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COMPREHENSIVE HEALTH AND SOCIAL
SERVICE CENTER OF NORTH BATON ROUGE, INC.
BATON ROUGE, LOUISIANA
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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.

Release Date _____

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
MEMBER OF ACCOUNTS IN EXCELLENCE
MEMBERSHIP NO. 121,849N 7000
(504) 747-1829

MEMBER
MEMBERSHIP NO. 121,849N 7000
(504) 747-1829

INDEPENDENT AUDITOR'S REPORT

November 7, 1997

Members of the Board of Directors
Comprehensive Health & Social Services Center, Inc.
Baton Rouge, Louisiana

I have audited the accompanying statements of financial position of Comprehensive Health & Social Services of North Baton Rouge, Inc., Inc. (a non-profit organization) as of June 30, 1997, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Comprehensive Health & Social Services of North Baton Rouge, Inc., Inc.'s management. My responsibility is to express an opinion of these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Comprehensive Health & Social Services of North Baton Rouge, Inc., Inc. as of June 30, 1997, and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated November 7, 1997, on our consideration of Comprehensive Health & Social Services of North Baton Rouge, Inc.'s internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

My audit was made for the purpose of forming an opinion on the financial statements of Comprehensive Health & Social Services of North Baton Rouge, Inc. taken as a whole. 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. Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

Donald C. DeVille

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BAYOR HOUSING, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1982

(With Comparative Data For Year Ended June 30, 1981)

	TOTALS	
	1982	1981
ASSETS		
Cash and Cash Equivalents	\$21,839	\$13,367
Grants Receivable	-	1,344
Equipment, Net	8,875	8,800
Deposits	1,363	1,361
TOTAL ASSETS	32,077	24,872
LIABILITIES		
Bank Over Drafts	\$-0-	\$205
Accounts Payable	4,285	600
Employee Withholdings	1,563	1,563
TOTAL LIABILITIES	5,848	2,368
NET ASSETS		
Unrestricted	26,229	22,504
TOTAL LIABILITIES & NET ASSET	32,077	24,872

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH DAKOTA ROSS, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 1987

(with comparative data for Year Ended June 30, 1986)

	TOTALS	
	1987	1986
REVENUE AND OTHER SUPPORT:		
grants	197,008	\$284,855
Other Income	1,803	1,478
TOTAL REVENUE AND OTHER SUPPORT	<u>198,811</u>	<u>286,333</u>
EXPENSES:		
PROGRAM SERVICES		
Office of Urban Affairs	194,581	183,415
T.S.E.D.	2,793	13,867
SUPPORT SERVICES		
Corporate	753	17,186
TOTAL EXPENSES	<u>197,927</u>	<u>214,348</u>
CHANGES IN NET ASSETS	884	(4,820)
NET ASSETS AT BEGINNING OF YEAR	<u>25,404</u>	<u>30,224</u>
NET ASSETS AT END OF YEAR	<u>26,212</u>	<u>25,404</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

COMPREHENSIVE REPORT AND SOCIAL SERVICE CENTER OF NORTH HAVEN ROADS, INC.
STATEMENT OF FUNCTIONAL EXPENSE
YEAR ENDED JUNE 30, 1987

(With Comparative Data For Year Ended June 30, 1986)

	<u>PROGRAM SERVICES</u>		<u>SUPPORT SERVICES</u>	
	<u>OFFICE</u>		<u>CONTRACTS</u>	<u>TOTAL</u>
	<u>URBAN</u>	<u>TRSD</u>		
	<u>AFFAIRS</u>			
WAGES	5136,189	=0=	=0=	5136,189
FRINGE	17,675	525	=0=	17,699
OPERATING SERVICES	14,178	=0=	\$465	14,643
SUPPLIES	4,658	2,350	=0=	7,008
TRAVEL	1,451	=0=	388	1,739
CONTRACT LABOR	=0=	380	=0=	380
OTHER	384	=0=	=0=	384
PROFESSIONAL	5,700	=0=	=0=	5,700
OCCUPANCY	8,488	=0=	=0=	8,488
DEPRECIATION	2,046	=0=	=0=	2,046
	<u>184,581</u>	<u>2,704</u>	<u>763</u>	<u>187,948</u>
TOTAL	184,581	2,704	763	187,948

THE ACCOUNTING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BAYON BOULE, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 1997

(With Comparative Data For Year Ended June 30, 1996)

	TOTALS	
	1997	1996
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (Decrease) In Net Assets	\$800	\$(4,800)
Adjustments To Reconcile Increase In Net Assets To Net Cash Provided By Operating Activities:		
Depreciation	2,848	2,337
Prior Period Adjustment	-0-	5,357
(Increase) Decrease In Operating Assets:		
Grants Receivable	5,848	3,800
Increase (Decrease) In Operating Liabilities:		
Bank Overdrafts	(300)	(161)
Accounts Payable	3,400	(8,398)
Withholding	(30)	(144)
NET CASH PROVIDED BY OPERATING ACTIVITIES	9,576	(1,868)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Equipment & Improvements	(2,000)	(633)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	7,576	(2,501)
CASH AND CASH EQUIVALENTS, Beginning of Year	19,244	15,755
CASH AND CASH EQUIVALENTS, End of Year	26,820	13,254

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BATON ROUGE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1983**

NOTE # - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

The Comprehensive Health and Social Service Center of North Baton Rouge, Inc. (Center), was incorporated on September 29, 1975, under the provisions of the state of Louisiana as a nonprofit corporation. It was established as an agency for the enactment and oversight of various social, educational and welfare programs for the citizens of the parish of East Baton Rouge. A board of directors consisting of fifteen members governs the Center. The Center receives the following funds:

OFFICE OF URBAN AFFAIRS:

Elderly Assistance - These funds are used to provide services to the older citizens. Such services include housekeeping chores, health care and screening, counseling and outreach services.

Juvenile Delinquency Conversion Program - This is a youth educational and enrichment program designed for the curtailing of juvenile delinquency by providing extensive experiences and activities for the youth.

Health Referral - These funds are used to provide home maker services such as light housekeeping duties and food preparation for citizens who are Title XX eligible.

DEPARTMENT OF EDUCATION:

T.I.E.D. - These funds are used to provide for children with drug education.

Recognition of Donor Restrictions

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 restrictions expire, temporarily restricted net assets are reclassified to unrestricted net assets.

**COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF HOUSTON BAYOU BOSS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1982**

FINANCIAL STATEMENT PRESENTATION

In 1982, the Organization elected to adopt 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, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows. As permitted by this statement, the Organization has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required.

ACCOUNTS RECEIVABLE

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income. The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

PREPAID

Insurance and similar services which extend over more than one accounting period have been recorded as prepaid.

COMPAKED ABSENCE

The Center's board voted not to grant leave with pay to employees and issued an addendum to the leave policy effective August 31, 1981.

FIXED ASSETS

Equipment of the Center has been recorded at cost, if purchased, or fair market value, if donated. Expenditures for property costing in excess of \$500 or that materially increase the estimated useful life of assets are capitalized. Maintenance and repairs are charged to expense as incurred. Gains or losses on disposition of property are recognized in the land, building and equipment fund. Proceeds from the disposition of property are transferred to the current unrestricted fund unless restricted by the donor of the property.

DEPRECIATION

Depreciation is provided on the straight-line method over estimated useful lives of 5 to 10 years for equipment.

INCOME TAX STATUS

The Center has received a letter of determination from the Internal Revenue Service advising it that it qualifies as a not-profit corporation under Section 501 (c) (3) of the Internal Revenue Code, and therefore, is not subject to income tax.

**COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BOSTON HOUSE, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1987**

NOTE #2 - CASH

The carrying value of the Center's cash is as follows as of June 30, 1987:

	BOOK VALUE	BANK BALANCE	FIXED INSURED
Demand Checking	<u>\$21,839</u>	<u>\$27,784</u>	<u>\$27,784</u>

NOTE #3. FIXED ASSETS

A summary of fixed asset as of June 30, 1987, follows:

	COST	ACCUMULATED DEPRECIATION	BOOK VALUE
Equipment	<u>\$80,591</u>	<u>\$71,716</u>	<u>\$8,875</u>

NOTE #4. LEASE OBLIGATIONS

The Center pays \$700 per month the city of Boston House for its facility on a quarterly basis. There is no expiration date.

NOTE #5. GRANTS

A summary of grants in the restricted funds is as follows:

Department of Urban Affairs - Juvenile Delinquency	\$21,000
Department of Urban Affairs - Elderly Affairs	80,000
Department of Urban Affairs - Newsletter	21,000

NOTE #6. DONATED ASSETS AND SERVICES

Donated assets are reflected as contributions in the accompanying statements at their estimated values at date of receipt. No amounts have been reflected in the statements for donated services inasmuch as no objective basis is available to measure the value of such services; however, a substantial number of volunteers have donated significant amounts of their time in the Center's programs.

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BAYON ROUGE, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR END 1993

NOTE #7. PRIOR YEAR ADJUSTMENT

A prior period adjustment was made in 1993 to write-off \$8357 in rent payable since 1992, that the Center has not been passed to pay. In keeping with SFAS 117 the Due To/From Funds have been written off.

NOTE #8. LITIGATION AND CLAIMS

As June 30, 1997, the Center is not involved in litigation nor is it aware of any possible unasserted claims, except for the 1992 \$6,160 back rent due which the Center has not been passed to pay.

NOTE #9. BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

NOTE #10. CONTINGENCIES

The Center receives all most all of its revenues from government grants and contracts, all of which are subject to audit by the governments. The ultimate determination of amounts received under these programs generally is based upon allowable cost reported to and are subject to audit by the governments. Until such audits, if any, there exists a contingency to refund any amount received in excess of allowable cost. Management is of the opinion that no material liability will result from such audits.

SUPPLEMENTAL INFORMATION

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MEMBER
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

November 7, 1997

To the Board of Directors
Comprehensive Health and Social Service Center of North Baton Rouge
Baton Rouge, Louisiana

I have audited the financial statements of the Boone Bertré Center of North Baton Rouge, Inc. as of and for the year ended June 30, 1997, and have issued my report thereon dated November 9, 1997. I conducted my 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 Comprehensive Health and Social Service Center of North Baton Rouge, Inc.'s financial statements are free of material misstatement, I 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 these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered management's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting 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 misstatements in accounts 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. I 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 the management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BRTON RIDGE, INC.
FOUR YEAR FINDINGS
JUNE 30, 1987

* * *

CONDITION: The Center a bank over-drafts totaling \$200 during 1986.
STATUS: No bank overdrafts were noted during year-ended 1987.

* * *

CONDITION: My fixed asset observation test revealed that a refrigerator was still located at an old site that the Center has been denied access due to unpaid back rent.
STATUS: No change.

* * *

CONDITION: The cash receipts and cash disbursements of the June 30, 1986, Corporate Bank account were not posted on the general ledger.
STATUS: No discrepancies were noted in 1987.

* * *