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**Reader Office of Community Services, Inc.
Bossier City, Louisiana**

**Financial statements
With Auditor's Report**

For the Year Ended December 31, 1967

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 APR 24 1968

Becker Office of Community Services, Inc.
Bossier City, Louisiana

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COOK & MOHRHART

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MEMBER
FIRM OF MEMBERS
OF THE INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
OF THE STATE OF LOUISIANA
OFFICE IN MONROE, LOUISIANA

Independent Auditor's Report

To the Board of Directors
Bozler Office of Community Services, Inc.
Bozler City, Louisiana

We have audited the accompanying statement of financial position of the Bozler Office of Community Services, Inc., as of December 31, 1987, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Bozler Office of Community Services, 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. These 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 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 Bozler Office of Community Services, Inc. as of December 31, 1987, 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 a report dated April 21, 1988 on our consideration of Bozler Office of Community Services, 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 Bozler Office of Community Services, 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 supplemental schedules shown on pages 12-13, are presented for the purpose of additional analysis and are not a required part of the financial statements of Boulder Office of Community Services, Inc. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

The accompanying supplemental schedules, listed as "Supplemental Information Schedules Prepared For Grants and Contracts Analysts" in the table of contents and shown on pages 15-23, are presented for the purpose of providing various funding sources of Boulder Office of Community Services, Inc. additional individual grant and contract analysis and are not a required part of the financial statements. The information is prepared on a prescribed basis of the various funding sources of Boulder Office of Community Services, Inc., and certain schedules are for periods other than the organization's fiscal year. These schedules are not presented in accordance with generally accepted accounting principles. Accordingly, the schedules mentioned previously on pages 15-23 are 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 financial statements and in our opinion are fairly stated on the basis of accounting practices prescribed by the various funding sources.



Cash & Morehart

Certified Public Accountants

April 22, 1998

Bossier Office of Community Services, Inc.
Bossier City, Louisiana
Statement of Financial Position
December 31, 1997

Assets:

Current assets:

Cash	\$ 72,953
Grant receivables	148,441
Other receivables	5,168
Due from other funds	56,842
Total current assets	<u>283,404</u>

Property and equipment

Property and equipment	640,350
Accumulated depreciation	<u>(1) 482,251</u>
Net property and equipment	158,099

Total Assets

\$ 441,503

Liabilities and Net Assets

Current liabilities:

Accounts payable	\$ 50,388
Accrued liabilities	57,473
Due to other funds	54,440
Refundable advances	37,144
Total current liabilities	<u>199,445</u>

Net assets:

Unrestricted:

Operating	70,240
Designated for specific programs	10,847
Fixed assets	438,102

Total net assets

621,289

Total Liabilities and Net Assets

\$ 441,503

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

Bossier Office of Community Services, Inc.
Bossier City, Louisiana
Statement of Activities
For the Year Ended December 31, 1987

	<u>Unrestricted</u>
Revenues and Other Support:	
Contractual revenue - grants	\$ 2,152,442
Miscellaneous revenues	54,380
Total revenues and other support	<u>2,206,822</u>
Expenses:	
Head start program	1,254,881
Child nutrition	172,782
Community services	186,520
Transit services	102,034
Family day care home	588,535
Home care by assistance	198,022
Welder/ryator assistance	151,117
Summer child care	95,145
Commodities distribution	3,486
General services	8,482
Total expenses	<u>2,696,540</u>
Change in net assets	<u>188,282</u>
Net assets, beginning of year, as previously reported	632,580
Prior period correction	276,480
Net assets, beginning of year, as restated	<u>356,100</u>
Net assets, end of year	<u>\$ 544,382</u>

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

Greater Office of Community Services, Inc.
Bossier City, Louisiana
Statement of Cash Flow
For the Year Ended December 31, 1987

Operating activities

Change in net assets	4	108,282
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		81,628
(Increase)/decrease in operating assets:		
Grant receivables		81,147
Other receivables	1	1,128
Increase/(decrease) in operating liabilities:		
Accounts payable	1	79,248
Accrued liabilities		31,543
Refundable advances	1	<u>12,872</u>
Net cash used in operating activities		<u>298,952</u>

Investing activities

Payments for property and equipment	4	204,587
Net cash used in investing activities		<u>204,587</u>

Net (decrease) in cash	4	42,388
Cash as of beginning of year		58,187
Cash as of end of year	1	<u>100,575</u>

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

Bozser Office of Community Services, Inc.
Bozser City, Louisiana
Notes to Financial Statements
December 31, 1997

1) **Summary of Significant Accounting Policies**

A. Nature of Activities

The Bozser Office of Community Services, Inc., (BOCS) is a private nonprofit corporation organized under the laws of the State of Louisiana. BOCS is governed by a Board of Directors consisting of members from Bozser Parish. These members receive no per diem or other compensation for their services.

In May 1995, the Bozser Parish Police Jury voted to relinquish their authority as governing board of BOCS and allow BOCS to become a private non-profit organization, effective January 1, 1997. Therefore, in previous years, BOCS was included as a component unit of the Police Jury but is now reported as an independent organization incorporated under the laws of the State of Louisiana as a private non-profit organization.

The Bozser Office of Community Services, Inc., (BOCS) operates as a community action agency administering various federal and state programs designed to fulfill responsibilities and provide assistance to the poor, disadvantaged and unemployed in Bozser Parish. The following programs, with their approximate percentage of revenues indicated, are administered by BOCS:

Head Start Program (67%) - Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Financing is provided through federal funds from the Department of Health and Human Services and federal funds passed through Cade's Community Action Agency for training and technical assistance.

Child Nutrition (8%) - Provides a food service program in coordination with the Head Start Program. Funding is provided by federal funds passed through the State of Louisiana, Department of Education.

Community Services (8%) - Provides assistance to the poor, disadvantaged and unemployed through housing services, community projects, nutrition services, emergency assistance, employment services, transportation services, and other services. Financing is provided by federal funds passed through the State of Louisiana, Department of Labor.

Transit Services (8%) - Provides transportation services to the citizens in the non-urbanized and urban areas of Bozser Parish. Financing is provided through federal funds passed through the State of Louisiana, Department of Transportation and Development, federal funds passed through the State of Louisiana, Department of Social Services, matching funds from the State of Louisiana and the Bozser Parish Police Jury, grant fees and other miscellaneous revenues.

(Continued)

Bossier Office of Community Services, Inc.
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1987
(Continued)

Family Day Care Home (14%) - Operates a food service program for children in private nonprofit centers of approximately 160 homes. Financing is provided by federal funds passed through the State of Louisiana, Department of Education.

Home Energy Assistance (7%) - Provides assistance to low income households in affording the burden of high energy costs. Financing is provided by federal funds passed through the State of Louisiana, Department of Social Services.

Weatherization Assistance (5%) - Weatherizes insulated the dwellings of low-income persons, particularly the elderly and handicapped in order to conserve needed energy and aid those persons least able to afford higher utility costs. Financing is provided by federal funds passed through the State of Louisiana, Department of Social Services.

Summer Child Care (3%) - Provides quality child care during the summer months to children meeting specified criteria. Funding is provided by federal funds passed through the State of Louisiana, Department of Social Services.

Commodities Distribution (1%) - Provides distribution of USDA donated commodities to eligible persons in the community. Funding is provided by federal funds passed through the State of Louisiana, Department of Agriculture and Forestry.

B. Basis of Accounting

The financial statements of BOCS 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

BOCS is exempt from state and federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to BOCS's tax-exempt purpose is subject to taxation as unrelated business income. BOCS had no such income for this audit period.

(Continued)

Bozler Office of Community Services, Inc.
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1987
(Continued)

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

F. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, BOCS considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

G. Property and Equipment

Property and equipment are carried 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 Federal Government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to federal regulations. BOCS has adopted a policy to capitalize all items with a unit cost of \$500 or greater.

H. Revenue and Support

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

Employees of BOCS are members of the social security system. There are no other retirement plans available through BOCS.

(Continued)

Bossier Office of Community Services, Inc.
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1997
(Continued)

1. Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(1) Concentrations of Credit Risk

Financial instruments that potentially subject BOCSS 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 governmental agencies under contractual terms. As of December 31, 1997, BOCSS had no significant concentrations of credit risk in relation to grant receivables.

BOCSS maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. As December 31, 1997 total cash balances held at financial institutions was 498,250. The entire amount was insured by FDIC.

(2) Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from funding sources as of December 31, 1997, but received after that date.

(3) Due To and from Other Funds

The following schedule represents amounts due to and due from other funds as of December 31, 1997:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Unrestricted Fund	\$ 48,380	770
Restricted Funds		
Head Start - day care Child and Adult Care Food program	2,280	-
Child and Adult Care Food	-	2,280
Community Services/Black Grant	-	10,540
Transit System	-	13,380
Family Day Care Home	-	9,864
Low-income Home Energy Assistance	9,720	9,800
	<u>\$ 54,440</u>	<u>\$ 54,440</u>

(Continued)

Greater Office of Community Services, Inc.
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1987
(Continued)

(B) Property and Equipment

Property and equipment consist of the following:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings	28-38 years	4 380,232	-	380,232
Land		13,200	-	13,200
Furniture and equipment	5-10 years	68,806	-	68,806
Vehicles	5 years	477,285	8,908	486,193
Accumulated depreciation		(300,757)	(8,908)	(409,665)
Net investment in property and equipment		567,566	(800)	566,766

Depreciation expense for the year ended December 31, 1987 was 141,628.

(C) Accrued Liabilities

At December 31, 1987, accrued liabilities consisted of the following:

Accrued payroll	\$ 15,576
Accrued leave	28,274
Payroll taxes payable	7,883
	\$ 51,733

(D) Refundable Advances

BOCS receives federal funds received in excess of expenditures as refundable advances until they are expended for the purpose of the contract or until they are returned to the appropriate funding source.

(E) Designated Fund Balance

The designated fund balance at December 31, 1987 consisted of 110,734 that is designated for use within the Transit Services Program and 1213 designated for use within the Home Energy Assistance Program.

(F) Contractual Revenue - Grants

During the year ended December 31, 1987, BOCS received contractual revenue from federal and state grants in the amount of 12,752,442. The continued existence of these funds is based on annual contracts entered into with various funding sources.

(Continued)

Greater Office of Community Services, Inc.
Bossier City, Louisiana
Notes to Financial Statements
December 31, 1987
(Continued)

(10) Leases

BCCS leases certain buildings under operating leases. Rental costs on these leases for the year ended December 31, 1987 were \$12,824. These leases having initial or remaining non-cancelable terms in excess of one year are as follows:

Year Ending December 31	<u>Amount</u>
1988	\$ 10,301
1989	7,331
2000	<u>5,117</u>
	<u>\$ 22,749</u>

(11) Commodities Distribution

The expenses shown as commodities distribution represent certain costs to distribute the commodities. The value of the commodities distributed during January 1, 1987 to December 31, 1987 was approximately \$13,488. The value of the commodities distributed is not reflected in the accompanying financial statements.

(12) Prior Period Correction

Prior to the year ended December 31, 1987, BCCS was reported as a governmental entity and therefore their fixed assets were included in a general fixed asset account group with no depreciation recorded. A prior period correction was made to restore beginning net assets to include the fixed assets less the accumulated depreciations of December 31, 1986.

Boiler Office/Personnel Services
 River City Utilities
 Combining Schedule of Financial Position
 December 31, 1997

Assets	Fixed Asset Portion	Other Receivables	Cash	Community Reserves	Service Credits	Family Savings Plans	Items Energy Subsidies	Boiler- System Adjustments	Service Credit Car.	Contingencies Reserves	General Reserves	Totals
Cash	-	243	79	1,117	8,239	11,069	108	16,661	4,928	1,292	55,111	93,000
Overseas receivables	-	12,254	14,026	22,000	1,354	22,251	33,871	18,615	-	1,258	-	140,441
Other receivables	-	4,843	-	-	2,782	112	-	-	-	-	1,456	9,198
Due from other funds	-	-	-	-	-	-	8,258	-	-	-	40,200	54,441
Total current assets	28,026	14,895	28,085	33,175	38,471	33,471	39,741	37,276	4,928	-	97,768	280,664
Property and equipment Accumulated depreciation	788,889 (271,200)	-	3,875	19,488	3,899	1,845	3,817	3,817	-	-	8,000	840,559 (402,670)
Net property and equipment	517,689	-	2,788	43,367	2,118	811	-	-	-	-	400	438,105
Total assets	5,324,130	14,965	37,448	66,671	73,671	37,671	73,671	73,671	4,928	-	83,268	5,511,278
Liabilities and Net Assets												
Current liabilities:												
Accounts payable	-	8,738	4,188	180	180	21,218	17,006	8	-	-	1,001	50,300
Accounts receivable	22,282	2,887	1,249	1,000	2,068	517	871	871	-	-	2,897	34,475
Due to other funds	-	2,250	81,246	18,800	3,894	8,850	8,850	-	-	-	718	104,807
Retainable advance	2,833	-	-	-	2,800	-	-	28,026	4,995	-	-	37,154
Total current liabilities	28,115	14,885	24,283	21,664	26,671	33,881	33,881	37,930	4,995	-	8,702	108,111
Net Assets:												
Reserve for contingencies	-	-	-	-	-	-	-	-	-	-	31,200	31,200
Reserve for specific programs	-	-	-	-	18,274	-	213	-	-	-	-	18,487
Reserve for contingencies	386,381	-	2,188	43,365	4,811	871	-	-	-	-	48	400,105
Total reserves	386,381	-	2,188	43,365	5,084	1,084	-	-	-	-	31,248	468,122
Total liabilities and net assets	1,425,130	14,885	27,449	69,671	73,671	34,965	73,671	73,671	4,995	-	83,268	1,511,278

North Atlantic Community Banks
 State St, Indiana
 Company/State of Indiana
 December 31, 2017

Balance and flow report
 Governmental financial statements
 Measurement period

Expenditures includes report

Expenses

	Net Asset Program	Old Assets	Emergency Services	Tax Services	Fund Services	State Services	Multi-Service	Emergency Services	Emergency Services	Emergency Services	Emergency Services
Melrose	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Orange Beach	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Totals	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Equipment and maintenance	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Personnel	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Materials	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Utilities	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Travel	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Professional services	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Printing and mailing	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Telephone	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other general expenditures	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Depreciation	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Totals	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

Change in net assets	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Net assets beginning of year, restated	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Expenses	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Net assets, end of year	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

**Supplemental Schedules Prepared for
Errors and Contracts Analysis**

Greater Office of Community Services, Inc.
 Boulder City, Colorado
 Head Start Grant No. OBCN0100115
 U. S. Department of Health and Human Services
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period: February 1, 1987 to January 31, 1988

	<u>Budget</u>	<u>Actual</u>	<u>CBS Balance Current Year</u>
Revenues:			
Department of Health & Human Services	\$ 1,879,480	\$ 1,879,480	
Grantor's contribution	418,885	388,381	
Training and technical assistance funds	-	18,718	
Total revenues	<u>2,298,365</u>	<u>2,286,569</u>	
Expenditures:			
Head Start program			
Personnel	798,720	398,217	28,983
Fringe benefits	254,821	215,503	38,124
Travel	20,228	21,827	(11,403)
Equipment	322,237	140,205	124,120
Supplies	70,213	38,525	31,218
Contractual	32,180	24,813	(1,853)
Other	181,089	229,262	(48,273)
	<u>1,879,480</u>	<u>1,488,539</u>	<u>212,924</u>
Training and technical assistance			
Personnel		1,694	
Fringe benefits		214	
Training		13,388	
Other		3,402	
		<u>18,718</u>	
Grantor's share	<u>418,885</u>	<u>388,381</u>	
Total all expenditures	<u>\$ 2,298,365</u>	<u>1,875,138</u>	

(Continued)

Better Office of Community Services, Inc.
 Bossier City, Louisiana
 Head Start Grant No. 0023-0190715
 U. S. Department of Health and Human Services
 Schedule of Revenues, Expenditures and Change in Fund Balance
 For the Contract Period: February 1, 1987 to January 31, 1988
 (Continued)

	Budget	Actual	002 Balance Current Year
Revenues over funded expenditures		\$ 213,486	
Fund balance, beginning February 1, 1987		275,658	
Reprogrammed Grant #0023-0190714		(266,307)	
Fund balance, ending January 31, 1988		\$ 182,837	
 Fund balance analysis:			
Revenues over expenditures grant #0023-0190714		\$ 275,658	
Reprogrammed grant #0023-0190714		(266,307)	
Revenues over expenditures grant #0023-0190715		213,604	
Fund balance, January 31, 1988		\$ 182,837	

Bessie Office of Community Services, Inc.
 Bossier City, Louisiana
 Child and Adult Care Food Program
 Louisiana Department of Education
 Schedule of Revenues, Expenditures and Changes in Fund Balances
 For the Contract Period: October 1, 1998 to September 30, 1999

Revenue:

Contract revenue	\$ 170,815
Audit reimbursement revenue	<u>1,300</u>
Total revenue	<u>\$ 172,115</u>

Expenditures:

Salaries	70,899
Fringe benefits	31,579
Taxes	1,490
Non Food supplies	8,078
Other	2,136
Food service costs	68,679
Total expenditures	<u>172,871</u>

Excess revenue (expenditures)

-

Fund balance, beginning October 1, 1998

-

Fund balance, ending September 30, 1999

\$ -

Bossier Office of Community Services, Inc.
Bossier City, Louisiana
Community Services Block Grant
Department of Labor
Contract No. 81N0280

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Contract Period: January 1, 1987 to December 31, 1987

	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u> <u>Subject</u>
Revenues:			
Contract revenue	\$ 281,444	4 188,308	
Total revenue	<u>281,444</u>	<u>188,308</u>	
Expenditures:			
Administration:			
Salaries	73,858	83,443	1 10,415
Fringe benefits	15,087	13,369	2,891
Travel	3,219	4,047	1 829
Equipment purchase	2,089	917	1,083
Other support costs	18,028	8,841	1,189
Subtotal administration	<u>106,241</u>	<u>99,598</u>	<u>13,629</u>
Program Activities:			
Salaries	44,957	33,978	12,978
Fringe benefits	14,879	9,452	5,427
Travel	352	1,143	1 791
Other support costs	26,331	39,803	1,728
Activities	8,842	8,848	802
Subtotal program activities	<u>94,911</u>	<u>79,212</u>	<u>19,999</u>
Commodity food and nutrition:	1,580	1,478	112
Total expenditures	<u>\$ 201,444</u>	<u>188,302</u>	<u>\$ 23,372</u>
Excess revenue (expenditures)		-	
Fund balance, beginning January 1, 1987		4,917	
Revised funds, January 21, 1987		1 4,870	
Fund balance, ending December 31, 1987		<u>\$ -</u>	

Bossier Office of Community Services, Inc.
Bossier City, Louisiana
Transit System
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Period: July 1, 1996 to June 30, 1997

Revenue:

Bossier Parish Police Jury	4	12,500
Transit Fees		3,149
Capital assistance grant		19,079
Title XIII funds		59,130
Title XII funds		29,888
Inland contributions		12,800
ES&S federal match		9,895
Total revenue		<u>142,991</u>

Expenditures:

Salaries	59,719
Fringe benefits	19,889
Travel	1,280
Utilities / telephone	3,654
Vehicle purchase	18,076
Operating expenses - vehicle	12,621
Other	4,395
Inland contributions	12,800
ES&S federal match	9,895
Total expenditures	<u>148,580</u>

Excess revenue (expenditures)	2,076
Fund balance, beginning July 1, 1996	7,361
Fund balance, ending June 30, 1997	<u>\$ 9,437</u>

Beecher Office of Community Services, Inc.
 Bossier City, Louisiana
 Family Day Care Home Program
 Louisiana Department of Education
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period: October 1, 1992 to September 30, 1997

Revenues:	
Contract revenue	\$ 408,575
Audit reimbursement revenue	2,600
Tiering grant	<u>1,858</u>
Total revenues	<u>413,033</u>
 Expenditures:	
Salaries	95,958
Fringe/benefits	19,842
Travel	4,832
Office costs	3,799
Operating costs	4,084
Equipment purchase	1,777
Insurance, gas, oil and maintenance	1,641
Data processing and audit	2,808
Food/service costs-provider payments	317,365
Total expenditures	<u>462,706</u>
Excess revenues expended	2,828
Fund balance, beginning October 1, 1992	2,330
Returned to funding source, March 7, 1997	\$ 3,100
Fund balance, ending September 30, 1997	<u>\$ 3,610</u>
Returned to funding source, June 8, 1999	<u>\$ 3,410</u>

Bossier Office of Community Services, Inc.
 Occochee City, Louisiana
 Low-Income Home Energy Assistance Program
 Department of Social Services
 Office of Community Services
 Contract No. 514042

Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period: January 1, 1987 to December 31, 1987

	Budget	Actual	(Over) Under Budget
Revenues			
Contract revenue	\$ 100,584	\$ 186,813	
Expenditures			
Administration	13,785	16,894	(3,109)
Assistance payments	182,809	179,570	4,239
Total expenditures	\$ 196,594	196,464	1,330
Excess revenue (expenditures)		(1,330)	
Fund balance, beginning January 1, 1987		5,800	
Fund balance, ending December 31, 1987		\$ 4,470	

Senior Office of Community Services, Inc.
 Bossier City, Louisiana
 Weatherization Assistance Program
 Department of Social Services
 Office of Community Services
 Contract No: 508598

Schedule of Revenues, Expenditures and Changes in Fund Balances
 For the Contract Period: April 1, 1996 to March 31, 1997

Revenue:

Contract revenue	\$ <u>188,575</u>
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Expenditures:

Administrative costs	18,584
Materials/Program Support	150,771
Liability insurance	2,420
Travel/training assistance	-
Financial audit	4,300

Total expenditures	<u>186,075</u>
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Excess revenue (expended)	-
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Fund balance, beginning April 1, 1996	-
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Fund balance, ending March 31, 1997	<u>1</u>
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Senior Office of Community Services, Inc.
 Senior City, Louisiana
 Schedule of Expenditures of Funds of Assets
 For the Year Ended December 31, 1987

Subfund Category (Funds Through Division) (Project and Title)	Fiscal Year CFDA Number	Fiscal Through Report(s) Number	Expenditures
U.S. Department of Health and Human Services			
Other Programs			
Senior Care (Fy 1-21-87)	93-000	890-081-0014	9
Senior Care (Fy 1-21-88)	93-000	890-081-0015	1,300,536
Passed through Public Community Action Agency			
Training and Technical Assistance (Fy 1-21-87)	93-000	889	4,054
Training and Technical Assistance (Fy 1-21-88)	93-000	889	17,114
Passed through Louisiana Department of Labor			
Community Services Branch Grant (Fy 11-21-87)	93-000	0190-000	148,300
Passed through Louisiana Department of Social Services -- Office of Family Support			
Senior Child Care Program -- Child Care Assistance Program	93-000	888	86,145
Passed through Louisiana Department of Social Services -- Office of Community Services			
Low-Income Home Energy Assistance Program (11-21-87)	93-048	91-0141	186,200
Title XII Transportation (Fy 1-20-87)	93-060	040-000	74,342
Title XII Transportation (Fy 1-20-88)	93-060	040-000	50,008
Total Department of Health and Human Services			<u>1,861,966</u>
U.S. Department of Transportation			
Passed through Louisiana Department of Transportation and Development			
Public Transportation for Non-At-Risk Areas and then through the Bureau of Public Jobs			
Section 18 Capital Assistance (89W 141-88-0008)	20-589	14-87-0007	50,078
Section 18 Operating Assistance (Fy 1-20-87) (89W 141-88-0008)	20-589	14-88-0014	20,000
Section 18 Operating Assistance (Fy 1-20-88) (89W 141-88-0008)	20-589	14-88-0015	26,012
Total Department of Transportation			<u>96,090</u>

(Continued)

Reserve Office of Community Services, Inc.
 Boston City, Louisiana
 Schedule of Expenditures of Federal Receipts
 For the Year Ended December 31, 1987

Federal Receipts (Direct Through Grants) / Program Title	Federal CFDA Number	Pre-Through Grants / Number	Expenditures
U.S. Department of Agriculture			
Food Through Louisiana Department of Education			
Child Care Food Program (70024) (Fy 8-24-87)	18-850	669	\$ 209,819
Child Care Food Program (60044) (Fy 8-24-88)	18-850	669	81,115
Child Care Food Program (60044) (Fy 8-24-88)	18-850	669	178,650
Child Care Food Program (60044) (Fy 8-30-87)	18-850	669	52,862
Child Care Food Program (60044) (Fy 8-30-88)	18-850	669	
Food Through Louisiana Department of Agriculture and Forestry			
Temporary Emergency Food Assistance Program	18-550	669	3,418
Food Distribution - Value of Commodities Distributed	18-550	669	52,466
Total Department of Agriculture			\$738,653
U.S. Department of Energy			
Energy Through Louisiana Department of Social Services - Office of Community Services			
Nuclear Safety Assistance to Low Income Persons (8-21-87)	81-203	669	21,028
Nuclear Safety Assistance to Low Income Persons (8-21-88)	81-203	669	28,138
Total Department of Energy			\$49,166
Total Federal Expenditures			
			\$787,819

NOTE 1: The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

NOTE 2: Elementary education is reported in the schedule at the fair value of the commodities received and distributed. As December 31, 1987, BOCSS had no food commodities in inventory.

COOK & HOBERT

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CERTIFIED PUBLIC ACCOUNTANTS

Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

To the Board of Directors
Bozzier Office of Community Services, Inc.
Bossier City, Louisiana

We have audited the financial statements of Bozzier Office of Community Services, Inc., as of and for the year ended December 31, 1987, and have issued our report thereon dated April 27, 1988. 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 Bozzier Office of 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 Bozzier Office of 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. However, we noted other matters involving the internal control over financial reporting which we have reported to management of Bozzier Office of Community Services, Inc. in a separately management letter dated April 27, 1988.

This report is intended for the information of management, the Board of Directors and the various funding sources of the organization. This restriction is not intended to limit the distribution of this report.



Cook & Merchant
Certified Public Accountants
April 27, 1988

COOK & BISHOPANT

Certified Public Accountants

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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
Bossier Office of Community Services, Inc.
Bossier City, Louisiana

Compliance

We have audited the compliance of Bossier Office of Community Services, 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 December 31, 1997. Bossier Office of Community Services, Inc.'s major federal programs are 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 Bossier Office of Community Services, Inc.'s management. Our responsibility is to express an opinion on Bossier Office of Community Services, Inc.'s compliance based on our audit.

We conducted our audit of compliance 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, *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 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 Bossier Office of Community Services, 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 Bossier Office of Community Services, Inc.'s compliance with these requirements.

In our opinion, Bossier Office of Community Services, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1997.

Internal Control Over Compliance

The management of Bossier Office of Community Services, 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 Bossier Office of Community Services, 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 the internal control over compliance in accordance with OMB Circular A-133.

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 noncompliance 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 the various funding sources of the Agency. This restriction is not intended to limit the distribution of this report.



Cook & Mitchell
Certified Public Accountants
April 27, 2008

Bossier Office of Community Services, Inc.
Bossier City, Louisiana
Summary Schedule of Prior Audit Findings
December 31, 1987

There were no findings or questionnaires for the previous audit period ended December 31, 1986.

Schedule of Findings and Questionnaires
December 31, 1987

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Bossier Office of Community Services, Inc.
2. No reportable conditions 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 Bossier Office of Community Services, Inc. were disclosed during the audit.
4. No reportable conditions are reported in the Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-123.
5. The auditor's report on compliance for the major federal award programs for Bossier Office of Community Services, Inc. expresses an unqualified opinion.
6. There are no audit findings relative to the major federal award programs for Bossier Office of Community Services, Inc. reported in Part C. of this Schedule.
7. The programs tested as major programs included: 1) Head Start Program (FSA #83.808), and 2) Child and Adult Care Food Program (FICR) and Head Start (FSA #18.958).
8. The threshold for distinguishing Types A and B programs was \$283,000.
9. Bossier Office of Community Services, Inc. met the 50% coverage rule with no reason to make a determination whether the auditor qualifies as a low-risk auditor.

B. Findings – Financial Statements Audit – NONE

C. Findings and Questionnaires – Major Federal Award Programs Audit – NONE

COOK & MOREHANT

Chartered Public Accountants

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Management Letter

April 27, 1988

Board of Directors
Bossier Office of Community Services, Inc.
Bossier City, Louisiana

We have audited the financial statements of Bossier Office of Community Services, Inc. (BOCSI) for the year ended November 31, 1987, and have issued our report thereon dated April 27, 1988. In planning and performing our audit of the financial statements of Bossier Office of Community Services, Inc., we considered its 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.

During our audit certain matters were noted involving internal controls over financial reporting and other operational matters which appear to merit your attention for consideration to improve the internal control or operations of BOCSI. These comments have been discussed with the appropriate members of management.

(1) HEAD START MATCHING REQUIREMENT

When we arrived to perform our audit, BOCSI could not provide us with enough supporting documentation to prove that they had met the requirements for the Head Start program. Subsequently, they were able to provide the necessary documentation and they did meet the requirements. However, there needs to be monitoring system in place during contract period to ensure that the match will be met.

(2) FOOD PROVIDER PAYMENTS

During our audit we selected 26 provider payments to test for compliance requirements. Of the 26 tested, six had errors in the payment calculation. These overclaims were discussed with the program director and will be deducted from each provider's next check. However, there is no double-checking of the payment calculations before the checks are issued. We recommend that an individual who is independent of the original payment calculation be assigned to review all payment calculations before the checks are issued.

26. LINEAR ASSISTANCE PAYMENTS

During our audit we selected 15 energy assistance payments to test for compliance requirements. Of the 15 tested, 2 payments were not calculated correctly and 1 file did not contain a required form. We recommend that someone be assigned to double-check each file before payments are issued to ensure that all required documents have been obtained and that the payment is calculated correctly.

We express sincere thanks to OCCS personnel for the cooperation and assistance provided us during our audit. We are available to provide you assistance and consultation in the implementation of the above mentioned items. This letter is furnished solely for the use of management and the Board of Directors and is not intended to be used for any other purpose.



Cook & Morehart
Certified Public Accountants