED BY OPERATING ACTIVITIES		47,1'99
CASH FLOWS FROM INVESTING ACTIVITIES: Payments for property and equipment		discont
NET INCREASE (DECREME) IN CASH AND CASH EQUIVALENTS		(41,310)
CASH AND CASH EQUIVALENTS AT 850 MVING OF YEAR	_	8,535
CASH AND GASH BOUWALENTS AT DID OF YEAR	2	104,775

THE NOTES AND AN INTEGRAL PART OF THREE PRANCIAL STATEMENTS.

CARING CONNECTIONS, INC.

Notes to the Timonetal Statements As of and far the Year Ended December 35, 1996

	2mi
SIGNIFICANT ACCOUNTING FOLICIES	
National of Activities	
Fixed America	
Income Taxas	
Dialget Policy	
ACCOUNTS RECEIVABLE	

NOTE 4 - COMMINIATED ABSINCES NOTE 5 - RELATED PARTY LOANS NOTE 6 - LITERATION AND CLAIMS

NOTE 1 -NOTE 2 -

CARING CONNECTIONS, INC. MINUTE, Londonea

Notes to the Financial Statements As of and for the Year Ended December 31, 2996

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A: NATURE OF ACTIVITIES

Carling Consentions, hus, is a surroy-ford corporation found of Morree, Lonstains. Carling Conversions, hue, was funded Dermeter 2, 1996, to provide a vertery of services in services in the problem is the dermeter observation, which and previological essents. These services are provided to note particulate in our PL Londona with family are management anvices builg provided in a worse of the nite particles. The services provided to through reflecting and the previous provided to through reflecting and the previous provided to through a family memory context model. The primary goal of all services provided to through a family memory context model. The primary goal of all services provided to the provide the how through the family memory context model.

8. CASE AND CASE EOUVALENTS

For purposes of the statements of cash flows, the Carpornian considers all uncontricted highly liquid investments with an initial maturity of thrue menths or last to be rath casivalents.

C. ISTIMATES

The proparation of financial materiants in conformity with generally scenario determining principles requires management to make contrastes and seconceptions that effect services and annuals and disclosures. *Economics*, advant results used differ from those unitances.

D. FINED ASSETS

Packages of fixed smart and major improvements in everys of \$100 are expirationed at user. The cost of access maintenence and repairs that do not add to due value of the asset or manifully coard the asset lives are not copilation. Depreciation is compared on the antight-line method over the meet's extended methol 400. Assets are acceded at the statistical core.

E. INCOME TAXES

The Corporation is recognized as a non-profit corporation under the laws of the stars of Louisian and under Instrum Revenue Code Section 50330(3). It is, therefore, assump from fident and state corporation income traves and neurorization are work for those stars in the fiscancial statement.

F. REDGET POLICY

An annual budget to subversed to the Board of Discours far strices two months price to the facel yets-end of December 31. The budget system, annualments, and approval take place by Nevember 30.

Endpoin for various programs are prepared by the Corporation and approval by the granter of the facult for such conceptive program.

CARING CONNECTIONS, INC. Merror, Louisiana

Notes to the Financial Statements As of and for the Year Keded December 31, 1996

NOTE 1 - ACCOUNTS RECEIVABLE

The balance of accounts receivable consists of the following

Regivable from employees

NOTE 3 . FURNITURE AND ECCUPMENT

The halance of familtare and equipment consists of the following:

Furniture and equipment Laws accumulated dependation. Net furniture and exploration

NOTE 4. COMPENSATED ABSENCES

Each angloyce came one work of vacation leave after one year of employment. After year two, the employee more two service of vacation here. Unused vacation time can be carried forward to the card year.

As for side laws, each amployee sums four hours for each 360 hour month worked. Unsued side hours is site carried forward to the next year. Upon tensionless of coupleyment, annual accumulated side hours is paid to the amployee.

As Descenter 31, 1996, the Convention has a faibility for communicated abstracts of \$13,823.

NOTE 5 - RELATED PARTY LOANS

Daring the year, Camp Concession, inc. horsonal \$116303 fam falancies! Mathematical Mathematical Barriers and Bohmmith Westmendand, the Donatric Monotor of Carlog Constantent, inc. The Wittenmerstein Mathematical Barriers and Bohmmith September of 454-554 was made in Mathematical Mathematics for and Tan Wittenmerstein Advance Lawar September of 454-554 was made in Mathematical Mathematics for and Tan Wittenmerstein during for year of software boards and september of the spect. Carlog Constraints for and Tan Wittenmerstein during for year of software Mathematical Barriers and Mathematical Mathematics for and Tan Wittenmerstein during for year of software Mathematical Barriers and Mathematical Mathematics for and Tan Wittenmerstein during for year of software Mathematical Barriers and Mathematical Mathematics for and Tan Wittenmerstein during for year of software Mathematical Barriers and Mathematical Mathematics for and Tan Wittenmerstein during for year of software Mathematical Barriers and Barriers and Barriers and Statistics and Statistics Mathematical Mathematical Mathematics (Statistics Statistics Stat

NOTE 6 - LITIGATION AND CLAIMS

Litization

The Corporation is not involved in any Rigation at December 31, 1996, our is it aware of any unservised claters.

Grant Disalfornances

The Corporatory periopates in a fishandy annual grant program. This program is religion to a complement and caular that find and any period. Such much could not be requests for expendence mechanismus to the the granter sprace for expendence disallowed under larges of the grant. Carling Connection, the 's management believes that the annual of disallowerscore, fare, which way rise from binner and/s will can be annual.



\$ 52,725 (9556) \$ 83,187

CARING CONNECTIONS, INC. Marray, Logistican

Schedule of Federal Awards Year Ended December 31, 1996

PEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM NAME	Fotenil CFDA Nambar	Freed Period	Atosta	Neceipts or Reveaue Encognized
Department of Hoshik and Harson Services				
Through Louisiana Office of Community Services Take IV-B Grant	93.656	1996-1998	\$1292.545	\$168,771

CARING CONNECTIONS, INC. MONTHE LODINIA

Other Reports Required by Gevenement Auditing Standards

The following paper contain reports on internal anticle transmit and compliance will have and regulations suspind by <u>Comparison Auditory Standards</u> by the Comparison Comparison Comparison Comparison Comparison reports and the comparison of the Comparison Comparison Comparison Comparison, and supports and contains a matter methods in contains. The ways on compliance will have an adjustment is Matterian Standards and the matter methods in contains. The ways on compliance will have an adjustment is Matterian Standards and the matter methods in contains. The ways on compliance will have an adjustment is Matterian based on the matter of the dominal assessments and presents, where applicables, complexers matters that would be an assessed to the formation transmitter.

ALLEN GREEN & COMPANY LLP

CERTIFIES PSOLE ACCOUNTANTS



2414 Persent Sineel Monton, Lauisiana 71221 Telephone (210) 365-4422 Port Office Box 8215 Moretin, Lauharw 71211-5275 Pacelinie 3118 388-4884 Annual L Alex, CPU

Tra Greek, CPJ

Manpo Williamoor, OV

Valv Modenne allegenearing reg

Independent Auditors' Report on Internal Control Structure Based on an Audit of Pinneckal Statuments Performed In Accordinger with Compression Auditing Standards

To the Board of Directors Caring Connections, Iro. Monroe, Louisiana

We have audited the financial statuments of Caring Connections, Inc., a non-profit corporation, as of and for the year andred December 31, 1996, and have insued our report therms dated January 29, 1998.

We conducted our under its accordance with generally accupant andings strategies and <u>General Accurate Accurate</u> <u>Accurate</u> <u>Strategies</u> insuite by the Composite Control of the United Status. These strateduce scoples that we plus and perform the multi to obtain reconsible assurance about whether the financial statements are first of material metalationals.

The management of Comp Committine, μ_{ij} is impacible for simulation and simulation and simulation and an extra simulation of the simul

In planning and partnering our mode of the financial interments of Corresp Conventions, low, for the year weaks December 31: UPW, we obtained on understanding of the intermed control internet. While respect to the intermed control structure, no obtained as understanding of the decign of nitranz policies and procedures and which they have been planned in a superstanding of the decign of nitranz policies and procedures and which they have been planned in our decign of nitranzia policies in all procedures and which they planned occupantion, and we assumed control which they are not decimate control structures. Amonghine, we do not commer substantion with a model on the intermed control structures. Amonghine we do not commer substantion with a model on the intermed control structures. Amonghine we do not commer substantion substantion and not to pervise an option on the intermed control Caring Consultions, Inc. Norror, Louisiana

We reade orasis makes including the internal water of end orasis and in operation that we consists in the reportable conditions under standards matcheding by the Antonian Generation of Carried Public Antonemous which are described in finding 4.1, 67, 26 and 44 of the arrangeneous Schulture of Dependent Containson. Reportable Conditions twolve matters reming to one standards matching and schulture operation of the internal control structure that, is not adgress, and schwards gifted and decounts in the diverse or operation of the internal control structure that, is not independent with the mattering of adversely gifted in the Granes of the internal communities and were therein that the mattering of adversely gifted in the Granes of the Internal communities and were therein that the mattering of adversely gifted in the Granes of the Internal Content communities and were therein that the mattering of the mattering the internal content structure the

A material wedkness is a reportable condition is which the design or operation of one or more of the tetrand county descared elements date net reduce to a validarily built with the date server or invapations of amount that weak be material in relation to the Chancel a interactive bring and/ord may eccer and such dateadd within a timely period be endowness in the serveral encoder of workwards and automations.

Our consideration of the internal outside interview would not necessarily disclose all customs in the internal outside structure that might be separable conditions, and would not necessarily disclose all separable conditions that are also considered to be material workerstore as north shows.

However, we usual outsin matters described in findings (1), 42 and 43 in the accompanying Schedule of Reportable Conditions incoding the instantic count instantic or of an operation that we consider to be motival weakness followed here. These conditions were considered in disconting the materia, timing, and exist of the proceeders to be preferred in our and/or of the financial structures of Carlog Constraints, i.e., for the year model Documents 21, 1995.

This report is intended for the information of the Board of Diseators, management, and the Lagothtine Auditor of the state of Louisians. However, this report is a matter of sublic record, and so deribution is not handed.

Allen Arean + Congress, L21

ALLEN GREEN & COMPANY, LLP

Monroe, Louisiana January 29, 1998

ALLEN, GREEN & COMPANY LLP

GENTIFIED PUBLIC ACCOUNTING



2V14 Panana Street ontoe, Louisiana T1204 Gel/sold (218) 380-6422 Point Office Box 6015 Mannet, Laugadra 11211-6015 Pacarrela Chill, 185, 4854

Tim Green, CPA

Mange Witaness, Ch.

Vido, Machinese, and Spherican sur-

Independent Auditors' Report on Compliance Based on an Audit Of Financial Statements Performed in Accordance With Government Auditing Sciences.

To the Board of Directory Caring Connections, Inc. Mowron, Loniziana

We have audited the financial statements of Caring Connections, Inc., a non-profit corporation, as of and far the year ended December 31, 1996, and have issued our report thereon duted Jacuary 28, 1998.

We conducted our molt in accordance with generally accepted scaling standards, Generatized Auditor Standards, instead by the Composition Canceral of the United Statist, which requires that we plan and portions that multiresponsible requires about whither the financial attractions are fine of a search instantaneous.

Complexer with lens, regulation, numbers, and passes applicable to Carage Commission. Let us the response helps of Carlage Communication, lies V management. As parts of estimation promoted in anticonsecution with the formula statisticant and these conductions. As parts of estimation of Carage Commercision, lies is unperformer with statisticant and these regulations constraints, and grants. Therease, the optimiser of the formula statisticant ways of the provide an optimism on averall compliance with such providence. Assumingly, we do nor researce and an activity.

The results of our texts dedected no material instances of noncompliance that are required to be reported under Genement Automa Standards

This report is mandat for the information of the Board of Develors, namagament, and the Legislative Auditor of the state of Louisiana. However, this report is a matter of cubits record, and its distribution is not leaded.

Allen Ar un + Caregony, that

ALLEN, ORDEN & COMPANY, LLP

Monroe, Louisiana

13

CARING CONNECTIONS, INC. Marror, Louisian

Other Reports Required by Office of Management and Barleyt (2008) Chevalar No. A-133

The follow-up page contain information on interval countril and completere with here and regulations regard by <u>QME Creater No. A-133</u>. The rapes on interval accounting and administrative counter relates to unusue the any work for trapritient under method in bottle methoder programs. The rapes on couplance with here any end-to the spectrum of the state of couplement with laws and regulations relating to fideral franceial assistance programs.

ALLEN GREEN & COMPANY, LLP

CERFFICE PUBLIC ACCOUNTING



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Part Office lines 60/15 Knillon, Louiniana 71211-60/16 Persimile (2110) 300-6064

Tim Seeks, OPA

Not http://www.alengeorega.com

Independent Auditory' Report on Internal Control Structure Used in Administering Federal Awards

To the Board of Director Caring Consections, Inc. Matron, Lauisiana

We have added the financial statements of Caring Connections, here, a non-pools corporation, as of and for the year control Desember 201, 1996, and here in more our regress thermore deal Linnary 20, 1998. We have also audiad the compliance of Caring Connections, hist, with requestments applicable to emjor federal amont programs and here insulated our records theored and thermore 20, 1999.

We consider an easily in accordance with generally assigned and the actional accordance induces Standards, small by its Comparison Constraint of the standards and Colors of Assocsment and Badge (Colors) and Colors and the accordance of Higher and Standards and Colors of Assocsment and Badge (Colors) (2004) Constraints' and Colors and Higher and Colors and Colors in the colors associated to BAS Constraints' and 2004 and according to the standards and the standards of the standards and standards and according to the standards and according to the standards and according to the standards and the standards and according to the standards and according to a standards and according to the standards and according to the standards and according to a standards and according to the standards and according to the standards and according to the standards according to the standard according to the standards accor

In planning and performing one and/or the syste and Dousidor 31, 1995, we considered Cargo Conventions, line's immediate constraints in order to advantise our and/or protocols for the persons of approximation organization on Coring Consociones, i.e. 1 function interactions and on incompliance with requirement applicable to import personses and a person in a design and and an advantise interaction of the system of the AL 313. This requirements applicable to fidence organization of the system of the system of the advantise of the personses applicable to fidence personses. We have address all atomic atomic protein and the system of the system of the advantise of the system of the sy

The management of Carge Communes, but, a respectively for enablishing and anishing and anishing and anishing and an anishing and anishing anishi

Caring Connections, Inc. Monror, Louisians

to fatime periods is subject to the risk that procedures may become insideparts because of shareper in candicians or that the efforts more of the design and operation of policies and provolvers may electricate.

For the purpose of this report, we have classified the significant internal cannot structure policies and procedures used in administrating fielderal programs in the following entropying:

	Geventmental financial assistance programs
Revenue and revervables	
Expanses for goods and services	Civil ridat
Perroll and related liabilities	

For all of the instruct structure anaportal listed above, we obtained an understoring of the design of referent policies and procedures and determined whether they have been placed in operation, and we assumed control risk.

During the year model December 31, 1996, Caring Committees, Inc., expended 100% of its total federal awards under the mater federal awards practices.

We performed uses of energies an exploring by OMR Grander No. 4-133, the revision for effective and quartition of iteration closes of material polisists and processions that we maintend releases by proceeding or detecting material incomprisions with appendix registroments, general requirements, and requirements and effective processions and endowersements that we registration that are comparison to the comparison of the procedures were locat in usage and would be maximized to require on these interval incoments procedures were locat in usage that would be maximized to reactive an explosion on these interval incoments procedures were locat in usage that would be maximized to reactive and an explosion.

We note remain matters involving the internet control strature and its controls where consider to be expectible medicines under transformation (in the n-mattering instantion of Control Pathie Accounting which we described in findings F1, 62, 70 and 74 is the accounting stratucing of Expectation Controls are auditoria travelow matters controls to consistence relating to activity and the design are constant the internet control instants matters are activities and activities and the design are comparison of the internet control instants that, is our judgment, could subwordy affinit the Comparison ability is administer finderin travelow matters are activities and anticulable laws and modelings.

A material weak-reas is a reportable sandilation in which the design or spectration of one or more of the internal contexts internal relimentation does not relatively thread the mich the memoryhapment with here and regulations; that would be material to a faderal sward program may come and not be channed within a simply partical by employees in the moral course of exteriments them stangend features.

Our conditionation of the internal control structure policies and precodures and its administrating fields at wards would not entermately dealered and its attaches in the internal of counted assumed for single for a supervision's conditions and, assemblinght, would not necessarily disologe all reportable considerance that are considered to be material weaknesses as defined above. Caring Connections, Inc. Morece, Louisiana

Heverey, we noted certain natures doubled in fieldings 41, e7 and 43 to the accompanying Schedule of Peperadule Conditions involving the intrumal cancel charanta and in approximation that we consider to be analysis of the default device. These conditions were considered in distantialing the neuronal and constant of the productions to the professional can add of the complement of them (Constantian Law, vision), and constant of the productions factors and programs for the proto addition of the professional cancel and the professional cancel and the prove themeses factors are programs for the prove themeses of them (Constantian Law, vision) and the constantian the original means (2) 1998.

This report is intended for the information of the Board of Directors, management, and the Legelstrine Auditor of the state of Louizinna. However, this report is a matter of public record, and an cherkhatian is not limited.

Allen Aren + Congress, U.S.

ALLEN, GREEN & COMPANY, LLP

Moreor, Louisiana Jamery 29, 1998

ALLEN, GREEN & COMPANY, LLP

DERTIFIED PLALID MODOL ATMAT



Annoe, Louisiana 71201 Vieunare (218) 388-6422 Post Office Box 60/15 Menner, Louisana 11211-6019 Parainda (2015) 380-6006 Emoli L. Alwi, CPA

Tet Green, CPR

Name Manager, CA

Independent Auditors' Report on Compliance with the General Requirements Applicable to a Federal Award Program

To the Board of Directory Caring Connections, Inc. Mowree, Lowisiane

We have melted the Emercial statements of Caring Committions, Inc., a non-peofit corporation, as of and for the year model Daumiber 31, 1996, and heve issued our report thermon dated January 25, 1998.

We have applied precolarse to test Caring Concertions, Inc.'s compliance with the following requirements applicable in its Indexed areast program, which is identified in the accompanying Schedule of Federal Avands, for far war and Boardon 21, 1996.

Political activity Civil rights Cash essenagement Policial Enancial security Allonable costaluest principles Drug-Fron Workplace Aut Administrative requirements

Dur proceduren werz lented to the applicable procedures described in the DBEss of Manapowent and Today's "Complement Supplement for Audio of Institutions of Higher Lenning and Oher Non-Privil Institutions " Our procedures were volkstandard lesis in some flast as and, the objective related in the regressron of an operators Carring Connections, Bac's sampliance with the requirements lend in the prevedeng prograph. Associationally, we down records and as colubion.

With respect to the items totals, the results of those provolves deviated to constrain instances of noncompliance with the majorement total as the second paragraph of data report. We have not total, and data are to our attention that caused us to believe that Carting Connections, Inc., had not complial, in all anaarda respects, with them remainments.

This report is intended for the information of the Brard of Directors, management, and the Legislative Auditor of the state of Louisians. However, this report is a centur of public record, and its distribution is not limited.

plan Bren & Conground Ler

ALLEN, GREEN & COMPANY, LLP

Mouroe, Louisiana January 28, 1998

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Metter, Anexes hence of Gentlet Park Accurates, Scotty & Lucases-Cardiol Public Accurates and analises names of Cardial Public Accurates States of CPU faces

ALLEN, GREEN & COMPANY, LLP

CERFFICE PUBLIC ACCOMPANY



2454 Farrand Breet Morrise, Laudanio 71221 Talenhova (200) 385-4420 Pest Offee Box 6875 Womon, Louisiana 71211-0275 Paminte 1218, 208, 6864

Eneral L. Alex, CPA

Tits (Dreef, CPA)

Morpie Williamoon, GPA

Unit: Mp. Terman alter greenwych samt

Independent Auditary' Report on Compliance With Specific Requirements Applicable to a Maint Federal Award Protester

To the Board of Diruston Carlag Connectione, Inc. Monroe, Louisiana

We have sudnut the framesal statements of Caring Connections, Inc., a new profit surportion, at of and for the year order Danastare 31, 1996, and have insued our report thereon class? Jamoury 29, 1998.

We have not subject the complexes of Carling Canasations, Eur., which the suparameters providing types of conview allowed or methods of applicable, built of carling the special grant and providing and carling the applicable (applicable) of Carling and Carling Ca

We considered out and/or of complexes with these regressers in secondares with presently actualing sensatistic discrementational actions by and complexed to consider of the University Statemann and Modern (SMM) and Ar-2332. "Attach of discrementation for the first programmers," These statedards and DRS Credent With. 2013 Symplex the strength and prefers the and a strength of the first programmers and the strength of the streng

In our opinion, Cering Conservines, Iac, compliad, in all material respects, with the specific requirements related to in the social paragraph that are applicable to its may followed award program for the year ended Documber 31, 1995.

This suport is issuanded for the information of the Bosed of Directory, management, and the Laplahutre Auditor of the same of Louisians. However, this report of a matter of public second, and its distribution is not invited.

Allen Arean & Congrang Ch.P.

ALLEN, GREEN & COMPANY, LLP

Monece, Louisiana Samary 73, 1928

CARING CONNECTIONS, INC. Notros, Logislava

Status of Prior Audit Reportable Conditions As of and for the Year Ended December 33, 1956

1. Inclosule Segregation of Dance

See correct-over finding #1 on Schedule of Reportable Caudinian

2. Bank Account Nat Recorded

See surrent year finding #2 on Schobule of Reportable Conditions.

3. Inscornig Bookleeping

See current-year Ending 43 an Schudule of Reportable Conditions.

4 Late Filing of Audit Report

See correctivese finding #3 on Schedule of Reportable Coaddises.

CARING CONNECTIONS, INC. MORTON, LEUKING

Status of Prior Audit Findings and Questioned Costs As of and far the Your Ended December 31, 1996.

1. Xielation of Transl Policy

This finding has been reactived.

CARING CONNECTIONS, INC. MOREON, LANSING

Scheihle of Reportable Canditions As of and for the Year Ended December 31, 1970

1. Inclogante Segregation of Dation

CONDITION Receipt for the paperal function, all accounting functions such as deposing receipts and preparing proting, and intuing checks are performed by the office memory. The payed function is parlianced by this consideration denotes:

SEASON IMPROVEMENT NEEDED: To strengthen internal ranged

CAUSE OF CONDITION. Institute of shift

EFFECT OF CONDITION A material minimum could as understand

BECOMMENDATION As amplying, other than the office manager and the executive disease, should associate the back balance to the back balance area a march.

MANAGEMENT'S JESPONSE: We will comply with the auditory recommendation. A part-time administrative anisotest will recorde the back account.

2. Eask Account Not Recorded

CONDITION: The Corporation has only our burk account in which all checks are issued. This back account was not expressed.

BEAMON IMPROVEMENT NEEDED: To provide hotar internal costed and to ensure accente financial reporting.

CAUSE OF CONDITION: Unloaver.

EFFECT OF CONDITION: Multiple adjustments had to be made to correct the cash account and the entropyonding exposes accounts.

EECOMMENDATION: The bank secrect should be ranacilial manifely. The reconcileation should accur within days of the receipt of the bank statement.

MANAGEMENT'S RESPONSE. We will couply with the andicar' monomodation. A part-time administrative assistant will reasonly the bask account generity.

CARING CONNECTIONS, INC. Nauros, Louisiana

Schedule of Reportable Canditions As of and for the Year Ended December 31, 1996

3. Inscourse Eachierping

CONDITION: To recognize the back's cash balance to the beck's cash balance, the following adjustments user made to cash:

11	Incoment shock anoants enand on the borks	\$ 3,258
	Chada written but not entered on the books	
	Amounts entered as obasies (sat savoir cleared the bank and wore not actual checks	74,892
		(11,639
	Dawonic was recorded on the books	
	Dascosit succedial twice	
	Incornect beginning belower	
. 6	Protol liability entries recorded as cash	17,758

REASON IMPROVEMENT NEEDED: To move accurate feamial reporting.

CALSE OF COMPETION: The back annual was not being researched monthly nor were it researched at second

TETTET OF CONDITION. The bask balance would not recordle to the book belowing

ECOMMENDATION: The back association about the mean-field membry. The reconciliation should occur written from of the remain of the back statement.

MANAGEMENT'S EESEMINE. We will couply with the auftory' recommendation.

4. Low Payment of Federal and State Parcoll Taxes

CONDITION: Potent and store provid taxas were not poid tendy for all quarters in 1996.

REASON IMPROVEMENT NEEDED: Toleval and state proved torus should be paid takely to see if recovering of neededs and internat

CAUSE OF CONDITION: Unknown

EFFECT OF CONDITION: A total of \$9,469 was paid in 1996 for paulties and interest for to him nervotate of sector spectra parts.

BECOMMENDATION: We resummed fideral and rate prevel stures be field tankly and payment of travels travels fixed.

MANAGEMENT'S RESPONSE: We are in the process of sequences a population to prepare and radio populat deposits timely. The previous and interact ware not point from referral family.

CARING CONNECTIONS, INC. MORTOR, LAMPING

Schedule of Reportable Conditions An of and for the Year Ended December 31, 1996

5. Late Filing of Ands Report

CONNITION: The Louisians Legalisive Audion requires and/s reports to be filed within six membro of the proceeds of the governments. The sole report as of and for the pair anded Datamber 31, 29% was filed after the deadline.

REASON IMPROVEMENT NEEDED To comply with state regulations.

CAUSE OF CONDITION: The uncepted additional work amount at hereiner, hode up to date.

EFFECT OF CONDITION Violation of state regulation.

RECOMMENDATION: Puters and a separts should be filed within six member of year-and.