

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BATON ROUGE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

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:

Elderly Affairs - 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 Prevention Program - This is a youth educational and enrichment program designed for the curtaining of juvenile delinquency by providing enhancing experiences and activities for the youth.

Child Development - These funds are used to provide for child care services for children 18 months to 5 years who meet Title XX eligibility guidelines.

Child Care Food Program - These funds are used to provide free and reduced price meals to participants meeting the income eligibility guidelines.

Save-A-Child - The aim of this program is to implement a multifaceted approach for the prevention of alcohol and drug abuse, and to provide an alternative life-style for participants.

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.

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 expires, temporarily restricted net assets are reclassified to unrestricted net assets.

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BATON ROUGE, INC.
CURRENT YEARS FINDINGS
JUNE 30, 1995

UNRECORDED TRANSACTIONS

REPORTABLE CONDITION: The cash receipts and cash disbursements of the June 30, 1996, Corporate bank account were not posted on the general ledger.

CRITERIA: LSA-RS 24:514-15 requires that accounting record be maintained in such a manner as to provide evidence to provide legal compliance and the preparation of financial statements.

CAUSE: The corporate account was closed during the year. It was again opened just before year end. The June 30, 1996, bank statement is missing so it wasn't given to the accountant. I had to reconstruct the account from subsequent bank statements, bank confirmations, deposit tickets and check stubs.

EFFECT: There is no effect since cash disbursements of \$708 and cash receipts of \$1453 were recorded by me.

RECOMMENDATION: I recommended that the Center prepare its financial statements on a monthly basis.

MANAGEMENT RESPONSE: The Director states they will continue to use the outside CPA for their accounting services.

* * * *

Bank Over-Drafts

REPORTABLE CONDITION: The following funds incurred bank overdrafts: as of June 30, 1995:

Health Referral	\$(205)
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CRITERIA: LSA-RS prohibit the writing of bad checks.

CAUSE: The overdraft was caused by inadequate cash management.

EFFECT: There is no material effect to these financial statements.

RECOMMENDATION: I recommend that the Center monitor its cash more closely to prevent bank over-drafts.

MANAGEMENT RESPONSE: Management states that they will monitor cash balances to prevent bank over-drafts.

* * * *

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH "GOVERNMENT AUDITING STANDARDS"

December 11, 1996

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

I have audited the financial statements of Comprehensive Health and Social Service Center of North Baton Rouge, Inc. (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued my report thereon dated December 11, 1996.

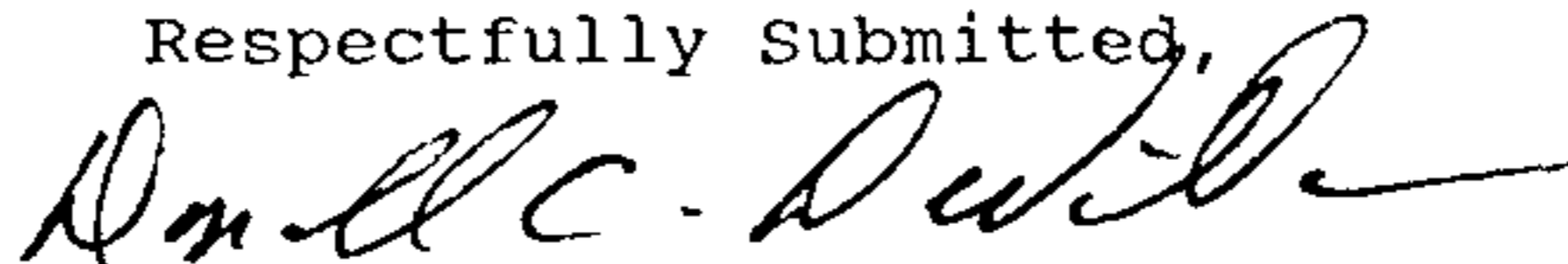
I conducted my audit in accordance with generally accepted auditing standards and GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Comprehensive Health and Social Service Center of North Baton Rouge, Inc. is the responsibility of Comprehensive Health and Social Service Center of North Baton Rouge, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Comprehensive Health and Social Service Center of North Baton Rouge, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests indicate that, with respect to the items tested, Comprehensive Health and Social Service Center of North Baton Rouge, Inc. complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused us to believe that Comprehensive Health and Social Service Center of North Baton Rouge, Inc. had not complied, in all material respects, with those provisions.

This report is intended for the information of the board of directors, management, and any regulatory bodies. However, this report is a matter of public record, and its distribution is not limited.

Respectfully Submitted,



I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

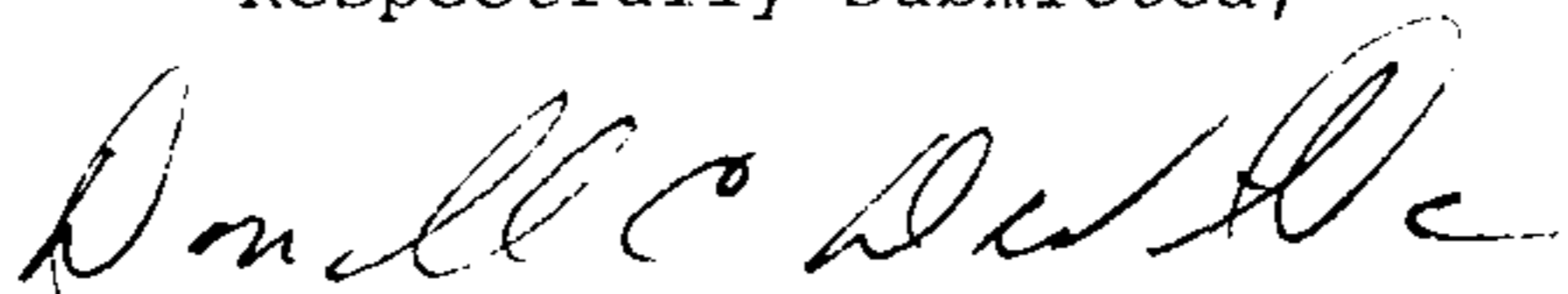
A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statement is being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described above is a material weakness.

I also noted other matters involving the internal control structure and its operation that I have reported to the management of Comprehensive Health and Social Service Center of North Baton Rouge, Inc. in the accompanying schedule of findings.

This report is intended for the information of the board of directors, management, and legislative or regulatory bodies. However, this report is a matter of public record, and its distribution is not limited.

Respectfully Submitted,



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"

December 11, 1996

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

I have audited the financial statements of Comprehensive Health and Social Service Center of North Baton Rouge, Inc. (a nonprofit organization) for the year ended June 30, 1996, and have issued my report thereon dated December 11, 1996.

I conducted my audit in accordance with generally accepted auditing standards and GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Comprehensive Health and Social Service Center of North Baton Rouge, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of Comprehensive Health and Social Service Center of North Baton Rouge, Inc. for the year ended June 30, 1996, I considered its internal control structure 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 structure, accordingly I do not express such an opinion.

SUPPLEMENTAL INFORMATION

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BATON ROUGE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

NOTE #7. GRANTS

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

Department of Urban Affairs - Juvenile Delinquency	\$121,000
Department of Urban Affairs - Elderly Affairs	55,000
Department of Urban Affairs - Homemaker	21,000
Department of Education - Drug Education	10,012

NOTE #8. 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 service; however, a substantial number of volunteers have donated significant amounts of their time in the Center's programs.

NOTE #9. PRIOR YEAR ADJUSTMENT

A prior period adjustment was made to write-off \$5357 in rent payable since 1992, that the Center has not been pursued to pay. In keeping with SFSB 117 the Due To/From Funds have been written off.

NOTE #10. LITIGATION AND CLAIMS

At June 30, 1996, the Center is not involved in litigation nor is it aware of any possible unasserted claims, except for the 1992 \$5,500 back rent due which the Center has not been pursued to pay.

NOTE #11. BOARD OF DIRECTORS' COMPENSATION

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

NOTE #12. 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.

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BATON ROUGE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

FINANCIAL STATEMENT PRESENTATION

In 1995, 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.

COMPENSATED ABSENCES

The Center's board voted not to grant leave with pay to employees and issued an addendum to the leave policy effective August 31, 1988

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 non-profit corporation under Section 501 (c) (4) of the Internal Revenue Code, and therefore, is not subject to income tax.

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BATON ROUGE, INC.
CURRENT YEARS FINDINGS
JUNE 30, 1995

Fixed Assets

REPORTABLE CONDITION: My fixed asset observation test revealed that a \$2,122 Sears Refrigerator was located at a former Child Development site. The owner of the property would not let us have access to the refrigerator until the back rent is paid.

CRITERIA: LSA-RS 24:515 and LSA-RS 39:321-332 requires that the Center maintain control of its fixed assets.

CAUSE: The access to the refrigerator is denied due to the outstanding \$5500 rent in arrears.

EFFECT: The \$5500 rent payable which had been booked as an unrecorded liability has been written off.

RECOMMENDATION: I recommend that the Center retain control of the refrigerator paid for with federal funds.

MANAGEMENT RESPONSE: Management states that they will contact to owner of the property to arrange for payment terms.

* * * *

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BATON ROUGE, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 1995

<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Increase (Decrease) In Net Assets	\$(6,920)
Adjustments To Reconcile Increase In Net Assets To Net Cash Provided By Operating Activities:	
Depreciation	2,337
Prior Period Adjustment	5,357
(Increase) Decrease In Operating Assets:	
Grants Receivables	3,932
 Increase (Decrease) In Operating Liabilities:	
Bank Overdrafts	(161)
Accounts Payable	(6,266)
Withholding	(144)
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 <u>(1,865)</u>
 <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Purchase of Equipment & Improvements	<u>(623)</u>
 NET INCREASES (DECREASE) IN CASH AND CASH EQUIVALENTS	 (2,488)
 CASH AND CASH EQUIVALENTS, Beginning of Year	 <u>15,755</u>
 CASH AND CASH EQUIVALENTS, End of Year	 <u><u>13,267</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BATON ROUGE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 1995

	PROGRAM SERVICES						SUPPORT SERVICES	TOTAL
	ELDERLY AFFAIRS	JDPP	CHILD DEVEL	SAVE A CHILD	HEALTH REFER	TIED	CORPORATE	
WAGES	\$38,577	\$80,685	\$-0-	\$-0-	\$15,861	\$3,256	1,099	\$139,478
FRINGE	5,783	-0-	-0-	-0-	2,427	348	14,114	22,672
	<u>44,360</u>	<u>80,685</u>	<u>-0-</u>	<u>-0-</u>	<u>18,288</u>	<u>3,604</u>	<u>15,213</u>	<u>162,150</u>
SERVICES	7,275	23,604	-0-	-0-	3,586	5,405	1,093	40,963
SUPPLIES	1,417	1,394	-0-	-0-	150	333	257	3,551
TRAVEL	816	721	-0-	-0-	396	-0-	-0-	1,933
CONTRACT LABOR	-0-	300	-0-	-0-	-0-	2,575	-0-	2,875
OTHER	86	-0-	-0-	-0-	-0-	-0-	603	689
PROFESSIONAL	-0-	-0-	-0-	-0-	-0-	750	-0-	750
DEPRECIATION	21	1,483	212	600	21	-0-	-0-	2,337
TOTAL	<u>53,975</u>	<u>108,187</u>	<u>212</u>	<u>600</u>	<u>22,441</u>	<u>12,667</u>	<u>17,166</u>	<u>215,248</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BATON ROUGE, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 1996

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL</u>
REVENUE AND OTHER SUPPORT:			
Grants	\$206,850	-0-	\$206,850
Other Income	1,478	-0-	1,478
	208,328	-0-	208,328
TOTAL REVENUE AND OTHER SUPPORT			
 EXPENSES:			
PROGRAM SERVICES			
Elderly Affairs	53,975	-0-	53,975
Juvenile Delinquent Prevention	108,187	-0-	108,187
Child Development	212	-0-	212
Save-A-Child	600	-0-	600
Health Referral (Homemaker)	22,441	-0-	22,441
T.I.E.D.	12,667	-0-	12,667
SUPPORT SERVICES			
Corporate	17,166	-0-	17,166
	215,248	-0-	215,248
TOTAL EXPENSES			
 CHANGES IN NET ASSETS			
	(6,920)	-0-	(6,920)
NET ASSETS AT BEGINNING OF YEAR			
	32,324	-0-	32,324
NET ASSETS AT END OF YEAR			
	25,404	25,404	25,404

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BATON ROUGE, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1996

(With Comparative Data For Year Ended June 30, 1995)

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTALS</u> <u>1996</u>	<u>1995</u>
ASSETS				
Cash and Cash Equivalents	\$13,267	\$-0-	\$13,267	\$15,755
Grants Receivables	3,344	-0-	3,344	7,276
Due From Other Funds	-0-	-0-	-0-	76,130
Equipment, Net	9,920	-0-	9,920	11,633
Deposits	1,261	-0-	1,261	1,261
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>27,792</u>	<u>-0-</u>	<u>27,792</u>	<u>112,055</u>
 LIABILITIES				
Bank Over Drafts	\$205	-0-	\$205	\$366
Accounts Payable	600	-0-	600	6,866
Employee Withholdings	1,583	-0-	1,583	1,727
Due To Other Funds	-0-	-0-	-0-	76,130
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	<u>2,388</u>	<u>-0-</u>	<u>2,388</u>	<u>85,089</u>
 NET ASSETS				
Unrestricted	25,404	-0-	25,404	26,966
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES & NET ASSETS	<u>27,792</u>	<u>-0-</u>	<u>27,792</u>	<u>112,055</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

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INDEPENDENT AUDITOR'S REPORT

December 11, 1996

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, 1996, 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, 1996, 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 December 11, 1996, on our consideration of Comprehensive Health & Social Services of North Baton Rouge, Inc., Inc.'s internal control structure and a report dated December 11, 1996, on its compliance with laws and regulations.

Respectfully submitted



Certified Public Accountant

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COMPREHENSIVE HEALTH AND SOCIAL
SERVICE CENTER OF NORTH BATON ROUGE, INC.
BATON ROUGE, LOUISIANA
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1996

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 JAN 22 1997

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BATON ROUGE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

NOTE #2- STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BANK OVERDRAFT

The following Funds had bank over-drafts:

Health Referral	<u>\$205</u>
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NOTE #3 - CASH

The carrying value of the Center's cash is as follows as of June 30, 1995:

	<u>BOOK VALUE</u>	<u>BANK BALANCE</u>	<u>FDIC INSURED</u>
Demand Checking	<u>\$13,267</u>	<u>\$20,276</u>	<u>\$20,276</u>

NOTE #4 - RECEIVABLES

The Center had the following grant receivable:

Department of Education	<u>\$3,344</u>
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NOTE #5. FIXED ASSETS

A summary of fixed asset as of June 30, 1996, follows:

	<u>COST</u>	<u>ACCUMULATED DEPRECIATION</u>	<u>BOOK VALUE</u>
Equipment	<u>\$79,591</u>	<u>\$69,671</u>	<u>\$9,920</u>

NOTE #6. LEASE OBLIGATIONS

The Center pays \$600 per month the City of Baton Rouge for its facility. There is no formal lease document.

The Center was paying \$1,000 per month for its day care facility. The center closed the day care in April 1992, but still owes about \$5,500 in back rent.

COMPREHENSIVE HEALTH AND SOCIAL SERVICE CENTER OF NORTH BATON ROUGE, INC.
PRIOR YEARS FINDINGS
JUNE 30, 1995

DESCRIPTION: The financial statements for June 30, 1995, were given to me in February 1996, hence the audit report was delinquent.

STATUS: The audit report is not delinquent for 1996.

* * *

DESCRIPTION: The Center a bank over-drafts totaling \$365 during 1995.

STATUS: One bank overdraft totaling \$205 was noted in 1996.

* * *

DESCRIPTION: 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.

* * *

DESCRIPTION: A cost allocation system needs to be implemented on the check vouchers indicating to which funds cost have been allocated.

STATUS: Copies of the each fund's check voucher is attached to each invoice indicating which funds paid.

* * *