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SEP 12 1999

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

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 2 4 1999

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JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

John S. Dowling, CPA
 1904-1984

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 1998

To the Board of Directors
 St. Landry Community Services, Inc.
 Opelousas, Louisiana

We have audited the accompanying statements of financial position of St. Landry Community Services, Inc., a nonprofit corporation, as of June 30, 1999 and 1998, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of St. Landry Community Services, 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 St. Landry Community Services, Inc., as of June 30, 1999 and 1998, 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 October 7, 1999 on our consideration of the St. Landry Community Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audits were performed for the purpose of forming an opinion on the financial statements taken as a whole. The schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of St. Landry Community Services, Inc. Such information has been subjected to the auditing procedures applied in the audits of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

John S. Dowling & Company

Opelousas, Louisiana
 October 7, 1999

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
<u>ASSETS</u>		
Cash in noninterest-bearing account	\$8,433	\$4,296
Cash in interest-bearing accounts	7,743	5,114
Prepaid insurance	1,888	
Office furniture and equipment, net	5,679	5,248
Prepaid payroll taxes	<u>5</u>	<u>7</u>
<u>Total assets</u>	<u>23,748</u>	<u>14,665</u>
 <u>LIABILITIES AND NET ASSETS</u>		
<u>LIABILITIES</u>		
Accounts payable	\$5,167	\$4,571
Payroll taxes withheld	335	
Accrued payroll taxes	<u>582</u>	
<u>Total liabilities</u>	<u>6,084</u>	<u>4,571</u>
 <u>NET ASSETS</u>		
Unrestricted	14,844	5,094
Temporarily restricted for Mid-South contribution	<u>2,820</u>	<u>5,000</u>
<u>Total net assets</u>	<u>17,664</u>	<u>10,094</u>
<u>Total liabilities and net assets</u>	<u>23,748</u>	<u>14,665</u>

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

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
<u>UNRESTRICTED NET ASSETS</u>		
<u>REVENUES AND OTHER SUPPORT</u>		
State grant	\$209,250	\$178,200
Donation	1,000	
Interest income	493	967
Miscellaneous	85	76
<u>Total revenues and other support</u>	<u>210,828</u>	<u>179,243</u>
<u>EXPENSES</u>		
<u>Administrative</u>		
Personnel - salaries	36,531	38,160
Personnel - fringe benefits	4,051	3,707
Telephone and postage	1,245	994
Rent, utilities, and janitorial service	6,196	6,525
Audit	3,600	3,600
Insurance	2,864	2,864
Office supplies	2,775	1,083
Depreciation	1,712	2,047
Travel	115	165
Other	125	3
<u>Total administrative</u>	<u>59,214</u>	<u>59,148</u>
<u>Direct Services</u>		
PFCE Program (Parents, Family and Children Education)		
Personnel - salaries	12,000	12,000
Personnel - fringe benefits	1,359	1,204
Homemakers' Program		
Personnel - salaries	97,885	96,569
Personnel - fringe benefits	11,401	12,950
Travel	6,054	6,192
Tutorial services		
Opelousas Junior Police Program mini-grant	3,160	4,657
Palmetto VISTA mini-grant	1,000	1,500
Christ the King Church -		
Black History Museum mini-grant	500	1,000
Black Business Directory mini-grant		842
Access to Success mini-grant	4,000	5,000
Opelousas Housing (TIC) Day Care - The Youth		
Excelling Successfully Program (Y.E.S.) mini-grant	1,000	1,800
St. Landry Public Assistance Corporation -		
Medicaid Enrollment Center mini-grant	1,000	1,000
Washington Elementary School mini-grant	500	400
St. Landry Charter School mini-grant	2,000	
<u>Total direct services</u>	<u>141,859</u>	<u>148,114</u>

Continued on next page.

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF ACTIVITIES (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
<u>Nonprogram Costs</u>	<u>\$5</u>	<u>\$5</u>
<u>Total expenses</u>	<u>201,078</u>	<u>207,267</u>
<u>Increase(decrease)in unrestricted net assets</u>	<u>9,750</u>	<u>(28,024)</u>
 <u>TEMPORARILY RESTRICTED NET ASSETS</u>		
<u>EXPENSES</u>		
<u>Direct Services</u>		
"ABC's of Character" Project	<u>2,180</u>	<u> </u>
<u>Increase (decrease)in temporarily restricted net assets</u>	<u>(2,180)</u>	<u>-0-</u>
<u>Change in Net Assets</u>	<u>7,570</u>	<u>(28,024)</u>
<u>NET ASSETS, beginning of year</u>	<u>10,094</u>	<u>38,118</u>
<u>NET ASSETS, end of year</u>	<u>17,664</u>	<u>10,094</u>

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

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Cash received from state grant	\$209,250	\$178,200
Cash received from overpayments	85	76
Cash received from donations	1,000	
Cash paid for salaries and fringes	(162,308)	(165,702)
Cash paid for subcontracts	(13,160)	(16,199)
Cash paid to suppliers	(26,451)	(20,976)
Interest earned	<u>493</u>	<u>967</u>
<u>Net cash provided (used) by operating activities</u>	<u>8,909</u>	<u>(23,634)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of equipment	<u>(2,143)</u>	<u>(1,182)</u>
<u>Net cash (used) by investing activities</u>	<u>(2,143)</u>	<u>(1,182)</u>
<u>NET INCREASE (DECREASE) IN CASH</u>	6,766	(24,816)
<u>CASH, beginning of year</u>	<u>9,410</u>	<u>34,226</u>
<u>CASH, end of year</u>	<u>16,176</u>	<u>9,410</u>
<u>RECONCILIATION OF INCREASE (DECREASE) IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u>		
Increase (decrease) in net assets	\$7,570	\$(28,024)
Adjustments to reconcile:		
Depreciation	1,712	2,047
(Increase) decrease in accounts receivable		7
(Increase) decrease in prepaid insurance	(1,888)	3,528
(Increase) decrease in prepaid payroll taxes	2	(7)
Increase (decrease) in accounts payable	596	(80)
Increase (decrease) in payroll taxes withheld	335	(1,105)
Increase (decrease) in accrued payroll taxes	<u>582</u>	<u> </u>
<u>Net cash provided (used) by operating activities</u>	<u>8,909</u>	<u>(23,634)</u>

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

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999 AND 1998

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. NATURE OF ACTIVITIES

St. Landry Community Services, Inc. is a nonprofit corporation currently sponsoring the Homemakers' Program which began on December 1, 1992. The Program's primary purpose is to improve the quality of life for the elderly and handicapped. Specific services rendered to clients include, but are not limited to, routine house cleaning, preparing meals, running errands, etc. St. Landry Community Services, Inc. also sponsors after school church-based tutorial programs and supports worthwhile eligible community programs. Support for St. Landry Community Services, Inc. comes primarily from the Governor's Office of Urban Affairs and Development of the State of Louisiana.

B. BASIS OF ACCOUNTING

The financial statements of St. Landry Community Services, Inc., have been prepared on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year, unless material.

C. PROPERTY AND EQUIPMENT

Fixed assets are recorded at cost. Donated assets are recorded at fair market value. Such donated assets are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Depreciation is computed using the straight-line method based on the estimated useful life of each asset. Average lives for office furniture and equipment are estimated to be 5-7 years. Maintenance and repairs are charged to operations when incurred.

D. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

E. INCOME TAXES

St. Landry Community Services, Inc. is a nonprofit corporation exempt from income taxes under the Internal Revenue Code Section 501(c)(4) and similar provisions of the State Code. Therefore, no provision for income taxes has been made.

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999 AND 1998

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

F. BUDGET ACCOUNTING

St. Landry Community Services, Inc., prepares a budget on the cash basis which is approved by the funding agency.

G. STATEMENTS OF CASH FLOWS

For purposes of reporting the statements of cash flows, all highly liquid investments with a maturity of three months or less are considered to be cash equivalents.

H. COMPENSATED ABSENCES

Annual leave of fifteen (15) working days with pay is granted to the Coordinator and ten (10) working days with pay to the Secretary/Receptionist. Annual leave for all employees is required to be used in December of each year. There is no carry-over of annual leave. Homemakers will receive ten (10) days of vacation with pay after one (1) employment year. After one (1) year employment, vacation leave is accumulated on the basis of one (1) day per year of employment until twelve (12) days of leave have accumulated.

All employees are entitled to a maximum of ten (10) days absences per year for sick leave. Any unused days shall be accumulated up to twenty (20) days a year. Employees are not paid for accumulated sick leave.

The amount of unused vacation, family and sick leave is not material and has not been accrued in these financial statements.

I. CONTRIBUTIONS

In accordance with SFAS NO. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

NOTE (2) - CASH

Cash and cash equivalents for June 30, 1999 and 1998 consist of the following:

	<u>1999</u>	<u>1998</u>
Cash in noninterest-bearing account	\$8,433	\$4,296
Cash in interest-bearing accounts	<u>7,743</u>	<u>5,114</u>
	<u>16,176</u>	<u>9,410</u>

All cash balances are covered by FDIC insurance.

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999 AND 1998

NOTE (3) - RETIREMENT PLAN

Employees of St. Landry Community Services, Inc. are on the Social Security Retirement System.

NOTE (4) - OFFICE FURNITURE AND EQUIPMENT

The following is a summary of office furniture and equipment at June 30, 1999 and 1998:

	<u>1999</u>	<u>1998</u>
Office furniture and equipment - at cost or fair market value	\$13,410	\$11,267
Accumulated depreciation	<u>(7,731)</u>	<u>(6,019)</u>
Net	<u>5,679</u>	<u>5,248</u>
Depreciation expense	<u>\$1,712</u>	<u>\$2,047</u>

The cost of office furniture and equipment at June 30, 1999 and 1998 includes a copier donated to St. Landry Community Services, Inc. in a prior year with a fair market value of \$2,400.

NOTE (5) - NONPROGRAM COSTS

The nonprogram costs at June 30, 1999 and 1998 consist of the following:

	<u>1999</u>	<u>1998</u>
Filing fees	\$5	\$5
	<u>5</u>	<u>5</u>

NOTE (6) - TEMPORARILY RESTRICTED NET ASSETS

During the fiscal year ended June 30, 1996, the St. Landry Community Services, Inc. received a grant of \$5,000 to support the development of a model program which would empower parents and other adults to encourage and motivate children and youth. Grant money in the amount of \$2,180 was expended as of June 30, 1999. Therefore, \$2,820 remains temporarily restricted.

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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
 St. Landry Community Services, Inc.
 Opelousas, Louisiana

We have audited the financial statements of St. Landry Community Services, Inc., a nonprofit corporation, as of and for the year ended June 30, 1999, and have issued our report thereon dated October 7, 1999. 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 St. Landry Community Services, 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 St. Landry Community Services, 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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

To the Board of Directors
St. Landry Community Services, Inc.
Page 2

This report is intended for the information of management and the Governor's Office of Urban Affairs and Development of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling & Company

Opelousas, Louisiana
October 7, 1999

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Directors
 St. Landry Community Services, Inc.
 Opelousas, Louisiana

We have audited the financial statements of the St. Landry Community Services, Inc., as of and for the year ended June 30, 1999, and have issued our report thereon dated October 7, 1999. Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole.

The year 2000 supplementary information on page 12 is not a required part of the financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the St. Landry Community Services, Inc. is or will become year 2000 compliant, that the St. Landry Community Services, Inc.'s year 2000 remediation efforts will be successful in whole or in part, or that parties with which the St. Landry Community Services, Inc. does business are or will become year 2000 compliant.

John S. Dowling & Company

Opelousas, Louisiana
 October 7, 1999

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
YEAR 2000 REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 1999

St. Landry Community Services, Inc. maintains a manual accounting system. A computer was purchased at year-end and is being used primarily for secretarial duties. St. Landry Community Services, Inc. verified that it was year 2000 compliant before purchasing. St. Landry Community Services, Inc. has inquired of their financial institutions about their systems also being year 2000 compliant. The financial institutions have communicated to St. Landry Community Services, Inc. that extensive testing under state and federal guidelines is currently being performed.

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 1999

Section I - Internal Control and Compliance Material to the Financial Statements

98-1 - Eligibility of Applicants Resolved

Section II - Internal Control and Compliance Material to Federal Awards

N/A N/A

Section III - Management Letter

98-2 - Eligibility of Applicants Resolved

98-3 - Mini-Grant Receipts Resolved