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Community Support Programs, Inc.  
Shrewsbury, Louisiana

Financial Statements

As of and for the Years Ended June 30, 1986 and 1987

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

JAN 13 1987

Reference: 1300 \_\_\_\_\_

Community Support Programs, Inc.

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# CORSE & MORREHAUT

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MEMBER OF  
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MEMBERSHIP OF INTERNATIONAL  
AND NATIONAL ACCOUNTANTS  
AND SOCIETIES OF ACCOUNTANTS

## Independent Auditor's Report

To the Board of Directors  
Community Support Programs, Inc.

We have audited the accompanying statements of financial position of Community Support Programs, Inc. as of June 30, 1998 and 1997, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Community Support Programs, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of Community Support Programs, Inc. at June 30, 1998 and 1997, and the changes in its net assets and its cash flows for the years then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated December 8, 1998 on our consideration of Community Support Programs, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, Auditor of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The accompanying information on page 14-15 is presented for additional analysis and is not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying supplemental schedule, listed as "Supplemental Information Schedule - Contracts with the State of Louisiana" in the table of contents and shown on page 16, is presented for the purpose of providing various funding sources of Community Support Programs, Inc. additional individual (contract) analysis and is not a required part of the basic financial statements. The information is prepared on a prescribed basis of the various funding sources of Community Support Programs, Inc. This schedule is not presented in accordance with generally accepted accounting principles. Accordingly, the schedule presented previously on page 16 is 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 basic financial statements and in our opinion is fairly stated on the basis of accounting practices prescribed by the various funding sources.



Carl S. Marshall  
Certified Public Accountant  
December 8, 1998

Community Support Programs, Inc.  
 Statements of Financial Position  
 June 30, 1988 and 1987

	1988	1987
<b>Assets</b>		
<b>Current assets:</b>		
Cash	\$ 78,523	\$ 44,880
Grant receivables	248,587	194,323
Other receivables	27	40
Total current assets	317,137	239,243
<b>Property and equipment:</b>		
Property and equipment	518,526	460,206
Accumulated depreciation	(108,853)	(100,284)
Net property and equipment	409,673	359,922
<b>Total Assets</b>	\$ 726,810	\$ 599,165
<b>Liabilities and Net Assets</b>		
<b>Current liabilities:</b>		
Line of credit	\$ 189,208	\$ 148,268
Accounts payable	50,206	39,321
Accrued expenses	52,803	47,351
Current portion of long term debt	-	4,908
Refundable advance	42,808	30,985
Total current liabilities	335,025	269,833
<b>Long-term debt, less current portion</b>	-	7,632
Total liabilities	335,025	277,465
<b>Net assets:</b>		
Unrestricted:		
Operating	( 38,723)	( 30,643)
Fund assets	409,673	367,812
Total net assets	370,950	337,169
<b>Total Liabilities and Net Assets</b>	\$ 726,810	\$ 599,165

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

Community Support Programs, Inc.  
 Statements of Activities  
 For the Years Ended June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
	<u>Reconstructed</u>	<u>Unaudited</u>
<b>Revenues and Other Support:</b>		
Contractual revenue -- grants	\$ 1,428,184	\$ 1,223,328
Client fees	31,137	31,265
Development fees	29,000	89,440
Donations	28,000	-
Miscellaneous revenue	24,049	18,858
Total revenues and other support	<u>1,539,370</u>	<u>1,362,891</u>
<b>Expenses:</b>		
Program services	1,354,084	1,042,882
Costs of administration	148,751	108,234
Total expenses	<u>1,502,835</u>	<u>1,151,116</u>
Change in net assets	<u>38,535</u>	<u>211,775</u>
Net assets, beginning of year, as previously reported	368,985	173,982
Prior period correction	<u>1,848</u>	<u>-</u>
Net assets, beginning of year, as restated	370,833	173,982
Net assets, end of year	<u>\$ 409,368</u>	<u>\$ 385,757</u>

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

Community Support Programs, Inc.  
 Statements of Functional Expenses  
 For the Years Ended June 30, 1998 and 1997

	1998		
	Program	General	Total
<b>Expenses:</b>			
Salaries and wages	\$ 812,124	\$ 58,885	\$ 871,009
Fringe taxes and benefits	121,842	8,059	130,901
Travel	23,987	12,313	36,300
Operating services	231,489	25,681	257,170
Supplies	45,183	7,018	52,201
Professional fees	68,068	3,059	71,127
Equipment	4,314	1,888	6,202
Interest	-	17,087	17,087
Depreciation	31,089	5,787	37,876
Loss on disposal of fixed assets	-	638	638
Miscellaneous	3,660	8,685	12,345
<b>Total expenses</b>	<b>\$ 1,394,094</b>	<b>\$ 149,751</b>	<b>\$ 1,543,845</b>

	1997		
	Program	General	Total
<b>Expenses:</b>			
Salaries and wages	\$ 684,858	\$ 44,871	\$ 729,729
Fringe taxes and benefits	84,237	5,755	90,992
Travel	30,521	18,828	49,349
Operating services	158,268	21,825	180,093
Supplies	27,731	3,821	31,552
Professional fees	18,858	3,211	22,069
Equipment	18,234	-	18,234
Interest	10,817	4,380	15,197
Depreciation	28,448	3,742	32,190
Loss on disposal of fixed assets	-	1,521	1,521
<b>Total expenses</b>	<b>\$ 1,187,062</b>	<b>\$ 98,234</b>	<b>\$ 1,285,296</b>

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

Community Support Programs, Inc.  
 Statements of Cash Flows  
 For the Years Ended June 30, 1998 and 1997

Operating activities	1998	1997
Change in net assets	\$ 20,654	\$ 183,013
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	37,876	32,168
Prior period correction	4,428	-
Loss on disposal of fixed assets	538	1,521
Increase/ decrease in operating assets:		
Grant receivables	( 49,344)	( 108,418)
Prepaid expenses	-	924
Other receivables	13	( 28)
Increase/ (decrease) in operating liabilities:		
Accounts payable	20,864	19,215
Accrued liabilities	3,242	17,892
Refundable advances	12,823	30,895
Net cash provided by operating activities	\$6,887	\$182,823
 Investing Activities		
Payments for property and equipment	( 51,028)	( 178,167)
Net cash used in investing activities	( 51,028)	( 178,167)
 Financing Activities		
Proceeds from line of credit	408,940	502,380
Payments on line of credit	( 420,080)	( 415,083)
Proceeds from construction line of credit	-	124,512
Payments on construction line of credit	-	( 200,000)
Payments of long-term debt	( 12,585)	( 4,185)
Net cash provided in financing activities	\$67,775	\$67,624
 Net increase in cash	\$1,859	\$4,180
Cash as of beginning of year	44,880	682
Cash as of end of year	\$46,739	\$726

Supplemental Disclosure:

Operating activities reflect interest paid in 1998 and 1997 of 177,857 and 116,807, respectively.

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



Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 1998 and 1997

11 Summary of Significant Accounting Policies

A. Nature of Activities

Community Support Programs, Inc. (CSP) is a nonprofit corporation under the laws of the State of Louisiana. CSP exists to serve the client family and to enhance each person's opportunity to live successfully in the community. Through the provision of advocacy, direct and indirect services, housing, and coordination with other social service providers, CSP, Inc. offers unique and innovative programs. The following programs are administered by CSP with their approximate percentages of total revenues:

**Partials (27%)** – Provides coordinated, site or home-based Respite Care focused on alleviation of stress or crisis in the foster or adoptive home that enlarges the permanence of the family for the child. Funding is provided by funds of land passed through the State of Louisiana, Department of Social Services, Office of Community Services.

**Crisis Line (17%)** – Provides 24-hour information and referral line as a contact point by which clients can access crisis intervention services. Funding is provided by state funds from the State of Louisiana, Department of Health and Hospitals, Division of Mental Health.

**Crisis Transportation (2%)** – Ensures the safety and well-being of the staff and clients of the Shreveport Mental Health Center and assists the staff in emergencies with clients who are in crisis. Funding is provided by state funds from the State of Louisiana, Department of Health and Hospitals, Division of Mental Health.

**Crossroads (18%)** – Provides a 28-hour short term (30 days or less) residence to homeless severely mentally ill adults. Funding is provided by state funds from the State of Louisiana, Department of Health and Hospitals, Division of Mental Health.

**Project Beach (21%)** – Provides a resident facility with a capacity of nine beds for homeless dually diagnosed (mentally ill/chemical abuse) adults. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development.

**Project Life (3%)** – Provides supportive services for severe and persistently mentally ill individuals who have resided in a treatment facility for at least one year or longer. Funding is provided by state funds from the State of Louisiana, Department of Health and Hospitals, Division of Mental Health.

**Transitions (5%)** – Provides up to 24 months of supported living services for the homeless mentally ill. This program is funded with federal funds from the U.S. Department of Housing and Urban Development.

**Emergency Shelter Grants (2%)** – Account for certain expenditures designed to improve the quality of emergency shelter for the homeless. This program helps maintain the agency's crisis shelter and transitional housing. This program is funded by federal funds from the U.S. Department of Housing and Urban Development passed through the City of Shreveport.

Continued

Community Support Program, Inc.  
Notes to Financial Statements  
June 30, 1999 and 1997  
(Continued)

**Community Services (5%)** – Provides an array of services to eligible juveniles and persistently mentally ill children and adults. Funding is provided by state funds from the State of Louisiana, Department of Health and Hospitals, Office of Mental Health.

**Project Empower (14%)** – Provides services to develop, implement and manage a project whose purpose is to empower the citizens of District 4 through utilization of available governmental and social services in the community. Funding is provided by a cooperative agreement with the State of Louisiana Governor's Office of Urban Affairs and Development.

**Bridge 276** – Provides a safe, comfortable residence for persons diagnosed with severe mental illness who cannot or will not participate in available housing and social service programs. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development, passed through the City of Shreveport. This program is presently in the construction phase for the residence.

**FEMA LDPG** – Provides funding to supplement agency's other programs in providing food and shelter for needy individuals. Funding is provided by federal funds from the U.S. Federal Emergency Management Agency.

**Employee Assistance Program (1%)** – Provides evaluation and counseling services to employees of contracted companies. Funding is provided through fees for service contractual arrangements.

**4. Basis of Accounting**

The financial statements of CSP have been prepared on the accrual basis of accounting.

**5. Basis of Presentation**

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**6. Income Tax Status**

CSP is a tax-exempt organization as described in Section 501(c)(3) of the Internal Revenue Code, and therefore, is not subject to income taxes. However, income from certain activities not directly related to CSP's tax-exempt purpose is subject to taxation as unrelated business income. CSP had no such income for this audit period.

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 1999 and 1997  
(Continued)

**E. Use of Estimates**

Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results could differ from these estimates.

**F. Cash and Cash Equivalents**

CSP's cash, as stated for cash flow purposes, consists of interest bearing and non-interest bearing bank accounts. CSP has no other assets that are considered cash-equivalents.

**G. Property and Equipment**

All acquisitions of property and equipment in excess of \$500 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of each asset. The State of Louisiana and the federal government have a reversionary interest in property purchased with state and federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to state and federal regulations.

**H. Restricted and Donor-Restricted Revenue**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Contracted grant revenue is reported as unrestricted support due to the restrictions placed on these funds by the funding sources being met in the same reporting period as the revenue is earned.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

**I. Compensated Absences**

Employees may accrue sick leave up to 15 days. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 15 days. Employees can also accrue sick leave, but unaccumulated sick leave is forfeited upon separation of employment.

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 1998 and 1997  
(Continued)

**J. Expense Allocation**

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**(3) Concentrations of Credit Risk**

Financial instruments that potentially subject CSP to concentrations of credit risk consist principally of temporary cash investments and grant receivables. Concentrations of credit risk with respect to grant receivables are limited due to these amounts being due from government agencies under contractual terms. CSP maintains cash balances at several financial institutions. The Federal Deposit Insurance Corporation (FDIC) insures accounts up to \$100,000 at each institution. At June 30, 1998 and 1997 there were no uninsured balances at these institutions. As of June 30, 1998 and 1997, CSP had no significant concentrations of credit risk.

**(4) Grant Receivables**

Various funding sources provide reimbursement of allowable costs and payment on units of service in connection with providing services under contracts or agreements. This balance represents amounts due from funding sources at June 30, 1998 and 1997, but received after that date.

**(5) Property and Equipment**

Property and equipment consisted of the following at June 30, 1998:

	Estimated Depreciable Life	Purchased With State Or Federal Funds	Purchased With Sponsoring Funds	Total
Land	n/a	4 20,820	4 20,800	4 41,620
Buildings and improvements	20-30 years	375,730	-	375,730
Vehicles	3 years	14,760	-	14,760
Furniture and equipment	5-7 years	86,168	6,834	93,002
Accumulated depreciation		( 105,764)	( 3,882)	( 109,646)
<b>Net investment in property and equipment:</b>		<u>\$ 360,724</u>	<u>\$ 23,148</u>	<u>\$ 383,872</u>

Depreciation expense for the year ended June 30, 1998 was \$21,818.

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 1998 and 1997  
(Continued)

Property and equipment consisted of the following at June 30, 1997:

	Estimated Depreciable Life	Purchased With State Or Federal Funds	Purchased With Operating Funds	Total
Land	n/a	\$ 21,098	\$ -	\$ 21,098
Buildings and improvements	20-30 years	378,121	-	378,121
Vehicles	5 years	14,760	-	14,760
Furniture and equipment	5-7 years	74,039	11,041	85,080
Accumulated depreciation		( 50,641)	( 8,653)	(180,294)
Net investment in property and equipment		<u>\$ 367,034</u>	<u>\$ 2,388</u>	<u>\$ 369,422</u>

Depreciation expense for the year ended June 30, 1997 was 427,358.

(5) Line of Credit

The agency has a line of credit at a local bank, with an adjustable interest rate of .5% per annum less than the prime lending rate of Bank One, Louisiana, National Association. The loan is secured by any and all of CSP's present and future accounts receivable, present and future inventory, related equipment and other personal property including present and future general intangibles.

	1998	1997
Line of Credit Limit	\$ 200,000	\$ 150,000
Outstanding Loan Balance	198,285	148,868

(6) Refundable Advance

CSP records federal funds received in excess of expenditures as a refundable advance until they are expended for the purpose of the contract or until the funds are returned to the appropriate funding source.

(7) Accrued Expenses

An analysis of accrued expenses at June 30, 1998 and 1997 follows:

	1998	1997
Accrued salaries and wages	\$ 27,181	\$ 22,321
Accrued loans payable	17,341	13,075
Accrued payroll taxes	2,687	13,075
	<u>\$ 47,209</u>	<u>\$ 48,471</u>

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 1998 and 1997  
(Continued)

(8) Contractual Revenue - Grants

During the years ended June 30, 1998 and 1997, CSP received contractual revenue from federal and state grants in the amount of \$1,429,184 and \$1,323,336, respectively. The continued existence of these funds is based on annual contract renewals with various funding sources.

(9) Development fees

These are fees received on the two apartment complexes for which CSP serves as the Managing General Partner.

(10) Leases

The agency leases certain buildings and equipment under operating leases. The serial costs on these items for the years ended June 30, 1998 and 1997 were \$51,379 and \$38,824, respectively. Future minimum lease payments under operating leases that have remaining terms in excess of one year as of June 30, 1998, are:

Years Ending June 30:	
1998	\$ 21,308
2000	21,308
2001	<u>39,625</u>
	<u>\$ 82,241</u>

(11) Pension Plan

CSP has a defined contribution pension plan in which employees meeting certain criteria are eligible to participate in the plan. CSP's employer's contribution on behalf of the participant is 4% of the participant's compensation. The amount contributed by CSP during the years ended June 30, 1998 and 1997 was approximately \$33,877 and \$23,746, respectively.

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 1998 and 1997  
(Continued)

11.2 Partnership Investments

CSP has entered into two limited partnerships with the following details:

CSP serves as the Managing General Partner for Alexander Plaza Apartments, a Louisiana Partnership in Commencement, organized and operated for the construction, ownership and management of a thirty-unit apartment complex in Arcadia, Louisiana known as Alexander Plaza Apartments. Permanent financing is provided by the Home Affordable Rental Housing Program through regulatory agreements with Louisiana Housing Finance Agency.

CSP serves as the Managing General Partner for Brookhaven Apartments, a Louisiana Partnership in Commencement, organized and operated for the construction, ownership and management of a thirty-five unit apartment complex in Shreveport, Louisiana known as Brookhaven Apartments. Permanent financing is provided by the HOME Affordable Rental Housing Program through regulatory agreements with Louisiana Housing Finance Agency.

CSP executes/into Management Sub-Contracts with Colfax Property Management, Inc., in which they will co-manage the Partnerships. CSP's ownership percentage of each partnership is 55%.

11.3 Prior Period Correction

A prior period correction was made which decreased net property and equipment by \$8,448. The correction was needed to adjust the reported amounts to agree with the agency's fixed asset records in accordance with the capitalization policy adopted during the year.

Community Support Programs, Inc.  
 Operating Schedule of Activities  
 June 30, 1988

	DM	Donor	Gifts Life	Gifts Commodities	Excesses	Project Receipts	Project Costs	Excesses
<b>Revenues and Other Support:</b>								
Governmental revenue - grants	0	\$ 388,428	\$ 8,718	\$ 64,681	\$ 148,818	\$ 288,882	\$ 130,000	\$ 68,342
State fund	1,208	-	-	-	1,791	3,302	-	5,681
Developed firm	-	-	-	-	-	-	-	-
Foundations	-	-	-	-	-	-	-	-
Individuals	-	30	-	-	-	68	-	62
<b>Total revenues and other support</b>	<b>1,208</b>	<b>388,458</b>	<b>8,718</b>	<b>64,681</b>	<b>150,609</b>	<b>292,250</b>	<b>130,000</b>	<b>81,685</b>
<b>Expenses and Liabilities:</b>								
Salaries and wages	1,184	30,178	3,789	44,428	64,575	298,120	16,879	11,847
Administrative and liability	128	26,292	675	6,646	9,842	20,000	1,844	7,917
Taxes	-	3,000	-	-	1,000	1,500	5,000	371
Operating services	165	62,676	1,200	9,712	26,551	23,489	61,556	16,222
Supplies	-	73,848	188	388	1,000	8,000	1,288	1,881
Professional fees	-	48,775	180	1,000	1,842	1,500	1,110	488
Contractual	-	2,206	-	-	274	658	-	-
Inventory	-	-	-	-	-	-	-	-
Depreciation	-	3,244	80	-	685	8,268	484	3,540
Loss in disposal of fixed assets	-	-	-	-	-	-	-	-
Miscellaneous	-	2,859	-	-	411	88	-	228
<b>Total expenses and losses</b>	<b>1,312</b>	<b>207,842</b>	<b>8,282</b>	<b>56,856</b>	<b>108,512</b>	<b>336,883</b>	<b>118,621</b>	<b>38,882</b>
<b>Change in net assets</b>	<b>600</b>	<b>20,616</b>	<b>636</b>	<b>7,825</b>	<b>42,097</b>	<b>55,367</b>	<b>11,379</b>	<b>42,803</b>
Net assets, beginning of year	-	2,111	228	52	48,883	268,216	688	16,232
After period correction	-	2,626	1,941	57	1,878	2,620	2,686	500
Transfer:								
General administration	-	1,694	1,720	2,829	16,852	-	14,288	-
<b>Net assets, end of year</b>	<b>600</b>	<b>11,221</b>	<b>2,689</b>	<b>10,738</b>	<b>65,733</b>	<b>273,583</b>	<b>1,374</b>	<b>59,635</b>

Continued



Community Support Expenses, Inc.  
 Combining Schedule of Activities  
 (Continued)  
 June 30, 2020

Component Activity Details	Community Section	Project Initiatives	Enrichment	EMSA	General Administration	Total
<b>Residence and Other Support:</b>						
Contractual services - grants	-	18,310	18,310	-	-	1,428,794
Client fees	-	-	-	-	-	71,073
Development fees	-	-	-	-	20,000	30,000
Donations	-	-	-	-	20,000	20,000
Manufacturing expenses	-	2,228	-	-	21,587	24,815
Total residence and other support	<u>38,328</u>	<u>20,538</u>	<u>18,310</u>	<u>8,888</u>	<u>6,587</u>	<u>1,599,586</u>
<b>Expenses and Income:</b>						
Scholarship and awards	-	41,177	38,461	-	-	16,889
Payroll taxes and benefits	-	6,765	14,078	-	-	8,929
Taxes	-	2,872	2,228	-	-	12,741
Printing services	21,887	11,883	41,748	2,885	-	78,403
Supplies	13,578	802	863	-	-	15,243
Professional fees	-	593	79,713	868	-	81,174
Support	883	-	-	-	-	1,808
Interest	-	-	-	-	-	17,287
Depreciation	-	1,271	483	-	-	4,797
Losses on disposal of fixed assets	-	-	-	-	-	23,828
Manufacturing	-	-	-	-	-	508
Telephone and internet	38,328	63,132	172,448	2,282	18,932	31,343
Change in net assets	-	6,688	31,284	14,884	2,852	161,548
Net assets, beginning of year	-	1,287	1,782	-	23,027	263,093
Net period increase	-	478	-	-	-	2,888
Transfers:						
General administration	-	1,588	1,628	-	-	34,413
Net assets, end of year	<u>0</u>	<u>4,353</u>	<u>4,412</u>	<u>2,882</u>	<u>23,887</u>	<u>300,832</u>

Community Support Program, Inc.  
 Schedule of Financial and Operational  
 Statistics with the State of Louisiana  
 Department of Highway Programs  
 Division of Motor Vehicle Safety  
 For the Periods Indicated June 30, 1999

	Donor		Event		Community		Project		Community	
	Line	Amount	Expense/Income	Costs	Services	Life	Life	Services	Services	Costs
	Number									
<b>Revenues:</b>										
Contract revenue	1	6,278	0	64,885	0	145,816	0	100,000	0	36,000
Other fees	-	-	-	-	-	1,852	-	-	-	-
<b>Total revenues</b>		<b>6,278</b>		<b>64,885</b>		<b>147,668</b>		<b>100,000</b>		<b>36,000</b>
<b>Expenditures:</b>										
Personal services	1,780		44,435		64,816		76,292		41,112	
Administrative	876		9,954		14,841		11,844		6,196	
Treasury	-		-		1,000		3,000		2,513	
Operating services	1,203		5,113		50,033		20,271		11,808	
Supplies	185		789		2,044		1,295		600	
Professional services	836		6,075		17,354		16,360		6,800	
Capital assets	-		-		219		3,000		-	
Reserve/fund	-		-		411		-		-	
<b>Total expenditures</b>		<b>6,110</b>	<b>60,287</b>		<b>95,607</b>		<b>110,292</b>		<b>70,526</b>	
<b>Funds required (over/under)</b>		<b>168</b>		<b>8,598</b>		<b>52,061</b>		<b>11,712</b>		<b>35,474</b>

Community Support Programs, Inc.  
 Emergency Assistance  
 Schedule of Contributions of Federal Awards  
 For the Year Ended June 30, 1999

Federal Source / Project/Program/Activity / Program Title	Federal CDA Number	Project Number	Start Period	Amount(s)
<b>U.S. Department of Housing and Urban Development            Social Programs:</b>				
Subacute Housing Program - Transitional Housing	14-229	1448724-0101	05/01/94-03/1998	0
Subacute Housing Program - Transitional Housing	14-229	1448724-0201	05/01/94-03/1998	11,000
Subacute Housing Program - Project Based	14-229	1448724-0314	10/01/94-03/1998	299,452
<b>Prayers Through the Gate of Damascus            (Emergency) Street Vending Program</b>				
Round 0788 - Greenwich	14-224	064	01/04/94-03/1997	5,000
Round 0788 - Trinitatis	14-224	064	10/04/94-03/1997	7,000
Round 08 - Columbus	14-228	064	03/01/95-03/1997	6,500
Round 08 - Columbus	14-228	064	03/01/95-03/1997	5,000
Round 08 - Desereth	14-228	064	03/02/95-03/1998	2,000
Round 08 - Desereth	14-228	064	03/01/95-03/1998	2,000
Round 08 - Columbus	14-228	064	07/01/95-03/1998	1,000
Round 08 - Desereth	14-228	064	07/01/95-03/1998	1,200
Round 08 - Project Based	14-228	064	07/01/95-03/1998	3,000
Round 08 - Project Based	14-228	064	01/02/94-03/1998	4,000
Community Development Book Store (Biological)	14-224	064	01/02/94-03/1998	10,000
<b>Prayers Through the Gate of Damascus, Organization            of Saint Nicholas, Office of Community Services            For us</b>				
	01-568	100-100207	11/01/95-06/30/98	268,426
<b>U.S. Animal Care/Protection Management System            Emergency Aid and Grants</b>				
<b>Total Federal Expenditures</b>				<u>2,885</u>

NOTE: The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

**COOK & MERRICK**

Certified Public Accountants

1000 BAYVIEW AVENUE, SUITE 1000, NEW ORLEANS, LOUISIANA 70112-3000, TELEPHONE 584-1100, FACSIMILE 584-1101

MEMBER, AICPA (1982)

MEMBER, CPAA (1982)

FAC, AICPA (1982)

MEMBER, CPAA (1982)

MEMBER OF THE BOARD OF DIRECTORS  
OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
1982-1983MEMBER OF THE BOARD OF DIRECTORS  
OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
1982-1983**Report on Compliance and on Internal Control Over Financial Reporting  
Based on an Audit of Financial Statements Performed in Accordance  
With Government Auditing Standards****To the Board of Directors  
Community Support Programs, Inc.  
Shreveport, Louisiana**

We have audited the financial statements of Community Support Programs, Inc., as of and for the year ended June 30, 1988, and have issued our report thereon dated December 8, 1988. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

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

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Community Support Programs, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting was not necessarily directed at all areas in the organization of over financial reporting that might be an internal weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management, the Board of Directors and federal auditing agencies and pass-through entities. However, this restriction is not intended to limit the distribution of this report.

**Cook & Merrick**  
Certified Public Accountants  
December 8, 1988

**COOK & FOREBART**

**Chartered Public Accountants**

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MEMBERSHIP INFORMATION

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**Report on Compliance With Requirements Applicable to Each  
Major Program and Internal Control Over Compliance in  
Accordance With OMB Circular A-133**

To the Board of Directors  
Community Support Programs, Inc.  
Sterevpet, Louisiana

**Compliance**

We have audited the compliance of Community Support Programs, Inc. with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 1986. Community Support Programs, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Community Support Programs, Inc.'s management. Our responsibility is to express an opinion on Community Support Programs, Inc.'s compliance based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Support Programs, Inc.'s compliance with these requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Community Support Programs, Inc.'s compliance with these requirements.

In our opinion, Community Support Programs, Inc. complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 1986.

## Internal Control Over Compliance

The management of Community Support Programs, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Community Support Programs, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management, the Board of Directors and federal awarding agencies and pass-through entities. However, this restriction is not intended to limit the distribution of this report.



Cook & Wheaton  
Certified Public Accountants  
December 8, 1998

Community Support Programs, Inc.  
Summary Schedule of Prior Audit Findings  
June 30, 1999

There were no findings or questioned costs for the prior audit period ending June 30, 1997.

Schedule of Findings and Questioned Costs  
June 30, 1999

**A. Summary of Audit Results**

1. The auditor's report expresses an unqualified opinion on the financial statements of Community Support Programs, Inc.
2. No reportable conditions are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of Community Support Programs, Inc. were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular 3-122.
5. The auditor's report on compliance for the major federal award program for Community Support Programs, Inc. expresses an unqualified opinion.
6. There are no audit findings relative to the major federal award programs for Community Support Programs, Inc. reported in Part C. of this Schedule.
7. The programs tested as major programs included: 1.)Partials, OIGIA #82,358, and 2.) Project Reach, OIGIA #14,526.
8. The threshold for distinguishing Type A and B programs was \$200,000.
9. Community Support Programs, Inc. qualified as a low-risk auditee.

**B. Findings - Financial Statements Audit: None**

**C. Findings and Questioned Costs - Major Federal Award Programs Audit: None**

Community Support Programs, Inc.  
Summary Schedule of Audit Findings for the Louisiana Legislative Auditor  
June 30, 1999

**Summary Schedule of Prior Audit Findings**

There were no findings or management letter comments for the prior year ended June 30, 1997.

**Corrective Action Plan for Current Year Audit Findings**

There are no findings or management letter comments for the current year ended June 30, 1998.