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ST. LANDRY COMMUNITY SERVICES, INC.  
OPELOUSAS, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/17/10

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

John S. Dowling, CPA  
1904-1984  
John Newton Stout, CPA  
1936-2005

Retired

Harold Dupre, CPA  
1996  
Dwight Ledoux, CPA  
1998  
Joel Lanclos, Jr., CPA  
2003  
Russell J. Stelly, CPA  
2005

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying statements of financial position of St. Landry Community Services, Inc., a nonprofit corporation, as of June 30, 2009 and 2008, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of St. Landry Community Services, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of St. Landry Community Services, Inc., as of June 30, 2009 and 2008, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 30, 2009 on our consideration of the St. Landry Community Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and important for assessing the results of our audits.

St. Landry Community Services, Inc.  
Opelousas, Louisiana  
Page 2

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

*John S. Dowling & Company*  
Opelousas, Louisiana  
December 30, 2009

ST. LANDRY COMMUNITY SERVICES, INC.  
 OPELOUSAS, LOUISIANA  
 STATEMENTS OF FINANCIAL POSITION  
 JUNE 30, 2009 AND 2008

TEMPORARILY RESTRICTED

	21 <sup>st</sup> CCIC 2009	State Appropriation 2009	PROJECT BART		SAVE II		SAVE OUR SONS AND DAUGHTERS		AIM		TOTAL (MEMORANDUM ONLY)	
			2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>ASSETS</b>												
Cash and cash equivalents	\$25,163		\$26,202	\$70,224	\$31,412	\$38,636	\$31,888	\$19,746	\$114,665	\$128,606		
Accounts receivable		\$3		7,912	57				60	7,912		
Salary advance	3,736			1,868					3,736	3,736		
Grants receivable	34,582	36,806				72,620			71,388	72,620		
Due from other funds				15,090		50,750			52,032	153,381		
Total current assets	63,481	36,809	26,202	95,094	31,469	162,006	83,920	77,603	241,881	366,255		
Office furniture and equipment, net	3,273		813	1,063	7,204	14,956			19,173	26,243		
Total noncurrent assets	3,273	-0-	813	1,063	7,204	14,956	-0-	-0-	19,173	26,243		
Total assets	66,754	36,809	27,015	96,157	38,673	176,962	83,920	77,603	261,054	392,498		
<b>LIABILITIES AND NET ASSETS</b>												
<b>LIABILITIES</b>												
Cash overdraft		\$32,537		\$530	\$857				\$33,215	\$11,858		
Accounts payable	\$13,053	4,418	\$6,046	2,466		\$41,299			24,374	2,996		
Due to Edu Com										41,299		
Payroll withholdings payable	1,149	48		479		1,441		\$801	1,197	2,721		
Unemployment payable					99				99			
Due to other funds	31,410	6,405	6,195	67,646	6,378	67,990			52,032	153,381		
Total Current Liabilities	45,612	43,408	12,241	68,655	7,334	110,730	-0-	801	110,917	212,255		
<b>NET ASSETS</b>												
Unrestricted, undesignated												
Temporarily restricted	21,142	(6,599)	14,774	27,502	31,339	66,232	\$83,920	76,802	150,137	180,243		
Total net assets	21,142	(6,599)	14,774	27,502	31,339	66,232	83,920	76,802	150,137	180,243		
Total liabilities and net assets	66,754	36,809	27,015	96,157	38,673	176,962	83,920	77,603	261,054	392,498		

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

ST. LANDRY COMMUNITY SERVICES, INC.  
OPELOUSAS, LOUISIANA  
STATEMENTS OF ACTIVITIES - TEMPORARILY RESTRICTED  
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

	STATE		PROJECT BART		SAVE II		SAVE OUR SONS AND DAUGHTERS		AIMM	
	21 <sup>st</sup> CCLC 2009	APPROPRIATION 2009	2009	2008	2009	2008	2009	2008	2009	2008
<u>REVENUES AND OTHER SUPPORT</u>										
TANF Grant										
Act 18 Grant						\$58,865	\$32,696	\$246,661		
Title IV - No Child Left Behind			\$147,887			135,211		16,902		
21 <sup>st</sup> Century Grant	\$76,822									
State appropriation		\$258,400						25,000		
Heritage Marching Band grant						16,698				
Donation revenue						2,135		225,000		
Edu Com grant		1,000			\$247	724	206		286	\$59
Miscellaneous		240		399					343	554
Interest			\$69							
<u>Total revenues and other support</u>	<u>76,822</u>	<u>259,640</u>	<u>69</u>	<u>148,286</u>	<u>247</u>	<u>213,633</u>	<u>32,902</u>	<u>513,563</u>	<u>7,118</u>	<u>613</u>

EXPENSES

<u>Administrative</u>										
Personnel - salaries	20,056	109,052		41,901			7,584	12,366		
Personnel - fringe benefits	1,535	9,137		3,486			1,257	1,170		
Telephone		2,475		1,722			782	1,064		
Rent		4,500		3,528		3,050	450	3,800		200
Utilities	19	3,431		1,267		1,509	658	2,137		337
Accounting/audit		7,500				2,800	700	700		
Supplies		4,431		587		4,110		80		
Travel	2,332	867		867		1,738	116	2,132		
<u>Total administrative</u>	<u>23,942</u>	<u>141,393</u>	<u>-0-</u>	<u>53,358</u>	<u>3,300</u>	<u>13,207</u>	<u>11,547</u>	<u>23,419</u>	<u>-0-</u>	<u>537</u>

Direct Services

Salaries		60,344				81,088	11,474	167,701		
Fringe benefits		5,056				8,995	1,902	15,877		318
Contract labor	17,859	19,425		74,846		83,317	3,222	13,158		2,490
Classroom supplies	5,074	5,888		8,517		9,429	7,368	8,840		79
Bus driver mileage	4,531	10,473		11,258		688	11,357	14,512		
Incentive/hospitality		1,000		1,348						
PAX TV expense		300		1,200		4,400				
Printing, postage		250		304				126		
Depreciation	94			304		188	9,852	18,620		
Janitorial			2,341	1,881	250			1,251		
Donation expense		7,504	6	2,246						64

Continued on next page.  
 The accompanying notes are an integral part of these financial statements.

ST. LANDRY COMMUNITY SERVICES, INC.  
 OPELOUSAS, LOUISIANA  
 STATEMENTS OF ACTIVITIES - TEMPORARILY RESTRICTED - CONTINUED  
 FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

	STATE		PROJECT BART		SAVE II		SAVE OUR SONS AND DAUGHTERS		AIMM	
	2009	2009	2009	2008	2009	2008	2009	2008	2009	2008
<u>EXPENSES - Continued</u>										
Direct Services - Continued										
Snacks/summer meals	\$700	\$1,230	\$518	\$3,789	\$879	\$1,993	259	16,643		
Summer Leadership										\$500
Repair and maintenance			1,057	149		2,075				
Field trip expense	3,480	3,401	1,979	2,776	3,455	19,345				
Equipment rental		1,940		194		916				
Pass through of funds to										
Edu Com						225,000				
Heritage Marching Band						25,000				
Miscellaneous										
Workers' compensation insurance		3,686	3,000	2,611	1,037	4,497				2,548
General liability insurance		4,314	4,000	1,486	5,317					
Total direct services	<u>31,738</u>	<u>124,846</u>	<u>2,347</u>	<u>112,154</u>	<u>7,807</u>	<u>215,220</u>	<u>56,248</u>	<u>535,428</u>	<u>-0-</u>	<u>5,999</u>
Total expenses	<u>55,680</u>	<u>266,239</u>	<u>2,347</u>	<u>165,512</u>	<u>11,107</u>	<u>228,427</u>	<u>67,795</u>	<u>558,877</u>	<u>-0-</u>	<u>6,536</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER UNDER EXPENSES</u>	<u>21,142</u>	<u>(6,599)</u>	<u>(2,278)</u>	<u>(17,226)</u>	<u>(10,860)</u>	<u>(14,794)</u>	<u>(34,893)</u>	<u>(45,314)</u>	<u>7,118</u>	<u>(5,923)</u>
<u>OTHER INCREASES (DECREASES)</u>										
Transfer from/to Urban Affairs								<u>12,360</u>		<u>(21,461)</u>
Total other increases (decreases)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>12,360</u>	<u>-0-</u>	<u>(21,461)</u>
Change in Net Assets	<u>21,142</u>	<u>(6,599)</u>	<u>(2,278)</u>	<u>(17,226)</u>	<u>(10,860)</u>	<u>(14,794)</u>	<u>(34,893)</u>	<u>(32,954)</u>	<u>7,118</u>	<u>(27,384)</u>
<u>TEMPORARILY RESTRICTED NET ASSETS, beginning of year</u>			<u>9,707</u>	<u>26,933</u>	<u>27,502</u>	<u>42,296</u>	<u>66,232</u>	<u>99,186</u>	<u>76,802</u>	<u>104,186</u>
Prior period adjustment			<u>(1,868)</u>		<u>(1,868)</u>					
<u>TEMPORARILY RESTRICTED NET ASSETS, end of year</u>	<u>21,142</u>	<u>(6,599)</u>	<u>5,561</u>	<u>9,707</u>	<u>14,774</u>	<u>27,502</u>	<u>31,339</u>	<u>66,232</u>	<u>83,920</u>	<u>76,802</u>

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



ST. LANDRY COMMUNITY SERVICES, INC.  
 OPELOUSAS, LOUISIANA  
 STATEMENTS OF CASH FLOWS - CONTINUED  
 FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

	TEMPORARILY RESTRICTED					
	STATE		PROJECT BART		SAVE OUR SONS AND DAUGHTERS	
	2009	2008	2009	2008	2009	2008
21 <sup>st</sup> CCLC						
	\$ (6,599)	\$ (4,146)	\$ (17,226)	\$ (12,728)	\$ (34,893)	\$ (27,384)
94		2,341	1,881	250	188	18,620
	(38,318)	(36,809)	1,467	9,780	70,723	(24,678)
		29,684	(14,064)	15,090	(11,602)	(37,522)
					50,750	(12,360)
			1,868		(9,780)	
	13,053	4,418	(2,466)	(3,356)	5,516	(4,308)
	1,149	48		(479)	(16)	277
	31,410	6,405	(16,101)	(8,741)	(61,451)	24,874
					(41,299)	9,750
	<u>28,530</u>	<u>(32,537)</u>	<u>11,180</u>	<u>(40,039)</u>	<u>(44,022)</u>	<u>55,285</u>
					<u>(15,124)</u>	<u>(31,992)</u>
						<u>12,142</u>
						<u>(10,596)</u>

RECONCILIATION OF INCREASE (DECREASE) IN NET ASSETS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES

Increase (decrease) in net assets

Adjustments to reconcile:

- Depreciation
- (Increase) decrease in receivables
- (Increase) decrease in due from accounts
- (Increase) decrease from transfers
- (Increase) decrease in other receivables
- Increase (decrease) in accounts payable
- Increase (decrease) in payroll liabilities
- Increase (decrease) in due to accounts
- Increase (decrease) in due to Edu Com

Net cash provided (used) by operating activities

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

ST. LANDRY COMMUNITY SERVICES, INC.  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2009 AND 2008

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. NATURE OF ACTIVITIES

St. Landry Community Services, Inc. is a nonprofit corporation whose primary purpose is to encourage the formation and maintenance of two-parent families through the provision of supervised, structured out-of-school activities for students. The program provides homework assistance to approximately one hundred fifty students ages nine through fourteen. Support for St. Landry Community Services, Inc. comes primarily from the State of Louisiana and the Louisiana Department of Education.

B. BASIS OF ACCOUNTING

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

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

C. PROPERTY AND EQUIPMENT

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

D. ESTIMATES

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

E. INCOME TAXES

St. Landry Community Services, Inc. is a nonprofit corporation exempt from income taxes under the Internal Revenue Code Section 501(c)(3) and similar provisions of the State Code. Therefore, no provision for income taxes has been made. At December 4, 2007, the Internal Revenue Service determined that St. Landry Community Services, Inc. is exempt under section 501(c)(3) with public charity status under section 170(b)(1)(A)(vi). As such, contributions to St. Landry Community Services, Inc. are deductible under section 170 of the code.

F. BUDGET ACCOUNTING

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

G. STATEMENTS OF CASH FLOWS

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

ST. LANDRY COMMUNITY SERVICES, INC.  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2009 AND 2008

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

H. COMPENSATED ABSENCES

Annual leave of fifteen (15) working days with pay is granted to the Coordinator and ten (10) working days with pay to the Secretary/Receptionist. Annual leave for all employees is required to be used by December of each year. There is no carry-over of annual leave.

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

I. CONTRIBUTIONS

In accordance with SFAS NO. 117, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

J. MEMORANDUM ONLY - TOTAL COLUMNS

Total columns on the accompanying statement of financial position are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE (2) - CASH

The book value of cash and cash equivalents for June 30, 2009 and 2008 consist of the following:

	<u>2009</u>	<u>2008</u>
Cash in noninterest-bearing accounts		
State Appropriation	\$(32,537)	
Project Bart	(678)	\$(11,858)
Save II	26,202	70,224
Save Our Sons and Daughters	31,412	38,636
21 <sup>st</sup> CCLC	<u>25,163</u>	<u>97,002</u>
	<u>49,562</u>	
Cash in interest-bearing accounts		
AIMM	<u>31,888</u>	<u>19,746</u>
	<u>81,450</u>	<u>116,748</u>

ST. LANDRY COMMUNITY SERVICES, INC.  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2009 AND 2008

NOTE (3) - RETIREMENT PLAN

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

NOTE (4) - OFFICE FURNITURE AND EQUIPMENT

The following is a summary of office furniture and equipment at June 30, 2009 and 2008:

	21 <sup>ST</sup> CCLC 2009	STATE APPROPRIATION 2009	TEMPORARILY RESTRICTED					
			SAVE OUR SONS AND DAUGHTERS		BART		Save II	
			2009	2008	2009	2008	2009	2008
Books			\$9,234	\$9,234				
Video library	\$3,367		30,591	28,491				
Office furniture and equipment - at cost or fair market value			76,516	76,516	\$12,105	\$12,105	\$1,251	\$1,251
Accumulated depreciation	(94)		(109,137)	(99,285)	(4,222)	(1,881)	(438)	(188)
Net	<u>3,273</u>	<u>-0-</u>	<u>7,204</u>	<u>14,956</u>	<u>7,883</u>	<u>10,224</u>	<u>813</u>	<u>1,063</u>
Depreciation expense	\$94	<u>-0-</u>	\$9,852	\$18,620	\$2,341	\$1,881	\$250	\$188

The cost of office furniture and equipment at June 30, 2009 and 2008 includes a copier donated to St. Landry Community Services, Inc. in a prior year with a fair market value of \$2,400.

NOTE (5) - TEMPORARILY RESTRICTED NET ASSETS

During the prior fiscal year, St. Landry Community Services, Inc. received a grant through the Federal program called "Temporary Assistance for Needy Families" (TANF), CFDA #93.558. The objective of the Community Services program is to provide homework assistance and after school tutoring to students of ages nine through fourteen. The grant is reimbursed to St. Landry Community Services, Inc. based on the number of students and contact hours submitted. TANF funds are received in the funds called Save II and Save Our Sons and Daughters.

Bart funds are received from the State of Louisiana Office of Community Services. The purpose of this grant is to equip teenagers with good habits to improve self-esteem and to help them become knowledgeable, responsibly caring and self-disciplined; to provide the youngsters with appropriate social skills, to help prepare them for the challenges of life in school and in our complex and fast paced world; to continue the academic process with the least amount of interruption by reducing school suspension, expulsion and dropout rates. The current year's State Appropriation is accounted for in the State Appropriation Fund. The 21<sup>st</sup> CCLC Fund accounts for a grant received from the Louisiana Department of Education in the total amount of \$382,500. The grant is for a 21<sup>st</sup> Century Community Learning Center Grant. The objective is to provide students in grades pre-k through 12 with academic and enrichment opportunities during out-of-school hours. Programming will be aligned with students' regular academic programs. Services are also provided to families of participating students.

ST. LANDRY COMMUNITY SERVICES, INC.  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2009 AND 2008

NOTE (5) - TEMPORARILY RESTRICTED NET ASSETS - Continued

Money previously accumulated for the First Federal Cooperative Credit Union was approved for reallocation in September, 2008. The new program is Assistance in Money Management (AIMM). The purpose of AIMM is to address income, debt, poverty and other financial matters in a complete program that is supportive of life goals and priorities and one that combines knowledge, education, possibilities, ideas, tactics, and strategies.

St. Landry Community Services, Inc. was granted permission from the State of Louisiana, Office of the Commissioner, Division of Administration to reallocate the Credit Union funds. Approval was granted since the proposal met the intent of the original agreement "to provide education and financial literacy network to disseminate and exchange financial information and ideas which will strengthen and help members help themselves."

NOTE (6) - RISKS

St. Landry Community Services, Inc. receives the majority of its funds from the State of Louisiana and faces the risk that funding will not be continued.

At the end of the fiscal year, June 30, 2008, St. Landry Community Services, Inc. had deposits in excess of federally insured limits in the amount of \$67,753. The bank did not pledge securities to cover this balance. At June 30, 2009, bank balances are fully covered by FDIC insurance.

NOTE (7) - PRIOR PERIOD ADJUSTMENT

Salaries were overstated in the prior year in the total amount of \$3,736 resulting in a prior period adjustment in the current year.

Chizal S. Fontenot, CPA  
 James L. Nicholson, Jr., CPA  
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 Michael A. Roy, CPA  
 Lisa Trouille Manuel, CPA  
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**JOHN S. DOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS

John S. Dowling, CPA  
 1904-1984  
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 1936-2005

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

We have audited the financial statements of St. Landry Community Services, Inc., a nonprofit organization, as of and for the year ended June 30, 2009, and have issued our report thereon dated December 30, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Landry Community Services, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the St. Landry Community Services, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the St. Landry Community Services, Inc.'s internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the St. Landry Community Services, Inc.'s ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the St. Landry Community Services, Inc.'s financial statements that is more than inconsequential will not be prevented or detected by the St. Landry Community Services, Inc.'s internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs as 2009-1 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the St. Landry Community Services, Inc.'s internal control.

St. Landry Community Services, Inc.  
Opelousas, LA  
Page 2

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that 2009-1 a significant deficiency described above is a material weakness.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Landry Community Services, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under Government Auditing Standards.

We noted a certain matter that we reported to management in a separate letter dated December 30, 2009.

This report is intended solely for the information and use of the Board of Directors, management and the Governor's Office of Urban Affairs and Development of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*John S. Dowling & Company*

Opelousas, Louisiana  
December 30, 2009

ST. LANDRY COMMUNITY SERVICES, INC.  
OPELOUSAS, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2009

Section I - SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion of the financial statements of St. Landry Community Services, Inc.
2. One material weakness relating to the audit of the financial statements is reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements were disclosed during the audit.
4. There was no single audit required under OMB Circular A-133.

Section II - 2009 FINDINGS - FINANCIAL STATEMENTS AUDIT

Internal Control

2009-1 Inadequate Financial Statement Preparation

Condition: St. Landry Community Services, Inc. does not have staff with the training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.

Criteria: A reporting entity should be able to record financial transactions and prepare financial statements in accordance with GAAP without assistance from the auditor.

Cause: St. Landry Community Services, Inc. does not have staff with the training to record financial transactions or prepare financial statements in accordance with GAAP.

Effect: A number of audit adjustments were recorded and the audit firm was also required to assist management in the preparation of financial statements in accordance with GAAP.

Recommendation: St. Landry Community Services, Inc. should obtain training in generally accepted accounting principles.

ST. LANDRY COMMUNITY SERVICES, INC.  
OPELOUSAS, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2009

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

2008-1 Accounting Records

Partially Corrected

2008-2 Inadequate Financial Statement Preparation

Repeat Comment

Section II - Internal Control and Compliance Material to Federal Awards

N/A

Section III - Management Letter

2008-3 Timely Submittal of Audit Report

Corrected

Chizal S. Fontenot, CPA  
James L. Nicholson, Jr., CPA  
G. Kenneth Pavy, II, CPA  
Michael A. Roy, CPA  
Lisa Trouille Manuel, CPA  
Dana D. Quebedeaux, CPA



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

John S. Dowling, CPA  
1904-1984  
John Newton Stout, CPA  
1936-2005

Retired

Harold Dupre, CPA  
1996  
Dwight Ledoux, CPA  
1998  
Joel Lanclos, Jr., CPA  
2003  
Russell J. Stelly, CPA  
2005

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

We have audited the financial statements of the St. Landry Community Services, Inc., Opelousas, Louisiana, as of and for the year ended June 30, 2009, and have issued our report thereon dated December 30, 2009.

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.

As part of our examination, we have issued our report on the financial statements, dated December 30, 2009, and our report on internal control and compliance with laws, regulations, contracts, and grants dated December 30, 2009. This letter does not affect our report dated December 30, 2009 on the financial statements of the St. Landry Community Services, Inc.

The following are suggestions for improved internal control.

2009-2 Old Outstanding Checks

There are significant old outstanding checks in two of St. Landry Community Services' bank accounts. These checks should be voided and reissued to the appropriate parties. If the vendor cannot be found, then the checks should be written off the books with Board approval.

2009-3 Accounting Records

The records were in much better shape this year, however, there were still a few problems. Expenses were run through accounts payable without being expensed and journal entries were made through fund balance.

*John S. Dowling & Company*  
Opelousas, Louisiana  
December 30, 2009

**ST. LANDRY COMMUNITY SERVICES, INC.**

217 N. Main St.  
Opelousas, Louisiana 70570  
Phone: (337) 942-1040  
Fax: (337) 942-1250

December 29, 2009

Internal Control Suggestions

2009-01 Inadequate financial Statement Preparation

Bookkeeper is looking into obtain more training in the generally accepted Accounting Principles.

2009-02 Old Outstanding Checks

At our Board of Directors meeting in January we will address these outstanding checks.

Accounting Records

2009-03 Bookkeeper will review all entries and make sure that an invoice is attached to provided a good audit trail.

*Margaret Jackson*