

OFFICIAL  
FILE COPY  
DO NOT SEND OUT

(Xerox necessary  
copies from this  
copy and PLACE  
BACK in FILE)

---

**CATHOLIC COMMUNITY SERVICES OF**  
**BATON ROUGE, INC.**

**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 1999**

---

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 1-19-00



CATHOLIC COMMUNITY SERVICES OF  
BATON ROUGE, INC.

FOR THE FISCAL YEAR ENDED  
JUNE 30, 1999



## CONTENTS

	<u>Page</u>
<b>Audited Financial Statements:</b>	
Independent Auditors' Report.....	1
Statement of Financial Position.....	2
Statement of Activities.....	3
Statement of Functional Expenses.....	4
Statement of Cash Flows.....	5
Notes to Financial Statements.....	6 - 10
<b>Supplemental Schedules:</b>	
Schedule of Revenues by Program.....	11
Schedules of Expenses by Program.....	12 - 22
Schedule of Expenditures by Program.....	23
Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	24
Independent Auditors' Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.....	25 - 26
Schedule of Federal Awards.....	27 - 29
Schedule of Findings and Questioned Costs.....	30





**Postlethwaite & Netterville**  
*A Professional Accounting Corporation*

8550 United Plaza Blvd., Suite 1001 • Baton Rouge, Louisiana 70809  
Telephone (225) 922-4600 • FAX (225) 922-4611  
www.pncpa.com

**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
Catholic Community Services of Baton Rouge, Inc.  
Baton Rouge, Louisiana

We have audited the statement of financial position of Catholic Community Services of Baton Rouge, Inc. (CCS) (a non-profit organization) as of June 30, 1999, and the related statements of activities, functional expenses, changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of CCS'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, *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our 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 CCS as of June 30, 1999, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules on pages 11 through 23 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards on pages 27 through 29 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.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 5, 1999 on our consideration of CCS's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
November 5, 1999

- 1 -



**CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.**

**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 1999**

**ASSETS**

**CURRENT ASSETS**

Cash and cash equivalents - restricted	\$ 346,337
Cash and cash equivalents - unrestricted	390,450
Contracts receivable	86,980
Unconditional promises to give United Way Services funding for the next fiscal year	99,499
Other current assets	1,266
Total current assets	<u>924,532</u>

**OTHER ASSETS**

Investments-Diocese of Baton Rouge	30,886
Plant, furniture and equipment, net	<u>67,838</u>
Total assets	<u>\$ 1,023,256</u>

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Note payable, current portion	\$ 2,921
Refundable advances	104,762
Accounts payable	9,833
Accrued payables	77,855
Total current liabilities	<u>195,371</u>

**OTHER LIABILITIES**

Due to Catholic Diocese of Baton Rouge	58,936
Note payable, net of current portion	1,368
Due to USCC	<u>12,500</u>
Total liabilities	<u>268,175</u>

**NET ASSETS**

Unrestricted	402,635
Temporarily restricted	<u>352,446</u>
Total net assets	<u>755,081</u>
Total liabilities and net assets	<u>\$ 1,023,256</u>

The accompanying notes are an integral part of this statement.



**CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.**

**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b><u>REVENUES</u></b>			
United Way	\$ -	\$ 240,692	\$ 240,692
Contributions and foundations	53,480	244,067	297,547
Federal and state contracts	-	1,993,379	1,993,379
Catholic Diocese of Baton Rouge	-	196,872	196,872
Fee income	-	122,340	122,340
Miscellaneous	8,510	53,888	62,398
Fundraising	64,494	1,226	65,720
Net assets released from restrictions:			
Satisfaction of program restrictions	2,678,705	(2,678,705)	-
Total revenues	<u>2,805,189</u>	<u>173,759</u>	<u>2,978,948</u>
<b><u>EXPENSES</u></b>			
Program services	2,443,790	-	2,443,790
Management and general	262,363	-	262,363
Fundraising	13,226	-	13,226
Total expenses	<u>2,719,379</u>	<u>-</u>	<u>2,719,379</u>
<b><u>CHANGE IN NET ASSETS</u></b>	85,810	173,759	259,569
<b><u>BALANCE AT JUNE 30, 1998</u></b>	<u>316,825</u>	<u>178,687</u>	<u>495,512</u>
<b><u>BALANCE AT JUNE 30, 1999</u></b>	<u>\$ 402,635</u>	<u>\$ 352,446</u>	<u>\$ 755,081</u>

The accompanying notes are an integral part of this statement.



CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 1999

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total Expenses</u>
Grants and allocations	\$ 1,200	\$ -	\$ -	\$ 1,200
Specific assistance to individuals	1,223,970	-	-	1,223,970
Other salaries and wages	827,697	116,379	-	944,076
Pension plan contributions	40,146	6,592	-	46,738
Other employee benefits	56,849	9,112	-	65,961
Payroll taxes	55,809	8,617	-	64,426
Fundraising expenses	-	-	13,226	13,226
Accounting fees	4,176	34,677	-	38,853
Supplies	14,885	2,984	-	17,869
Telephone	30,707	11,575	-	42,282
Postage and shipping	5,112	2,314	-	7,426
Occupancy	55,741	5,520	-	61,261
Equipment rental and maintenance	8,565	557	-	9,122
Printing and publications	5,742	270	-	6,012
Travel	25,806	5,881	-	31,687
Conference, conventions, and meetings	14,576	6,355	-	20,931
Depreciation	20,242	260	-	20,502
Interest	3,831	1,010	-	4,841
Other	48,736	50,260	-	98,996
	<u>\$ 2,443,790</u>	<u>\$ 262,363</u>	<u>\$ 13,226</u>	<u>\$ 2,719,379</u>

The accompanying notes are an integral part of this statement.



**CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 1999**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ 259,569
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	20,502
Loss on disposal of fixed assets	79
Changes in:	
United Way Services funding for the next fiscal year	(2,752)
Grants received in advance	104,762
Contract receivables	52,333
Other current assets	10,185
Accounts payable	(3,225)
Accrued payables	(12,285)
	<hr/>
Net cash provided by operating activities	429,168

**CASH FLOW FROM INVESTING ACTIVITIES**

Purchase of furniture and equipment	<hr/> (9,244)
Net cash used in investing activities	<hr/> (9,244)

**CASH FLOW FROM FINANCING ACTIVITIES**

Repayment of debt	<hr/> (2,472)
Net cash used in financing activities	<hr/> (2,472)

Increase in cash	417,452
Cash and cash equivalents, beginning of year	<hr/> 319,335
Cash and cash equivalents, end of year	<hr/> <u>\$ 736,787</u>

**SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION**

Cash paid during the year:	
Interest	<hr/> <u>\$ 4,841</u>

The accompanying notes are an integral part of this statement.



CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

a. Nature of Activities

Catholic Community Services of Baton Rouge, Inc. (CCS and the Organization) is a non-profit corporation organized under the laws of the State of Louisiana on April 2, 1975, to promote organized charitable welfare and social service work for the moral betterment of all persons. CCS receives grants which comprise more than 10% of its revenues from two grantors: the Department of Labor and Corporation for National and Community Service.

b. Basis of Accounting

The financial statements of the organization have been prepared on the accrual basis of accounting and accordingly, reflect all significant receivables, payables, and other liabilities.

c. Promises to Give and Revenue Recognition

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. The Organization does not have any permanently restricted net assets.

The Organization uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made.

d. Property and Equipment

Property and equipment are stated at cost or, if donated, at the approximate fair market value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which range as follows:

Furniture & Equipment	5 - 10 Years
Shelter	20 Years

e. Refundable Advances

Amount of grants received in which services have yet to be performed to satisfy grant requirements have been recorded as refundable advances.

f. Donated Services

A significant portion of CCS's functions are conducted by unpaid volunteers. The value of the contributed time is not reflected in the accompanying financial statements since no objective basis is available to measure its value.



CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (continued)

g. Cash and Cash Equivalents

For purposes of the statement of cash flows, cash equivalents include highly liquid investments with original maturities of three months or less.

h. 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 and disclosure of contingent 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.

i. Income Taxes

The Organization is a non-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

2. Contracts Receivable

The detail of contracts receivable as of June 30, 1999, is as follows:

J.T.P.A. Title II, Part A	\$ 17,101
M.R.S. Title XX	33,905
United States Catholic Conference	16,426
Cuban Haitian	400
Match Grant	6,999
Alternate Program	6,304
Joseph Homes	4,000
Enhanced Orientation	<u>1,845</u>
	<u>\$ 86,980</u>

Management feels that all receivables are collectible, and as such, no allowance for doubtful accounts has been established.

3. Investments - Diocese of Baton Rouge

The Organization has \$30,886 on deposit with the Roman Catholic Diocese of Baton Rouge. The deposits are payable on demand and the Organization earned \$1,369 in interest during 1999 at 4.5%.



CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.

NOTES TO FINANCIAL STATEMENTS

4. Plant, Furniture and Equipment

Property and equipment acquired by the Organization is considered to be owned by the Organization. However, the State of Louisiana maintains the title to the property and equipment purchased in whole or in part under contract/grant funded by the State of Louisiana. The State has the right to require the transfer of the property and equipment (including title) to the State or to an eligible non-state party named by the State. Such transfer may occur at any time.

The composition of furniture and equipment at June 30, 1999 was as follows:

Shelters	\$ 60,216
Furniture and equipment	<u>130,832</u>
	191,048
Accumulated depreciation	<u>( 123,210)</u>
	<u>\$ 67,838</u>

5. Due to USCC

Prior to January 1, 1980, the Migration and Refugee Services Program established a revolving account with the United States Catholic Conference (USCC) for the purpose of resettling refugees. In accordance with the revolving account agreement, these funds are to be returned to the USCC upon the termination of the program. As of June 30, 1999, the balance due USCC amounted to \$12,500.

6. In-Kind Contributions

The Foster Grandparents and the Senior Employment Programs received in-kind contributions during the year from various donors for meals, space and recognition to program participants without charge. For the year ended June 30, 1999, these contributions have been recorded as revenue with the offset being recorded as expenditures in the amount of \$26,545.

7. Pension Plan

Employees of the Organization participate in a defined benefit pension plan with the Roman Catholic Diocese of Baton Rouge and the participants are required to contribute 3% of their salaries with the Organization contributing 6%. The Diocese of Baton Rouge administers the plan. For the year ended June 30, 1999, contributions of \$46,738 were made to the plan.

8. Due to Catholic Diocese of Baton Rouge

As of June 30, 1999, the Senior Community Service Employment Program and the Migration and Refugee Services Program owed the Roman Catholic Diocese of Baton Rouge \$30,000 and \$28,936, respectively. These loans bear interest at a variable rate which was 6.5% throughout 1999. Interest expense of \$3,831 was incurred on these loans in 1999.



CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.

NOTES TO FINANCIAL STATEMENTS

9. Related Party

CCS has a relationship with the Roman Catholic Diocese of Baton Rouge (DOBR) that includes participation in Diocesan benefit programs, and considerable savings on rent, insurance, telephone, and other equipment usage of which, no amounts are able to be determined. Due to the nature of CCS's organization, this relationship is expected to continue for the duration of program operations of Catholic Community Services.

In addition, three of CCS's programs, Counseling, Maternity and Adoption, Satellite Counseling Offices and Citizens Advocacy, are administered by the DOBR. Included in revenues is \$196,872 of funding from the DOBR to subsidize these programs. Due to the nature of CCS's organization, this funding is expected to continue for the duration of program operations of CCS.

Due to the Campaign for Tomorrow conducted by the DOBR, fund raising activities for CCS continue to be limited. As a result of the successful completion of the Campaign for Tomorrow, CCS anticipates the contribution of the use of facilities valued at approximately \$2 million.

10. Off-Balance Sheet Risk

At June 30, 1999, the Organization had deposits in a bank in excess of federally insured limits by approximately \$725,598. Management believes the credit risk associated with these deposits is minimal.

11. Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes for periods after June 30, 1999:

Provide social services in state and federal programs	\$ 70,360
Provide social services in other programs	<u>282,086</u>
	<u>\$ 352,446</u>

CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.

NOTES TO FINANCIAL STATEMENTS

12. Net Assets Released from Donor Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrences of other events specified by the donors to the following programs:

S.C.S.E.P. Title V	\$	909,730
J.T.P.A. Title II, Part A		190,944
Foster Grandparent Program Title II, Part B		314,548
M.R.S. Title XX		144,456
United States Catholic Conference		176,074
City Parish JTPA Title IIA		9,096
Cuban/Haitian		400
Match Grant		75,580
Joseph Homes, Inc.		81,992
Counseling, Maternity and Adoption		327,340
Satellite Counseling Offices		52,381
Citizens Advocacy		64,637
Career Nets		5,618
Disaster Relief		10,573
FEMA - Emergency Assistance Program		33,848
United Way Emergency Assistance		19,373
M.R.S. Enhanced Orientation		22,980
Human Consortium		50,780
Alternate Program		87,962
Tangipahoa Cares Program		48,391
Other program services		<u>52,002</u>
		<u>\$ 2,678,705</u>

**SUPPLEMENTAL SCHEDULES**



**CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.**

**SCHEDULE OF REVENUES BY PROGRAM**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	United Way	Contributions	Federal and State Contracts	Catholic Diocese of Baton Rouge	Fee Income	Miscellaneous	Fundraising	Total
S.C.S.E.P. Title V	\$ -	\$ 10,232	\$ 930,906	\$ -	\$ -	\$ -	\$ -	\$ 941,138
J.T.P.A. Title II, Part A	-	-	186,515	-	-	-	-	186,515
Foster Grandparent Program Title II, Part B	-	18,993	294,105	-	-	-	1,191	314,289
M.R.S. Title XX	-	-	177,392	-	13,410	-	-	190,802
M.R.S. Enhanced Orientation	-	-	23,032	-	-	-	-	23,032
United States Catholic Conference	-	10,897	165,646	-	7,436	2,000	-	185,979
City Parish JTPA Title IIA	-	-	-	-	-	9,096	-	9,096
Match Grant	-	13,216	62,971	-	188	-	-	76,375
Joseph Homes, Inc.	-	28,440	13,640	-	8,802	12,000	35	62,917
Counseling, Maternity & Adoption	89,108	1,625	-	179,438	56,978	190	-	327,339
Satellite Counseling Offices	-	300	-	17,036	35,045	-	-	52,381
Citizens Advocacy	62,912	1,515	-	398	-	-	-	64,825
FEMA - Emergency Assistance Program	-	-	31,068	-	-	-	-	31,068
United Way Emergency Assistance	18,540	-	-	-	-	-	-	18,540
Cuban Haitian	-	-	400	-	-	-	-	400
Tangipahoa Cares Program	28,349	15,286	16,401	-	-	-	-	60,036
Human Services Consortium	29,774	25,921	-	-	-	-	-	55,695
Alternate Program	-	-	91,303	-	-	-	-	91,303
Other Program Services	12,009	117,642	-	-	481	30,602	-	160,734
Agency	-	53,480	-	-	-	8,510	64,494	126,484
	\$ 240,692	\$ 297,547	\$ 1,993,379	\$ 196,872	\$ 122,340	\$ 62,398	\$ 65,720	\$ 2,978,948

CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.

SCHEDULES OF EXPENSES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 1999

S.C.S.E.P. Title V

Program services:	
Specific assistance to individuals	\$ 697,568
Other salaries and wages	72,651
Pension plan contributions	1,943
Other employee benefits	8,585
Payroll taxes	5,545
Occupancy	3,063
Equipment rental and maintenance	4,394
Depreciation	514
Other	10,232
Management and general:	
Other salaries and wages	56,451
Pension plan contributions	3,077
Other employee benefits	4,534
Payroll taxes	4,019
Accounting fees	11,683
Supplies	2,170
Telephone	4,835
Postage and shipping	1,874
Occupancy	2,574
Equipment rental and maintenance	556
Printing and publications	130
Travel	1,256
Other	12,076
Total expenses	<u>\$ 909,730</u>

J.T.P.A. Title II, Part A

Program services:	
Specific assistance to individuals	\$ 2,012
Other salaries and wages	107,706
Pension plan contributions	6,364
Other employee benefits	5,037
Payroll taxes	8,236
Telephone	8,803
Postage and shipping	1,007
Occupancy	17,856
Equipment rental and maintenance	2,655
Printing and publications	532
Travel	5,150
Depreciation	6,577



**CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.**

**SCHEDULES OF EXPENSES BY PROGRAM**  
**FOR THE YEAR ENDED JUNE 30, 1999**

**J.T.P.A. Title II, Part A (continued)**

Management and general:	
Other salaries and wages	\$ 11,303
Pension plan contributions	636
Other employee benefits	1,359
Payroll taxes	884
Accounting fees	1,451
Telephone	610
Postage and shipping	280
Occupancy	588
Travel	210
Conferences and conventions	175
Interest	1,010
Other	<u>503</u>
 Total expenses	 \$ <u>190,944</u>

**Foster Grandparent Program Title II, Part B**

Program services:	
Specific assistance to individuals	\$ 225,166
Other	16,313
 Management and general:	
Other salaries and wages	48,218
Pension plan contributions	2,893
Other employee benefits	3,209
Payroll taxes	3,689
Supplies	691
Telephone	3,448
Occupancy	2,095
Printing and publications	35
Travel	2,246
Depreciation	260
Other	<u>6,285</u>
 Total expenses	 \$ <u>314,548</u>



**CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.**

**SCHEDULES OF EXPENSES BY PROGRAM**  
**FOR THE YEAR ENDED JUNE 30, 1999**

**M.R.S. Title XX**

Program services:	
Other salaries and wages	\$ 99,351
Pension plan contributions	4,482
Other employee benefits	5,887
Payroll taxes	7,181
Supplies	3,368
Telephone	1,815
Postage and shipping	273
Occupancy	1,074
Equipment rental and maintenance	29
Travel	2,265
Conferences and conventions	418
Depreciation	216
Other	1,361
Management and general:	
Other salaries and wages	406
Other employee benefits	10
Payroll taxes	26
Accounting fees	6,957
Telephone	1,483
Occupancy	261
Travel	87
Other	<u>7,506</u>
Total expenses	<u>\$ 144,456</u>

**United States Catholic Conference**

Program services:	
Specific assistance to individuals	\$ 70,378
Other salaries and wages	55,279
Pension plan contributions	2,519
Other employee benefits	6,532
Payroll taxes	4,156
Supplies	1,980
Telephone	4,199
Postage and shipping	663
Occupancy	6,505
Equipment rental and maintenance	25



**CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.**

**SCHEDULES OF EXPENSES BY PROGRAM**  
**FOR THE YEAR ENDED JUNE 30, 1999**

**United States Catholic Conference (continued)**

Program Services: (continued)	
Travel	\$ 7,193
Conferences and conventions	205
Depreciation	2,031
Other	5,146
Management and general:	
Accounting fees	5,333
Other	<u>3,930</u>
Total expenses	<u>\$ 176,074</u>

**City Parish JTPA Title IIA**

Program services:	
Other salaries and wages	\$ 7,044
Pension plan contributions	327
Other employee benefits	928
Payroll taxes	537
Equipment rental and maintenance	10
Management and general:	
Accounting fees	<u>250</u>
Total expenses	<u>\$ 9,096</u>

**Cuban/Haitian**

Program services:	
Special assistance to individuals	<u>\$ 400</u>
Total expenses	<u>\$ 400</u>



**CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.**

**SCHEDULES OF EXPENSES BY PROGRAM**  
**FOR THE YEAR ENDED JUNE 30, 1999**

**Match Grant**

Program services:

Specific assistance to individuals	\$ 7,950
Other salaries and wages	45,590
Pension plan contributions	2,790
Other employee benefits	3,561
Payroll taxes	3,532
Supplies	1,163
Telephone	506
Postage and shipping	72
Occupancy	1,262
Equipment rental and maintenance	9
Conferences and conventions	112
Travel	563
Depreciation	238
Other	4,427

Management and general:

Accounting fees	2,849
Other	<u>956</u>

Total expenses \$ 75,580

**Joseph Homes, Inc.**

Program Services:

Specific assistance to individuals	\$ 28,602
Other salaries and wages	38,800
Pension plan contributions	1,317
Other employee benefits	134
Payroll taxes	1,717
Supplies	727
Telephone	860
Travel	497
Conferences, conventions, and meetings	47
Depreciation	4,001
Other	1,206



**CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.**

**SCHEDULES OF EXPENSES BY PROGRAM**  
**FOR THE YEAR ENDED JUNE 30, 1999**

**Joseph Homes, Inc. (continued)**

Management and general:	
Accounting fees	\$ 1,371
Postage and shipping	144
Printing and publications	105
Other	<u>2,464</u>
 Total expenses	 \$ <u>81,992</u>

**Counseling, Maternity and Adoption**

Program services:	
Specific assistance to individuals	\$ 36,000
Other salaries and wages	182,489
Pension plan contributions	10,949
Other employee benefits	11,362
Payroll taxes	13,654
Accounting fees	2,032
Supplies	3,104
Telephone	11,606
Postage and shipping	2,416
Occupancy	21,540
Equipment rental and maintenance	1,300
Printing and publications	3,721
Travel	3,465
Conferences, conventions, and meetings	11,595
Other	<u>12,107</u>
 Total expenses	 \$ <u>327,340</u>



**CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.**

**SCHEDULES OF EXPENSES BY PROGRAM**  
**FOR THE YEAR ENDED JUNE 30, 1999**

**Satellite Counseling Offices**

Program services:	
Other salaries and wages	\$ 46,278
Supplies	760
Telephone	1,413
Postage and shipping	183
Occupancy	1,410
Printing and publications	107
Travel	1,632
Conferences and conventions	365
Other	<u>233</u>
Total expenses	\$ <u>52,381</u>

**Citizens Advocacy**

Program services:	
Specific assistance to individuals	\$ 1,027
Other salaries and wages	48,709
Pension plan contributions	3,275
Other employee benefits	4,115
Payroll taxes	2,526
Accounting fees	1,595
Supplies	378
Telephone	100
Postage and shipping	212
Occupancy	1,200
Printing and publications	1,111
Travel	354
Conferences, conventions, and meetings	<u>35</u>
Total expenses	\$ <u>64,637</u>

**Career Nets**

Depreciation	\$ <u>5,618</u>
Total expenses	\$ <u>5,618</u>



**CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.**

**SCHEDULES OF EXPENSES BY PROGRAM**  
**FOR THE YEAR ENDED JUNE 30, 1999**

**Disaster Relief**

Program services:	
Specific assistance to individuals	\$ 655
Other salaries and wages	9,883
Other	<u>35</u>
Total expenses	<u>\$ 10,573</u>

**FEMA - Emergency Assistance Program**

Program services:	
Specific assistance to individuals	\$ 32,913
Management and general:	
Other	<u>935</u>
Total expenses	<u>\$ 33,848</u>

**United Way Emergency Assistance**

Program services:	
Specific assistance to individuals	\$ <u>19,373</u>
Total expenses	<u>\$ 19,373</u>

**M.R.S. Enhanced Orientation**

Program Services:	
Other salaries and wages	\$ 15,118
Pension plan contributions	476
Other employee benefits	1,968
Payroll taxes	1,233
Supplies	878
Telephone	168
Postage and shipping	24
Occupancy	217
Equipment rental and maintenance	8
Printing and publications	271
Travel	260
Conferences, conventions, and meetings	1,446
Other	84



CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.

SCHEDULES OF EXPENSES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 1999

M.R.S. Enhanced Orientation (continued)

Management and general:	
Accounting fees	\$ 475
Travel	35
Other	<u>319</u>
 Total expenses	 \$ <u>22,980</u>

Human Consortium

Program Services:	
Specific assistance to individuals	\$ 321
Other salaries and wages	32,444
Pension plan contributions	1,958
Other employee benefits	2,590
Payroll taxes	2,259
Accounting fees	549
Supplies	278
Postage and shipping	93
Occupancy	98
Equipment rental and maintenance	129
Travel	853
Depreciation	675
Other	<u>8,533</u>
 Total expenses	 \$ <u>50,780</u>



CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.

SCHEDULES OF EXPENSES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 1999

Alternate Program

Program Services:	
Specific assistance to individuals	\$ 9,304
Other salaries and wages	47,627
Pension plan contributions	2,631
Other employee benefits	3,828
Payroll taxes	3,806
Supplies	2,246
Telephone	1,237
Postage and shipping	168
Occupancy	1,517
Equipment rental and maintenance	6
Travel	3,574
Conferences and conventions	354
Depreciation	371
Other	1,986
Management and General:	
Accounting fees	4,308
Travel	1,110
Other	<u>3,889</u>
Total expenses	\$ 87,962

Tangipahoa Cares Program

Program Services:	
Specific assistance to individuals	\$ 23,807
Other salaries and wages	18,729
Pension plan contributions	1,115
Other employee benefits	2,323
Payroll taxes	1,429
Management and General:	
Supplies	3
Postage and shipping	15
Travel	938
Other	<u>32</u>
Total expenses	\$ 48,391



**CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.**

**SCHEDULES OF EXPENSES BY PROGRAM**  
**FOR THE YEAR ENDED JUNE 30, 1999**

**Other Program Services**

Program services:		
Specific assistance to individuals	\$	40,224
Interest		3,831
Other		277
Management and general:		
Telephone		1,200
Other		<u>6,470</u>
Total expenses	\$	<u>52,002</u>

**Agency-Unrestricted**

Program Services:		
Grants and allocations	\$	1,200
Specific assistance to individuals		11,958
Other		3,110
Management and general:		
Supplies		137
Conferences and conventions		6,180
Other		4,863
Fundraising:		
Miscellaneous		<u>13,226</u>
Total expenses	\$	<u>40,674</u>



**CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.**

**SCHEDULE OF EXPENDITURES BY PROGRAM**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	<u>Expenses</u>	<u>Non-cash Adjustments, including Depreciation</u>	<u>Equipment Purchases</u>	<u>Expenditures</u>
S.C.S.E.P. Title V	\$ 909,730	\$ (514)	\$ -	\$ 909,216
J.T.P.A. Title II, Part A	190,944	(6,577)	470	184,837
Foster Grandparent Program Title II, Part B	314,548	(260)	-	314,288
M.R.S. Title XX	144,456	(216)	-	144,240
United States Catholic Conference	176,074	(2,031)	2,093	176,136
City Parish JTPA Title IIA	9,096	-	-	9,096
Cuban/Haitian	400	-	-	400
Match Grant	75,580	(237)	-	75,343
Joseph Homes, Inc.	81,992	(4,001)	-	77,991
Counseling, Maternity & Adoption	327,340	-	-	327,340
Satellite Counseling Offices	52,381	-	-	52,381
Citizens Advocacy	64,637	-	-	64,637
Career Nets	5,618	(5,618)	-	-
Disaster Relief	10,573	-	-	10,573
FEMA - Emergency Assistance Program	33,848	-	-	33,848
United Way Emergency Assistance	19,373	-	-	19,373
M.R.S. Enhanced Orientation	22,980	-	-	22,980
Human Services Consortium	50,780	(676)	2,967	53,071
Alternate Program	87,962	(372)	3,714	91,304
Tangipahoa Cares	48,391	-	-	48,391
Other Program Services	52,002	-	-	52,002
Agency	40,674	-	-	40,674
	<u>\$ 2,719,379</u>	<u>\$ (20,502)</u>	<u>\$ 9,244</u>	<u>\$ 2,708,121</u>





**Postlethwaite & Netterville**  
*A Professional Accounting Corporation*

8550 United Plaza Blvd., Suite 1001 • Baton Rouge, Louisiana 70809  
Telephone (225) 922-4600 • FAX (225) 922-4611  
www.pncpa.com

**INDEPENDENT AUDITORS' 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  
Catholic Community Services  
of Baton Rouge, Inc.  
Baton Rouge, Louisiana

We have audited the financial statements of Catholic Community Services of Baton Rouge, Inc. (CCS) (a non-profit organization) as of and for the year ended June 30, 1999, and have issued our report thereon dated November 5, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether CCS'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 CCS'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 the board of directors, management, and the Legislative Auditor of the State of Louisiana, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Postlethwaite & Netterville*  
Baton Rouge, Louisiana  
November 5, 1999





**Postlethwaite & Netterville**  
*A Professional Accounting Corporation*

8550 United Plaza Blvd., Suite 1001 - Baton Rouge, Louisiana 70809  
Telephone (225) 922-4600 • FAX (225) 922-4611  
www.pncpa.com

**INDEPENDENT AUDITORS' 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  
Catholic Community Services  
of Baton Rouge, Inc.  
Baton Rouge, Louisiana

Compliance

We have audited the compliance of Catholic Community Services of Baton Rouge, Inc. (CCS) (a non-profit organization) 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, 1999. CCS's major federal programs are identified in the accompanying schedule of federal awards. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of CCS's management. Our responsibility is to express an opinion on CCS'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*. Those 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 CCS's compliance with those 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 CCS's compliance with those requirements.

In our opinion, CCS 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 June 30, 1999.

Internal Control Over Compliance

The management of CCS 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 CCS'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 A-133.



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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We noted no matters involving the internal control over compliance that we consider to be material weaknesses or reportable conditions.

This report is intended for the information of the board of directors, management, and the Legislative Auditor of the State of Louisiana, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Postlethwaite & Nettenville*

Baton Rouge, Louisiana  
November 5, 1999



SCHEDULE OF FEDERAL FINANCIAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANT AGENCY/RECIPIENT STATE</u> <u>AGENCY/GRANT PROGRAM/NUMBER</u>	<u>FEDERAL</u> <u>CATALOGUE</u> <u>NUMBER</u>	<u>DISBURSEMENTS/</u> <u>EXPENDITURES</u>
Department of Labor:		
Pass through from State of Louisiana - Governor's Office of Elderly Affairs:		
S.C.S.E.P. - Title V	17.235	\$ <u>909,730</u>
Pass through from State of Louisiana - Department of Labor		
Job Training Partnership Act Program - Title II, Part A	17.250	190,944
City Parish JTPA Title IIA	17.250	<u>9,096</u>
Total Department of Labor		<u>200,040</u>
Department of Health and Human Services: State of Louisiana - Office of Community Services:		
Migration and Refugee Services Program	13.814	131,046
Office of Refugee and Resettlement: United States Catholic Conference:		
Office of Refugee Resettlement Alternate Program	-	87,962
Community Orientation Activities and Assistance Program	-	22,980
United States Catholic Conference - Match Grant	-	<u>62,177</u>
Total Department of Health and Human Services		<u>304,165</u>
Department of Housing and Urban Development: ESBG Grant		
	14.231	<u>13,640</u>
Department of State: United States Catholic Conference		
	-	<u>155,741</u>



SCHEDULE OF FEDERAL FINANCIAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANT AGENCY/RECIPIENT STATE</u> <u>AGENCY/GRANT PROGRAM/NUMBER</u>	<u>FEDERAL</u> <u>CATALOGUE</u> <u>NUMBER</u>	<u>DISBURSEMENTS/</u> <u>EXPENDITURES</u>
Department of Justice: United States Catholic Conference:  United States Catholic Conference - Cuban/Haitian	-	\$ <u>400</u>
Corporation for National and Community Service (formerly ACTION):  Foster Grandparent Program, Title II, Part B	72.001	<u>294,365</u>
Federal Emergency Management Agency:  Emergency Assistance Program	85.516	<u>50,249</u>
Total All Grants		\$ <u>1,928,330</u>

NOTES TO SCHEDULE OF FEDERAL FINANCIAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 1999

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of federal awards includes the federal grant activity of Catholic Community Services of Baton Rouge, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**CATHOLIC COMMUNITY SERVICES OF BATON ROUGE, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 1999**

**A. Summary of Audit Results**

1. The auditors' report expresses an unqualified opinion on the financial statements of Catholic Community Services of Baton Rouge, Inc.
2. No reportable conditions were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Catholic Community Services of Baton Rouge, Inc. were disclosed during the audit.
4. No reportable conditions were disclosed during the audit of the major federal award programs.
5. The auditors' report on compliance for the major federal award programs for Catholic Community Services of Baton Rouge, Inc. expresses an unqualified opinion.
6. There were no findings relative to the major federal award programs for Catholic Community Services of Baton Rouge, Inc.
7. The programs tested as major programs include: the S.C.S.E.P. – Title V Program, and the Foster Grandparent, Title II, Part B, Program.
8. The threshold for distinguishing Types A and B programs was program expenditures equal to or exceeding \$300,000.
9. Catholic Community Services of Baton Rouge, Inc. was determined to be a low-risk auditee.