

Schedule B

| | Checks Issued | Revenues Recognized | Expenditures |
|----|--------------------------|--------------------------------|---------------------|
| \$ | 51,516 | \$ 50,528 | \$ 51,513 |
| | 8,278 | 8,278 | 8,278 |
| | 3,345 | 3,143 | 3,433 |
| | 7,800 | 7,904 | 7,928 |
| | 232,113 | 270,587 | 270,587 |
| | 293,590 | 328,089 | 308,251 |
| | 331,883 | 370,589 | 373,589 |
| | 38,380 | 38,880 | 38,380 |
| | 34,444 | 35,765 | 35,765 |
| | 34,854 | 3,479 | 3,479 |
| | 40,800 | 43,255 | 46,932 |
| | 57,067 | 28,433 | 28,433 |
| | 50,838 | 14,904 | 14,904 |
| | <u>27,852</u> | <u>3,523</u> | <u>3,523</u> |
| | 21,142,328 | 2,982,441 | 2,973,120 |

Exhibit B

CARSON COMMUNITY ACTION BOARD, INC.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL OPERATING FUND TYPES
 For the Year Ended December 31, 1970

| | Original | Adjusted Revenue | Total Disbursement Only |
|---|----------------|---------------------|-------------------------------|
| REVENUES | | | |
| Individuals' contributions | \$ --- | \$ 898,681 | \$ 898,681 |
| Public support | 1,908 | --- | 1,908 |
| Miscellaneous | 89,274 | 208 | 89,482 |
| In-kind contributions | --- | 121,482 | 121,482 |
| Total revenue | 121,282 | 1,020,371 | 1,211,653 |
| EXPENDITURES | | | |
| Salaries | 42,188 | 597,024 | 639,212 |
| Printing | 4,987 | 24,848 | 29,835 |
| Traavel | 2,497 | 20,513 | 23,010 |
| Operating expenses | 21,322 | 171,218 | 192,540 |
| Operating supplies | 14,872 | 179,818 | 194,690 |
| Other items | 3,028 | 21,529 | 24,557 |
| In-kind contributions | --- | 151,400 | 151,400 |
| Capital outlay | 8,281 | 67,871 | 76,152 |
| Total expenditures | 107,075 | 1,273,218 | 1,325,336 |
| RECESS OF REVENUES OVER ANNUAL EXPENDITURES | | | |
| | 14,207 | 2,153 | 85,317 |
| GRANT FINANCING SOURCE FUNDS | | | |
| Modular to funding agency | --- | 171 | 171 |
| Operating expenses in | --- | 187 | 187 |
| Operating expenditures out | 1,089 | 1,741 | 652 |
| RECESS OF REVENUES AND OTHER SOURCES OVER ANNUAL EXPENDITURES AND OTHER USES | | | |
| | 13,118 | 1,061 | 185 |
| FUND BALANCES | | | |
| Beginning of period | 1,128 | 758 | 2,886 |
| End of period | 112,246 | \$ 1,789,139 | \$ 1,211,653 |

The accompanying notes are an integral part of this statement.

CHEROKEE COMMUNITY ACTION AGENCY, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or deposits are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement bases applied.

Governmental funds are maintained on the modified accrual basis of accounting whereas revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

Liabilities

Advances between funds which are not reported to be repaid are accounted for as transactions. In those cases where repayment is expected, the advances are accounted for through the borrow-out line from and due to accounts.

Methods and Budgetary Interrelation

The Cherokee Community Action Agency, Inc. follows these procedures in conducting the budgetary data reflected in these financial statements:

1. The various funding agencies notify the Cherokee Community Action Agency, Inc. each year as to the funding levels for each program grant.
2. The Executive Director prepares a proposed budget based on the funding levels and then submits the budget to the Board of Directors for approval.
3. The Board of Directors reviews and adopts the budget prior to December 31 or the appropriate fiscal year-end each year.
4. The adopted budget is forwarded to funding agencies for final approval.
5. All budgetary appropriations lapse at the end of each year.
6. Budgets for the Special Revenue Funds are adopted on a line-by-line basis with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended in accordance with the Board of Directors of the Agency. Such amendments were not material in relation to original appropriations.
7. Expenditures should legally exceed appropriations on an individual fund level.

Due to differing fiscal year ends budgetary versus period statements have not been presented.

Cameron Community Action Agency, Inc.

NOTES TO FINANCIAL STATEMENTS CONTINUED

Note 1 - Summary of Significant Accounting Policies (Continued)

Total Changes of Combined Statements - Noncash

Total changes on the combined statements - noncash are explained "Memorandum only" to indicate that they are presented only to help with financial analysis. Data in these changes do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the preparation of this data.

Fixed Assets

The fixed assets represent a summary of movable capital acquisitions owned by the Agency and are capitalized in accordance with Title 29, Part 501 of the Louisiana Revised Statutes. Movable property is valued at historical acquisition cost except where otherwise noted. No depreciation has been provided for any general fund assets and presentation of this account information is not intended to project them as available resources for present or future Agency operations. The dollar value of movable assets as of December 31, 1986 amounts to \$186,818.

Comparative Data

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of trends in the Agency's financial position and operations. However, presentation of comparative data by fund type has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Taxexemption

The Agency is exempt from Federal Income Tax as a non-profit organization under Section 501 (c)(3) of the Internal Revenue Code. The laws of the State of Louisiana also exempt the corporation from income taxation.

Funding Policies

The Agency receives their monies through basically three methods of funding. Most of the funds are obtained on a grant basis. Under this method funds are received on a monthly allocation of the total budget in advance of the actual expenditures.

The Agency also receives funds as a reimbursement of actual expenditures. The monies which the Agency received funding is through contributions from local public and private sources.

Note 2 - Cash Collection

As of December 31, 1986, cash held by the Cameron Community Action Agency, Inc. was received in full by FRIC (Federal Reimbursement Insurance Corporation) Insurance at the financial institution where deposited.

CAMERON CONSULTANTS ACTION FUND, INC.
NOTES TO FINANCIAL STATEMENTS (continued)

Note 3 - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

| | |
|----------------------------|------------------|
| Balance--December 31, 1995 | \$ 28,788 |
| Acquired | 68,128 |
| Retirements | <u>12,000</u> |
| Balance--December 31, 1996 | <u>\$108,916</u> |

SUPPLEMENTARY DATA

CAMDEN COMMUNITY ACTION AGENCY, INC.

COMBINED SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND
 TRANSFERS IN FUND BALANCES - GENERAL FUNDING FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1995

| | Exp. Reimbursd | Exp. Cost | Recurrent Fundings | Periodic Fundings | Net-10 |
|--|-------------------|--------------|-----------------------|----------------------|-----------|
| REVENUES | | | | | |
| Not for-profit mental | \$ --- | \$ --- | \$ --- | \$ --- | \$ --- |
| Public support | 827 | --- | 3,083 | --- | 3,910 |
| Interest | --- | --- | --- | --- | --- |
| Miscellaneous | 3,151 | 81,158 | 3,379 | 3,653 | 90,341 |
| Total revenues | 3,988 | 81,158 | 3,362 | 3,653 | 90,341 |
| EXPENDITURES | | | | | |
| Salaries | --- | 80,108 | --- | --- | 80,108 |
| Fringe benefits | 191 | 4,718 | --- | --- | 4,909 |
| Travel | 158 | 3,567 | 5 | --- | 3,820 |
| Operating services | 1,730 | 29,118 | 425 | --- | 31,273 |
| Operating supplies | 2,543 | 8,048 | 898 | 3,398 | 14,887 |
| Other costs | 2,513 | 898 | 138 | --- | 3,549 |
| Capital outlay | 6,254 | --- | --- | --- | 6,254 |
| Total expenditures | 13,399 | 87,539 | 3,466 | 3,398 | 94,342 |
| Excess of revenues over (under) expenditures | (9,411) | (6) | 918 | 657 | (8,842) |
| Other financing sources (uses) | | | | | |
| Transfer in | --- | --- | --- | --- | --- |
| Transfer out | 1,782 | --- | --- | --- | 1,782 |
| Excess of revenues and other financing sources over (under) expenditures and other financing uses | (8,129) | (6) | 918 | 657 | (8,620) |
| Fund balances, beginning of year | 136 | 793 | --- | --- | 1,229 |
| Fund balances, end of year | \$68,207 | \$86,887 | \$3,836 | \$3,714 | \$102,644 |

CADDOH COMMUNITY ACTION AGENCY, INC.

COMBINED SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUND
For the Year Ended December 31, 1990

| REVENUES | 1990 | | 1989 | |
|---|----------|-----------|----------|----------|
| | FY90 | Estimated | FY89 | Actual |
| Intergovernmental | \$ 3,163 | \$ 8,228 | \$ 4,821 | \$ 3,219 |
| Public Support | --- | --- | --- | --- |
| Interest | --- | --- | --- | --- |
| Miscellaneous | --- | --- | --- | --- |
| In-kind contributions | --- | --- | --- | --- |
| Total revenues | \$ 3,163 | \$ 8,228 | \$ 4,821 | \$ 3,219 |
| EXPENDITURES | | | | |
| Salaries | --- | --- | 3,490 | 503 |
| Fringe | --- | --- | 381 | 78 |
| Travel | --- | --- | 480 | 38 |
| Operating supplies | --- | 8,115 | 480 | 503 |
| Operating supplies | --- | 125 | 387 | 380 |
| Other Post | 3,228 | --- | --- | 214 |
| Facilities | --- | --- | --- | --- |
| In-kind contributions | --- | --- | --- | --- |
| Capital outlay | --- | --- | --- | --- |
| Total expenditures | \$ 3,228 | \$ 8,228 | \$ 5,428 | \$ 1,423 |
| Excess of revenues over (under) expenditures | --- | --- | --- | --- |
| Other financing sources (uses): | | | | |
| Transfers in | --- | 361 | --- | --- |
| Transfers out | (361) | --- | --- | --- |
| Balance to funding agencies | --- | --- | --- | --- |
| Excess of revenues and other financing sources over (under) expenditures and other financing uses | --- | 361 | --- | --- |
| Fund balance, beginning | --- | --- | --- | --- |
| Fund balance, ending | \$ 3,163 | \$ 8,228 | \$ 4,821 | \$ 3,219 |

CAREER COMMUNITY ACTION AGENCY, INC.

FINANCIAL STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND (CONTINUED)
 For the Year Ended December 31, 1986

| REVENUES | CASH | | | TOTAL |
|--|-----------|-----------|------------|-----------|
| | 1986 | 1985 | 1984 | |
| Intergovernmental | \$ 25,500 | \$ 25,366 | \$ 3,479 | \$ 49,345 |
| Public support | ---- | ---- | ---- | ---- |
| Interest | ---- | ---- | ---- | ---- |
| Miscellaneous | ---- | ---- | ---- | ---- |
| In-kind contributions | ---- | ---- | ---- | ---- |
| Total revenues | 25,500 | 25,366 | 3,479 | 49,345 |
| EXPENDITURES | | | | |
| Salaries | 9,365 | 10,662 | 4,700 | 24,727 |
| fringe benefits | 343 | 2,697 | 385 | 3,425 |
| Travel | 600 | 889 | ---- | 1,489 |
| Operating services | 571 | 996 | 584 | 1,551 |
| Operating supplies | 14,800 | 6,403 | 2,513 | 23,716 |
| Other costs | 510 | ---- | ---- | 510 |
| Facilities | ---- | ---- | ---- | ---- |
| In-kind contributions | ---- | ---- | ---- | ---- |
| Capital outlay | ---- | ---- | ---- | 8,556 |
| Total expenditures | 20,089 | 20,547 | 8,202 | 48,838 |
| Excess of revenues over (under) expenditures | 5,411 | 4,819 | (4,723) | 5,507 |
| Other financing sources (debit): | | | | |
| Transfers in | ---- | ---- | ---- | ---- |
| Transfers out | ---- | ---- | ---- | ---- |
| refunds to funding agencies | 500 | 872 | 723 | 1,095 |
| Excess of revenues and other financing sources over (under) expenditures and other financing uses | 5,911 | 5,691 | (4,000) | 7,602 |
| Fund balance, beginning | 702 | ---- | ---- | 702 |
| Fund balance, ending | \$ 6,613 | \$ 11,382 | \$ (4,000) | \$ 13,995 |

EXHIBIT B
CAMDEN COMMUNITY ACTION AGENCY, INC.
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1995
(with comparative totals for December 31, 1994)

| ASSETS | Governmental Fund Types | | Amount Due to General Fund - Assets | Totals | |
|--|-------------------------|------------------|-------------------------------------|-------------------|-------------------|
| | FUNDAL | SPERIAL | | 1995 | 1994 |
| Cash (Note 2) | \$ 2,897 | \$ 7,495 | \$ --- | \$ 10,392 | \$ 2,801 |
| Grants receivable | --- | --- | --- | --- | 7,303 |
| Due from other agency | --- | 4,241 | --- | 4,241 | 300 |
| Accounts receivable (Note 2) | --- | --- | 108,916 | 108,916 | 129,380 |
| Total assets | \$ 2,897 | \$ 11,736 | \$ 108,916 | \$ 123,545 | \$ 139,784 |
| LIABILITIES | | | | | |
| Accounts payable | \$ --- | \$ 380 | \$ --- | \$ 380 | \$ 380 |
| Payroll taxes payable | 388 | 2,056 | --- | 2,444 | --- |
| Bank notes | 4,180 | --- | --- | 4,180 | --- |
| Due to other agency | --- | 5,580 | --- | 5,580 | 5,627 |
| Due to other funds | --- | 4,241 | --- | 4,241 | --- |
| Due to funding agency | --- | --- | --- | --- | 37 |
| Total liabilities | \$ 4,568 | \$ 12,237 | \$ --- | \$ 16,805 | \$ 6,044 |
| FUND EQUITY | | | | | |
| Fund equity: | | | | | |
| Investment in general fund assets (Note 2) | --- | --- | 108,916 | 108,916 | 129,380 |
| Fund balances: | | | | | |
| Reserved | --- | 4,709 | --- | 4,709 | 485 |
| Unreserved | (12,521) | --- | --- | (12,521) | 3,509 |
| Total fund balance | (12,521) | \$ 4,709 | --- | \$ 2,188 | \$ 4,014 |
| Total fund equity | (12,521) | \$ 4,709 | 108,916 | 108,584 | 133,394 |
| Total liabilities and fund equity | \$ 2,047 | \$ 16,946 | \$ 108,916 | \$ 125,532 | \$ 140,038 |

The accompanying notes are an integral part of this statement.

CAMERON COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the Year Ended December 31, 1986

- 12) **LISTED BELOW IS A SUMMARY OF THE DATA FOR GRANTS AWARDED AND RECEIVED DURING THE PERIOD COVERED BY MY AUDIT:**

| <u>FEDERAL ORIGIN</u> | <u>Grant Period</u> | <u>Program Title</u> |
|-----------------------|---------------------|---|
| 13,792 | 10/01/84 - 12/31/85 | Community Services Block Grant |
| 13,792 | 10/01/84 - 09/30/85 | LIHEAP Energy Assistance |
| 82,883 | 10/01/84 - 12/31/85 | Emergency Food & Shelter |
| 22,868 | 06/19/85 - 08/05/86 | Summer Wedding Program |
| 93,680 | 03/01/86 - 02/29/87 | Head Start Projects-Positive Home |
| 93,680 | 03/01/84 - 12/31/85 | Head Start Projects-Positive Home |
| 93,680 | 03/01/85 - 02/29/86 | Head Start Projects-Positive Home |
| 93,680 | 03/01/86 - 02/29/86 | Child and Adult Care Food Program |
| 93,680 | 03/01/84 - 12/31/85 | Child and Adult Care Food Program |
| 93,680 | 03/01/85 - 12/31/85 | Child and Adult Care Food Program |
| 16,279 | 01/01/85 - 08/30/86 | Community Housing Development Organization |
| 17,250 | 01/01/86 - 06/30/86 | Job Training Partnership Act |
| 17,250 | 01/01/86 - 06/30/86 | Job Training Partnership Act |
| 17,250 | 01/01/86 - 12/31/86 | Job Training Partnership Act |

Detail:

- 13) **Scope of Audit Pertains to the Single Audit Act of 1984 and GRR Circular A-133.**

All Federal grant receipts of the CAMERON COMMUNITY ACTION Agency, Inc. are included in the scope of the GRR Circular A-133 (aka "Single Audit").

- 14) **Summary of Significant Accounting Policies**

The above statement of grant data has been prepared on the accrual basis of accounting.

ELLIOTT & ASSOCIATES, INC.

A Professional Accounting Corporation

P. O. Box 1387

Monroe, Louisiana 71490-1387

(504) 335-5371
(504) 335-4110
fax 335-1370

W. H. Rife III, CPA

**Report of Independent Public Accountant on Compliance
With Laws, Regulations, Contracts and Grants on an
Audit of Financial Statements Performed in Accordance
With Governmental Auditing Standards**

Board of Directors
Common Community Action Agency, Inc.
Monroe, Louisiana

I have audited the general purpose financial statements of Common Community Action Agency, Inc., as of and for the year ended December 31, 1986, and have issued my report thereon dated June 24, 1987.

I conducted my 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 Circular A-133, Audit of Institutions of Higher Education and Other Federally Assisted Institutions. These standards and OMB Circular A-133 require AAAE I plus and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

Compliance with laws, regulations, contracts, and grants applicable to Common Community Action Agency, Inc. is the responsibility of Common Community Action Agency, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of Common Community Action Agency, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests indicate that, with respect to the 1986 period, Common Community Action Agency, Inc. complied in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that Common Community Action Agency, Inc. had not complied in all material respects, with those provisions.

This report is intended for the information of the audit committee, management, the various funding agencies, and the legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Elliott & Assoc. "AAE"
MONROE, LOUISIANA
June 24, 1987

Schedule J

CAMDEN COMMUNITY ACTION CENTER, INC.
COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS

For the Year Ended December 31, 1978

(With comparative totals for the Year ended December 31, 1977)

| | 1978 | 1977 |
|---|-----------|----------|
| General fixed assets, at cost: | | |
| Vehicles | \$ 58,264 | \$18,878 |
| Furniture and fixtures | 62,318 | 24,812 |
| Building improvements | 12,133 | 700 |
| Total general fixed assets | \$132,715 | \$44,390 |
| Investment in general fixed assets: | | |
| Property acquired from - | | |
| Federal grants | \$ 1,883 | \$ 1,883 |
| State appropriations | 80,855 | 26,705 |
| Local donations | 12,821 | 8,700 |
| Total investment in general fixed assets | \$95,560 | \$37,288 |

ELLIOTT & ASSOCIATES, INC.

A Professional Accounting Corporation

P. O. Box 1287

Monroe, Louisiana 70006-1287

Phone 225-383-2222
Phone 225-383-2222
Fax 225-383-2222

W. Michael Elton, CPA

Board of Directors
Congress Community Action Agency
Monroe, LA 70002

Dear Board Members:

Within my report dated June 20, 1987, on your December 31, 1986 financial statements, I referenced as "other comment" for improving efficiency.

My recommendation is that all of the funds' general ledgers be computerized as soon as possible. There were twenty-one funds for this year's examination and some were computerized and some were not leading to some degree of inconsistency in the type of accounting documentation available for audit purposes.

Conversion of all funds to computer will enable all accounting to be on a more consistent basis and ease the credit burden since so many funds are involved.

Thank you for your consideration of this matter.

Elliott & Assoc. "APAC"

Monroe, Louisiana
June 20, 1987

ELLIOTT & ASSOCIATES, INC.

A Professional Accounting Corporation

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Kenner, Louisiana 71496-1287

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(504) 885-1112
Telex 154188

W. Michael Stone, CPA

OTHER COMMENTS AND RECOMMENDATIONS

Board of Directors
Cameron Community Action Agency, Inc.
Cameron, Louisiana

In planning and performing my audit of the general purpose financial statements of the Cameron Community Action Agency, Inc., as of and for the year ended December 31, 1990, I considered the Agency's internal control structure to determine my audit procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit I became aware of one matter of opportunity for strengthening any internal controls, operating efficiency, and compliance. The weaknesses that accompanied this matter summarize my comments and suggestions regarding that matter. This matter does not affect my report, dated June 26, 1992, on the general purpose financial statements of the Cameron Community Action Agency, Inc.

I will review the status of this comment during my next audit engagement. I have already discussed this comment with management personnel, and I will be pleased to discuss it in detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendations.

W. Michael Stone

Kenner, Louisiana
June 26, 1992

OTHER COMMENTS AND RECOMMENDATIONS

Schedule 3

CHATHAM COMMUNITY ACTION AGENCY, INC.
COMPENSATION FOR BOARD MEMBERS

For the Year Ended December 31, 1994

During the year ended December 31, 1994, no per diem payments or other compensation payments were made to board members.

Schedule 4

CHATHAM COMMUNITY ACTION AGENCY, INC.
QUESTIONED COSTS

For the Year Ended December 31, 1994

During the year ended December 31, 1994, I noted no questioned costs arising from my audit.

Schedule 5

CHATHAM COMMUNITY ACTION AGENCY, INC.
EXIT CONFERENCE

For the Year Ended December 31, 1994

An exit conference was held with Mrs. Bunch Landry, Executive Director and Mrs. Mary Johnson, Bookkeeper, on June 28, 1993 to discuss the findings of my audit and to discuss the report draft.

ELLIOTT & ASSOCIATES, INC.
A Professional Accounting Corporation
P. O. Box 1357
Lecoville, Louisiana 71496-1357

(54) 28-141
104 28-141
10 28-141

W. Michel (104, 17)

**Report of Independent Public Accountant on
Compliance with the General Requirements Applicable
to Federal Financial Assistance Programs**

**Board of Directors
Cameron Community Action Agency, Inc.
Cameron, Louisiana**

I have audited the financial statements of the Cameron Community Action Agency, Inc., a nonprofit organization, as of and for the year ended December 31, 1981, and have issued my report thereon dated June 24, 1982.

I have applied procedures to test the Cameron Community Action Agency, Inc.'s compliance with the following requirements applicable to its federal programs, which are identified in the accompanying schedule of federal financial assistance for the year ended December 31, 1981.

General Requirements

Political Activity
Civil Rights
Cash Management
Federal Financial Reports

Alcoholic Drinks
Drug-Free Workplace Act
ADMINISTRATIVE Requirements

My procedures were limited to the application procedures described in the Office of Management and Budget's "Compliance Requirements for Single Audits of Institutions of Higher Learning and Other Non-Profit Institutions." My procedures were restricted to items in those items as audits. The objective of which is the expression of an opinion on the Cameron Community Action Agency, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the Cameron Community Action Agency, Inc. had not complied in all material respects, with those requirements.

This report is intended for the information of the audit committee, management, the various funding agencies, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Elliott & Assoc. PA's
Lecoville, Louisiana
June 24, 1982

| <u>COGS</u> | <u>COGS</u> <u>Over</u> <u>Expenses</u> | <u>TOTAL</u> <u>SPECIAL</u> <u>REVENUE</u> <u>FRM</u> |
|-------------|---|--|
| 151,518 | 0 | 4,998,681 |
| ----- | ----- | ----- |
| ----- | ----- | 528 |
| ----- | ----- | 152,046 |
| ----- | ----- | 3,147,687 |
| 48,516 | ----- | 548,868 |
| 4,548 | ----- | 78,488 |
| 1,688 | ----- | 82,628 |
| 7,788 | ----- | 127,678 |
| 788 | 98 | 138,818 |
| 1,387 | ----- | 21,678 |
| ----- | ----- | ----- |
| ----- | ----- | 151,488 |
| ----- | ----- | 82,678 |
| ----- | 58 | 3,128,328 |
| ----- | 188 | 2,868 |
| ----- | ----- | 588 |
| ----- | ----- | 47878 |
| ----- | ----- | 128 |
| ----- | 488 | 3,804 |
| ----- | 88 | 788 |
| ----- | ----- | 8,888,888 |

Internal administrative controls used in administering
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

| | |
|--------------------|------------------|
| Political activity | Book management |
| Eligibility | Type of services |
| Reporting | Cost Allocation |
| Selecting items | |

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1980, General Community Action Agency, Inc., expended 95.3 percent of its total federal financial assistance under major federal financial assistance programs.

I performed tests of controls, as required by OMB Circular 8-110, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered essential to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing risks for advances and reimbursements and amounts claimed or used in activities that are applicable to the Environmental Community programs. My procedures were those in scope that would be necessary to express an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

I noted no matters involving the internal control structure and its operation that I consider to be reportable conditions under the standards established by the Institute of Certified Public Accountants. Reportable conditions involve matters giving to my attention evidence of significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the agency's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a reasonably low level the risk that noncompliance with laws and regulations that could be material to a 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions, and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, the various funding agencies, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and distribution is not limited.

Edith A. Assoc. "Assoc"
Generalist, Louisiana
June 26, 1981

ELLIOTT & ASSOCIATES, INC.

A Professional Accounting Corporation

P. O. Box 1280

Monroe, Louisiana 71406-1287

17 - 04
1 - 040
200

W. United States, etc.

Report of Independent Public Accountant on the Internal Control Structure Used in Administering Federal Financial Assistance

Client: Directors
Company: Community Action Agency, Inc.
Office: 8701000000

I have audited the general purpose financial statements of the Gamma Community Action Agency, Inc. (a nonprofit organization) for the year ended December 31, 1981, and I issued my report thereon dated June 26, 1982.

I conducted my audits in accordance with generally accepted auditing standards, the AICPA Auditing Standards, issued by the Comptroller General of the United States and Office of Management and Budget (OMB) Circular A-133, "Actions of Inspectors of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

In planning and performing my audits for the year ended December 31, 1981, I considered the Gamma Community Action Agency, Inc.'s internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the Gamma Community Action Agency, Inc.'s financial statements. This report concerns my consideration of internal control structure policies and procedures related to compliance with requirements applicable to federal programs.

The management of the Gamma Community Action Agency, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling that responsibility, wisdom and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of an internal control structure are to provide management with systematic, but not absolute, assurance that assets are safeguarded against loss; that unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles; and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control policies and procedures used in administering federal programs in the following categories:

Internal Accounts Payable 1981-1982

| | |
|----------------------|------------------------|
| Child receipts | Payroll |
| Purchasing/receiving | Property and equipment |
| Revenue payable | General ledger |
| Cost disbursements | |

under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structures required does not reduce to a relatively low level the risk that errors or misstatements in accounts 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, the various funding agencies, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

William H. Asst. "AONE"
10001110, Louisiana
June 26, 2003

ELLIOTT & ASSOCIATES, INC.

A Professional Accounting Corporation

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W. Atchafalaya, Inc.

Report of Independent Public Accountant on Internal Control Structure in Accordance with Government Auditing Standards

Board of Directors

Waters Community Action Agency, Inc.

Cameron, Louisiana

I have audited the general purpose financial statements of Waters Community Action Agency, Inc., as of and for the year ended December 31, 1996, and have issued my report thereon dated June 24, 1997.

I conducted my audit in accordance with generally accepted auditing standards (Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, Jointly Issued by the Office of Inspector General and the Inspector General, and Office of Management and Budget Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement).

In planning and performing my audit of the general purpose financial statements of Waters Community Action Agency, Inc., for the year ended December 31, 1996, I considered the internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

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

of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

| | |
|----------------------|------------------|
| Cash receipts | Physicist |
| Purchasing/receiving | General ledger |
| Cash disbursements | Accounts payable |

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

By consideration of the internal control structure could not reasonably disclose all defects in the internal control structure that might be material weaknesses.

ELLIOTT & ASSOCIATES, INC.

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W. Michael Elbert, CPA

Report of Independent Public Accountant

Board of Directors
Common Community Action Agency, Inc.
Cameron, Louisiana

I have audited the accompanying general purpose financial statements of the common community action agency, Inc. as of and for the year ended December 31, 1988, and listed in the table of contents. These financial statements are the responsibility of the Common Community Action Agency, Inc.'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, and the Government Auditing Standards issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, A Guide for Institutions of Higher Education and Other Nonprofit Institutions. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Common Community Action Agency, Inc. at December 31, 1988, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule, and several group financial statements and schedules listed in the table of contents are prepared for purposes of additional analysis and are not a required part of the general purpose financial statements of the Common Community Action Agency, Inc. The information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

W. Michael Elbert
Elliott & Assoc. "AEC" *WME*
Lacrosse, Louisiana
June 20, 1989

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CARBON CONCRETE & PAINT SOURCE, INC.
 CARBON, LOUISIANA

ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDING
 DECEMBER 31, 1958

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, 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 _____ 1959 3 4 1959

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ELLIOTT & ASSOCIATES, INC.

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W. Mailed 11/28/78

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**Report of Independent Public Accountants on
Compliance with Specific Requirements
Applicable to Major Programs**

Board of Directors
Cameron Community Action Agency, Inc.
Cameron, Louisiana

I have audited the financial statements of the Cameron Community Action Agency, Inc. as of and for the year ended December 31, 1976, and have issued my report thereon dated June 28, 1977.

I have also audited the Cameron Community Action Agency, Inc.'s compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; financial reports and claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1976. The management of the Cameron Community Action Agency, Inc. is responsible for the Cameron Community Action Agency, Inc.'s compliance with these requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit of compliance with these requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller of the United States; and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Non-Profit Institutions." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit involves examining, on a test basis, evidence about the Cameron Community Action Agency, Inc.'s compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

The results of my audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In my opinion, the Cameron Community Action Agency, Inc., complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; financial reports and claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance programs for the year ended December 31, 1976.

This report is intended for the information of the audit committee, management, the various funding agencies, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Elliott & Assoc. "ALAC"
Louisville, Louisiana
June 28, 1977

