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**Delta Community Action Association, Inc.
Tulhatch, Louisiana**

Financial Statements

**As of and for the Year Ended June 30, 1987
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 auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Revised Date 11-2-1988

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COOK & BUREHAULT

Chartered Public Accountants

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REPORT OF INDEPENDENT AUDIT

STATEMENTS OF FINANCIAL POSITION

AND STATEMENTS OF

ACTIVITIES FOR THE YEAR

DEBRA COMMUNITY ACTION ASSOCIATION, INC.
1100 BAYVIEW AVENUE, SUITE 4000
SCARBOROUGH, ONTARIO M1B 4Y1
CANADA

REPORT OF THE AUDITORS
STATEMENTS OF FINANCIAL POSITION
AND STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 1997

Independent Auditors' Report

To the Board of Directors
Debra Community Action Association, Inc.
Tulaloh, Louisiana

We have audited the accompanying statement of financial position of Debra Community Action Association, Inc. as of June 30, 1997, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Debra Community Action Association, 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 the standards applicable to financial audits contained in 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. 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 Debra Community Action Association, Inc. as of June 30, 1997 and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 18, 1997 on our consideration of Debra Community Action Association, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Debra Community Action Association, Inc. taken as a whole. The accompanying schedule of expenditures for federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The accompanying supplemental consolidating schedules on pages 12 and 13 are presented for the purpose of additional analysis and are not a required part of the financial statements of Delta Community Action Association, 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 Contract Analysis" in the table of contents, and shown on pages 15 - 23, are presented for the purpose of providing various funding sources of Delta Community Action Association, 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 Delta Community Action Association, Inc., and certain schedules are for periods other than Delta's audit year. These schedules are not presented in accordance with generally accepted accounting principles. Accordingly, these schedules 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.



Cook and Merchant
Certified Public Accountants
September 19, 1957

Delta Community Action Association, Inc.
Tulahoma, Louisiana
Statement of Financial Position
June 30, 1997

Assets

Current assets:	
Cash	\$ 176,274
Grant receivables	234,891
Due from other funds	<u>39,952</u>
Total current assets	451,117
Property and equipment:	
Property and equipment	670,856
Accumulated depreciation	<u>(1,390,112)</u>
Total property and equipment	280,744
Total Assets	<u>\$ 731,861</u>

Liabilities and Net Assets

Current liabilities:	
Accounts payable	\$ 155,589
Accrued liabilities	37,391
Due to other funds	28,852
Refundable advances	<u>114,588</u>
Total current liabilities	336,420
Net assets:	
Unrestricted:	
Operating	604,687
Fund assets	<u>248,174</u>
Total net assets	852,861
Total Liabilities and Net Assets	<u>\$ 1,189,281</u>

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

Delta Community Action Association, Inc.
 Tallulah, Louisiana
 Statement of Activities
 For the Year Ended June 30, 1997

	<u>Unaudited</u>
Revenues and Other Support:	
Contractual revenue – grants	4,312,486
Miscellaneous revenues	18,865
Total revenues and other support:	<u>4,331,351</u>
Expenses:	
Head Start program	1,082,811
Child care food program	178,428
Community services block grant	86,558
Home energy assistance	82,868
Family day care services	679,858
Delta recovery program	148,778
Migrant education	489,858
Een-Start	59,827
Commodities distribution	7,763
Family preservation	488,708
Summer child care	59,715
Mental health program	6,834
General services	64,123
Total expenses:	<u>3,148,108</u>
Change in net assets	1,183,243
Net assets, as of beginning of year	412,305
Net assets as of end of year	<u>1,595,548</u>

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

Delta Community Action Association, Inc.
 Tallulah, Louisiana
 Statement of Cash Flows
 For the Year Ended June 30, 1997

Operating activities:

Change in net assets	4	23,208
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	39,067	
(Increase) decrease in operating assets:		
Grant receivables	(118,298)	
Increase (decrease) in operating liabilities:		
Accounts payable	45,090	
Accrued liabilities	34,685	
Refundable advances	<u>1,680</u>	
Net cash provided by in operating activities	<u>58,208</u>	

Investing Activities:

Payments for property and equipment	(75,231)	
Net cash used in investing activities	<u>(75,231)</u>	

Net (decrease) in cash	(16,993)	
Cash as of beginning of year		190,797
Cash as of end of year		<u>\$ 173,714</u>

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

Delta Community Action Association, Inc.
Tulahoma, Louisiana
Notes to Financial Statements
June 30, 1987

111 Summary of Significant Accounting Policies

A. Nature of Activities

Delta Community Action Association, Inc. (Delta) is a private non-profit corporation incorporated under the laws of the State of Louisiana. A Board of Directors composed of 15 members governs Delta. Delta operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in various parishes in Louisiana that Delta serves. The following programs, with their approximate percentage of total revenues indicated, are administered by Delta:

Head Start Program (37%) - 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 Care Food Program (8%) - Provides a food service program in coordination with the Head Start Program. Funding is provided by federal funds from USDA, passed through the Louisiana Department of Education.

Community Services Block Grant (21%) - Administers 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.

Home Energy Assistance (2%) - Assists 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.

Family Day Care Services (28%) - Provides a food service program for children in private nonprofit centers of approximately 120 homes. Financements provided by federal funds, passed through the Louisiana Department of Education.

Delta Recovery Program (5%) - Provides substance abuse treatment and education for eligible participants. Funding is provided by federal funds passed through the Louisiana Department of Health and Hospitals, Division of Alcohol and Drug Abuse.

Migrant Education and Enrichment (17%) - Provides assistance such as tutoring, to establish or improve programs designed to meet the special educational needs of migratory children of migratory agricultural workers or migratory fishers. Funding is provided by federal funds passed through the Louisiana Department of Education.

Commodities Distribution (2%) - Provides 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.

(Continued)

Delta Community Action Association, Inc.
Tulahoma, Louisiana
Notes to Financial Statements
June 30, 1987
(Continued)

Family Preservation (FAP) - Provides services to families at risk for the removal of children under family dissolution. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

Summer Child Care Program (SCC) - Provides quality child care during the summer months to children identified by the Head Start program. The children can not exceed 13 years of age except for children with disabilities. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

Mental Health Program (LPS) - Provides assistance to mentally ill consumers in securing or maintaining housing of their choice through the provision of a flexible range of support. Funding is provided by federal funds passed through the Louisiana Department of Health and Hospitals.

D. Basis of Accounting

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

E. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

F. Income Tax Status

Delta is a non-profit corporation and is exempt from state and federal income taxes under Section 501 (c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to Delta's tax-exempt purpose would be subject to taxation as unrelated business income. There was no unrelated business income for the year ended June 30, 1987.

G. 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. Actual results could differ from those estimates.

(Continued)

Delta Community Action Association, Inc.
Tulahoma, Louisiana
Notes to Financial Statements
June 30, 1997
(Continued)

F. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, Delta considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

G. Property and Equipment

Property and equipment are carried at cost, or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of each asset. 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.

H. Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Contractual grant revenue is reported as unrestricted support due to the restrictions placed on these funds by the funding source being met in the same reporting period as the revenue is earned.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restrictions are accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

I. Compensated Absence

Employees may accrue vacation leave up to 200 hours. Upon an employee's separation of employment, accrued and/or accrued leave will be paid up to a maximum of 200 hours. Employees can also accrue sick leave, but accumulated sick leave is forfeited upon separation of employment.

(Continued)

Delta Community Action Association, Inc.
Tallahassee, Louisiana
Notes to Financial Statements
June 30, 1987
(Continued)

12) Concentration of Credit Risk

Financial instruments that potentially subject Delta to concentrations of credit risk consist principally of temporary cash investments and grant receivables.

Concentrations of credit risk with respect to grant receivables are limited due to these amounts being due from governmental agencies under contract terms. As of June 30, 1987, Delta had no significant concentrations of credit risk in relation to grant receivables.

Delta maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. As June 30, 1987 total cash balances held at financial institutions was \$352,787. Of this amount, \$251,885 was secured by FDIC and the remaining \$100,902 was collateralized by pledged securities.

13) Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from funding sources at June 30, 1987, but received after that date.

14) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at June 30, 1987:

Fund	Due From Other Funds	Due To Other Funds
General Services	\$ 8,182	\$ 18,230
Head Start Program (due from CACFP - USDA)	9,691	185
Child and Adult Care Food Program	3,554	9,691
Community Services Block Grant	852	4,891
Family Day Care Home Program	—	180
Migrant Education	13,423	—
Summer Child Care Program	185	—
Even Start	—	13,423
Mental Health Program	—	1,313
Low-Income Home Energy Assistance Program	5,521	—
	<u>\$ 38,822</u>	<u>\$ 38,822</u>

(Continued)

Delta Community Action Association, Inc.
Tulsa, Oklahoma
Notes to Financial Statements
June 30, 1997
(Continued)

64 Property and Equipment

Property and equipment consist of the following:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings	30-50 years	\$ 322,412	\$ —	\$ 322,412
Furniture and equipment	5-10 years	184,820	2,824	187,644
Vehicles	5 years	240,814	—	240,814
Accumulated depreciation		\$ 329,180	\$ 826	\$ 330,006
Net investment in property and equipment		\$ 338,056	\$ 1,998	\$ 340,054

Depreciation expense for the year ended June 30, 1997 was 176,867.

65 Receivable Advances

Delta records federal funds received in excess of expenditures as a receivable advance until they are expended for the purpose of the contract or until the funds are returned to the appropriate funding source.

67 Contractual Revenue - Grants

During the year ended June 30, 1997, Delta received contractual revenue from federal and state grants in the amount of \$3,153,485. The continued existence of these funds is based on annual contract renewals with various funding sources.

68 Retirement Plan

Delta participates in a tax deferred annuity plan whereby an amount equal to 4% of the salary of eligible employees is contributed to purchase annuity contracts with an insurance company. The annuities are in the employee's name upon funding. The amount contributed for the year ended June 30, 1997 was 121,895.

(Continued)

Beta Community Action Association, Inc.
Tulalip, Louisiana
Notes to Financial Statements
June 30, 1987
(Continued)

(9) **Commodities Distribution**

The expenses shown as commodity distribution represent certain costs to distribute the commodities. The value of the commodities distributed was approximately \$175,808 during the year ended June 30, 1987. The value of the commodities distributed is not reflected in the accompanying financial statements.

(10) **Leases**

Beta leases certain buildings and equipment under operating leases. Rental costs on these leases for the year ended June 30, 1987, were as follows:

Buildings	\$ 38,012
Equipment	<u>12,188</u>
	<u>\$ 50,200</u>

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

For the Year Ending	
<u>June 30,</u>	
1988	\$ 11,858
1989	11,208
2000	<u>5,220</u>
Total minimum future rentals	<u>\$ 28,286</u>

Brix Community School Association, Inc.
 Liberty, Missouri
 Continuing Schedule of Financial Position
 For the Year Ended June 30, 2017

Assets	Real Estate	Other Assets	Community Grants		New Energy	Funds	Inventory	Prepaid	Accounts Payable	Accounts Receivable	Due from Other Schools	Due from Other Organizations	Due from Other Sources	Due from Other Schools	Due from Other Organizations	Due from Other Sources	Total
			Assets	Liabilities													
Current assets																	
Cash	1079	1155	1449	5479	562	562	0	0	0	0	0	0	0	0	0	0	12,011
Accounts receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total current assets	1079	1155	1449	5479	562	562	0	0	0	0	0	0	0	0	0	0	12,011
Property and equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred donor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total property & equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total assets	1079	1155	1449	5479	562	562	0	0	0	0	0	0	0	0	0	0	12,011
Liabilities and Net Assets																	
Current liabilities																	
Accounts payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued salaries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due to other schools	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due to other organizations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total current liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net assets	1079	1155	1449	5479	562	562	0	0	0	0	0	0	0	0	0	0	12,011
Donor gifts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total net assets	1079	1155	1449	5479	562	562	0	0	0	0	0	0	0	0	0	0	12,011

State University System - Administrative
 Fiscal Year
 Operating Statement of Activities
 For the Year Ended June 30, 1997

Account and the Related	Debit		Credit		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
	Account	Amount	Account	Amount												
Operating results -																
Professional services	1,178,140	28,222	84,428	87,987	382,832	87,143	81,227	1,218	147,297	88,178	8,826	-	1,121,888	54,292	-	1,176,180
Long term	-	-	-	-	4,238	-	-	-	-	-	-	-	-	-	-	-
Operating support	1,289,648	13,125	85,828	87,987	24,238	92,281	81,227	5,124	147,297	88,178	8,826	-	1,521,500	62,118	-	1,583,618
Expenses																
Salaries	541,882	82,647	82,652	-	84,844	84,844	1,178	1,891	194,863	82,652	4,688	-	1,044,075	84,844	-	1,128,919
fringe benefits	128,882	78,447	78,856	-	84,874	84,874	47	894	22,891	2,814	802	-	228,887	8,887	-	237,774
Travel	11,645	-	3,118	-	1,684	1,684	6,568	448	8,848	16	264	-	11,112	258	-	11,370
Supplies	38,000	-	388	-	1,882	878	1,882	-	3,817	-	-	-	771	171	-	942
Telephone and postage	88,000	-	88,000	-	4,238	4,238	-	-	-	3,888	-	-	1,548	1,548	-	5,434
Printing	21,888	-	21,888	-	21,888	21,888	-	-	-	178	-	-	21,710	178	-	21,888
Utilities	51,888	-	882	-	728	728	-	-	-	-	-	-	648	648	-	1,376
Repairs	11,888	22	22	-	1,888	1,888	11,244	588	33,244	6,814	284	-	28,112	2,888	-	30,000
Professional services	41,888	3,844	1,798	-	1,798	1,798	81,487	-	83,989	-	-	-	49,187	1,844	-	50,031
Rent and related expenses	24,888	1,888	888	-	888	888	-	-	-	-	-	-	888	888	-	1,776
Materials	-	-	1,888	888	888	888	-	1,888	18,988	8,848	1,888	-	29,724	1,888	-	31,612
Other miscellaneous	81,888	-	818	-	428	188	11,798	-	-	-	-	-	14,288	471	-	15,767
Total expenses	1,211,211	131,418	82,488	87,987	24,238	92,281	81,227	5,124	147,297	88,178	8,826	-	1,444,111	62,118	-	1,506,229
Change in accounts																
At month beginning of year	82,148	848	1,888	888	288	1,288	11,498	-	1,888	8,888	-	-	28,112	2,888	-	30,000
At month beginning of year before transactions	82,148	848	-	888	288	1,288	11,498	-	1,888	8,888	-	-	28,112	2,888	-	30,000
At month end of year	164,296	1,736	2,776	1,776	576	2,576	22,996	-	3,776	17,776	-	-	56,224	5,776	-	62,000

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

Delta Community Action Association, Inc.
 Tallulah, Louisiana
 Head Start Grant No. OIG-8-08-008
 Schedule of Revenues, Expenditures and Changes in Fund Balances
 For the Contract Period: July 1, 1978 to June 30, 1981

	<u>Approved Budget</u>	<u>Actual</u>	<u>CBF Balance Current Year</u>
Revenues:			
Amount awarded this budget period	4 1,082,272	4 1,082,272	
Amount reprogrammed from prior budget period	7,172	7,172	
Total Head Start Grant revenues	<u>1,089,444</u>	<u>1,089,444</u>	
Grantee's contribution	<u>284,891</u>	<u>284,891</u>	
Total revenues	<u>1,374,335</u>	<u>1,374,335</u>	
Expenses:			
Personnel	595,642	529,692	32,950
Fringe benefits	191,198	129,893	71,305
Travel	11,008	96,112	(85,104)
Equipment	43,008	25,898	17,110
Supplies	47,108	48,262	(1,154)
Other	<u>293,604</u>	<u>389,028</u>	(95,424)
Head Start grant expenses	<u>1,080,444</u>	<u>1,080,444</u>	
Grantee's share	<u>284,891</u>	<u>284,891</u>	
Total expenses	<u>1,365,335</u>	<u>1,365,335</u>	
Revenue over expenses		-	
Fund balances, July 1, 1978		7,172	
Reprogrammed by funding source		(7,172)	
Fund balances, June 30, 1981		<u>0</u>	

Delta Community Action Association, Inc.
 Tallulah, Louisiana
 Child and Adult Care Food Program
 Head Start Food Service
 Louisiana Department of Education
 Schedule of Revenues and Expenditures
 For the Contract Period: October 1, 1995 to September 30, 1996

Revenues:

Contract revenue	\$	138,247
		138,247
Total revenue		138,247

Expenditures:

Salaries		80,611
Fringe benefits		15,304
Other administrative costs		1,208
Plan food supplies		8,485
Food service costs		44,578
		139,186
Total expenditures		139,186

Excess revenue (expenditures)

--

Fund balance, October 1, 1995

--

Fund balance, September 30, 1996

\$ --

Delta Community Action Association, Inc.
 Tallulah, Louisiana
 Community Services Block Grant
 Department of Labor
 Contract No. 0490030
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 For the Contract Period: January 1, 1989 to December 31, 1989

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over- Under Budget</u>
Revenues:			
Contract revenue		\$ 183,482	
Total revenue		<u>183,482</u>	
Expenditures:			
Administration:			
Salaries	\$ 85,508	85,508	\$ -
Fringe benefits	18,578	18,178	6,400
Travel	4,208	4,888	(680)
Other support costs	14,808	75,218	(60,410)
Total administration	<u>123,102</u>	<u>183,792</u>	<u>60,410</u>
Program Activities:			
Emergency services	1,508	508	1,000
Commodity food and nutrition:			
	2,388	1,448	1,248
Total expenditures	<u>\$ 125,490</u>	<u>185,788</u>	<u>\$ 60,298</u>
Excess revenues (expenditures)		5,772	
Fund balance, January 1, 1989		1	388
Returned to DOL, February 12, 1989		1	5,772
Fund balance, December 31, 1989		<u>1</u>	<u>388</u>
Returned to DOL for items over budget, March 18, 1989		1	4,788

Bella Community Action Association, Inc.
 Tallulah, Louisiana
 Low-Income Home Energy Assistance Program
 Louisiana Department of Social Services
 Office of Community Services
 OBA No. 218150032

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

Revenues:

Contract revenue \$ 58,000

Expenditures:

Administrative costs	4	3,517	535	4	5,941
Services		191,837	82,320		18,597
Total expenditures		<u>1,185,808</u>	<u>82,855</u>		<u>24,538</u>

Excess revenue (expenditures) 5,964

Fund balance, beginning January 1, 1985 5,343

Fund balance, ending December 31, 1985 11,307

Beta Community Action Association, Inc.
 Tallulah, Louisiana
 Family Day Care Home Program
 Louisiana Department of Education

Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period: October 1, 1989 to September 30, 1990

Revenues:

Contract revenue	1	\$68,732	
Interest income		75	
		\$68,732	
Total revenues		\$68,732	

Expenditures:

Salaries		98,479	
Fringe benefits		13,001	
Travel		3,235	
Supplies and postage		4,789	
Rent and utilities		8,329	
Telephone		3,410	
Equipment		2,921	
Audit		2,880	
Other costs		4,880	
Provider payments		471,527	
		\$68,732	
Total expenditures		\$68,732	

Excess revenues (expenditures)

--

Fund balance, beginning October 1, 1989

14,782

Returned to funding source, March 26, 1990

(8,287)

Fund balance, ending September 30, 1990

\$ 6,495

Gulf Community Action Association, Inc.
Tulahoma, Louisiana
Gulf Recovery Center
CDBG Contract No. 351700044

Schedule of Revenue, Expenditures and Changes in Fund Balances
For the Contract Period: July 1, 1986 to June 30, 1987

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over Under Budget</u>
Revenue:			
Contract revenue		\$ 148,500	
CDBG fees		4,589	
Total revenue		<u>148,089</u>	
Expenditures:			
Salaries	\$ 98,445	98,269	\$ 447
fringe benefits	16,909	14,687	2,460
Travel	3,000	3,000	-
Operating services	18,271	14,637	3,734
Supplies	1,200	1,181	19
Professional services	<u>10,800</u>	<u>8,402</u>	<u>2,397</u>
Total federal expenditures	<u>\$ 149,625</u>	<u>148,089</u>	<u>\$ 1,536</u>
Miscellaneous non-federal expenses		8,100	
Total expenditures		<u>148,839</u>	
Excess revenue (expenditures)		(2,541)	
Fund balance, July 1, 1986		<u>20,300</u>	
Fund balance, June 30, 1987		<u>\$ 25,259</u>	

Delta Community Action Association, Inc.

Tulahoma, Louisiana

Migrant Education

Project No. 17-05-86-28-01-1

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Contract Period: July 1, 1985 to September 30, 1986

	<u>Budget</u>	<u>Actual</u>	Actual (Over) Under Budget
Revenue:			
Grant revenue		\$ 483,075	
Expenditures:			
Salaries	\$ 61,616	162,814	\$ 101,198
Employee benefits	17,056	18,028	1,271
Contracted services	295,078	294,045	41,834
Purchased property services	358	358	48
Other purchased property services	55,756	48,183	9,853
Supplies	6,000	12,681	1 6,878
Equipment	12,488	-	12,488
Flow-through	18,500	18,500	-
Indirect costs	21,216	32,381	1 1,866
Total expenditures	<u>\$ 683,058</u>	<u>672,803</u>	<u>\$ 10,255</u>
Excess revenue (expended)		10,272	
Fund balance, July 1, 1985		1,791	
Fund balance, September 30, 1986		<u>\$ 12,063</u>	

Delta Community Action Association, Inc.
 Tallulah, Louisiana
 Migrant Education Consultant
 Project No. 11-08-MOS-28-01-1
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period: October 1, 1985 to December 31, 1985

Revenues:

Grant revenue	\$ 54,800
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Expenditures:

Salaries	\$ 3,012
Travel	2,589
Contracted services	34,538
Supplies	18,570

Total expenditures	<u>58,749</u>
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Excess revenue (expenditures)	(4,949)
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Fund balance, October 1, 1985	72,171
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Fund balance, December 31, 1985	<u>\$ 67,222</u>
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Delta Community Action Association, Inc.
 Tallahassee, Florida
 Temporary Emergency Food Assistance Program
 Commodities Program
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Period: July 1, 1998 to June 30, 1999

Revenues:

Contract revenue	\$ 5,738
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Expenditures:

Salaries	3,821
Fringe benefits	854
Travel	88
Supplies	108
Other	1,227

Total expenditures	7,118
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Excess revenue (expenditures)	(1,430)
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Fund balance, July 1, 1998	8,228
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Fund balance, June 30, 1999	6,798
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Bolton Community Action Administration, Inc.
 (Public), Louisiana
 Schedule of Expenditures of Federal Awards
 for the Year Ended June 30, 2007

Federal Agency / Program Title	Federal EPA Number	Fiscal Year	Expenditures
U.S. Department of Health and Human Services Direct Programs: • Head Start (F) 49-00-007	01-000	05-08-00000	0
Passed through Louisiana Department of Employment and Training Community Services Block Grant (F) 12-20-000 Community Services Block Grant (F) 12-20-001	01-000 01-000	06-00-000 07-00-000	50,700 41,200
Passed through Louisiana Department of Social Services, Office of Community Services Home Design Assistance Program - Energy (F) 12-211-000 • Family Preservation (F) 0-200-000	01-000 01-000	01-00-000-01 00-00-000	60,000 441,700
Passed through Louisiana Department of Social Services, Office of Family Support Systemic Child Care Program (F) 0-200-007	01-000	00-00-000-02	90,775
Passed through Louisiana Department of Health and Hospitals, Office of Mental Health Mental Health Program	01-000	Unknown	0,000
Passed through Louisiana Department of Health and Hospitals, Division of Alcohol and Drug Abuse Early Recovery Center (F) 0-200-007	01-000	00-700-000	700,000
U.S. Department of Education Passed through Louisiana Department of Education: • Highnet Education (F) 0-200-000 • Highnet Education (F) 0-200-000 • Highnet Education (Grant) (F) 0-200-000 • Highnet Education (Contract) (F) 0-200-007	04-201 04-201 04-201 04-201	01-00-000-00-01-1 01-00-000-00-01-1 01-00-000-00-00-1 01-00-000-00-01-1	20,000 400,000 20,000 24,000

Continued

Delta Community Action Association, Inc.
 Society, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2005

Federal Agency / Pass-Through Agency / Program Title	Fed or DASH Number	Fed-Through Grant's Number	Expenditures
U.S. Department of Agriculture			
Passed through Louisiana Department of Education			
• Child and Adult Care Food Program (CACFP) (FY 8-20-05)	10.993	Belmont	751,500
• Child and Adult Care Food Program (CACFP) (FY 8-20-05)	10.994	Belmont	427,000
• Child and Adult Care Food Program (CACFP) (FY 8-20-05)	10.995	Belmont	21,200
• Child and Adult Care Food Program (Meal Share) (FY 8-20-05)	10.996	Belmont	57,578
Passed through Louisiana Department of Agriculture and Forestry			
Emergency Food Assistance Program	10.999	Belmont	2,184
Food/Supplemental - Table of Commodity Distribution	10.999	Belmont	15,400
Total federal expenditures			<u>1,274,862</u>

* Major Federal Program

NOTE 1: The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

NOTE 2: Nonfinancial assistance is reported in the schedule of the fair value of the commodities received and distributed. At June 30, 2005, Delta had no food commodities in inventory.

COOPER & MOORE/BART

Chartered Public Accountants

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MEMBER AICPA, CPA

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A. CHRISTOPHER BART, CPA
LARRY S. DE WILDEMAN, CPA

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF THE LOUISIANA
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**Report on Compliance and an Internal Control Over Financial
Reporting Based on the Audit of Financial Statements
Performed in accordance with Government Auditing Standards**

To the Board of Directors
Delta Community Action Association, Inc.
Tulahoma, Louisiana

We have audited the financial statements of Delta Community Action Association, Inc. as of and for the year ended June 30, 1987, and have issued our report thereon dated September 18, 1987. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Delta Community Action Association, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Delta Community Action Association, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and did not provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all weaknesses in the internal control over financial reporting that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted certain other matters involving the internal control over financial reporting that we have reported to the management of Delta Community Action Association, Inc. in a separate management letter dated September 18, 1987.

This report is intended for the information of management, the Board of Directors and Federal awarding agencies and (pass-through) entities. However, this certificate is not intended to limit the distribution of this report.



Cook & Associates
Certified Public Accountants
September 18, 1993

COOK & MOHRHART

Chartered Public Accountants

225 BAYOU STUYVE - SUITE 1000 - NEW ORLEANS, LOUISIANA 70112

MEMBER ORGANIZATION

TYPE OF ORGANIZATION

PAID FOR BY CLIENT

DATE PREPARED BY CLIENT

NAME OF CLIENT, FIRM
ORIGIN OF SERVICE, FIRM
A SEPARATE BILL, FIRM
NAME OF MANAGER, FIRM

ISSUES
NATURE OF SERVICE
NAME OF CLIENT, FIRM
NAME OF ACCOUNTANT
TYPE OF ORGANIZATION
NAME OF MANAGER, FIRM

Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Assistance With OMB Circular A-133

To the Board of Directors
Delta Community Action Association, Inc.
Tulahoma, Louisiana

Compliance

We have audited the compliance of Delta Community Action Association, Inc. with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Requirements that are applicable to each of its major federal programs for the year ended June 30, 1997. Delta Community Action Association, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Delta Community Action Association, Inc.'s management. Our responsibility is to express an opinion on Delta Community Action Association, Inc.'s compliance based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. The standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Delta Community Action Association, Inc.'s compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Delta Community Action Association, Inc.'s compliance with these requirements.

In our opinion, Delta Community Action Association, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1997.

Internal Control Over Compliance

The management of Delta Community Action Association, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Delta Community Action Association, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and will be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management, the Board of Directors and federal awarding agencies and goes through entities. However, this restriction is not intended to limit the distribution of this report.



Cash E. Moorhead
Certified Public Accountant
September 10, 1997

Delta Community Action Association, Inc.
Tululak, Louisiana
Summary Schedule of Prior Audit Findings
June 30, 1997

DEPARTMENT OF EDUCATION

1996 - Finding No. 1: Child and Adult Care Food Program (CACFP)

Condition: Final grant expenditure amounts per the audited financial statements reflected funds remaining to be returned to the funding source for the grant ended September 30, 1996 in the amount of \$5,608.

Recommendation: The auditor recommended that Delta communicate with the funding source to resolve the disposition of these funds.

Corrective Status: Delta negotiated a repayment agreement with the funding source. The first payment was made March, 1997 and the last payment is due February, 1999.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

1996 - Finding No. 2: Weatherization Assistance Program

Condition: The bid process for obtaining materials was a sole source procurement with no prior approval from the funding source.

Recommendation: The auditor recommended that Delta communicate with the funding source to resolve the allowability of the materials expenditures.

Corrective Status: There has been no further action on this condition.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

1996 - Finding No. 3: Home Energy Assistance Program

Condition: There were unexpended prior year fund balances due to unexpended funds that had not been returned to the funding source.

Recommendation: It was recommended that Delta communicate with the funding source to resolve the disposition of these funds.

Corrective Status: There has been no further action on this condition.

Delta Community Action Association, Inc.
Tululah, Louisiana
Schedule of Findings and Questioned Costs
June 30, 1997

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Delta Community Action Association, Inc.
2. No reportable conditions are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of Delta Community Action Association, Inc. were disclosed during the audit.
4. No reportable conditions are reported in the Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With DMM Circular A-123.
5. The auditor's report on compliance for the major federal award program for Delta Community Action Association, Inc. expresses an unqualified opinion.
6. There are no audit findings relative to the major federal award programs for Delta Community Action Association, Inc. reported in Part C. of this Schedule.
7. The programs tested as major programs included: (1) Head Start Program (FOIA #93.808), (2) Family Preservation Program (FOIA #93.854), (3) Migrant Education/Migrant Education Extension (FOIA #94.071), and (4) Child and Adult Care Food Program (CACF) and Head Start (FOIA #93.958).
8. The threshold for distinguishing Types A and B programs was \$308,000.
9. Delta Community Action Association, Inc. met the 50% coverage rule with no reason to make a determination whether the auditor qualifies as a low-risk auditor.

B. Findings - Financial Statements Audit

NONE

C. Findings and Questioned Costs - Major Federal Award Programs Audit

NONE

CTNYC & SHORCKHART

Certified Public Accountants

207 NORTH AVENUE | SUITE 2000 | CAROLINA POINT AND POINT NORTH | WAKE FOREST, NORTH CAROLINA 27601

REPORT NUMBER: 100

REPORTING PERIOD: 1987

FILE CODE: 100

DATE: 09/18/1987

NAME OF CLIENT: DELTA COMMUNITY ACTION ASSOCIATION, INC.
ADDRESS: 1000 S. W. 10TH ST.
CITY: MIAMI, FL 33135

CLIENT'S ACCOUNTING PERIOD: 01/01/87 TO 12/31/87
TYPE OF AUDIT: FINANCIAL STATEMENTS
NATURE OF CLIENT'S BUSINESS: COMMUNITY ACTION

Management Letter

September 18, 1987

Board of Directors
Delta Community Action Association, Inc.
Tallahassee, Florida

We have audited the financial statements of Delta Community Action Association, Inc. (Delta), for the year ended June 30, 1987, and have issued our report thereon dated September 18, 1987. In planning and performing our audit of the financial statements of Delta Community Action Association, Inc., we considered its internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

During our audit certain matters were noted involving internal controls over financial reporting and other operational matters which appear to merit your attention for consideration to improve the internal control or operations of Delta. These comments have been discussed with the appropriate members of management.

Fixed Assets

Delta has made progress in developing a formalized Agency-wide inventory system for fixed assets. We recommend that Delta continue their efforts in formalizing their tracking of fixed assets and ensuring that the inventory is regularly updated for all additions and deletions.

Payroll Transactions

Written pay authorizations signed by an authorized official are not required to process payroll transactions for employees. The Head Start program has a form in employee's personnel files signed by the employee that specifies their salary amount. However, these forms are not signed by an authorized official verifying that this is the approved pay rate. Also, no type-of form is used for any other programs of the agency.

We recommend that procedures be implemented that require the completion of a pay rate form for all existing employees that contains the physical approval of the Executive Director and the completion of this form prior to adding any new employees or making a pay change to an existing employee.

Procurement

We examined the pricing analysis done on all of the purchases that we tested. In several instances, the client informed us that they performed their pricing analysis by reviewing the prices in various catalogs. However, there was no written evidence that a pricing analysis was performed. The procurement standards contained in OMB A-110 require that the agency have written procurement procedures, written standards of conduct governing the administration of procurement contracts, and that the cost or price analysis performed be documented in the procurement file in connection with every procurement action.

The agency does have written procurement procedures. However, they are not always being followed. We suggest that these procedures be updated to include all requirements of OMB A-110 and also to include a formalized purchase order system. These procedures should then be implemented and training done with the appropriate staff to ensure adherence to the policies.

Field Checks

It came to our attention during our audit that accounting personnel prepare checks that are then signed and subsequently held in accounting and not issued until a later date. These checks were held for various reasons. The most common was a lack of available funds. These held checks caused the interagency accounts to be out of balance in several instances, as well as other misstatements between funds. These were all corrected with audit adjusting entries.

We recommend that procedures be put in place to ensure that no checks are prepared until funds are available to issue them. Also, procedures should be established to eliminate any other circumstances that would require the preparation of checks that are not to be issued immediately.

Approval for Payment

During our testing of expenditures for all programs, we noted that certain items tested did not always contain a physical approval for payment. The Executive Director and the Assistant Director usually sign the checks, which is a form of approval, but there was not always approval of their wives indicating that they were authorized to be paid. We suggest that a formalized approval process be established and consistently applied to all programs of the agency. These procedures should detail who will approve, when during the process they will approve, and a method to ensure approvals have been obtained before any payments are made.

Using Excess Funds

On the Home Energy Assistance Program for the contract ended December 31, 1996, there was \$426,700 of funds received in excess of the allowable administrative reimbursement. We recommend that Delta communicate with the funding source to resolve the disposition of these funds.

FOCR Payment Calculations

During our audit we tested 25 provider payments for the Family Day Care Home Program. We discovered that of the 25 tested, 4 of these were not calculated correctly. There are procedures in place for double-checking the calculation of provider reimbursements, however, the instances noted were when figures reported by the provider had to be changed due to inaccuracies, and the new totals were not carried forward for the payment calculations.

We recommend that procedures be established to require a final approval of the provider reimbursements after all changes have been made to the number of meals required and before payments are prepared.

We express sincere thanks to Delta 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 & Merchant
Certified Public Accountants