

**BOONE BASTE' MEDICAL CENTER & WELLNESS CENTER
NEW ORLEANS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-BUDGET (GRAT BASIS) AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 1997**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
SALES TAXES		\$104,440	\$13,178
CHARGES FOR SERVICES	5,400	4,334	(1,066)
CONTRIBUTIONS	2,000	10,500	8,500
INTEREST	800	1,733	933
MISCELLANEOUS	500	544	(152)
INDIGENT CARE	-0-	5,096	5,096
TOTAL REVENUES	<u>79,500</u>	<u>126,648</u>	<u>47,148</u>
EXPENDITURES			
CURRENT			
HEALTH AND WELFARE			
SALARIES	65,660	61,553	4,107
FRINGE BENEFITS	11,350	9,239	2,111
TRAVEL	-0-	-0-	-0-
OPERATING SERVICES	2,000	10,000	(7,999)
OPERATING SUPPLIES	-0-	330	(330)
PROFESSIONAL	-0-	4,875	(4,875)
OTHER	-0-	583	(583)
CAPITAL OUTLAY	-0-	3,987	(3,987)
INDIGENT CARE	-0-	5,096	(5,096)
TOTAL EXPENDITURES	<u>79,060</u>	<u>95,683</u>	<u>(15,623)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-0-</u>	<u>31,065</u>	<u>31,065</u>
FUND BALANCE, JULY 1	<u>43,653</u>	<u>43,653</u>	<u>-0-</u>
FUND BALANCE, JUNE 30	<u>43,653</u>	<u>74,718</u>	<u>31,065</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

BOHNS BAYNE CHEMICAL HEALTH & WELFARE CENTER
 NEW ORLEANS, LOUISIANA
 CONDENSED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET (CASH BASIS) AND ACTUAL
 SPECIAL REVENUE FUND
 YEAR ENDED JUNE 30, 1967

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES			
INTERGOVERNMENTAL	\$50,000	\$50,000	0-0-
TOTAL REVENUES	<u>50,000</u>	<u>50,000</u>	<u>0-0-</u>
EXPENDITURES			
CURRENT			
HEALTH AND WELFARE			
SALARIES	25,000	25,000	-0-
FRINGE BENEFITS	3,800	3,800	-0-
TRAVEL	400	400	-0-
OPERATING SERVICES	17,514	17,514	-0-
OPERATING SUPPLIES	8,488	8,488	-0-
PROFESSIONAL	10,642	10,642	0-0-
CAPITAL OUTLAY	-0-	-0-	0-0-
TOTAL EXPENDITURES	<u>60,844</u>	<u>60,844</u>	<u>-0-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-0-	-0-	-0-
FUND BALANCE, JULY 1	-0-	-0-	-0-
FUND BALANCE, JUNE 30	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**BOONE SENTE' CHEMICAL HEALTH & WELLNESS CENTER
NEW BOONE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1992**

INTRODUCTION

The Boone Sente' Chemical Health & Wellness Center (Center) was created as part of the Pointe Coupee Health Service District No. 1 under the authority of Louisiana Revised Statutes 48:1001-1006. The Center is located in the City of New Boone and services the entire parish from this location. The center employs about five employees.

NOTE #1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying General Purpose financial statements conform to generally accepted accounting principles (GAAP) as applicable to governmental units. Such accounting and reporting procedures also conform to the requirements of IRS 28117 and the Audit of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants.

B. REPORTING ENTITY

Determination of the financial reporting entity was made in accordance with the criteria contained in the Governmental Accounting Standards Board (GASB) Codification Section 2100. The GASB concluded that the basic criteria for including an agency, institution, authority or other organization in a governmental unit's reporting entity is the exercise of oversight responsibility over such agencies by the governmental unit's elected officials. Oversight responsibility is defined to include, but is not limited to: Appointment of governing board; designation of management; Ability to significantly influence operations; and Accountability for fiscal matters. Scope of public service and special financing relationships were also considered in determining the financial reporting entity. Because the Police Jury of the parish of Pointe Coupee appoints the governing board and because of the scope of public service, the Center is deemed to be a component unit of the Pointe Coupee Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present only information on the funds maintained by the center and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

WORK STATE CHEMICAL HEALTH & WELFARE CENTER
NEW ORLEANS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1983

NOTE #1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. FUND ACCOUNTING

The accounts of the Center are organized on the basis of account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report, into one generic fund type with two broad fund categories as follows:

GOVERNMENTAL FUND TYPES:

Governmental funds are those through which most governmental functions of the Center are financed. The acquisition, use, and balances of the Center's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income. The following are the center's fund types:

GENERAL FUND - The General Fund is the general operating fund of the Center. It is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

D. BASIS OF ACCOUNTING

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements of these funds represent increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenue and expenditures:

**BOONE HARTZ: CHEMICAL HEALTH & WELLNESS CENTER
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997**

NOTE #1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenues

Sales taxes are recorded in the month received by the Pointe Coupee Parish sales and Use Tax Department. Funds from the state grant are recognized in the amounts earned, to the extent that they are both measurable and available. All other revenue is recorded when received.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Installment purchase transactions are accounted for as other financing sources. These other financing sources are recognized at the time the underlying events occur.

E. BUDGETS

The Attorney General, in Opinion No. 80-1560, opined that hospital service districts are excluded from the provisions of the Local Governmental Budget Act.

The Center submits a budget for the General Fund that is presented to the Pointe Coupee Health Service District.

The Center also adopts a budget for the Special Revenue fund that is submitted to the Louisiana Department of Health and Hospitals, the grantor agency, for the time period of each grant.

The budget is prepared on the modified accrual basis of accounting. All appropriations lapse at year end. Encumbrances are not recognized within the accounting records for budgetary control purposes.

F. CASH

Cash includes amounts in demand deposits and interest bearing deposits. Under state law, the Center may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

BOONE SANTEE: CHEMICAL HEALTH & WELLNESS CENTER
NEW ROAD, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1993

NOTE #1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

G. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructure is not capitalized. Construction period interest is immaterial and is not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. No costs were estimated as all costs were available.

H. COMPENSATED ABSENCES

The following procedures shall apply to all regular full-time employees:

Twenty days for full-time employees. Twenty-four days for supervisors. Paid Time Off (PTO) for all employees hired prior to June 1, 1989, will begin January 1 of each year. After probationary period is completed for new employees (employees hired after June 1, 1989) PTO may be taken at the rate of 1/12 of the twenty days in the first year of employment for each month worked after the probationary period. Such PTO leave may be used for vacation and/or sick periods. Unused PTO for employees shall be carried over up to twenty-five days or twenty-nine days for the supervisors.

The cost of current leave privileges, computed in accordance with the GASB Codification Section 688, is recognized as a current-year expenditure in the General Fund when leave is taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

I. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

BOONE BARTLE' CHEMICAL HEALTH & WELLNESS CENTER
NEW ORLEANS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1987

J. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as reverses, expenditures or expenses. Transactions that constitute relationships to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

K. SALES TAXES

On August 14, 1984, the Pointe Coupee Parish Police Jury by resolution allocated five per cent of its sales taxes revenues for a comprehensive parish-wide drug and alcohol abuse educational and treatment program.

L. COMPARATIVE DATA

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Center's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

M. TOTAL COLUMNS ON STATEMENTS

Total columns on the combined statements -overview are captioned "Memorandum Only" to indicate they are presented only to help with financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the preparation of this data.

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Expenditures Exceeding Appropriations

The following individual funds have actual expenditures over budgeted expenditures for the year ended December 31, 1986:

	REVISED BUDGET	ACTUAL	UNFAVORABLE VARIANCE
GENERAL FUNDS			
General Fund	\$79,982	\$95,600	\$15,618

BOONE HANDE: CHEMICAL HEALTH & WELLNESS CENTER
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE #3 CASH AND INVESTMENTS

As of June 30, 1997, the Center's deposits, stated at cost, were as follows:

	BOOK BALANCE	BANK BALANCE	FDIC INSURED
General Fund			
Petty Cash	\$150		
Cash	48,588	\$51,504	\$51,504
Special Revenue Funds			
Cash	8,126	14,684	14,684
Total Cash	<u>\$56,714</u>	<u>\$66,188</u>	<u>\$66,188</u>

NOTE #4 RECEIVABLES AND PAYABLES

A. Due from other Governments consists of the following as of June 30, 1997:

	GENERAL FUND	SPECIAL REVENUE	TOTAL
Pointe Coupee Parish Police Jury	\$9,198	-0-	\$9,198
Department of Health & Hospitals	-0-	\$12,608	\$12,608
Total	<u>\$9,198</u>	<u>\$12,608</u>	<u>\$21,806</u>

B. Interfund receivables and payables balances at year-end were as follows:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
General Fund	Special Revenue Fund	<u>\$19,674</u>

NOTE #5 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	BALANCE JULY 1,	ADDITIONS	DELETIONS	BALANCE JUNE 30
EQUIPMENT	<u>\$19,619</u>	<u>\$3,714</u>	<u>-0-</u>	<u>\$23,333</u>

**BOHME DAVIS' CHEMICAL HEALTH & WELLNESS CENTER
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997**

NOTE #6 CHANGES IN GENERAL LONG-TERM LIABILITIES

Long-term liabilities that will be financed from governmental funds are accounted for in the general long-term debt group of accounts.

A. Summary of changes in long-term debt.

	<u>JULY 1,</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>JUNE 30</u>
Vacation	11,821	-0-	547	1094

NOTE #7 LEASES

The Center does not have any capital leases, but it does have an operating lease on a copier. The minimum annual commitments under the operating lease is \$22 for the fiscal years ending June 30, 1996.

NOTE #8 LITIGATION

There is no litigation pending against the Center at June 30, 1997, nor is the center aware of any unasserted claims.

NOTE #9 BOARD OF DIRECTORS' COMPENSATION

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

**BOONE SANTA' CHEMICAL HEALTH & WELLNESS CENTER
NEW ORLEANS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1987**

NOTE 9 - PENSION PLAN AND RETIREMENT COMMITMENTS

Plan Description.

Substantially all Boone Santa' Center's employees are members of the Parochial Employees' Retirement System of Louisiana ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. All employees of the Boone Santa' Center are members of Plan A. All permanent Boone Santa' Center employees working at least 28 hours a week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 40 with at least 10 years of credited service, at or after age 55 with 20 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for most employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 30 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employee's Retirement System, Post Office Box 10218, Baton Rouge, Louisiana 70808-4018, or by calling (504) 328-1343.

Funding Policy

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Boone Santa' Center is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Boone Santa' Center are established and may be amended by state statute.

**BOONE SARTO' COMMUNITY HEALTH & WELLNESS CENTER
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997**

NOTE 7 - PENSION PLAN AND RETIREMENT COMMITMENTS (Continued)

As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Boone Sarto' Center's contributions to the System under Plan A for the years ended June 30, 1997, and June 30, 1996, June 30, 1995, were \$4,483, \$4,800 and \$8,908, respectively, equal to the required contributions for each year.

NOTE #11. POST-RETIREMENT BENEFITS

The Center has no retired employees.

NOTE #12. RELATED PARTY TRANSACTIONS

The Pointe Coupee Health Service District provides office space, certain telephone services and maintenance to the Center.

NOTE #14 FEDERALLY ASSISTED PROGRAMS

Federal and State grant programs represent an important source of funding to finance social programs which are beneficial to the Center. These funds are recorded in the Special Revenue Funds. The grants normally specify the purpose for which the funds may be used and are audited annually in accordance with Office of Management and Budget Circular A-118 under the "Single Audit Concept." Accordingly, a Schedule of Federal Financial Assistance is presented in this report.

NOTE #15: FEDERAL COMPLIANCE CONTINGENCIES

The Center receives the majority of its revenue from funds provided through grants administered by the Louisiana Department of Health & Hospitals and the Special 14 Sales Tax. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds the Center receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Center will receive in the next fiscal year.

SUPPLEMENTARY INFORMATION

BOHNE HANCOCK CHEMICAL RESEARCH & WELLNESS CENTER
 NEW ORLEANS, LOUISIANA
 SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
 JUNE 30, 1977

PROGRAM TITLE	CFDA NUMBER	PROGRAM OR AWARD AMOUNT	FEDERAL REVENUE RECOGNIZED	TOTAL EXPENDITURES
DEPARTMENT OF HEALTH & HUMAN SERVICES				
FUNDED THROUGH LA DEPARTMENT OF HEALTH & HOSPITALS				
ADRE BLOCK GRANT	13.502	\$25,000	\$25,000	\$25,000

Donald C. DeVille

FORM NO. 300 (REV. 10-6-80)
PREVIOUS EDITIONS ARE OBSOLETE
GSA FPMR (41 CFR) 101-11.6

CERTIFIED PUBLIC ACCOUNTANT
1001 BLAINE STREET, SUITE 200
BAYTOWN, MISSISSIPPI 39313
(601) 347-7619

SECURITY CLASSIFICATION
UNCLASSIFIED
DATE 03-11-2010 BY 60322/UC/STP

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

November 6, 1997

To the Board of Directors
Morris Korte' Chemical Health & Wellness Center
New Roads, Louisiana

I have audited the financial statements of the Morris Korte' Center as of and for the year ended June 30, 1997, and have issued my Report thereon dated November 6, 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 Morris Korte' Chemical Health & Wellness Center'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 those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered Morris Korte' Center'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 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. 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.

Donald C. DeVille

BOONE BAPTIST TECHNICAL SERVICE & WELDING CENTER
800 BOONE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
JUNE 28, 1997

CONDITION: The Center requested a grant reimbursement of \$100 for postage paid for on July 13, 1997. This was after the June 10, 1997, grant year end. Only charges incurred during the grant period are eligible for reimbursement.

STATUS: All expenditures tested fell within the grant period.

* * *

CONDITION: On September 1, 1991, Act No. 1025 of the Louisiana State Legislature took effect, exempting local governments from sales and use taxes. It was noted after this date the Center was still paying sales taxes.

STATUS: I noted no sales taxes paid after notifying of the above Act.

* * *

983
file

OFFICIAL
FILE COPY

DO NOT WRITE ON

When necessary
tear from this
copy and place
back in file

ROSE DANIEL
MEDICAL CENTER & WELFARE CENTER
NEW ORLEANS, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND YEAR ENDED JUNE 30, 1997

2025 RELEASE UNDER E.O. 14176

(A COMPONENT UNIT OF THE
POINTE COUPEE PARISH POLICE JURY)

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

Release Date 2-25-97 #

TABLE OF CONTENTS

	PAGE
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT	3
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined Balance Sheet All Fund Types and Account Groups	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Fund Types	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General Fund Type	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Fund Type	7
Notes to Financial Statements	8
SUPPLEMENTARY INFORMATION	
Schedule of Federal Financial Assistance	18
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	19
Schedule of Prior Years Findings	20

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
1000 B. BROADWAY BUILDING
BIRMINGHAM, ALABAMA 35203
(205) 763-7829

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

November 8, 1987

To the Board of Directors
Bonne Sente' Chemical Health & Wellness Center
New Roads, Louisiana

I have audited the accompanying general-purpose financial statements of the Bonne Sente' Chemical Health & Wellness Center, a component unit of the Parish Council Parish Police Jury, as of June 30, 1987, and for the year then ended. These financial statements are the responsibility of the Bonne Sente's management. My responsibility is to express an opinion of these General Purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Audit Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the General Purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the General Purpose 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 general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bonne Sente' - Chemical Health & Wellness Center as of June 30, 1987, and the results of its operations 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 8, 1987, on our consideration of Bonne Sente' center'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 general-purpose financial statements of Bonne Sente' Chemical Health & Wellness Center 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 general-purpose 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

**ROCKWELL HANDE' CHEMICAL HEALTH & WELLNESS CENTER
NEW ORLEANS, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1997**

(With Comparative Totals For June 30, 1996)

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	FIXED ASSETS	LONG-TERM GENERAL OBIGATION	IMMEDIATELY 1997	1996
ASSETS						
CASH	\$48,658	\$8,108	-0-	-0-	\$56,766	\$24,358
RECEIVABLES						
SALES TAXES	9,198	-0-			9,198	15,158
INTERGOVERNMENTAL	-0-	12,600	-0-	-0-	12,600	14,298
DUE FROM OTHER FUNDS	58,678	-0-	-0-	-0-	58,678	14,723
EQUIPMENT			533,333	-0-	533,333	529,638
DEPOSITS	-0-	400	-0-	-0-	400	400
AMOUNT TO PROVIDED FOR RETIREMENT OF GENERAL LONG TERM OBLIGATION	-0-	-0-	-0-	\$984	984	1,533
TOTAL ASSETS	75,532	21,118	533,333	984	130,648	100,874
LIABILITIES AND FUND EQUITY						
LIABILITIES						
ACCOUNTS PAYABLE	\$84	\$1,418	-0-	-0-	\$1,502	\$5,590
EMPLOYEE WITHHELDING	748	33	-0-	-0-	781	4,820
DUE TO OTHER FUNDS	-0-	28,678	-0-	-0-	28,678	18,121
COMBATED AGENCIES	-0-	-0-	-0-	\$984	984	3,831
TOTAL LIABILITIES	832	21,118	-0-	984	28,932	28,762
FUND EQUITY						
INVESTMENT IN GENERAL						
FIXED ASSETS	-0-	-0-	\$533,333	-0-	533,333	29,618
FUND BALANCE						
UNRESERVED - UNDEDICATED	74,700	-0-	-0-	-0-	74,700	43,480
TOTAL FUND EQUITY	74,700	-0-	533,333	-0-	100,934	72,272
TOTAL LIABILITIES AND FUND EQUITY	75,532	21,118	533,333	984	130,648	100,034

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

BOONE DAVIS' CHEMICAL HEALTH & WELFARE CENTER
NEW ORLEANS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES--GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 1997
 (with Comparative Totals for June 30, 1996)

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL REVENUES	1997	1996
REVENUES				
SALES TAXES	\$104,440	-	\$104,440	\$70,693
INTERGOVERNMENTAL	-	\$95,860	95,860	91,865
GRANTS FOR SERVICES	4,334	-	4,334	6,585
CONTRIBUTIONS	16,503	-	16,503	14,800
INTEREST	1,732	-	1,732	585
MISCELLANEOUS	548	-	548	1,782
INDIGENT CARE	2,096	-	2,096	6,416
TOTAL REVENUES	<u>136,613</u>	<u>95,860</u>	<u>232,473</u>	<u>202,136</u>
EXPENDITURES				
CURRENT				
HEALTH AND WELFARE				
SALARIES	61,152	26,688	87,840	83,733
FRENCH BENEFITS	3,339	3,808	7,147	17,394
TRAVEL	-	480	480	540
OPERATING SERVICES	18,949	17,514	36,463	34,823
OPERATING SUPPLIES	338	8,488	8,826	6,290
PROFESSIONAL	4,675	39,662	44,337	38,336
OTHER	181	-	181	120
CAPITAL OUTLAY	3,987	-	3,987	4,621
INDIGENT CARE	5,096	-	5,096	8,416
TOTAL EXPENDITURES	<u>95,600</u>	<u>96,280</u>	<u>191,880</u>	<u>190,182</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>41,013</u>	<u>-420</u>	<u>40,593</u>	<u>11,954</u>
FUND BALANCE, JULY 1	<u>41,603</u>	<u>-</u>	<u>41,603</u>	<u>31,309</u>
FUND BALANCE, JUNE 30	<u>82,616</u>	<u>-</u>	<u>82,616</u>	<u>43,263</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.