



Community Support Programs, Inc.

Table of Contents

	<b>Page No.</b>
<b>Independent Auditors' Report</b>	1 - 2
<b>Financial Statements</b>	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 13
<b>Supplemental Information Schedules</b>	
Combining Schedule of Activities	14 - 15
Schedule of Revenues and Expenditures - Contracts With the State of Louisiana	16
<b>Schedule of Expenditures of Federal Awards</b>	17
<b>Report on Compliance with an Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards</b>	18
<b>Report on Compliance With Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133</b>	18 - 20
<b>Schedule of Findings and Questioned Costs</b>	21
<b>Summary Schedule of Prior Audit Findings</b>	21

# COHN & MOHRHART

Chartered Public Accountants

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STATE OF NEW YORK, N.Y.

THE CORPORATE FORM NO. 10-N

FILE UNDER 130.00

EXPIRES 03/31/81, 11/1

STATE OF NEW YORK, N.Y.  
OFFICE OF THE CLERK OF THE  
COURT OF COMMON PLEAS  
ALBANY, N.Y.

STATE OF NEW YORK  
OFFICE OF THE CLERK OF THE  
COURT OF COMMON PLEAS  
ALBANY, N.Y.

## Independent Auditor's Report

To the Board of Directors  
Community Support Programs, Inc.

We have audited the accompanying statement of financial position of Community Support Programs, Inc. as of June 30, 1981, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Community Support Programs, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

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, and the provisions of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non Profit Organizations." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether 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 form of financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of Community Support Programs, Inc. as of June 30, 1981, and the changes in its net assets and its cash flows for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 24, 1981 on our consideration of Community Support Programs, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Community Support Programs, 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

The accompanying supplemental schedule, listed as "Supplemental Information Schedule - Contracts with the State of Louisiana" in the table of contents and shown on page 18, is presented for the purpose of providing various funding sources of Community Support Programs, Inc. additional individual contract analysis and is not a required part of the basic financial statements. The information is prepared on a prescribed basis of the various funding sources of Community Support Programs, Inc. This schedule is not presented in accordance with generally accepted accounting principles. Accordingly, the schedule mentioned previously on page 18 is not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and in our opinion is fairly stated on the basis of accounting practices prescribed by the various funding sources.



Cook & Marshall  
Certified Public Accountants  
September 24, 1987

Community Support Programs, Inc.  
Statement of Financial Position  
June 30, 1993

Assets

Current assets:

Cash	\$ 44,800
Event receivables	104,223
Other receivables	<u>48</u>
Total current assets	149,071

Property and equipment:

Property and equipment	481,268
Accumulated depreciation	<u>1 130,299</u>
Total property and equipment	350,969

Total Assets

\$ 500,040

Liabilities and Net Assets

Current liabilities:

Line of credit	1 148,000
Accounts payable	28,201
Accrued expenses	67,861
Current portion of long-term debt	4,000
Refundable advance	<u>38,080</u>
Total current liabilities	286,142

Long-term debt, less current portion

2,600

Total liabilities

288,742

Net assets:

Unrestricted:

Operating	( 30,640)
Fixed assets	<u>387,612</u>

Total net assets

356,972

Total Liabilities and Net Assets

\$ 500,040

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

Community Support Programs, Inc.  
Statement of Activities  
For the Year Ended June 30, 1987

	Accrualized
<b>Revenues and Other Support:</b>	
Contractual revenue - grants	\$ 1,222,000
Client fees	27,286
Development fees	68,480
Miscellaneous revenues	16,058
<b>Total revenues and other support</b>	<u>1,333,824</u>
<b>Expenses:</b>	
Program services	1,042,863
General administration	188,234
<b>Total expenses</b>	<u>1,231,097</u>
Change in net assets	102,727
Net assets as of beginning of year	173,892
<b>Net assets as of end of year</b>	<u>\$ 276,619</u>

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

Community Support Programs, Inc.  
 Statement of Functional Expenses  
 For the Year Ended June 30, 1987

Expenses:	Program	General	Total
Salaries and wages	\$ 604,869	\$ 44,871	\$ 752,748
Payroll taxes and benefits	94,237	5,158	99,395
Tuition	28,521	19,828	50,349
Operating services	154,259	21,825	180,084
Supplies	27,731	3,821	38,752
Professional fees	18,038	3,271	25,289
Equipment	18,234	-	18,234
Interest	10,617	4,880	15,087
Depreciation	224,485	3,742	227,186
Loss on disposal of fixed assets	-	1,521	1,521
<b>Total expenses:</b>	<b><u>\$ 1,082,862</u></b>	<b><u>\$ 109,724</u></b>	<b><u>\$ 1,151,096</u></b>

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

Community Support Programs, Inc.  
Statement of Cash Flows  
For the Year Ended June 30, 1987

Operating activities

Change in net assets	\$ 793,073
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	22,180
Loss on disposal of fixed assets	1,521
(Increase) decrease in operating assets:	
Grant receivables	( 108,400)
Prepaid expenses	534
Other assets	( 20)
Increase (decrease) in operating liabilities:	
Accounts payable	18,215
Accrued liabilities	17,982
Payable to advance	30,085
Net cash provided by operating activities	382,098

Investing Activities

Payments for property and equipment	\$ ( 375,182)
Net cash used in investing activities	\$ ( 375,182)

Financing Activities

Proceeds from line of credit	532,300
Payments on line of credit	( 415,000)
Proceeds from construction line of credit	124,113
Payments on construction line of credit	( 280,000)
Payments of long-term debt	( 4,180)
Net cash provided in financing activities	37,233

Net increase in cash 44,149

Cash as of beginning of year 892

Cash as of end of year \$ 936,149

Supplemental Disclosures:

Operating activities reflect interest paid of 415,822.

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



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

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Community Support Programs, Inc. (CSP) is a nonprofit corporation under the laws of the State of Louisiana. CSP was established to serve persons with chronically severe and persistent mental illness and to enhance each client's opportunity to live successfully in the community. The following programs are administered by CSP with their approximate percentages of total revenues:

**Portals (5%)** -- Provides coordinated, site or home based Respite Care focused on alleviation of stress or crisis in the foster or adoptive home that endangers the permanence of the family for the child. Funding is provided by federal funds passed through the State of Louisiana, Department of Social Services, Office of Community Services.

**Crisis Line (5%)** -- Provides a 24-hour information and referral line as a contact point by which clients can access crisis intervention services. Funding is provided by state funds from the State of Louisiana, Department of Health and Hospitals, Division of Mental Health.

**Crisis Therapeutics (5%)** -- Ensures the safety and well-being of the staff and clients of the Stoneyport/Maple Health Center and assists the Crisis Shelter staff in emergencies with residents who are in crisis. Funding is provided by state funds from the State of Louisiana, Department of Health and Hospitals, Division of Mental Health.

**Crossroads (12%)** -- Provides a 24-hour short term (less than 45 days) residence to homeless/clinically unstable mentally ill adults. Funding is provided by state funds from the State of Louisiana, Department of Health and Hospitals, Division of Mental Health.

**Project Reach (30%)** -- Provides a resident facility with a capacity of nine beds for dually diagnosed (severe mental illness/chemical abuse) adults. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development.

**Project Life (30%)** -- Provides supportive services for severe and persistently mentally ill individuals who have resided in a treatment facility for at least one year or longer. Funding is provided by state funds from the State of Louisiana, Department of Health and Hospitals, Division of Mental Health.

**Transitions (6%)** -- Provides up to 24 months of supported living services for the homeless mentally ill. This program is funded with federal funds from the U.S. Department of Housing and Urban Development.

**Emergency Shelter Grants (3%)** -- Account for certain expenditures designed to improve the quality of emergency shelters for the homeless. This program helps maintain the agency's crisis shelter and transitional housing. This program is funded by federal funds from the U.S. Department of Housing and Urban Development, passed through the City of Stoneyport.

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 1987  
(Continued)

**Community Services (1096)** - Provides an array of services to eligible severely and persistently mentally ill children and adults. Funding is provided by state funds from the State of Louisiana, Department of Health and Hospitals, Office of Mental Health.

**Housing (1176)** - Provides a housing program for homeless families and individuals diagnosed with serious and persistent mental illness who are clients of the Community Mental Health Centers. Funding is provided by Federal funds, passed through the State of Louisiana, Department of Health and Hospitals, Office of Mental Health.

**Project Empower (674)** - Provides services to develop, implement and manage a project whose purpose is to empower the citizens of District 4 through utilization of available governmental and social services in the community. Funding is provided by a cooperative endeavor agreement with the State of Louisiana Governor's Office of Urban Affairs and Development.

**B. Basis of Accounting**

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

**C. Basis of Presentation**

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

**D. Income Tax Status**

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

**E. Use of Estimates**

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

(Continued)

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

F. Cash and Cash Equivalents

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

G. Property and Equipment

Property and equipment are stated at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of each asset. The State of Louisiana and the federal government have a residual interest in property purchased with state and federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to state and federal regulations.

H. Restricted and Unrestricted Revenue

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Contract equipment revenue is reported as unrestricted support due to the restrictions placed on these funds by the funding sources being met in the same reporting period as the revenue is earned.

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

I. Compensated Absences

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

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 1987  
(Continued)

(C) Concentration of Credit Risk

Financial instruments that potentially subject CSP to concentrations of credit risk consist principally of temporary cash investments and grant receivables. Concentrations of credit risk with respect to grant receivables are limited due to these amounts being due from government agencies under contractual terms. CSP maintains cash balances at one of financial institutions. The Federal Deposit Insurance Corporation (FDIC) insures accounts up to \$100,000 at each institution. At June 30, 1987 there were no uninsured balances at these institutions. As of June 30, 1987, CSP had no significant concentrations of credit risk.

(D) Grant Receivables

Various funding sources provide reimbursement of allowable costs and payment on units of service in connection with providing services under contracts or agreements. This balance represents amounts due from funding sources as June 30, 1987, but received after that date.

(E) Property and Equipment

Property and equipment consist of the following:

	Estimated Depreciable Life	Purchased With State Or Federal Funds	Purchased With Operating Funds	Total
Land	n/a	\$ 21,098	-	\$ 21,098
Buildings and improvements	20-30 years	378,121	-	378,121
Vehicles	5 years	14,750	-	14,750
Furniture and equipment	5-7 years	34,308	11,041	45,349
Accumulated depreciation		( 83,041)	( 8,858)	( 91,899)
Net investment in property and equipment		<u>\$ 362,034</u>	<u>\$ 2,183</u>	<u>\$ 364,217</u>

Depreciation expense for the year ended June 30, 1987 was \$28,963.

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 1987  
(Continued)

8) **Line of Credit**

The agency has a line of credit at a local bank, with an adjustable interest rate of 1.0% per annum above the prime lending rate of Chase Manhattan Bank. The loan is secured by any and all of CSP's present and future accounts receivable, present and future inventory, related equipment and other personal property including present and future general intangibles.

Line of Credit Limit	4	158,080
Outstanding Loan Balance		148,988

9) **Refundable Advances**

This reflects the balance of funds received on a contract in excess of the expenditures. It was returned to the appropriate funding source after June 30, 1987.

10) **Long Term Debt**

Community Support Programs, Inc., had long-term debt at June 30, 1987 as follows:

Note payable to a bank dated March 10, 1984, secured by all deposits and certificates of deposit at the bank, all accounts receivable owned or hereafter acquired, all inventory, raw materials used or consumed in the Agency's business, all Agency equipment owned or hereafter acquired, together with substitutes and equipments thereof, and all fixtures. The note's interest rate is 8% and is a five year amortization with payments of \$650 a month for 60 months and one final installment consisting of the remaining principal and interest due on March 10, 1989.

The following is a schedule of the debt maturing in subsequent fiscal years:

June 30:		<u>Amount</u>
1988	4	4,038
1989		<u>2,882</u>
		<u>\$ 6,920</u>

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 1993  
(Continued)

1.2) Partnership Investments

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

ESP serves as the Managing General Partner for Alexander Place Apartments, a Louisiana Partnership in Command, organized and operated for the construction, ownership and management of a forty-unit apartment complex in Arcadia, Louisiana known as Alexander Place Apartments. Permanent financing is provided by the Home & Residential Rental Housing Program through regulatory agreements with Louisiana Housing Finance Agency.

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

ESP entered into Management Sub-Contract with Delbore Property Management, Inc., in which they will co-manage the Partnerships. ESP's ownership percentage of such partnership is 35%.

Democracy Support Programs, Inc.  
 Continuing Schedule of Activities  
 June 30, 1983

Revenues and Other Support

	Principals	Other Donors	Grants (Government)	Contractual	Project Receipts	Project Sales	Donations
Governmental sources - grants	27,849	8,718	88,288	18,814	382,728	130,000	84,088
Other sales	-	-	-	15,941	2,862	-	11,947
Bookkeeping fees	4,000	-	-	-	-	-	1,481
Miscellaneous revenues	50	-	-	344	8,885	-	87
<b>Total revenues and other support</b>	<b>32,949</b>	<b>8,718</b>	<b>88,288</b>	<b>19,159</b>	<b>394,476</b>	<b>130,000</b>	<b>97,503</b>

Expenses and Outlays

Salaries and wages	88,832	2,571	48,122	66,814	128,723	60,000	28,588
Professional and consultants	8,941	248	8,887	14,271	18,585	11,000	8,278
Total	2,006	1,201	400	1,221	6,455	2,800	1,287
Operating expenses	8,849	915	2,453	9,483	18,212	23,150	18,887
Supplies	1,138	640	422	8,288	5,885	300	328
Professional fees	281	58	800	1,888	11,272	885	788
Insurance	-	-	-	-	-	-	-
Utilities	-	-	-	-	228	-	-
Depreciation	752	248	41	1,228	4,624	1,222	71,228
Loss on disposal of fixed assets	-	-	-	-	-	-	-
<b>Total expenses and losses</b>	<b>11,526</b>	<b>4,258</b>	<b>10,522</b>	<b>99,406</b>	<b>188,983</b>	<b>108,212</b>	<b>58,885</b>

Change fund assets

Net assets, beginning of year	18,404	404	8,948	18,237	204,282	13,828	11,228
Transfers:	-	402	118	18,999	4,893	1,889	88,288
Net assets, end of year	18,404	806	9,066	37,236	209,175	15,717	99,516
Net assets, end of year	18,404	806	9,066	37,236	209,175	15,717	99,516

Continued

Community Support Programs, Inc.  
 Combining Schedule of Activities  
 Continued  
 June 30, 2003

Expenses	Programs Services	Project Expenses	Reserves	Business Projects	Event Administration	Total
Depreciation and other support						
Direct related expenses - grants						
Grant fees	175,850	94,588	86,000	11,904	273	1,111,096
Development fees	2,128	-	11,882	-	-	11,986
Administrative expenses	9,317	784	-	-	258	99,448
Total revenues and other support	<u>177,295</u>	<u>95,372</u>	<u>107,882</u>	<u>12,104</u>	<u>273</u>	<u>1,341,358</u>
Expenses and other:						
Salaries and wages	80,175	20,172	89,148	72,203	44,811	581,792
Payroll taxes and benefits	10,044	4,669	4,478	5,666	4,096	88,382
Travel	49,000	2,795	4,846	1,507	18,835	88,308
Printing services	16,800	9,087	29,348	1,278	11,835	98,288
Supplies	944	58	1,146	-	521	28,752
Professional fees	1,318	-	888	-	2,111	28,288
Equipment	-	-	14,274	-	-	78,274
Interest	9,448	-	4,888	-	4,887	19,507
Books/Video	1,507	41	2,879	-	1,143	29,188
Loss on disposal of fixed assets	-	-	-	-	1,871	1,871
Total expenses and losses	<u>181,231</u>	<u>30,001</u>	<u>128,143</u>	<u>79,750</u>	<u>68,154</u>	<u>1,314,288</u>
Change in net assets	9,270	9,474	1,811	854	18,873	100,213
Net assets beginning of year	-	-	82,147	-	4,748	172,862
Transfers:						
Net assets	-	9,478	-	-	-	-
Grant administration	-	4,273	4,853	854	18,867	-
Net assets, end of year	<u>9,270</u>	<u>13,751</u>	<u>84,000</u>	<u>854</u>	<u>23,741</u>	<u>273,077</u>



Community Support Programs, Inc.  
 Schedule of Revenues and Expenses  
 Commencing with its Fiscal Year  
 Department of Health and Community  
 Services of Montreal Region  
 For the Fiscal Year ended June 30, 1981

	Private Contributions (\$54,111)	Gifts In-Kind Contributions (\$28,852)	Gifts Transferable Contributions (18,823)	Excess Contributions (45,811)	Project In-Kind Contributions (5,882)	Community Services Contributions (81,111)	Residing Contributions (28,852)	Donations Receiving Contributions (21,144)
<b>Revenue:</b>								
Contract revenue	72,882	8,119	88,386	148,178	1,100,000	76,888	88,800	17,588
Other fees	-	-	-	8,582	-	-	12,082	-
Subsidy	4,582	-	-	882	-	-	1,582	-
<b>Total revenue</b>	<b>77,464</b>	<b>8,119</b>	<b>88,386</b>	<b>157,542</b>	<b>1,100,000</b>	<b>76,888</b>	<b>102,464</b>	<b>17,588</b>
<b>Expenses:</b>								
Personnel services	48,822	2,812	46,010	186,818	88,888	50,888	88,148	12,888
Material benefits	1,881	888	8,882	18,111	11,888	6,188	8,888	1,888
Taxes	2,888	1,282	422	1,221	2,888	888	4,882	1,882
Operating supplies	8,888	878	1,482	14,882	23,188	2,788	44,882	1,788
Supplies	1,288	888	888	8,888	888	888	2,148	-
Professional services	4,888	888	1,282	11,111	18,788	1,988	2,888	882
Capital assets	8,882	-	-	888	-	-	888	-
<b>Total expenses</b>	<b>76,882</b>	<b>8,228</b>	<b>88,382</b>	<b>186,111</b>	<b>136,888</b>	<b>52,888</b>	<b>106,828</b>	<b>11,882</b>
<b>Excess (revenue) (expenditure)</b>	<b>822</b>	<b>-</b>	<b>-</b>	<b>71,431</b>	<b>731,112</b>	<b>24,000</b>	<b>-</b>	<b>6,706</b>

Community Support Programs, Inc.  
 Executive Office  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 2021

Federal CFDA Number	Project Number	Fiscal Period	Amount
<b>Administrative (State - Special Grants) Program (15)</b>			
<b>U.S. Department of Housing and Urban Development</b>			
<b>Direct Programs</b>			
Emergency Housing Program - Supplemental Housing	14-278	14481811-10189-01	20,225
Emergency Housing Program - Supplemental Housing	14-278	14481811-10189-02	79,071
Emergency Housing Program - Supplemental Housing	14-278	14481811-10189-03	152,130
<b>Passed through the City of Shreveport:</b>			
Emergency Disaster Grants Program	14-271	0104088-020188	1,463
Round 2B - Grants/Loans	14-271	0104088-020189	9,060
Round 2B - Incentives	14-271	0104088-020190	1,011
Round 2B - Grants/Loans	14-271	0104088-020191	4,104
Round 2B - Incentives	14-271	0104088-020192	2,992
Round 2B - Grants/Loans	14-271	0104088-020193	1,419
Round 2B - Incentives	14-271	0104088-020194	1,096
Round 2B - Grants/Loans	14-271	0104088-020195	1,76
Round 2B - Incentives	14-271	0104088-020196	154
Community Development Block Grant	14-274	0104088-020198	200,000
<b>Passed through Louisiana Housing Program Agency</b>			
Community Housing Development Reimbursement	14-270	M0520201810	472
<b>U.S. Department of Health and Human Services</b>			
<b>Passed through the State of Louisiana, Department of Health and Research, Office of Mental Health</b>			
Emergency Housing	80-048	120-100021	17,549
Housing	80-048	100-100181	88,028
<b>Passed through the State of Louisiana, Department of Social Services, Office of Community Services</b>			
Housing	80-056	140-100061	73,040
<b>Total State Expenditures</b>			<b>1,462,139</b>
<b>Major Programs</b>			

NOTE: The accompanying schedule of expenditures of federal awards represents management's best estimate of accounting

**COOK & MERRILL**

Certified Public Accountants

1500 PINE STREET • MONTECALMO, LOUISIANA 70701 • TELEPHONE: 824-1111 • TELETYPE: 824-1111

REPORT OF INDEPENDENT AUDITORS

DECEMBER 31, 1987

FOR THE YEAR ENDED

JUNE 30, 1987

COMMUNITY SUPPORT PROGRAMS, INC.  
1500 PINE STREET, SUITE 100  
MONTECALMO, LOUISIANA 70701STATE OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS  
STATE OF LOUISIANA  
EXERCISES JURISDICTION**Report on Compliance and on Internal Control Over Financial Reporting  
Based on an Audit of Financial Statements Performed in accordance  
With Government Auditing Standards****To the Board of Directors  
Community Support Programs, Inc.,  
Steveston, Louisiana**

We have audited the financial statements of Community Support Programs, Inc., as of and for the year ended June 30, 1987, and have issued our report thereon dated September 24, 1987. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

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

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Community Support Programs, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting 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.

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

**Cook & Merrill**  
Certified Public Accountants  
September 24, 1987

**COHEN & MORRISART**

*Chartered Public Accountants*

1017 BAYVIEW AVENUE - MONTEREY PARK, CALIFORNIA 91764 - NEW YORK, NEW YORK - MONTEVERDE, LUISIANA - ST. LOUIS

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

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

**Compliance**

We have audited the compliance of Community Support Programs, Inc. with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 1987. Community Support Programs, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Community Support Programs, Inc.'s management. Our responsibility is to express an opinion on Community Support Programs, Inc.'s compliance based on our audit.

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

In our opinion, Community Support Programs, Inc. complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 1987.

Internal Control Over Compliance

The management of Community Support Programs, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Community Support Program, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular #103.

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

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



Cook & Moore  
Certified Public Accountants  
September 24, 1997

Community Support Programs, Inc.  
Schedule of Findings and Questioned Costs  
And  
Summary Schedule of Prior Audit Findings  
June 30, 1987

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS:**

**A. Summary of Audit Results**

1. The auditor's report expresses an unqualified opinion on the financial statements of Community Support Programs, Inc.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of Community Support Programs, Inc. were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular #133.
5. The auditor's report on compliance for the major federal award program for Community Support Programs, Inc. expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award program for Community Support Programs, Inc.
7. The program tested as a major program was a Community Development Block Grant from the U.S. Department of Housing and Urban Development, passed through the City of Stoughton.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Community Support Programs, Inc. was determined to be a low-risk auditee.

**B. Findings - Financial Statements Audit**

None

**C. Findings and Questioned Costs - Major Federal Award Program Audit**

None

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS:**

There were no findings or questioned costs for the year ended June 30, 1986