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Grand Area Community Action Agency, Inc.
Hammond, Louisiana

Financial Statements With Auditors' Report

As of and for the Fifteen Months Ended December 31, 1985
With Supplemental Information Schedules

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 2-21-86



COOK & MORRIARTY

Chartered Public Accountants

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AND COLLEGIATE ASSOCIATIONS

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Management Letter

May 14, 1995

Wanda Sibbey, Executive Director
Grand Area Community Action Agency, Inc.
Barramont, Louisiana

We have audited the financial statements of Grand Area Community Action Agency, Inc., for the fifteen months ended December 31, 1995, and have issued our report thereon dated May 14, 1995. In planning and performing our audit of the financial statements we considered its internal control structure 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 structure.

During our audit we noted certain matters involving the internal control structure that we presented for your consideration. This comment and recommendation has been discussed with the appropriate members of management.

FIMS Program Documentation

During the course of our audit we examined five separate FIMS program expenditures. For one expenditure noted, payment was made to a grocery vendor from three separate handwritten tickets which did not detail individual items purchased. The tickets stated that the expenditure was for food to be used to make gift baskets. The three tickets were for the following amounts: \$6,563.48, \$1,503.94, and \$637.95. Documentation detailing individual items purchased was obtained from the grocery vendor for these three tickets after it was requested by us during the course of our audit.

We suggest that detailed documentation be obtained before payments are made on these type expenditures.

Credit Card Expenditures

We examined several credit card expenditures paid from unrestricted funds. We noted that for some expenditures, the only supporting documentation was the credit card statement. Detailed vendor invoices were not always available.

We suggest that receipts for all credit card expenditures be obtained before payments are made.

The above matters were not listed in the audit report for the fifteen months ended December 31, 1995. We express our sincere thanks to the personnel of Cook Area Community Justice Agency, Inc., for the cooperation and assistance provided us during our examination. We are available to provide you assistance and consultation in the implementation of the above recommendations. This letter is furnished solely for the use of management and is not to be used for any other purpose.



Cook & Moschar
Certified Public Accountants
May 14, 1996

East Area Community Action Agency, Inc.
Harriman, Louisiana

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Independent Auditors' Report

To the Board of Directors,
Good Area Community Action Agency, Inc.
Memphis, Tennessee

We have audited the accompanying balance sheet of Good Area Community Action Agency, Inc. (a nonprofit organization) as of December 31, 1988, and the related statement of revenues, expenses and changes in fund balances and changes in financial position for the fifteen months then ended. These financial statements are the responsibility of Good Area Community Action Agency, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act of 1984; and OMB Circular 5-CDC, *Audit of Institutions of Higher Education and Other Nonprofit Organizations*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material aspects, the financial position of Good Area Community Action Agency, Inc. as of December 31, 1988, and the results of its operations and the changes in its financial position for the fifteen months then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 14, 1990 and shown on pages 28-30 on our consideration of Good Area Community Action Agency, Inc.'s internal control structure and a report dated May 14, 1990 and shown on page 48 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental information schedules listed in the table of contents, and shown on pages 18-17, are presented for the purpose of additional analysis and are not a required part of the financial statements of Good Area Community Action Agency, Inc. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

The accompanying supplemental schedules, listed as "Supplemental Information Schedules For Grants and Contracts Analysis" in the table of contents and shown on pages 19-21, are presented for the purpose of providing various funding sources of Good Area Community Action Agency, Inc. additional individual grant and contract analysis and are not a required part of the financial statements. The information is prepared on a prescribed basis of the various funding sources of Good Area Community Action Agency, Inc., and certain schedules are for periods other than the organization's fiscal year. These schedules are not presented in accordance with generally accepted accounting principles. Accordingly, the schedules mentioned previously on pages 19-21 are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and in our opinion they are fairly stated on the basis of accounting practices prescribed by the various funding sources.



Carl and Monhart
Certified Public Accountants
May 14, 1988

Deaf Area Community Action Agency, Inc.
 Hammond, Louisiana
 Balance Sheet
 December 31, 1985

	Current Funds		Plant Fund	Total All Funds
	Unrestricted	Restricted		
Assets:				
Cash	\$ 14,182	\$ 43,628	\$ -	\$ 57,810
Contract revenue receivable	-	58,268	-	58,268
Accounts receivable - other	628	-	-	628
Due from other funds	11,712	3,094	-	14,806
Total current assets	<u>26,522</u>	<u>105,010</u>	<u>-</u>	<u>131,532</u>
Furniture and equipment	-	-	458,268	458,268
Accumulated depreciation	-	-	(1,152,478)	(1,152,478)
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>305,790</u>	<u>305,790</u>
Total assets	<u>\$ 26,522</u>	<u>\$ 105,010</u>	<u>\$ 305,790</u>	<u>\$ 437,312</u>
Liabilities and Fund Balances:				
Accounts payable	\$ -	\$ 58,287	\$ -	\$ 58,287
Due to other funds	3,094	11,712	-	14,806
Accrued expenses	12,736	-	-	12,736
Deferred revenue	-	28,994	-	28,994
Current portion of long-term debt	-	-	6,269	6,269
Total current liabilities	<u>15,836</u>	<u>99,093</u>	<u>6,269</u>	<u>121,208</u>
Non-current portion of long-term debt	-	-	7,468	7,468
Total liabilities	<u>15,836</u>	<u>99,093</u>	<u>13,737</u>	<u>128,674</u>
Fund balances:				
Designated	-	7,140	-	7,140
Undesignated	8,686	(7,783)	-	8,908
Net investment in plant	-	-	293,452	293,452
Total fund balances	<u>8,686</u>	<u>3,557</u>	<u>293,452</u>	<u>305,719</u>
Total liabilities and fund balances	<u>\$ 24,522</u>	<u>\$ 102,650</u>	<u>\$ 307,209</u>	<u>\$ 434,381</u>

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

Ozark Area Community Action Agency, Inc.
Hammond, Louisiana
Statement of Revenues, Expenses and Changes in Fund Balances
For the Fifteen Months Ended December 31, 1985

	Current Funds		Plant Fund	Total in Funds
	Unrestricted	Restricted		
Revenues:				
Contracts and grants from governmental agencies	\$ -	\$ 3,298,233	\$ -	\$ 3,298,233
Donations	8,653	-	-	8,653
Miscellaneous receipts	63,780	5,087	-	68,867
Interest income	1,087	-	-	1,087
Related services, goods	-	213,086	-	213,086
Total revenue	<u>73,520</u>	<u>3,516,406</u>	<u>-</u>	<u>3,590,256</u>
Expenses:				
Child nutrition services	-	64,788	-	64,788
Home energy assistance	-	711,026	-	711,026
Community services	-	818,291	-	818,291
Weatherization assistance	-	188,248	-	188,248
Fooder grant/program	-	283,451	-	283,451
Commodities distribution	-	65,776	-	65,776
Early child development	-	887,048	-	887,048
Emergency assistance	-	80,357	-	80,357
Homeless assistance	-	56,681	-	56,681
Retired senior volunteer program	-	62,788	-	62,788
Drug free program	-	73,634	-	73,634
Hearing assistance	-	27,888	-	27,888
Medical services	-	64,748	-	64,748
Other general	43,868	18,788	-	62,656
Depreciation	-	-	58,853	58,853
Total expenses	<u>\$ 43,868</u>	<u>\$ 3,488,727</u>	<u>\$ 58,853</u>	<u>\$ 3,551,288</u>
Excess (deficiency) of revenue over expenses	\$ 29,652	\$ 288,679	\$ (58,853)	\$ 134,487
Fund balances, October 1, 1984	\$ 6,388	32,208	187,663	226,259
Transfers:				
Fund asset acquisitions	-	1,202,238	233,252	-
Loan payments	\$ 12,433	-	12,433	-
Fund balances, December 31, 1985	<u>\$ 8,921</u>	<u>\$ 3,512,857</u>	<u>\$ 263,482</u>	<u>\$ 3,865,260</u>

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

East Area Community Action Agency, Inc.
 Hammond, Louisiana
 Statement of Change in Financial Position
 for the Fifteen Months Ended December 31, 1985

	<u>Current Funds</u>		<u>Plant Fund</u>	<u>Total All Funds</u>
	<u>Unrestricted</u>	<u>Restricted</u>		
Resources Provided:				
Excess (deficiency) of revenues and support over expenses from that do not use resources:				
Depreciation	\$ 21,850	\$ 295,808	\$ (58,853)	\$ 174,805
Resources provided by operations	-	-	58,853	58,853
	37,651	295,808	-	333,459
(Increase in due from other funds)	-	22,670	-	22,670
(Increase in accounts payable)	-	58,287	-	58,287
(Increase in due to other funds)	-	4,915	-	4,915
(Increase in accrued expenses)	2,983	-	-	2,983
	2,983	85,872	-	88,855
Total resources provided	<u>\$ 40,634</u>	<u>\$ 381,680</u>	<u>\$ -</u>	<u>\$ 422,314</u>
Resources Used:				
(Increase in contract revenue receivable)	-	34,811	-	34,811
(Increase in accounts receivable - other)	828	-	-	828
(Increase in due from other funds)	10,188	-	-	10,188
(Increase in accounts payable)	8,440	-	-	8,440
(Increase in due to other funds)	17,618	-	-	17,618
(Increase in deferred revenue)	-	86,475	-	86,475
(Purchase of property and equipment)	-	-	232,232	232,232
(Payment of loan payable)	-	-	12,430	12,430
	26,666	121,286	244,662	392,614
Total resources used	<u>\$ 26,666</u>	<u>\$ 121,286</u>	<u>\$ 244,662</u>	<u>\$ 392,614</u>
Transfer:				
Fixed asset acquisitions	-	(232,232)	232,232	-
Loan payments	\$ 12,430	-	(12,430)	-
	12,430	(232,232)	219,802	-
Increase (Decrease) in net	<u>\$ 13,402</u>	<u>\$ 168,162</u>	<u>\$ -</u>	<u>\$ 181,564</u>

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

Good Area Community Action Agency, Inc.
Bossier, Louisiana
Notes to Financial Statements
December 31, 1995

III Summary of Significant Accounting Policies

Good Area Community Action Agency, Inc. (GACAA) is a private nonprofit corporation incorporated under the laws of the State of Louisiana. GACAA is governed by a Board of Directors composed of 25 members from seven different parishes that GACAA serves.

GACAA operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in the following parishes of Louisiana: Assumption, East Feliciana, West Feliciana, Iberville, St. Helena, Tangipahoa, and Washington.

A. Fund Accounting

To ensure observance of limitations and restrictions placed on the use of revenues and grants received by GACAA, the accounts of the agency are maintained in accordance with the principles of fund accounting. This is the procedure by which the revenues and expenditures are accounted for in different program accounts to facilitate reporting and proper disposition of the different funds received. The funds presented in the financial statements are described as follows:

Unrestricted funds - This includes funds not restricted by contracts or federal and state regulations and available for general use by the agency.

Restricted funds - This includes funds restricted due to grants and contractual terms by various funding sources. The continued existence of these funds will be dependent upon contractual renewals with the various funding sources. Included in this fund group are the following funds:

Home Energy Assistance Program

The Home Energy Assistance Program accounts for the operations of a home energy assistance program designed to assist low income households to offset the burden of high energy costs. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

(Continued)

Orad Area Community Action Agency, Inc.
Hammond, Louisiana
Notes to Financial Statements
December 31, 1976
(Continued)

Community Services Block Grant

The CSBG Program accounts for the operations of administering programs designed to provide services and activities that will have a measurable impact on causes of poverty in the community. Funding is provided by federal funds passed through the Louisiana Department of Labor.

Weatherization Assistance Program

The Weatherization Assistance Program accounts for the operations of a weatherization program to weatherize (insulate) the dwellings of low income persons, particularly the elderly and handicapped low income persons, in order to aid these persons least able to afford higher energy costs and to conserve needed energy. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

Head Start Program

The Head Start fund accounts for the operations of a head start program which provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided by federal funds from the U.S. Department of Health and Human Services.

Child and Adult Care Food Program

The Child and Adult Care Food Program accounts for the operation of a food service program in coordination with the Head Start Program. Funding is provided by federal funds passed through the Louisiana Department of Education.

Foster Care Program

The Foster Care Program accounts for operations that set up projects which provide one-on-one help to children with special needs or exceptional needs in health, education, welfare and related settings. Foster grandparents must be low-income persons at least 60 years of age. Funding is provided by federal funds passed from the U.S. Agency For National Service.

(Continued)

Grand Area Community Action Agency, Inc.
Harrison, Louisiana
Notes to Financial Statements
December 31, 1985
(Continued)

Retired Senior Volunteer Program

The RSVP fund accounts for the operations of administering programs designed to provide opportunity to retired persons to volunteer their services in order to remain physically and mentally active. Funding is provided by federal funds from the U.S. Agency, The Corporation For National Service.

Drug Free Program

The Drug Free Program accounts for the operation of a program in which at-risk youth will learn about the effects of drugs and alcohol use, the reasons why drugs and alcohol are harmful and ways to resist pressure to abuse drugs and alcohol. Funding is provided by federal funds passed through the Louisiana Department of Education.

Temporary Emergency Food Assistance Program

The Temporary Emergency Food Assistance Program accounts for the operations of commodity distribution of U.S.D.A. donated commodities to eligible persons in the community. Funding is provided by federal funds passed through the Louisiana Department of Agriculture and Forestry.

Emergency Food and Shelter Program

The Emergency Food and Shelter Program accounts for operations of providing emergency food and shelter in areas of high need throughout the community to persons based upon their unemployment or poverty status. Funding is provided by federal funds passed through a local United Way Agency.

Homeless Assistance Program

The Homeless Assistance Program accounts for operations of providing assistance such as housing, food, utilities and medicine to homeless individuals. Funding is provided by federal funds passed through the Louisiana Department of Labor.

Medical Program

The Medical Program accounts for the operations of processing Medicaid applications. Funding is provided by a sub-award contract with the Louisiana Department of Health and Hospitals.

(Continued)

Grand Area Community Action Agency, Inc.
Hammond, Louisiana
Notes to Financial Statements
December 31, 1986
(Continued)

Emergency Shelter Grants Program

The Emergency Shelter Grants Program accounts for operations to provide rehabilitation or conversion of buildings for use as emergency shelters for the homeless, for essential social services expenses and for homeless prevention service expenses in connection with emergency shelters for the homeless. Funding is provided by federal funds passed through the Parish of Assumption, State of Louisiana.

Community Housing Development Organization

The Community Housing Development Organization accounts for providing families decent, safe, sanitary, and affordable housing and expand the long-term supply of affordable housing and to expand the capacity of non-profit community housing development organizations to develop and manage decent, safe, sanitary and affordable housing.

Plant Fund - This fund accounts for OACAA's fixed assets and the related depreciation expense recorded on these assets.

B. Basis of Accounting

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

C. Furniture and Equipment

All fixed assets are valued at historical cost. Depreciation is computed using the straight-line method over the estimated useful life of each asset. Acquisitions of nondepreciable fixed assets are accounted for as transfers to the plant fund.

Federal and State Government has a reversionary interest in property purchased with these funds. Its disposition as well as the ownership of any proceeds therefrom is subject to certain regulations.

D. Income Taxes

OACAA is a nonprofit corporation and is exempt from state and federal income taxes under Section 501 (c)(3) of the Internal Revenue Code.

(Continued)

Good Area Community Action Agency, Inc.
Hammond, Louisiana
Notes to Financial Statements
December 31, 1985
(Continued)

E. Donated Goods, Services and Space

The agency is required to provide a matching portion of certain grants and contracts. This is done by recording donated goods, services and space. The agency receives certain premises for free or at substantially reduced rental charges. The estimated fair rental value of the premises, over the reduced rental charge, if any, is reported as revenue and expense in the period in which the premises are used. Donated goods are recorded at their fair value. Donated services are valued at a per hour amount based upon the type of service provided.

F. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

(2) Concentrations of Credit Risk

Financial instruments that potentially subject OAEAA to concentrations of credit risk consist principally of temporary cash investments and accounts receivable.

OAEAA maintains its temporary cash investments with financial institutions that are insured by the FDIC up to \$100,000 at each bank. As December 31, 1985 there were no amounts that were not FDIC insured or collateralized by pledged securities.

Concentrations of credit risk with respect to accounts receivable were limited due to the balances being comprised of amounts due from governmental agencies under contractual terms. As of December 31, 1985, OAEAA had no significant concentrations of credit risk in relation to accounts receivable.

(3) Contract Revenue Receivable

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from the funding sources as December 31, 1985, but not received until after that date.

(Continued)

Deaf Area Community Action Agency, Inc.
 Hammond, Louisiana
 Notes to Financial Statements
 December 31, 1985
 (Continued)

(H) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at December 31, 1985:

<u>Fund</u>	Due From Other Funds	Due To Other Funds
Restricted	\$ 11,712	\$ 3,844
Restricted Funds:		
State Appropriation	3,844	-
Emergency Shelter Grants Program	-	350
Community Housing (Development) Corporation	-	4,342
Weatherization Assistance Program	-	1,432
Medical Program	-	5,587
	<u>\$ 15,656</u>	<u>\$ 13,659</u>

(I) Property and Equipment

An analysis of the property and equipment recorded in the plant fund at December 31, 1985 is as follows:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Furniture and equipment	5 - 7 years	\$ 418,917	\$ 58,862	\$ 458,280
Accumulated depreciation		(134,718)	(12,756)	(153,434)
Net investment in plant		<u>\$ 285,199</u>	<u>\$ 42,107</u>	<u>\$ 303,208</u>

Depreciation expense for the fifteen months ended December 31, 1985 was \$58,862.

(Continued)

Gulf Area Community Action Agency, Inc.
 Hammond, Louisiana
 Notes to Financial Statements
 December 31, 1995
 (Continued)

(5) **Compensated Absence - Accrued Leave**

Employees may accumulate annual leave during the fiscal year; however, no annual leave may be carried over from one fiscal year to the next. Accumulated sick leave may be carried over from one fiscal year to another. All accrued annual leave and sick leave accumulated by an employee is forfeited upon separation of employment.

(7) **Deferred Revenues**

This balance represents federal funds revenue received in excess of expenditures for those funds and programs. Various grants that ORCAA administers do not end with the audit date. Also, various grantors require the excess funds on the grants to be returned if not expended by the grant period end. Revenue is recognized only to the extent of expenditures on those grants.

(8) **Long-term Debt**

Long-term debt at December 31, 1995 consists of the following:

Note payable to a bank, due in monthly installments of \$675.83 including interest at 8.75%, secured by a vehicle	\$ 12,831
Note payable to a finance company, due in monthly installments of \$459.26 including interest at 4.9%, secured by a vehicle	813
Total Debt	13,644
Less current installments on long-term debt	(6,266)
Non-current portion of long-term debt	\$ 7,378

(Continued)

Good Area Community Action Agency, Inc.
 Hammond, Louisiana
 Notes to Financial Statements
 December 31, 1995
 (Continued)

(B) Long-term Debt - (Continued)

Approximate maturities of long-term debt are summarized as follows:

For the Year Ending (December 31,)	Approximate Amount
1996	\$ 8,584
1997	5,502
1998	1,589
	\$ 15,675

Interest expense on these notes for the fifteen months ended December 31, 1995 was 41,628.

(C) Restricted Fund Balances

The following schedule represents the amounts shown as restricted fund balances at December 31, 1995:

Fund	Amount
Medical Program	\$ 2,180
State Appropriations	2,944
	\$ 5,124

(D) Un-designated Fund Balances

The following list shows each individual fund's portion of the un-designated fund balances (deficits) at December 31, 1995:

	Unrestricted Funds	Restricted Funds
Local Funds	\$ 8,851	\$ -
Community Housing Development Organization	-	(1,383)
	\$ 8,851	\$(1,383)

(Continued)

Grand Area Community Action Agency, Inc.
 Hammond, Louisiana
 Notes to Financial Statements
 December 31, 1986
 (Continued)

110. Leases

The agency leases certain buildings and equipment under operating leases. Rental costs on these leases for the fifteen months ended December 31, 1986, were as follows:

Buildings	4 78,786
Equipment	8,000
	<u>1 78,786</u>

Commitments under lease agreements having initial or remaining noncancelable lease terms in excess of one year are as follows:

For the Year Ending <u>December 31,</u>	
1986	4 64,080
1987	1,087
	<u>1 65,167</u>

120. Commodities Distribution

The expenses shown as commodities distribution represent certain costs to distribute the commodities. The value of the commodities distributed was approximately 1232,716 during October 1, 1984 through December 31, 1986. The value of the commodities distributed is not reflected in the accompanying financial statements.

130. Retirement Obligations

QACA participates in a tax deferred profit retirement plan whereby an amount up to 5% of the salary of eligible employees is contributed to interest earning accounts or mutual funds. The funds are in the employee's name upon funding. The amount contributed for the fifteen months ended December 31, 1986 was 139,786.

(Continued)

Quad Area Community Action Agency, Inc.
Hammond, Louisiana
Notes to Financial Statements
December 31, 1995
(Continued)

144) Related Party

The agency leases their administration building under an operating lease. The building is owned by a corporation of which 50% of the stock of that corporation is owned by an employee of QACAA. Rental costs paid on this lease were \$30,750 for the fifteen months ended December 31, 1995.

145) Partnership Investments

During May, 1995, QACAA entered into two (2) limited partnerships with the following details:

QACAA serves as the Managing General Partner for Ulinaplan Housing 1994 Partners, a Louisiana Partnership in Convent, organized and operated for the construction, ownership and management of a forty-two unit apartment complex in Ulinaplan, Louisiana known as Cedar Ridge Apartments, permanent financing provided with funds provided by the Home Affordable Rental Housing Program through regulatory agreements with Louisiana Housing Finance Agency.

QACAA serves as the Managing General Partner for Hammond Housing 1994 Partners, a Louisiana Partnership in Convent, organized and operated for the construction, ownership and management of a forty-eight unit apartment complex in Hammond, Louisiana known as Hammond Square Apartments, permanent financing provided with funds provided by the Home Affordable Rental Housing Program through regulatory agreements with Louisiana Housing Finance Agency.

QACAA entered into a Management Sub-Contract with Calhoun Property Management, Inc., in which they will co-manage both Partnerships. QACAA's ownership percentage of both partnerships is 5%.

Good Area Community Action Agency, Inc.
 Statement of Activities
 Schedule of Noncapital Expenses
 Current Funds

For the Fiscal Month Ended December 31, 2009

	CAA Noncapital Expenses	State Ferry Accounts	Community Services	Health- Care Accounts	Fair Development Expenses	Domestic Benefits	Emergency Accounts	Other Gift Accounts
Salaries	\$ 8,889	20,842	888,270	51,238	84,120	52,178	3,048	186,219
fringe benefits	3,386	6,643	84,198	15,241	8,898	18,472	817	61,862
Travel	-	2,628	19,482	1,073	2,175	788	379	24,282
Professional fees and contract labor	-	2,888	8,882	16,882	-	-	-	15,146
Supplies and postage	6,659	1,095	22,888	3,888	424	788	-	24,728
Equipment expense	-	275	12,888	1,383	-	-	-	25,811
Fuel/vehicles	-	-	87,818	2,222	2,884	-	-	-
Phone calls	-	2,588	8,872	1,578	8,888	882	-	1,495
Utility and other expenses	-	185	8,588	1,941	-	-	-	15,178
Printing expense	-	-	-	-	-	-	-	18,848
Travel and related supplies	41,884	-	5,872	-	-	-	81,218	-
Administrative expenses	-	882,882	-	61,782	-	-	-	-
Design activities / printing	-	-	-	-	-	-	-	-
Emergency benefits, materials	-	-	8,881	-	-	-	21,501	-
Other emergency activities	-	-	2,888	-	311,882	-	-	-
Postage expense	-	-	-	-	-	-	-	-
Interest expense	-	278	8,888	1,881	-	1,882	18,19	37,291
Miscellaneous	-	-	-	-	31,818	-	-	11,828
Donated services, goods and space	-	-	-	-	-	-	-	11,828
Total expenses	84,120	71,228	812,211	88,238	382,881	85,278	88,811	668,845
Total other receipts	-	1,188	11,498	-	888	-	2,481	11,281
Total expenses and fund asset expenditures	<u>\$ 84,120</u>	<u>72,416</u>	<u>823,709</u>	<u>88,238</u>	<u>383,769</u>	<u>85,278</u>	<u>91,292</u>	<u>1,158,214</u>

Continued

Good Area Community Action Agency, Inc.
 Operational, Unrelated
 Activities of Professional Expenses
 Current Period
 For the Fiscal Month Ended December 31, 1979
 (Continued)

	Number Activities	General Subline Program	Food Line Program	Special Activities	Medical Program	Other Special	Total
Subline	1	1,011	4,000	21,074	44,171	10,449	1,179,530
Group benefits	1,231	3,900	544	3,094	1,021	1,045	200,560
Tax	-	1,943	-	1,068	3,211	10,759	89,308
Professional fee and contract fees	-	50	89	-	-	4,257	38,810
Supplies and supplies	-	338	4,050	485	-	872	108,036
Telephone	-	311	-	-	-	-	43,579
Printing	-	411	-	-	-	-	51,581
Open costs	-	3,008	-	-	-	2,028	184,137
Utility and other insurance	-	-	-	-	-	1,217	104,137
Travel	-	-	-	-	-	3,005	28,342
Travel and related supplies	-	-	-	-	-	3,000	3,000
Traveler's expenses	-	-	-	-	-	3,071	102,008
Administrative materials	-	-	-	-	-	-	81,152
Energy maintenance programs	-	-	-	-	-	-	803,100
Emergency business expenses	50,479	-	-	-	-	-	50,479
Other emergency activities	-	-	-	-	-	-	40,000
Telephone expenses	-	813	-	-	-	8,226	40,000
Interest expense	-	-	-	-	-	4,000	207,879
Miscellaneous	-	-	-	-	-	1,055	1,000
Special services, gifts and grants	-	19	-	18	11	1,411	40,000
		<u>1,027</u>					<u>212,000</u>
Total expenses	10,001	61,166	10,004	21,099	64,191	40,276	1,662,076
Fund asset creation	-	440	-	-	-	1,450	204,200
		<u>512</u>	<u>4,400</u>	<u>21,099</u>	<u>64,191</u>	<u>62,000</u>	<u>1,866,276</u>

Total expenses and fund asset creation

**Supplemental Information Schedule
For Grants and Contracts Analysis**

Grand Area Community Action Agency, Inc.
 Bossier, Louisiana
 Low-Income Home Energy Assistance Program
 Contract No. 05288
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period October 1, 1994 to September 30, 1995

	<u>Actual</u>	<u>Budget</u>		<u>Actual Over/ Under Budget</u>
Revenues:				
Contract revenue	\$ 212,125			
Expenditures:				
Administrative	48,684	48,684	0	78
Direct services	<u>802,520</u>	<u>802,451</u>	<u>1</u>	<u>179</u>
Total expenditures	<u>212,125</u>	<u>212,125</u>	<u>0</u>	<u>0</u>
Excess revenues (expenditures)	-			
Fund balance, October 1, 1994	-			
Fund balance, September 30, 1995	<u>0</u>			

Boud River Community Action Agency, Inc.
Hatterson, Louisiana
Community Services Block Grant
Contract No. W-503178

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Contract Period: October 1, 1984 to December 31, 1985

	Actual	Budget	Actual (Over) Under Budget
Revenues:			
Contract revenue	\$ 823,480		
Expenditures:			
Administration:			
Salaries	358,570	4 358,570	4 --
Fringe benefits	32,088	32,088	--
Travel	7,560	7,560	--
Equipment purchases	7,666	7,666	--
Other support costs	52,080	52,080	--
Total Administration	<u>458,364</u>	<u>458,364</u>	<u>--</u>
Program Activities:			
Salaries	317,561	317,562	1
Fringe benefits	62,088	62,088	--
Travel	12,541	12,540	1 0
Equipment purchases	7,483	7,483	--
Other support costs	98,000	98,000	--
Activities	41,384	41,384	--
Total Program Activities	<u>539,957</u>	<u>539,957</u>	<u>--</u>
Commodity Food and Nutrition	<u>3,719</u>	<u>3,719</u>	<u>--</u>
Total expenditures	<u>823,400</u>	<u>823,400</u>	<u>80</u>
Excess revenues (expenditures)	-		
Fund balance, October 1, 1984	-		
Fund balance, December 31, 1985	<u>\$ 80</u>		

Good Iron Community Action Agency, Inc.
 Hammond, Indiana
 Weatherization Assistance Program
 Contract No. 00048

Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period: April 1, 1984 to March 31, 1985

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u> <u>(Over)</u> <u>Under</u> <u>Budget</u>
Revenues:			
Contract revenue	\$ 348,541		
Expenditures:			
Administration	14,200	14,200	-
Liability insurance	3,203	4,116	813
Materials	89,874	88,500	(1,374)
Program support	134,369	133,840	(529)
Training and technical assistance	1,455	1,800	345
Financial audit	2,499	8,163	5,664
Total expenditures	<u>348,541</u>	<u>343,642</u>	<u>4,899</u>
Excess revenues (expended)	-		
Fund balance, April 1, 1984	-		
Fund balance, March 31, 1985	<u>\$ -</u>		

Boud Area Community Action Agency, Inc.
Hammond, Louisiana
Foster Grandparents Program
Contract No. 338500811

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Contract Period: January 1, 1994 to December 31, 1994

	<u>Federal</u>	<u>Nonfederal</u>	<u>Total</u>
Revenues			
Contract revenue	\$ 218,542	\$ -	\$ 218,542
Nonfederal share			
In-kind contributions	-	20,343	20,343
State revenue	-	22,824	22,824
	<u>218,542</u>	<u>43,167</u>	<u>261,709</u>
Total revenues	<u>218,542</u>	<u>43,167</u>	<u>261,709</u>
Expenditures			
Personnel	48,272	-	48,272
Fringe	4,808	2,188	6,996
Travel	308	388	1,696
Equipment	108	308	416
Supplies	78	487	565
Rent	-	2,118	2,118
Contractual	758	758	1,516
Other	122	1,328	2,600
	<u>58,154</u>	<u>6,887</u>	<u>65,041</u>
Total volunteer support expenses	<u>58,154</u>	<u>6,887</u>	<u>65,041</u>
Volunteer stipends	148,488	5,862	154,350
Volunteer recognition	1,074	1,234	2,308
Volunteer travel	11,088	4,184	15,272
Volunteer other	828	21,880	22,708
	<u>171,478</u>	<u>33,160</u>	<u>204,638</u>
Total volunteer expenses	<u>171,478</u>	<u>33,160</u>	<u>204,638</u>
	<u>218,542</u>	<u>43,327</u>	<u>261,869</u>
Total expenditures	<u>218,542</u>	<u>43,327</u>	<u>261,869</u>
Excess revenues (expenditures)	-	-	-
Fund balance, January 1, 1994	-	-	-
Fund balance, December 31, 1994	\$ -	\$ -	\$ -

East Area Community Action Agency, Inc.
Baton Rouge, Louisiana

Foster Grandparents Program
Contract No. 338481312

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Contract Period: January 1, 1995 to December 31, 1995

	Federal	Nonfederal	Total
Revenues:			
Contract revenue	\$ 320,540	\$ -	\$ 320,540
Nonfederal share			
In-kind contributions	-	18,295	18,295
State revenue	-	24,080	24,080
	<u>320,540</u>	<u>42,375</u>	<u>362,915</u>
Total revenues	320,540	42,375	362,915
Expenditures:			
Personnel	48,080	-	48,080
Fringe	4,391	3,710	8,101
Travel	583	1,328	1,911
Equipment	33	252	285
Supplies	81	180	261
Rent	-	2,888	2,888
Contractual	750	750	1,500
Other	488	1,373	1,861
	<u>58,276</u>	<u>10,583</u>	<u>68,859</u>
Total volunteer support expenses	58,276	10,583	68,859
Volunteer stipends	182,008	8,751	190,759
Volunteer travel	11,280	4,580	15,860
Volunteer recognition	624	608	1,232
Volunteer other	1,430	13,541	14,971
	<u>195,328</u>	<u>26,880</u>	<u>222,208</u>
Total volunteer expenses	195,328	26,880	222,208
Total expenditures	220,540	42,375	262,915
Excess revenues (expenditures)	-	-	-
Fund balance, January 1, 1995	-	-	-
Fund balance, December 31, 1995	\$ -	\$ -	\$ -

Head Area Community Action Agency, Inc.
 Hammond, Louisiana
 Head Start Grant No. 0603-0407-003
 U. S. Department of Health and Human Services
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 For the Contract Period: December 1, 1983 to November 30, 1984

	Budget	Actual	CBS Balance Current Year
Revenues:			
Department of Health and Human Services	\$ 401,043	401,043	
Grantor's contribution	122,761	97,834	
Total revenue	\$13,804	\$88,877	
Expenditures:			
Head Start program:			
Personnel	211,710	198,180	12,528
Fringe benefits	91,179	97,765	23,434
Travel	5,000	5,254	254
Equipment	88,420	31,238	40,185
Supplies	45,755	52,858	6,239
Contractual	3,500	-	3,500
Other	84,470	84,120	20,347
	421,043	580,528	180,502
Grantor's share	122,761	87,834	
Total all expenditures	\$ 613,804	498,372	
Revenue over (under) expenditures		\$ 180,502	
Fund balance, beginning December 1, 1983		4,128	
Reprogrammed grant #0603-0407-003		4,128	
Fund balance, ending November 30, 1984		\$ 180,502	
Fund balance analysis:			
Revenue over expenditures grant # 0603-0407-003		\$ 180,502	
Fund balance, November 30, 1984		\$ 180,502	

Good Hope Community Action Agency, Inc.
 Hammond, Louisiana
 Head Start Grant No. 06238402700
 U. S. Department of Health and Human Services
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 For the Contract Period December 1, 1984 to November 30, 1985

	<u>Budget</u>	<u>Actual</u>	<u>CR</u> <u>Balance</u> <u>Current</u> <u>Year</u>
Revenues:			
Department of Health and Human Services	\$ 201,575	201,575	
Grantor's contribution	175,284	175,284	
Total revenue	<u>376,859</u>	<u>376,859</u>	
Expenditures:			
Head Start program:			
Personnel	289,887	291,820	10,858
Fringe benefits	68,374	51,415	9,859
Travel	5,000	7,568	2,568
Equipment	229,087	182,268	39,858
Supplies	56,481	48,291	12,498
Contractual	3,540	3,508	-
Other	78,264	189,800	27,867
	<u>300,525</u>	<u>281,575</u>	<u>-</u>
Grantor's share	175,284	175,284	
Total of expenditures	<u>\$ 475,809</u>	<u>456,859</u>	
Revenue over (under) expenditures		\$ -	
Fund balance, beginning December 1, 1984		180,800	
Reprogrammed grant #B080402500		180,800	
Fund balance, ending November 30, 1985		<u>0</u>	

Good Hope Community Action Agency, Inc.
Hammont, Louisiana
Child and Adult Care Food Program
Head Start Food Service

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Contract Period: October 1, 1984 to September 30, 1985

Revenues:

Contract revenue \$ 41,021

Expenditures:

Salaries 14,138

Fringe benefits 3,685

Supplies 164

Food purchases 28,858

Total expenditures 46,845

Excess revenues (expenditures) -

Fund balance, October 1, 1984 -

Fund balance, September 30, 1985 \$ -

Coal Area Community Action Agency, Inc.
 Hammond, Louisiana
 Temporary Emergency Food Assistance Program
 Commodity Program
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Period: October 1, 1984 to December 31, 1985

Revenues:

Contract revenue	\$ 80,218
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Expenditures:

Salaries	\$2,118
Fringe benefits	20,817
Travel	798
Supplies	158
Office costs	850
Miscellaneous	<u>1,822</u>

Total expenditures	<u>\$6,723</u>
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Excess revenue (expenditures)	\$ 73,495
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Fund balance, October 1, 1984	<u>6,980</u>
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Fund balance, December 31, 1985	<u>\$ 70,475</u>
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East Area Community Action Agency, Inc.
Hammond, Louisiana
Emergency Food and Shelter Program
FTEB

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Contract Period January 1, 1984 to December 31, 1984

Revenues:

Contract revenue \$ 85,880

Expenditures:

Emergency Food 44,878

Miscellaneous 800

Total expenditures 45,678

Excess revenue (expended) -

Fund balance, January 1, 1984 -

Fund balance, December 31, 1984 \$ -

West Area Community Action Agency, Inc.
Hammond, Louisiana
Emergency Food and Shelter Program
ITAA

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Contract Period: January 1, 1995 to December 31, 1995

Revenue:

Contract revenue \$ 42,428

Expenditures:

Emergency Food 41,672

Miscellaneous 756

Total expenditures 42,428

Excess revenue (expended) -

Fund balance, January 1, 1995 -

Fund balance, December 31, 1995 \$ -

Good Jews Community Action Agency, Inc.
Baton Rouge, Louisiana
Patient Center Volunteer Program
Contract No. 348075808

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Contract Period: July 1, 1984 to June 30, 1985

	Federal	Nonfederal	Total
Revenues:			
Contract revenue	\$ 28,282	\$ --	\$ 28,282
Nonfederal share			
In-kind contributions	--	1,440	1,440
State revenue	--	12,582	12,582
Total revenue	28,282	14,022	42,304
Expenditures:			
Personal	23,080	42	23,042
Fringe	256	8,720	8,976
Travel	1,781	202	1,983
Audit	--	500	500
Equipment	--	885	885
Supplies	230	--	230
Space costs	--	2,922	2,922
Telephone	--	803	803
Other	39	--	39
Total volunteer support expenses	24,730	11,532	36,262
Volunteer travel	3,820	--	3,820
Volunteer meals	940	2,885	3,825
Total volunteer expenses	4,760	2,885	7,645
Total expenditures	29,490	14,417	43,907
Excess revenues (expenditures)	--	--	--
Fund balance, July 1, 1984	--	--	--
Fund balance, June 30, 1985	\$ --	\$ --	\$ --

Good Area Community Action Agency, Inc.
 Hammond, Louisiana
Medicaid Program
 Schedule of Revenues, Expenditures and Changes in Fund Balances
 For the Period: October 1, 1994 to December 31, 1995

Revenues:

Contract revenue	\$ 48,780
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Expenditures:

Salaries	44,819
Fringe benefits	3,839
Taxes	3,200
Other	73
Total expenditures	52,731

Excess revenues (expenditures)	\$ 6,049
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Fund balance, October 1, 1994	6,588
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Fund balance, December 31, 1995	\$ 12,637
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COOK & MORSEHART

Certified Public Accountants

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Report on Schedule of Federal Awards

To the Board of Directors
Good Area Community Action Agency, Inc.
Hammond, Louisiana

We have audited the financial statements of Good Area Community Action Agency, Inc. for the fifteen months ended December 31, 1985, and have issued our report thereon dated May 14, 1986. These financial statements are the responsibility of Good Area Community Action Agency, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

Our audit was made for the purpose of forming an opinion on the financial statements of Good Area Community Action Agency, Inc. taken as a whole. The accompanying Schedule of Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that Schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Cook & Morsehart
Certified Public Accountants
May 14, 1986

Good Now Community Action Agency, Inc.
 Licensed, Licensed
 Schedule of Federal Awards
 For the Fiscal Month Ended December 31, 1995

Federal Agency / Title-Through Grants / Program Title	Fiscal Year	FY	Agency Number	Fiscal Year-Through	Agency Number	Appropriation
U.S. Department of Health and Human Services						
Direct Programs:						
• Head Start	FY 11-20-94		90-880	0000040000	9	194,362
• Head Start	FY 11-20-95		90-880	0000040004		171,278
• Head Start	FY 11-20-96		90-880	0000040009		10,840
Passed through Indiana Department of Employment and Training						
• Community Services Block Grant	FY 12-31-92		90-580	00000000		602,400
Community Services Block Grant - Amended	FY 8-30-85		90-570	0400000009		50,081
Passed through Indiana Department of Social Services, Office of Community Services						
• Area Agency Assistance Program - Disability	FY 8-30-85		80-388	000000		710,136
Total U.S. Department of Health and Human Services						
						<u>2,001,053</u>
The Education For All Handicapped Children Act						
Direct Programs:						
• Foster Development Program	FY 12-31-94		70-000	200-00000111		24,759
• Foster Development Program	FY 12-31-95		70-000	200-00011112		200,040
• Foster Development Program	FY 8-30-90		70-000	200-01000005		20,440
• Foster Development Program	FY 8-30-92		70-000	200-01100005		18,000
Total Actives						<u>290,552</u>

Continued

East Day Community Action Agency, Inc.
 Hammond, Louisiana
 Schedule of Federal Awards
 For the Fiscal Year Ending December 31, 1966

Federal Agency Title-Program Title	Federal DSR Number	Fiscal Year- Contract Number	Amount
U.S. Department of Health and Human Services			
Federal through Louisiana Housing Finance Agency Community Housing Development Corporation	14-250	64-0000	1 28,777
Federal through The Recreation Youth Council Emergency Shelter Study Program	14-271	64-0000	24,040
Total U.S. Department of Housing and Urban Development			<u>24,817</u>
U.S. Department of Migration			
Federal through Louisiana Department of Education Drop Out Schools and Community Act (DSOCA) (S) 4-28-66	64-188	24-66-1088-8	10,000
U.S. Department of Energy			
Federal through Louisiana Department of Social Services, Office of Community Services * Residential Rehabilitation Program (S) 2-21-66 * Residential Rehabilitation Program (S) 2-21-66	61-042 61-042	66-69 67-01	116,278 21,508
Total U.S. Department of Energy			<u>137,786</u>

(Continued)

Food and Community Action Agency, Inc.
 Houston, Louisiana

Schedule of Federal Awards
 For the Fiscal Year Ended December 31, 1995

Federal Source (Pass-Through Grants) Program Title	Federal CFDA Number	Pass-Through Entity's Number	Amount
U.S. Department of Agriculture			
Prered Through Louisiana Department of Education			
• Child Care Food Program - Head Start (Fy 8-20-95)	10.099	0430000	17,821
• Child Care Food Program - Head Start (Fy 9-20-95)	10.099	0430000	12,887
Prered Through Louisiana Department of Agriculture and Forestry			
• Temporary Emergency Food Assistance Program	10.580	0430000	88,720
• Food Stamps - State of Louisiana Backlog	10.556	0430000	222,716
Total U.S. Department of Agriculture			
Federal Emergency Management Agency			
Prered Through a local governing body			
• Emergency Food and Shelter (EFS) (Fy 11-21-95)	80.623	0430000	70,001
• Emergency Food and Shelter (EFS) (Fy 11-21-95)	80.623	0430000	41,440
Total Federal Emergency Management Agency			
Total Federal expenditures			
			<u>1,349,623</u>

• Major Federal Financial Assistance Programs

Reports in Accordance With Government Auditing Standards

COOK & MOREHART

Certified Public Accountants

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MEMBERSHIP: 1987-1988

MEMBER

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF A SOCIETY
OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBERSHIP: 1987-1988
FELLOW MEMBER, CPA

MEMBERSHIP: 1987-1988
FELLOW MEMBER, CPA
A. CHARLES BELL, CPA

Report on Internal Control Structure Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

To the Board of Directors
Good Area Community Action Agency, Inc.
Bossier, Louisiana

We have audited the financial statements of Good Area Community Action Agency, Inc. as of and for the fifteen months ended December 31, 1985, and have issued our report thereon dated May 14, 1986.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Good Area 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 executed 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, projections 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.

In planning and performing our audit of the financial statements of Good Area Community Action Agency, Inc. for the fifteen months ended December 31, 1985, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure and its operation that we consider to be material weaknesses as defined above.

However, we noted other matters involving the internal control structure and its operation that we have reported to the management of Good Area Community Action Agency, Inc. in a separate management letter dated May 14, 1986.

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



Cook & Wiershart
Certified Public Accountants
May 14, 1986

COOK & MORRIARTY

Certified Public Accountants

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& LICENSED PAID, USA

**Compliance Report Based on an Audit of Financial Statements
Performed in Accordance With Government Auditing Standards**

To the Board of Directors
Good Area Community Action Agency, Inc.
Hammond, Louisiana

We have audited the financial statements of Good Area Community Action Agency, Inc. as of and for the fifteen months ended December 31, 1996, and have issued our report thereon dated May 14, 1998.

We conducted our audit in accordance with generally accepted auditing standards and 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.

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

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

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



Cook & Morriarty
Certified Public Accountants
May 14, 1998

Reports in Accordance With OMB Circular A-133

COOK & MORRIS

Chartered Public Accountants

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Single Audit Report on the Internal Control Structure Used in Administering Federal Awards

To the Board of Directors
Quad Area Community Action Agency, Inc.
Hammond, Louisiana

We have audited the financial statements of Quad Area Community Action Agency, Inc. as of and for the fifteen months ended December 31, 1985, and have issued our report thereon dated May 14, 1986. We have also audited Quad Area Community Action Agency, Inc.'s compliance with requirements applicable to major federal programs and have issued our report thereon dated May 14, 1986.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, *Audits of Institutions of Higher Education and Other Nonprofit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether Quad Area Community Action Agency, Inc. complied with laws and regulations, noncompliance with which would be material to a major federal program.

In planning and performing our audit for the fifteen months ended December 31, 1985, we considered Quad Area Community Action Agency, Inc.'s internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on Quad Area Community Action Agency, Inc.'s financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal programs. We have addressed policies and procedures relevant to our audit of the financial statements in a separate report dated May 14, 1986.

The management of Quad Area 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, that transactions are executed 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 awards

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, we have classified the significant internal control structure policies and procedures used in administering federal programs in the following categories:

Accounting controls

- Cash
- Revenue, receivables and receipts
- Donated materials, facilities and services
- Expenditures for goods and services and accounts payable
- Payroll and related liabilities
- Property, equipment and capital expenditures
- Debt and other liabilities
- Governmental financial assistance programs

Controls used in administering individual federal award programs

General requirements

- Political activity
- Civil Rights
- Cash management
- Federal financial reports
- Allowable cost/expense principles
- Drug-Free Workplace Act
- Administrative requirements

Specific requirements

- Types of services
- Eligibility
- Maintaining level of effort
- Reporting
- Cost allocation
- Special requirements if any

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

During the year ended December 31, 1995, Good Area Community Action Agency, Inc. expended 97% of its total federal awards under major programs.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that are considered relevant to preventing or detecting material noncompliance with specific requirements; general requirements; and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the organization's major programs, which are identified in the accompanying schedule of federal awards. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal awards program 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 structure and its operation that we consider to be material weaknesses as defined above.

However, we noted other matters involving the internal control structure and its operation that we have reported to the management of Good Area Community Action Agency, Inc. in a separate management letter dated May 14, 1996.

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



Cook S. Morhart
Certified Public Accountant
May 14, 1996

COOK & MERCHANT

Chartered Public Accountants

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OFFICE IN MOBILE, ALA.
& CHICKASAW HILLS, TENN.

**Single Audit Opinion on Compliance With Specific
Requirements Applicable to Major Federal Programs**

To the Board of Directors
Daud Area Community Action Agency, Inc.
Hammond, Louisiana

We have audited the financial statements of Daud Area Community Action Agency, Inc. as of and for the fifteen months ended December 31, 1985, and have issued our report thereon dated May 14, 1986.

We have also audited Daud Area Community Action Agency, Inc.'s compliance with the requirements governing types of services allowed or not allowed, eligibility, matching, level of effort, or cost-sharing; reporting; special tests and provisions; financial reports and claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal programs, which are identified in the accompanying schedule of federal awards, for the fifteen months ended December 31, 1985. The management of Daud Area Community Action Agency, Inc., is responsible for Daud Area Community Action Agency, Inc.'s compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, *Audit of Institutions of Higher Education and Other Recipient Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Daud Area Community Action Agency, Inc.'s compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, Daud Area Community Action Agency, Inc., complied, in all material respects, with the requirements governing types of services allowed or not allowed, eligibility, matching, level of effort, or cost-sharing; reporting; special tests and provisions; financial reports and claims for advances and reimbursements; and amounts claimed or used for matching; are applicable to each of its major federal programs for the fifteen months ended December 31, 1985.

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



Cook & Marsh
Certified Public Accountants
May 14, 1998

COOK & MORSEBART

Certified Public Accountants

207 BARK AVE. • MONROE, LOUISIANA 70001 • P.O. BOX 7004 • MONROE, LOUISIANA 70004

MEMBERSHIP: 1988-1989

MEMBER

STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS - LOUISIANA
AND CITY OF MONROE
STATE SOCIETY OF ACCOUNTANTS

MEMBERSHIP: 1988-1989
MEMBER

STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS
- LOUISIANA

Single Audit Report on Compliance With the General Requirements Applicable to Federal Programs

To the Board of Directors
Good Area Community Action Agency, Inc.
Bossier, Louisiana

We have audited the financial statements of Good Area Community Action Agency, Inc. as of and for the fifteen months ended December 31, 1995, and have issued our report thereon dated May 14, 1996.

We have applied procedures to test Good Area Community Action Agency, Inc.'s compliance with the following requirements applicable to its federal programs, which are identified in the accompanying schedule of federal awards, for the fifteen months ended December 31, 1995:

Political activity	Allowable cost/allow principles
Civil Rights	Drug-free workplace act
Cash management	Administrative requirements
Federal financial reports	

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement, Inc. Audits of Institutions of Higher Learning and Other Non-Profit Institutions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Good Area Community Action Agency, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

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

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

Cook & Morsebart

Certified Public Accountants

May 14, 1996

COOK & MORSEBART

Certified Public Accountants

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MEMBERSHIP: 1978-1979

MEMBER

AMERICAN INSTITUTE OF
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BOARD OF CPAs
FEDERAL BOARD OF ACCOUNTANTS

MEMBERSHIP: 1978-1979
TAXPAYER REPRESENTATIVE

MEMBER OF THE
FEDERAL BOARD OF
ACCOUNTANTS

**Single Audit Report on Compliance With Specific Requirements
Applicable to Nonmajor Federal Program Transactions**

To the Board of Directors
Good Area Community Action Agency, Inc.
Barringer, Louisiana

We have audited the financial statements of Good Area Community Action Agency, Inc. as of and for the fifteen months ended December 31, 1978, and have issued our report thereon dated May 14, 1979.

In connection with our audit of the financial statements of Good Area Community Action Agency, Inc., and with our consideration of Good Area Community Action Agency, Inc.'s internal control structure used to administer federal programs, as required by Office of Management and Budget (OMB) Circular A-133, *audits of institutions of Higher Education and Other Nonprofit Organizations* , we selected certain transactions applicable to certain nonmajor federal programs for the fifteen months ended December 31, 1978. As required by OMB Circular A-133, we performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed; eligibility; reporting; financial reports and claims for advances and reimbursements; and amounts claimed or used for matching; that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Good Area Community Action Agency, Inc.'s compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Good Area Community Action Agency, Inc. had not complied, in all material respects, with these requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in a separate management letter dated May 14, 1979.

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



Cook & Morsebart
Certified Public Accountants
May 14, 1979

Orleans Area Community Action Agency, Inc.
Baton Rouge, Louisiana
Schedule of Findings and Questioned Costs
December 31, 1985

There were no compliance findings or questioned costs in the prior year audit for the year ended September 30, 1984.

There are no compliance findings or questioned costs in this audit for the fifteen months ended December 31, 1985.