

Pine Bluff Multi-Purpose Community Action Agency, Inc.
 Amityville, Louisiana
 HUD Housing Program
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Period: July 1, 1994 to June 30, 1995

Revenues:	
Rent income	\$ 5,252
Expenditures:	
Salaries	2,189
Travel benefits	287
Insurance	880
Maintenance and repairs	353
Audit fee	300
Utilities	178
Other expenses	<u>11</u>
Total expenditures	<u>3,938</u>
Excess revenues (expenditures)	1,314
Fund balance, July 1, 1994	<u>1,580</u>
Fund balance, June 30, 1995	<u>\$ 2,894</u>

Federal Awards

COOK & MONHEART

Certified Public Accountants

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AND TAXATION OF ALABAMA

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CHARLES T. COOK, CPA
FRANK S. MONHEART, CPA
BIRMINGHAM, ALA.

Report on Schedule of Federal Awards

To the Board of Directors
Five Salt Multi-Purpose Community Action Agency, Inc.
Joneston, Louisiana

We have audited the financial statements of Five Salt Multi-Purpose Community Action Agency, Inc. for the year ended June 30, 1988, and have issued our report thereon dated April 15, 1988. These financial statements are the responsibility of Five Salt Multi-Purpose Community Action Agency, Inc.'s management. Our responsibility is to express an opinion on these basic 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 OMB Circular A-133, Audits of Institutions of Higher Education and Other Recipient 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 basic 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 basic financial statements of Five Salt Multi-Purpose 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 basic financial statements. The information in that Schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



Cook & Monheart
Certified Public Accountants
April 15, 1988

Proc Bid Multi-Purpose Community Action Agency, Inc.
 - Services, Utilities
 Schedule of Federal Awards
 For the Year Ended June 30, 1987

Federal CFDA Number	Proc-Through Branch/Account Number	Appropriation
U.S. Department of Health and Human Services		
Direct Programs:		
- Head Start (H 11-05-44)	90.080	0
- Head Start (H 11-05-45)	90.085	324,800
Passed through Involvement Development of Employment and Training:		
- Community Services Block Grant (H 92-30-44)	90.086	70,587
- Community Services Block Grant (H 12-41-49)	90.089	162,500
- Community Services Block Grant - Resumes (H 12-41-62)	90.812	11,899
Passed through Involvement Department of Social Services, Office of Community Services:		
- Home Energy Assistance Program - Energy	90.899	18,000
- Title III Transportation	90.897	12,817
Passed through Involvement Department of Social Services, Office of Family Support:		
- Project Independence Transportation Program	90.931	64,660
- Project Independence Education Program	90.934	64,660
Total U.S. Department of Health and Human Services		
		1,462,342
U.S. Department of Energy		
Passed through Involvement Department of Social Services, Office of Community Services:		
- Weatherization Assistance Program	81.042	1,462
Total U.S. Department of Energy		
		1,462

(Continued)

Page 001 Multi-Year Community Action Agency, Inc.
 Assistance Locations
 Schedule of Federal Awards
 For the Year Ending June 30, 2002

Federal Agency / Program-Through-Function / Program Title	Federal CFR Number	Program-Through Separator's Number	Expenditures
U.S. Department of Housing and Urban Development			
Housing Programs:			
Section 8 Housing Assistance Payments Program - Jackson HOAH Program	24.062	1448704000	28,248
Project Through Louisiana Housing Finance Agency	24.228	8488888	21,662
			<u>49,910</u>
Total U.S. Department of Housing and Urban Development			
U.S. Department of Agriculture			
Project Through Louisiana Department of Agriculture:			
• Child and Adult Care Food Program (Meal Grant) Summer Food Service Program	16.006 16.008	606000 606000	16,004 97,928
Project Through Louisiana Department of Agriculture and Forestry:			
Temporary Emergency Food Assistance Program Food Distribution - Value of Commodity Donations	16.008 16.008	606000 606000	8,477 56,372
			<u>164,782</u>
Total U.S. Department of Agriculture			
Other Emergency Management Agency			
Project Through a local government entity:			
Emergency Food and Shelter Program (F) 16-01-048 Emergency Food and Shelter Program (F) 16-01-050	63.023 63.023	606000 606000	34,976 20,000
			<u>54,976</u>

Continued

Plus Plus Multi-Purpose Community Action Agency, Inc.
 Joplin, Missouri
 Schedule of Federal Awards
 For the Year Ended June 30, 2009

Federal Agency/Program/Element / Program Title	Federal EIS# Number	Pass Through Award's Number	Amount
U.S. Department of Transportation Federal Transit Administration Public Transportation for Metropolitan Areas Section 18 Operating Assistance (Fy 8-00-09)	20-520	Unknown	\$4,185
Total Department of Transportation			<u>\$4,185</u>
Total Federal expenditures			<u>\$ 4,185,000</u>

• Major Federal Financial Assistance Program

**Reports in Accordance With
Government Auditing Standards**

COHR & MCKELLARY

Chartered Public Accountants

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

To the Board of Directors
Pine Bluff Multi-Purpose Community Action Agency, Inc.
Jonesboro, Louisiana

We have audited the financial statements of Pine Bluff Multi-Purpose Community Action Agency, Inc. as of and for the year ended June 30, 1985, and have issued our report thereon dated April 17, 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 Pine Bluff Multi-Purpose 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, 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.

In planning and performing our audit of the financial statements of Pine Bluff Multi-Purpose Community Action Agency, Inc. for the year ended June 30, 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 are capable to be material weaknesses as defined above.

However, we noted other matters involving the internal control structure and its operation that we have communicated to the management of Pine Bluff Multi-Purpose Community Action Agency, Inc. in a separate management letter dated April 11, 2005.

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



Cook & Monahan
Certified Public Accountants
April 11, 2005

COOK & MOOREBART

Certified Public Accountants

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

To the Board of Directors

Five Belt Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana

We have audited the financial statements of Five Belt Multi-Purpose Community Action Agency, Inc. as of and for the year ended June 30, 1995, and have issued our report thereon dated April 11, 1995.

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 Five Belt Multi-Purpose Community Action Agency, Inc. is the responsibility of Five Belt Multi-Purpose 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 Five Belt Multi-Purpose 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 under Government Auditing Standards.

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



Cook & Moorebart
Certified Public Accountants
April 11, 1995

**Reports in Accordance With
CMMI Circular A-132**

CYOS & MORGENTHAU

Certified Public Accountants

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

To the Board of Directors
Five Oaks Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana

We have audited the financial statements of Five Oaks Multi-Purpose Community Action Agency, Inc. as of and for the year ended June 30, 1985, and have issued our report thereon dated April 11, 1985. We have also audited the compliance of Five Oaks Multi-Purpose Community Action Agency, Inc. with requirements applicable to major federal award programs and have issued our report thereon dated April 11, 1985.

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-120, *Audits of Institutions of Higher Education and Other Nonprofit Organizations*. These standards and OMB Circular A-120 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 Five Oaks Multi-Purpose Community Action Agency, Inc. complied with laws and regulations, noncompliance with which could be material to a major federal award program.

In planning and performing our audit for the year ended June 30, 1985, we considered the internal control structure of Five Oaks Multi-Purpose Community Action Agency, Inc. in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements of Five Oaks Multi-Purpose Community Action Agency, Inc. and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-120. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated April 11, 1985.

The management of Five Oaks Multi-Purpose 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 award 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 award programs in the following categories:

Accounting controls

- Budget
- 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 financial assistance programs

General requirements

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

Specific requirements

- Types of services
- Eligibility
- Matching 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 June 30, 1995, Pine Bluff Multi-Purpose Community Action Agency, Inc. expended 85% of its total federal awards under major federal award programs.

We performed tests of controls, as required by SASB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we 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 Pine Bluff Multi-Purpose Community Action Agency, Inc.'s major federal award 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 operations 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 Pine Bluff Multi-Purpose Community Action Agency, Inc. in a separate management letter dated April 11, 1996.

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



Cook & Monhart
Certified Public Accountants
April 11, 1996

COOK & MURPHY

Certified Public Accountants

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

To the Board of Directors
Five Ball Multi-Purpose Community Action Agency, Inc.
Monroe, Louisiana

We have audited the financial statements of Five Ball Multi-Purpose Community Action Agency, Inc. as of and for the year ended June 30, 1985, and have issued our report thereon dated April 11, 1986.

We have also audited Five Ball Multi-Purpose Community Action Agency, Inc.'s compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; special tests; if any; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal awards programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1985. The management of Five Ball Multi-Purpose Community Action Agency, Inc. is responsible for the Five Ball Multi-Purpose 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 Circular A-133, Audit of Institutions of Higher Education and Other Recipients legislation. 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 specific requirements referred to in the second paragraph occurred. An audit includes examining, on a test basis, evidence about Five Ball Multi-Purpose Community Action Agency, Inc.'s compliance with these requirements. We believe that our audit provides a basis for our opinion.

In our opinion, Five Ball Multi-Purpose Community Action Agency, Inc., complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to each of its major federal programs for the year ended June 30, 1985.

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

Cook & Murphy
Certified Public Accountants
April 11, 1986

COOK & MORSCHART

Certified Public Accountants

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

To the Board of Directors
Five Belt Multi-Purpose Community Action Agency, Inc.
Joneston, Louisiana

We have audited the financial statements of Five Belt Multi-Purpose Community Action Agency, Inc., as of and for the year ended June 30, 1986, and have issued our report thereon dated April 11, 1986.

We have applied procedures to test Five Belt Multi-Purpose Community Action Agency, Inc.'s compliance with the following requirements applicable to its federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1986:

Political activity	Allowable cost/charge 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 for 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 Five Belt Multi-Purpose 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 Five Belt Multi-Purpose 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 organization. This restriction is not intended to limit the distribution of this report.

Cook & Morschart

Cook & Morschart
Certified Public Accountants
April 11, 1986

COOK & MOREHEAD

Certified Public Accountants

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CHARLES H. COOK, CPA
FRANK MOREHEAD, CPA
A. DONALD WATSON, CPA

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

To the Board of Directors
Five Belt Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana

We have audited the financial statements of Five Belt Multi-Purpose Community Action Agency, Inc., as of and for the year ended June 30, 1985, and have issued our report thereon dated April 15, 1986.

In connection with our audit of the financial statements of Five Belt Multi-Purpose Community Action Agency, Inc., and with our consideration of Five Belt Multi-Purpose Community Action Agency, Inc.'s control structure used to administer federal awards programs, as required by Office of Management and Budget Circular A-133, *Audit of Institutions of Higher Education and Other Nonprofit Organizations*, we selected certain transactions applicable to certain nonmajor federal awards programs for the year ended June 30, 1985.

As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed: eligibility and matching that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Five Belt Multi-Purpose 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 these 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 Five Belt Multi-Purpose 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 organization. This restriction is not intended to limit the distribution of this report.

Cook & Morehead
Certified Public Accountants
April 15, 1986

Five Ball Multi-Purpose Community Action Agency, Inc.
Jonesboro, Louisiana
Schedule of Findings and Questioned Costs
June 30, 1985

PRIOR YEAR FINDINGS

Included in the prior year audit report of June 30, 1984 there were four findings as stated in the auditor's reports on the internal control structure and compliance with laws and regulations.

Finding I. Financial Management System
Items were resolved.

Finding II. Improper Disbursements
Five Ball is presently under a repayment agreement to return the funds in question.

Finding III. Cost Allocation Plan
Item cleared.

Finding III. Co-Mingling of Funds
Item cleared.

CURRENT YEAR FINDINGS:

There are no findings or questioned costs for this audit for the year ended June 30, 1985.

COOK & MORGENTHAU

Certified Public Accountants

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Management Letter

April 11, 1986

Board of Directors
Pine Belt Multi-Purpose Community Action Agency, Inc.
Jamboree, Louisiana

We have audited the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc. (Pine Belt), for the year ended June 30, 1985, and have issued our report thereon dated April 11, 1986. In planning and performing our audit of the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc., 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 the following items were noted involving internal control structure and other operational matters which appear to merit your attention for consideration to improve the internal control or operations of Pine Belt. These comments have been discussed with the appropriate members of management.

Submission of Audit Report

The audit report for the year ended June 30, 1985 was not submitted to the Legislative Auditor until May, 1986. The audit was not complete within the six months as required by state law. Pine Belt and Cook & Morgenthau is now aware of the policy of the Legislative Auditor's Office concerning submission of audit reports as it relates to Louisiana Revised Statute 24:5130(A)(5)(c).

Personnel File Documentation

We examined several personnel files during our payroll network. The personnel files examined did not consistently contain authorization for other deductions taken from the employee paychecks, authorized pay rates, and the program allocation for the employer's personnel costs.

We recommend that all of the personnel files be updated to include authorizations for all other deductions being taken from employee's paychecks and a current pay authorization form reflecting the correct pay and the specific program the pay is to be charged. We also suggest that an updated pay authorization form be completed and put in the personnel files each time there is a change in pay or program allocation.

Pricing Analysis

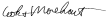
Section 46 of OMB Circular A-110 states that some form of cost or price analysis shall be made and documented in the procurement files in connection with every procurement action. During the course of our audit we noted most purchases for supplies and other items had no written bids, quotes or pricing analysis.

We suggest that some form of price analysis be obtained and documented in connection with all purchases for all programs. We suggest that Pine Bluff adopt purchasing procedures on an Agency wide basis in order to comply with OMB Circular A-110 when purchasing with federal funds.

Finance Committee

As of June 30, 1985 Pine Bluff had cumulative deficits of \$ 1,114,600. Management and the Board of Directors will have to formulate certain financial planning in order to eliminate the deficits. We recommend that Pine Bluff's Finance Committee monitor progress in eliminating the deficits and the liabilities associated with these deficits. We also recommend that the Finance Committee meet monthly and monitor all financial operations of Pine Bluff including budgetary financial statements.

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



Cook & Monhart
Certified Public Accountants
April 11, 1985

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**Plaquemine Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana**

Financial Statements With Auditors' Report

**As of and for the Year Ended June 30, 1985
With Supplemental Information Schedule**

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 7-17-86

Pin Belt Multi-Purpose Economic Action Agency, Inc.
Joplin, Missouri

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COOK & MERRIOTT

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Independent Auditor's Report

To the Board of Directors

Five Belt Multi-Purpose Community Action Agency, Inc.
Jensons, Louisiana

We have audited the accompanying balance sheet of Five Belt Multi-Purpose Community Action Agency, Inc. (a nonprofit organization) as of June 30, 1986, and the related statements of revenues, expenses and changes in fund balances and changes in financial position for the year then ended. These financial statements are the responsibility of Five Belt Multi-Purpose 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: Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits 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 above present fairly, in all material respects, the financial position of Five Belt Multi-Purpose Community Action Agency, Inc. as of June 30, 1986, and the change in its fund balances and its financial position for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated April 11, 1986 and shown on pages 28-29 as our consideration of Five Belt Multi-Purpose Community Action Agency, Inc.'s internal control structure and a report dated April 11, 1986 and shown on page 30 as its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the financial statements of Pine Bluff Multi-Purpose Community Action Agency, Inc. taken as a whole. The accompanying supplemental information schedule listed in the table of contents, and shown on page 18, is presented for the purpose of additional analysis and is not a required part of the financial statements of Pine Bluff Multi-Purpose Community Action Agency, Inc. Such information has been subjected to the 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 18-21, are presented for the purpose of providing various funding sources of Pine Bluff Multi-Purpose Community Action Agency, Inc. additional individual grant and contract analysis and are not a required part of the basic financial statements. The information is prepared on a prescribed basis of the various funding sources of Pine Bluff Multi-Purpose Community Action Agency, Inc., and certain schedules are for periods other than the organization's fiscal year. These schedules are not prepared in accordance with generally accepted accounting principles. Accordingly, the schedules mentioned previously on pages 18-21 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 basic financial statements and in our opinion they are fairly stated on the basis of accounting practices prescribed by the various funding sources.



Cook and Merhart
Certified Public Accountants
April 14, 1988

Pine Belt Multi-Purpose Community Action Agency, Inc.
 Jonestown, Louisiana
 Balance Sheet
 June 30, 1985

Assets:	Current Funds		Plant Fund	Total All Funds
	Unrestricted	Restricted		
Cash	\$ 2,648	\$ 147,604	\$ --	\$ 150,252
Contract revenue receivable	--	51,440	--	51,440
Due from other funds	<u>30,842</u>	<u>3,580</u>	--	<u>34,422</u>
Total current assets	<u>33,490</u>	<u>202,624</u>	--	<u>236,114</u>
Furniture and equipment	--	--	658,720	658,720
Accumulated depreciation	--	--	<u>(1,428,127)</u>	<u>(1,428,127)</u>
Total assets	<u>\$ 33,490</u>	<u>\$ 202,624</u>	<u>\$ 234,693</u>	<u>\$ 470,807</u>
Liabilities and Fund Balances:				
Current portion of long-term debt	\$ 75,414	\$ 30,270	\$ --	\$ 105,684
Accounts payable	3,168	25,874	--	29,042
Due to other funds	2,850	30,800	--	33,650
Other current liabilities	26,660	--	--	26,660
Deferred revenue	--	85,604	--	85,604
Total current liabilities	<u>108,092</u>	<u>172,548</u>	--	<u>280,640</u>
Long-term debt	4,237	--	--	4,237
Other long-term liabilities	<u>21,863</u>	--	--	<u>21,863</u>
Total liabilities	<u>134,192</u>	<u>172,548</u>	--	<u>306,740</u>
Fund balances (deficit):				
Resprised	--	61,818	--	61,818
Unassigned	(111,867)	(3,842)	--	(115,709)
Net investment in plant	--	--	<u>234,693</u>	<u>234,693</u>
Total fund balances (deficit)	<u>(111,867)</u>	<u>57,976</u>	<u>234,693</u>	<u>180,802</u>
Total liabilities and fund balances	<u>\$ 134,192</u>	<u>\$ 230,524</u>	<u>\$ 234,693</u>	<u>\$ 499,409</u>

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

Pier Park Multi-Purpose Community Action Agency, Inc.
 Jamaica, Louisiana
 Statement of Revenues, Expenses and Changes in Fund Balances
 For the Year Ended June 30, 1985

	Current Funds		Plant Fund	Total All Funds
	Unrestricted	Restricted		
Revenues:				
Contracts and grants from governmental agencies	\$ 10,119	\$ 2,089,891	\$ -	\$ 2,099,910
Interest income	-	1,271	-	1,271
Donations - police jackets	17,500	-	-	17,500
Miscellaneous receipts	11,278	24,493	-	35,771
Donated services	-	310,338	-	310,338
Total revenues	<u>38,897</u>	<u>2,735,993</u>	<u>-</u>	<u>2,774,890</u>
Expenses:				
Early child development	-	1,835,370	-	1,835,370
Child nutrition services	-	239,940	-	239,940
Home energy assistance	-	18,000	-	18,000
Community services	-	208,125	-	208,125
Homeless assistance	-	17,980	-	17,980
Housing assistance	-	78,155	-	78,155
Emergency assistance	-	44,980	-	44,980
Education services	-	188,854	-	188,854
Commodities distribution	-	8,477	-	8,477
Transportation services	-	173,811	-	173,811
Other general	70,852	-	-	70,852
Depreciation	-	-	71,999	71,999
Total expenses	<u>1 70,852</u>	<u>2,830,324</u>	<u>1 71,999</u>	<u>2,773,175</u>
Excess (deficiency) of revenue over expenses	1 1 27,845	1 105,669	1 1 71,999	1 1 205,513
Fund balances, July 1, 1984, previously reported	(80,376)	15,541	808,084	743,249
Prior period correction	-	-	(682,950)	(682,950)
Fund balances, July 1, 1984, restated	<u>(80,376)</u>	<u>15,541</u>	<u>225,134</u>	<u>149,299</u>
Transfers:				
Fund asset acquisitions	-	(58,507)	80,500	-
Fund balance of discontinued program	6,888	(6,888)	-	-
Fund balances, June 30, 1985	<u>1 1 111,857</u>	<u>1 50,814</u>	<u>1 234,634</u>	<u>1 181,305</u>

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

New York Multi-Purpose Community Action Agency, Inc.
 December, 1995
 Statement of Changes in Financial Position
 For the Year Ended June 30, 1995

	Current Funds		Plant Fund	Total All Funds
	Unrestricted	Restricted		
Resources Provided:				
Excess (deficiency) of revenue and support over expenses	\$ (32,687)	\$ 120,040	\$ 71,959	\$ 16,890
Items that do not use resources:				
Depreciation	-	-	71,959	71,959
Resources provided by operations	(32,687)	120,040	-	87,350
Decrease in due from other funds	-	89,800	-	89,800
Decrease in contract revenue receivable	11,804	-	-	11,804
Decrease in accounts receivable	76,795	48,949	-	125,744
Increase in due to other funds	-	2,830	-	2,830
Increase in other current liabilities	29,518	-	-	29,518
Increase in other long-term liabilities	16,731	-	-	16,731
Loan proceeds	15,838	-	-	15,838
Total resources provided	<u>111,811</u>	<u>280,853</u>	<u>-</u>	<u>392,664</u>
Resources Used:				
Increase in due from other funds	1,983	-	-	1,983
Increase in contract revenue receivable	-	51,440	-	51,440
Decrease in accounts payable	14,281	573	-	14,854
Decrease in due to other funds	88,468	-	-	88,468
Decrease in accrued liabilities	3,372	18,582	-	21,954
Decrease in deferred revenue	-	58,540	-	58,540
Decrease in other current liabilities	-	18,238	-	18,238
Decrease in other long-term liabilities	-	84,308	-	84,308
Purchases of furniture and equipment	-	-	88,500	88,500
Loan payments	5,858	8,862	-	14,720
Total resources used	<u>175,879</u>	<u>228,529</u>	<u>88,500</u>	<u>492,908</u>
Transfers:				
Fixed asset acquisitions	-	1 88,500	68,587	-
Fund balance of discontinued program	6,808	1 6,808	-	-
Increase (decrease) in cash	<u>\$ 2,932</u>	<u>\$ 1 51,324</u>	<u>\$ -</u>	<u>\$ 1 48,256</u>

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

Pine Belt Multi-Purpose Community Action Agency, Inc.
Monroe, Louisiana
Notes to Financial Statements
June 30, 1995

(7) Summary of Significant Accounting Policies

Pine Belt Multi-Purpose Community Action Agency, Inc. (Pine Belt) is a private nonprofit corporation incorporated under the laws of the State of Louisiana. Pine Belt is governed by a Board of Directors composed of 15 members from Jackson, Bienville, Westmoreland, Red River, Sabine and West Parishes which are the parishes that Pine Belt serves. Pine Belt operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in these parishes in Louisiana.

4. Fund Accounting

To assure observance of limitations and restrictions placed on the use of revenues and grants received by Pine Belt, 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 regulation 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 continuing renewals with the various funding sources. Included in this fund group are the following funds:

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.

(Continued)

Five Bell Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana
Notes to Financial Statements
June 30, 1995
(Continued)

Home Energy Assistance Program

The Home Energy Assistance Program accounts for the operation 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.

Community Services Block Grant

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

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.

Temporary Emergency Food Assistance Program

The Temporary Emergency Food Assistance Program accounts for the operation 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.

Project Independence Transportation Program

The Project Independence Transportation Program accounts for the operation of providing transportation services to eligible participants. Funding is provided by federal and state funds from the Louisiana Department of Social Services.

Project Independence Education Program

The Project Independence Education Program accounts for the operation of providing education, job skills training, job development and placement skills to eligible participants in Five Bell's service area. Funding is provided by federal and state funds from the Louisiana Department of Social Services.

(Continued)

Five Belt Multi-Purpose Community Action Agency, Inc.
Jennery, Louisiana
Notes to Financial Statements
June 30, 1995
(Continued)

Public Transit

The Public Transit Program accounts for the operations of transportation services to the citizens in the parishes that Five Belt serves. Financing is provided through federal funds passed through the State of Louisiana, Department of Transportation and Development, federal funds passed through the State of Louisiana Department of Social Services, matching funds from another agency, transit taxes and other miscellaneous revenues.

Emergency Food and Shelter

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.

Community Housing Development Organization (CHDO)

The CHDO Program accounts for the operations of providing decent, safe, and affordable housing to low and moderate income families through the construction of multi-family dwellings. Funding is provided by federal funds passed through the Louisiana Housing Finance Agency.

Section B Housing Assistance Payments Program

The Section B Housing Assistance Program accounts for the operation of a housing subsidy program funded by the United States Department of Housing and Urban Development. Five Belt has entered into a contract to administer the program for Jackson Parish in Louisiana. The program provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for low-income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution toward the rent.

Summer Food Service Program

The Summer Food Service Program provides a food service program for needy children during the summer months when area schools are closed for the summer. Funding is provided by federal funds passed through the Louisiana Department of Education.

(Continued)

Pine Belt Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana
Notes to Financial Statements
June 30, 1986
(Continued)

HUD Housing Program

The HUD Housing Program leases HUD property from the U. S. Department of Housing and Urban Development for the purpose of providing affordable shelter to homeless or impoverished individuals. They receive no funding from HUD. Funding is provided from the rent payments received.

Fixed Asset - This fund accounts for Pine Belt's fixed assets and the related depreciation expense recorded on these assets.

D. Basis of Accounting

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

E. Fixed Assets

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.

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

F. Income Taxes

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

G. 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 occupies 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.

(Continued)

Pine Belt Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana
Notes to Financial Statements
June 30, 1995
(Continued)

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.

E. Retirement Obligations

The employees of Pine Belt are members of the Social Security System. There are no other retirement plans available through Pine Belt.

(F) Concentrations of Credit Risk

Financial instruments that potentially subject Pine Belt to concentrations of credit risk consist principally of temporary cash investments and accounts receivable. Pine Belt maintains its temporary cash investments with financial institutions that are insured by the FDIC up to \$100,000 at each bank. At June 30, 1995 there was a \$180,458 balance in one institution that was insured for \$100,000 with the FDIC and collateralized by pledged securities.

Concentrations of credit risk with respect to accounts receivable were limited due to the balance being comprised of amounts due from governmental agencies under contracted terms. As of June 30, 1995, Pine Belt had no significant concentrations of credit risk in relation to accounts receivable.

(G) Contract Revenue Receivable

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from the funding sources at June 30, 1995 but not received until after that date.

(Continued)

New Orleans Multi-Purpose Community Action Agency, Inc.
 -Jennifers, Louisiana
 Notes to Financial Statements
 June 30, 1995
 (Continued)

14) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at June 30, 1995:

Fund	Due From Other Funds	Due To Other Funds
Invested	\$ 10,842	\$ 2,858
Barterized Funds:		
Project Independence Transportation Program	850	-
Project Independence Education Program	-	850
Community Housing Development Organization	-	10,042
Public Transit Program	2,650	-
	<u>\$ 13,542</u>	<u>\$ 13,542</u>

15) Property and Equipment

An analysis of the furniture and equipment recorded in the plant fund at June 30, 1995 is as follows:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Furniture and equipment	5 - 7 years	\$ 582,764	\$ 87,865	\$ 680,729
Accumulated depreciation		(248,462)	(85,878)	(434,340)
Net investment in plant		<u>\$ 334,302</u>	<u>\$ 12,087</u>	<u>\$ 346,389</u>

Depreciation expense for the year ended June 30, 1995 was 171,869.

(Continued)

Five Belt Multi-Purpose Community Action Agency, Inc.
 Jonesboro, Louisiana
 Notes to Financial Statements
 June 30, 1995
 (Continued)

(6) Compensated Absence - Accrued Leave

Employees may accrue certain hours of vacation leave each year. Vacation leave may accrue from 100 hours to 160 hours, depending upon the employee's length of service. However, upon an employee's separation of employment, earned and/or accrued leave will only be paid up to a maximum of 50 hours. Employees can also accrue sick leave, but accumulated sick leave is forfeited upon separation of employment. At June 30, 1995, the approximate amount of accumulated and varied employee leave benefits was not material. Therefore, no liability has been included in the accompanying financial statements for this amount.

(7) Deferred Revenue

This balance represents federal funds revenue received in excess of expenditures for these funds and programs. Various grants that Five Belt administrators do not end with the audit date. Also, various grants 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 these grants.

(8) Commodity Distribution

The expenses shown as commodities distribution represent certain costs to distribute the commodities. The value of the commodities distributed was approximately \$5,213 during July 1, 1994 through June 30, 1995. The value of the commodities distributed is not reflected in the accompanying financial statements.

(9) Leases

The agency leases certain buildings under operating leases. The rental costs on these items for the year ended June 30, 1995, were as follows:

Buildings	<u>\$ 78,200</u>
-----------	------------------

Commitments under these agreements having initial or remaining non-cancelable terms in excess of one year are as follows:

For the Year Ending	
<u>June 30,</u>	
1996	\$ 8,300
1997	6,400
1998	<u>1,600</u>
Total minimum future rentals	<u>\$ 18,300</u>

(Continued)

Pine Belt Multi-Purpose Community Action Agency, Inc.
 Jennings, Louisiana
 Notes to Financial Statements
 June 30, 1995
 (Continued)

(3) Other liabilities

Other liabilities at June 30, 1995 consist of the following:

	<u>Total</u>	<u>Current</u>	<u>Long Term</u>
Amount due to the Louisiana Department of Social Services, Office of Community Services resulting from unrecouped findings and questioned costs associated with the Reauthorization Assistance Program from 1989 through 1994. Of the amount due at June 30, 1995 \$5,874 was repaid February, 1995. A repayment agreement for \$58,208 has been prepared and submitted to Pine Belt, but as of the date of this audit report the agreement has not been formally accepted or signed by Pine Belt. The repayment agreement calls for an initial payment of \$2,808 with 180 monthly payments of \$344 and the 199th payment in the amount of \$40.	1 57,280	1 8,874	1 58,208
Balance owed to a vendor for past due invoice amounts, due in monthly installments of \$218.75, with no interest, final payment due on January 30, 1997	2,000	2,075	1,375
Balance due to the Louisiana Department of Labor for questioned costs pertaining to the Community Services Block Grant Emergency Homeless Program, due in 5 monthly installments of \$250.00, and two final monthly installments of \$1,750, with no interest, final payment due on February 28, 1995. This amount was paid in full during February, 1995.	4,750	4,750	-
Balance due to a EPA firm for past due audit fees. This amount was paid in full in February, 1995	5,580	5,580	-
Amount due to the Louisiana Department of Education resulting from audit findings for 1992, 1993 and 1994. A repayment agreement has been accepted in which Pine Belt agrees to pay \$200 a month for 35 months with a final payment of \$385 due November, 1995.	14,175	2,244	11,376
Total Other Liabilities	<u>1 98,280</u>	<u>1 26,899</u>	<u>1 71,859</u>

(Continued)

New Orleans Multi-Purpose Community Action Agency, Inc.
 Metairie, Louisiana
 Notes to Financial Statements
 June 30, 1995
 (Continued)

(17) Restricted Fund Balances

Certain contracts or programs administered by New Orleans have resources designated by management or funding sources of the organization. The excess revenues over expenses on these contracts are restricted for use within those programs. An analysis of restricted fund balances at June 30, 1995 by fund is as follows:

Child and Adult Care Food Program	\$ 22,837
Public Transit Program	16,418
Project Independence Transportation	3,188
Community Housing Development Organization	135
Section 8 Housing Assistance Payments Program	3,831
Summer Food Service Program	86
HUD Housing Program	648
	<u>\$ 47,133</u>

(18) Undesignated Fund Balances

The following list shows each individual fund's portion of the undesignated fund balances reflected at June 30, 1995:

	Undesignated Funds	Restricted Funds
General Fund	1,111,883	\$ -
Project Independence Education Program	-	(3,842)
	<u>1,111,883</u>	<u>\$ (3,842)</u>

(19) Prior Period Correction

A prior period correction was made to the plant fund in order to record accumulated depreciation on fixed assets and correct the fund assets records.

(Continued)

Five Star Multi-Purpose Community Action Agency, Inc.
 Amelboro, Louisiana
 Notes to Financial Statements
 June 30, 1986
 (Continued)

110 Long-term Debt

Long-term debt at June 30, 1986 consists of the following:

Note payable to a local bank, due in one lump sum payment, including interest at 12% on September 30, 1986, unsecured	\$ 10,279
Note payable to a local bank, due in monthly installments of \$393.08, including interest at 11.50%, final payment due on March 1, 1987, unsecured	6,500
Note payable to a local bank, due in monthly installments of \$308.98, including interest at 11.50%, final payment due March 1, 1987, unsecured	4,458
Note payable to a local bank, due on demand, interest payments at 12.75% due quarterly, secured by office equipment and automobiles	8,800
Total long-term debt	<u>29,837</u>
Less current installments on long-term debt	1,554
	<u>\$ 4,237</u>

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

For the Year Ending <u>June 30,</u>	Approximate <u>Amount</u>
1986	\$ 20,804
1987	4,237
	<u>\$ 25,041</u>

Interest expense paid on these notes for the year ended June 30, 1986 was 12,588.

See Note 10(a) for Significant Accounting Policies, in particular, valuation.
 Issuance location of Treasury, Expense and Prepaid Tax Balances
 Included in Cash

For the Year Ended June 30, 1993

Account	Total		Foreign		U.S.		Total		Total		Total	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
Assets												
Cash and equivalents	1,000,000	-	-	-	-	-	-	-	-	-	-	1,000,000
Accounts receivable	-	60,000	-	-	-	-	-	-	-	-	-	60,000
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	-	100,000	-	-	-	-	-	-	-	-	-	100,000
Goodwill	-	-	-	-	-	-	-	-	-	-	-	-
Other intangible assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Deferred taxes	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000
Liabilities												
Accounts payable	-	-	-	-	-	-	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Deferred income taxes	-	-	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Minority interest	-	-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000

(See footnote 1)

Account	Total		Foreign		U.S.		Total		Total		Total	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
Assets												
Cash and equivalents	1,000,000	-	-	-	-	-	-	-	-	-	-	1,000,000
Accounts receivable	-	60,000	-	-	-	-	-	-	-	-	-	60,000
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	-	100,000	-	-	-	-	-	-	-	-	-	100,000
Goodwill	-	-	-	-	-	-	-	-	-	-	-	-
Other intangible assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Deferred taxes	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000
Liabilities												
Accounts payable	-	-	-	-	-	-	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Deferred income taxes	-	-	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Minority interest	-	-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000	1,000,000	160,000

**Supplemental Information Schedules Prepared
For Grants and Contracts Analysis**

Five Belt Multi-Purpose Community Action Agency, Inc.

Jonesboro, Louisiana

Project Independence Transportation Program

BSB #94863, #06003, #94863, #94845

Schedule of Revenues, Expenditures and Changes in Fund Balance

For the Contract Period: July 1, 1984 to June 30, 1985

Revenues:

Grant revenue	+	181,500
Neighborhood Police Jury		800
Miscellaneous		<u>3,870</u>
Total revenues		<u>186,170</u>

Expenditures:

Salaries	4,625
Fringe benefits	345
Neighborhood Parish expenses	48,212
Saline Parish expenses	28,083
Winn Parish expenses	15,769
Other	<u>4,812</u>
Total expenditures	<u>98,189</u>

Excess revenues (expenditures)	2,186
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Fund balance, July 1, 1984	<u>0</u>
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Fund balance, June 30, 1985	<u>\$ 2,186</u>
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Five Oaks Multi-Purpose Community Action Agency, Inc.
 Jacksonville, Louisiana

Project: Independence Education Program
 OGA #005-31728, 005 #04568

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

	Actual	Budget	Actual (Over Under Budget)
Revenues:			
Grant revenue	\$ 304,140		
Expenditures:			
Salaries	161,901	\$ 161,680	221
Fringe benefits	18,181	12,144	5,037
Operating expenses	28,210	33,500	(5,290)
Materials and supplies	33,864	33,000	864
Capital purchases	5,871	10,800	(4,929)
Other charges	1,828	3,848	(2,020)
Total expenditures	249,855	\$ 255,972	(6,117)
Excess revenue (expenditures)	(4,715)		
Other (non-federal) expenditures	1,178		
Fund balance, July 1, 1984	-		
Fund balance, June 30, 1985	\$ 1,463		

Finc Debt Multi-Purpose Community Action Agency, Inc.
 Jaxsonville, Louisiana
 Public Transit Program

Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period: July 1, 1994 to June 30, 1995

Revenues:

Section 18 funds	\$	68,185
Title XIX funds		13,888
Jackson Parish Police Jury		12,142
Transit fares		2,000
People Unlimited		6,000

Total revenues		102,215

Expenditures:

Salaries		29,485
Fringe benefits		6,284
Auto repairs and maintenance		4,287
Cashier		6,672
Bank charges		187
Other direct expenses		11,182
General administrative expenses		-----
		17,688

Total expenditures		75,285

Excess revenues (expenditures)		26,930
Fund balance, July 1, 1994		-----
Fund balance, June 30, 1995		-----
		\$ 18,418