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COMMUNITY ACTION AGENCY OF EAST CARROLL PARISH
(A COMPONENT UNIT OF
THE EAST CARROLL PARISH POLICE JURY)

Lake Providence, Louisiana

Component Unit Financial Statements
With Independent Auditor's Report
As of and for the Fifteen Months Ended
December 31, 1985

under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or controlled, 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: 7-29-86

**COMMUNITY ACTION AGENCY OF EAST CARROLL PARISH
IS COMPONENT UNIT OF THE EAST CARROLL PARISH POLICE JURY**

DECEMBER 31, 1995

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COMMUNITY ACTION AGENCY OF EAST CARROLL PARISH
A COMPONENT UNIT OF THE EAST CARROLL PARISH POLICE JURY

DECEMBER 31, 1979

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LITTLE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 2481 1011 NORTH INDUSTRIAL STREET
MONROE, LOUISIANA 71202TELEPHONE (504) 233-1121
FAX (504) 233-1121INDEPENDENT AUDITOR'S REPORTCommunity Action Agency of East Carroll Parish
Lake Providence, Louisiana

I have audited the accompanying component unit financial statements of the Community Action Agency of East Carroll Parish (a component unit of the East Carroll Parish Police Jury) (the Agency), as of December 31, 1994, and for the fifteen months then ended as listed in the table of contents. These component unit financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these component unit financial statements based on my audit.

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

In my opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Community Action Agency of East Carroll Parish, as of December 31, 1994, and the results of its operations for the fifteen months then ended, in conformity with generally accepted accounting principles.

In accordance with Governmental Auditing Standards, I have also issued a report dated June 12, 1994, on my examination of the Agency's internal control structure and a report dated June 12, 1994, on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the component unit financial statements of the Community Action Agency of East Carroll Parish. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

MONROE, LOUISIANA
June 12, 1994

COMPONENT UNIT FINANCIAL STATEMENTS
(OVERVIEW)

COMMUNITY ACTION AGENCY OF EAST CARROLL PARISH
 (A COMPONENT UNIT OF THE EAST CAROLINA FUNDING FUND)

ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED BALANCE SHEET
 DECEMBER 31, 1979

	Governmental Funds	
	General Fund	Special Revenue Fund
ASSETS AND OTHER DEBITS		
Assets		
Cash	\$ 18,430	\$ 12,251
Prepayments	300	-
Equipment and Furniture	-	-
Amount to be provided for Retirement of General Long-Term Obligations	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ 18,730	\$ 12,251
LIABILITIES, FUND EQUITY, AND OTHER CREDITS		
LIABILITIES		
Accounts Payable	\$ 18,430	\$ 12,251
Deferred Revenues	-	3,672
TOTAL LIABILITIES	18,430	15,923
Fund Equity and Other Credits		
Provision for General Fund Assets	-	-
Fund Balance - Determined - Unassigned	3,300	3,328
Total Fund Equity	3,300	3,328
TOTAL LIABILITIES, FUND EQUITY, AND OTHER CREDITS	\$ 18,730	\$ 12,251

<u>Account Groups</u>			<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
<u>General</u> <u>Fixed</u> <u>Assets</u>	<u>General</u> <u>Long-Term</u> <u>Liabilities</u>		
\$ -	\$ -	\$ 30,881	
-	-	300	
15,706	-	15,706	
<u>-</u>	<u>2,485</u>	<u>2,485</u>	
<u>\$ 15,706</u>	<u>\$ 2,485</u>	<u>\$ 18,191</u>	
\$ -	\$ -	\$ 18,485	
-	2,485	12,270	
-	2,485	23,181	
12,788	-	12,788	
-	-	18,485	
12,788	-	31,111	
<u>\$ 12,788</u>	<u>\$ -</u>	<u>\$ 43,299</u>	

The accompanying notes are an integral part of this financial statement.

COMMUNITY ACTION AGENCY OF EAST CARROLL PARISH
 IS COMPONENT UNIT OF THE EAST CARROLL PARISH POLICE JURY

GOVERNMENTAL FUNDS - GENERAL AND
 SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE FIFTEEN MONTHS ENDED DECEMBER 31, 1990

	General Fund	Special Revenue Funds	Total (Parenthetical Sign)
REVENUES			
Intergovernmental Revenues			
Federal Grants	\$ -	\$ 210,291	\$ 210,291
Other Revenues	1,462	-	1,462
Total Revenues	1,462	210,291	211,753
EXPENDITURES			
General Government			
Finance and Administrative	2,873	57,284	60,157
Health and Welfare	-	152,572	152,572
Total Expenditures	2,873	212,856	215,729
Deficiency of Revenues Over Expenditures	(1,411)	(2,565)	(3,976)
Fund Balances at Beginning of Year	8,388	3,143	11,531
FUND BALANCES AT END OF YEAR	\$ 6,977	\$ 588	\$ 7,565

The accompanying notes are an integral part of this financial statement.

COMMUNITY ACTION AGENCY OF EAST CARROLL PARISH
 (A COMPONENT UNIT OF THE EAST CARROLL PARISH POLICE JURY)

GOVERNMENTAL FUNDS -- GENERAL AND
 SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES --
 BUDGET COMPARE BASIS; AND ACTUAL
 FOR THE FIFTEEN MONTH PERIOD ENDED DECEMBER 31, 1981

	GENERAL FUND		
	BUDGET Basis	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental Revenues			
Federal Grants	\$ -	\$ -	\$ -
Other Revenues	7,500	7,482	18
Total Revenues	7,500	7,482	18
Expenditures			
General Commerce			
Finance and Administrative	7,500	7,072	428
Health and Welfare	-	-	-
Total Expenditures	7,500	7,072	428
Excess (Deficiency) of Revenues Over Expenditures	-	412	412
Fund Balances at Beginning of Year	0,000	0,000	-
FUND BALANCE AT END OF YEAR	\$ 0,000	\$ 412	\$ 412

SPECIAL PROGRAM FUNDS			TOTALS		
GRAP Basis Budget	Actual	Variance Favorable (Unfavorable)	GRAP Basis Budget	Actual	Variance Favorable (Unfavorable)
\$ 234,972	\$ 220,293	\$ 14,679	\$ 234,972	\$ 218,271	\$ 16,701
			<u>3,282</u>	<u>1,681</u>	<u>1,601</u>
<u>234,972</u>	<u>220,293</u>	<u>14,679</u>	<u>242,072</u>	<u>219,952</u>	<u>22,120</u>
68,782	67,286	1,496	68,782	66,267	2,515
<u>224,266</u>	<u>183,932</u>	<u>40,334</u>	<u>274,768</u>	<u>254,332</u>	<u>20,436</u>
<u>230,847</u>	<u>218,895</u>	<u>11,952</u>	<u>281,847</u>	<u>246,938</u>	<u>34,909</u>
1,826	(214)	1,609	1,826	(2,247)	3,273
<u>3,282</u>	<u>1,143</u>	<u>2,139</u>	<u>31,832</u>	<u>31,652</u>	<u>180</u>
\$ 8,388	\$ 7,988	\$ 400	\$ 12,622	\$ 10,485	\$ 2,137

The accompanying notes are an integral part of this financial statement.

**COMMUNITY ACTION AGENCY OF EAST CARROLL PARISH
IS COMPONENT UNIT OF THE EAST CARROLL PARISH POLICE JURY**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 1995**

Note 1 - Summary of Significant Accounting Policies

The Community Action Agency of East Carroll Parish was created by the East Carroll Parish Police Jury on November 13, 1974. The Community Action Agency is responsible for providing social services to residents of East Carroll Parish, primarily the poor, unemployed, sickly, and handicapped.

A. BASIS OF PRESENTATION

The accompanying component unit financial statements of the Community Action Agency of East Carroll Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the East Carroll Police Jury is the financial reporting entity for East Carroll Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's component unit financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the East Carroll Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
- a. The ability of the police jury to impose its will on that organization and/or

COMMUNITY ACTION AGENCY OF EAST CARROLL PARISH
AN EXHIBIT UNIT OF THE EAST CARROLL PARISH POLICE JURY

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE FIFTEEN MONTHS ENDED DECEMBER 31, 1999

NOTE 1 - Summary of Significant Accounting Policies (continued)

- b. The potential for the organization to provide specific financial benefits to or impose specific burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints a voting majority of the Community Action Agency's governing body and has the ability to impose its will, the Agency was determined to be a component unit of the East Carroll Parish Police Jury, the financial reporting entity. The accompanying component unit financial statements present information only on the funds of the Community Action Agency and do not present information on the police jury. The general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The accounts of the Agency are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in those individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the accompanying component unit financial statements are described as follows:

General Fund

The General Fund is the general operating fund of the office. It accounts for all activities except those required to be accounted for in other funds.

COMMUNITY ACTION BOARD OF EAST CROWNED PARISH
IS COMPONENT UNIT OF THE EAST CROWNED PARISH SCHOOL JURY

NOTE TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE FIFTEEN MONTHS ENDED DECEMBER 31, 1982

Note 1 - Summary of Significant Accounting Policies (Continued)

Special Revenue Funds

The Special Revenue Funds account for the proceeds of specific Federal monies that are legally restricted to expenditures for specific purposes.

D. FIXED ASSETS AND LONG-TERM LIABILITIES

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the funds used to acquire them. Fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets. Approximately 50 percent of general fixed assets are valued at actual cost while the remaining 50 percent are valued at estimated cost, based on the actual historical cost of like items. The account group is not a "fund". It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

Long-term debt, such as compensated absence payable, are recognized as a liability of a governmental fund only when due. The remaining portion of such obligations is reported in the general long-term debt account group.

E. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized and reported in the component unit financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied. The Community Action Agency's records are maintained on the cash basis of accounting. However the governmental funds, as reported in the accompanying component unit financial statements, have been converted to the modified accrual basis of accounting using the following practices in recognizing revenues and expenditures:

Revenues

Intergovernmental revenues are recognized in the amounts earned, to the extent that they are both measurable and available.

Substantially all other revenues are recorded when received.

**COMMUNITY ACTION PROJECT OF EAST CARROLL PARISH
(A COMPONENT UNIT OF THE EAST CARROLL PARISH POLICE JURY)**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE FIFTEEN MONTH PERIOD ENDED DECEMBER 31, 1979**

Note 1 - Summary of Significant Accounting Policies (Continued)

Based on the above criteria, intergovernmental revenues are treated as nonexchange in nature.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that obligations for employee vacation and sick leave are recorded as expenditures when paid.

F. BUDGET PRACTICES

Preliminary budgets for the coming year are prepared by the executive director in November and made available to the public. The budgets are then adopted during the regular December meeting. The proposed budgets are prepared on the modified accrual basis of accounting. The budgets are established and controlled by the board of directors at the function level of expenditures.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes to the budgets must be approved by the Board and the grantor agencies.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying component unit financial statements include the original adopted budget amounts and all subsequent amendments.

G. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

COMMUNITY ACTION AGENCY OF EAST CARROLL PARISH
IS A COMPONENT UNIT OF THE EAST CARROLL PARISH POLICE JURY.

NOTE TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE FIFTEEN MONTHS ENDED DECEMBER 31, 1995

Note 1 - SUMMARY OF ACCOUNTING POLICIES (continued)

B. CASH

Under state law, the Community Action Agency may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Community Action Agency may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. The Community Action Agency has no cash equivalents as December 31, 1995.

1. VACATION AND SICK LEAVE

Employees of the community Action Agency earn from 12 to 28 days of vacation and sick leave each year, depending on the length of service. A maximum of 144 hours of vacation and sick leave may be accumulated. Upon termination an employee is compensated only for unused vacation leave up to 144 hours.

At December 31, 1995, employees of the Community Action Agency had accumulated and vested \$2,545 of employee leave benefits, computed in accordance with GASB Codification 608. The liability is recorded within the general long-term obligations account group.

The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current year expenditure when leave is actually taken or when employees are paid for accrued leave upon separation of employment, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

2. TOTAL COLUMN ON COMBINED BALANCE SHEET

The total column on the balance sheet is captioned "Management Only" (inserted) to indicate that it is presented to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

COMMUNITY ACTION AGENCY OF EAST CARROLL PARISH
IS COMPOSED UNIT OF THE EAST CARROLL PARISH POLICE JURY

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE FIFTEEN MONTHS ENDED DECEMBER 31, 1995

Note 1 - Summary of Significant Accounting Policies (Continued)

B. Sources of Revenue

The Community Action Agency depends on the East Carroll Parish Police Jury and other state and federal programs for support. This support will vary from year to year at the discretion of the various agencies and programs as set.

Note 2 - Changes in General Fixed Assets

The following presents changes in office furnishings and equipment for the fifteen months ended December 31, 1995:

Balance at September 30, 1994	\$ 13,770
Additions	1,908
Retirements	_____
Balance at December 31, 1995	\$ 15,678

Note 3 - Pension Plan

Substantially all employees of the Community Action Agency are members of the Municipal Employees Retirement System of Louisiana (System), a multiple-employer (non-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A, and Plan B, with separate assets and benefit provisions. All employees of the Community Action Agency are members of Plan A.

All permanent employees working at least 20 hours per week and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire on or after age 60 with at least 20 years of creditable service, or on or after age 55 with 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1990, the benefit is equal to 3 percent of final average salary plus 10% for each year of supplemental-plan-only service earned prior to January 1, 1990. Plan B provides for 3 percent of final average salary for each year of service credited after the vesting date.

COMMUNITY ACTION AGENCY OF EAST CARROLL PARISH
IS COMPOSED UNIT OF THE EAST CARROLL PARISH POLICE JURY.

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE FIFTEEN MONTHS ENDED DECEMBER 31, 1995

NOTE 3 - PENSION PLAN (CONTINUED)

Final average salary is an employee's average salary over the 30 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and who do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accorded to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the PARISHIAL Employees' Retirement System, Post Office Box 14419, Baton Rouge, Louisiana 70804-4419, or by calling (504) 386-1361.

Contributions to the system include one-fourth of one percent of the wages shown to be collectable by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the system. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

NOTE 4 - CONTRIBUTIONS

During the year the Community Action Agency received from the United States Department of Agriculture through the Louisiana State Department of Agriculture, contributions in the amount of \$23,985, which were received and distributed to eligible participants in the parish.

NOTE 5 - CONTRIBUTIONS

As December 31, 1995, \$10,000 of funds received from the U.S. Department of Health and Human Services for the Empowerment Home/Enterprise Community - Technical Assistance/Planning Grants was being held in payables awaiting approval from the East Carroll Parish Police Jury prior to distribution of such funds.

SUPPLEMENTAL INFORMATION SCHEDULE

COMMUNITY ACTION AGENCY OF EAST ORBOLLA PARISH
A COMPONENT UNIT OF THE EAST ORBOLLA PARISH POLICE JURY

FINANCIAL INFORMATION SCHEDULE
AS OF AND FOR THE FIFTEEN MONTHS ENDED DECEMBER 31, 1975

SPECIAL REVENUE FUNDS

Community Services Block Grant Fund

The Community Services Block Grant (CSBG) accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Labor and are allocated to provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community.

State Appropriation Fund

The State Appropriation Fund accounts for funds provided by the State Department of Labor and are used to supplement administrative costs of the Community Action Agency.

Commodities Fund

The Commodities Fund accounts for donated food provided by the United States Department of Agriculture through the Louisiana Department of Agriculture for distribution to individuals in need and for funds used for administrative costs associated with distribution of the food.

Low Income Energy Assistance Program Fund

The Low-Income Energy Assistance Program Fund (LIEAP) accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services and are used to assist eligible households with energy related utility costs.

Emergency Food and Shelter Fund

The Emergency Food and Shelter Fund accounts for grants provided from the Federal Emergency Management Agency through the United Way of America and is used to supplement resources available to provide emergency food and shelter to needy individuals.

Weatherization Fund

The Weatherization Fund accounts for funds provided by the United States Department of Energy through the Louisiana Department of Social Services. The funds are used to assist Louisiana persons with weatherization programs related to housing.

Louisiana Housing Finance Agency

The Louisiana Housing Finance Agency accounts for funds provided by the United States Department of Housing and Urban Development through the State of Louisiana, through the Louisiana Housing Finance Agency. The funds are used for housing rehabilitation.

COMMUNITY ACTION AGENCY OF EAST CARROLL PARISH
 (A COMPONENT UNIT OF THE EAST CARROLL PARISH POLICE JURY)

SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET
DECEMBER 31, 1998

	<u>Community Services Fund</u>	<u>State Appropriation Fund</u>	<u>Commodities</u>
ASSETS			
Cash	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 1,962</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	\$ -	\$ -	\$ -
Deferred Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Equity			
Fund Balances - Unreserved - Designated	<u>-</u>	<u>100</u>	<u>1,962</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 1,962</u>

<u>Low-Income Home Energy Assistance Program</u>	<u>Emergency Food and Shelter Program</u>	<u>Weatherization</u>	<u>Los Angeles Housing Finance Agency</u>	<u>TOTAL</u>
\$ 9,673	\$ 18	\$ -	\$ 508	\$ 10,200
-	18	-	-	18
<u>9,673</u>	<u>36</u>	<u>-</u>	<u>-</u>	<u>9,813</u>
9,673	18	-	-	9,883
-	-	-	508	508
\$ 9,673	\$ 18	\$ -	\$ 508	\$ 10,200

**COMMUNITY SERVICE AGENCY OF EAST CARROLL PARISH
IS COMPONENT UNIT OF THE EAST CARROLL PARISH POLICE JURY:**

SPECIAL ACCOUNT STATE

**COMPARING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE FIFTEEN MONTH PERIOD ENDING DECEMBER 31, 1983**

	Community Services Block <u>STATE</u>	State Appropriation <u>Funds</u>	Committee
REVENUES			
Intergovernmental Revenues			
Federal Grants	<u>\$ 45,754</u>	<u> -</u>	<u>\$ 45,754</u>
EXPENDITURES			
General Government			
Finance and Administrative	11,893	1,894	142
Health and Welfare	<u>14,055</u>	<u> -</u>	<u>24,782</u>
Total Expenditures	<u>25,948</u>	<u>1,894</u>	<u>24,924</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u> -</u>	<u>1,105</u>	<u> 60</u>
Fund Balance at Beginning of Year	<u> -</u>	<u>2,601</u>	<u>1,142</u>
FUND BALANCE AT END OF YEAR	\$ <u> -</u>	\$ <u>3,706</u>	\$ <u>1,202</u>

Low-Income Home Energy Assistance Program	Emergency Food and Shelter Program	Weatherization	Louisiana Housing Finance Agency	Total
\$ 68,832	\$ 9,897	\$ 14,593	\$ 34,193	\$ 218,281
2,874	207	—	600	37,294
57,464	9,628	14,593	33,593	185,372
66,032	9,835	14,593	33,693	210,898
—	—	—	200	1,510
—	—	—	0	3,261
\$ —	\$ —	\$ —	\$ 383	\$ 2,580

OPEN SUPPLEMENTAL INFORMATION -
GRANT ACTIVITY

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**INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

Community Action Agency of East Carroll Parish
Lake Providence, Louisiana

I have audited the component unit financial statements of the Community Action Agency of East Carroll Parish in component unit of the East Carroll Parish Police Jury (the Agency), as of and for the fifteen months ended December 31, 1995, and have issued my report thereon dated June 12, 1996. These component unit financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these component unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the component unit financial statements of the Community Action Agency of East Carroll Parish (a component unit of the East Carroll Parish Police Jury) taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the component unit financial statements. The information in that Schedule has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

MONROE, LOUISIANA
JUNE 12, 1996

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**INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT
OF COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Community Action Agency of East Carroll Parish
Lake Providence, Louisiana

I have audited the component unit financial statements of the Community Action Agency of East Carroll Parish in component unit of the East Carroll Parish Police Jury (the Agency) as of and for the fifteen months ended December 31, 1995, and have issued my report thereon dated June 12, 1996.

I conducted my audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular 8-128, Notice of State and Local Governments. Those standards and OMB Circular 8-128 require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The Community Action Agency of East Carroll Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with the Agency's authorization and recorded properly to permit the preparation of the component unit 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 my audit of the component unit financial statements of the Community Action Agency of East Carroll Parish for the fifteen months ended December 31, 1995, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

No 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 reportable 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 component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Community Action Agency of East Carroll Parish, Management, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which upon acceptance by the Community Action Agency of East Carroll Parish is a matter of public record.

Litch & Company

MONROE, LOUISIANA
June 23, 1984

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF COMPONENT UNIT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Community Action Agency of East Carroll Parish
Lake Providence, Louisiana

I have audited the component unit financial statements of the Community Action Agency of East Carroll Parish (a component unit of the East Carroll Parish Police Jury) (the Agency) as of and for the fifteen months ended December 31, 1995, and have issued my report thereon dated June 17, 1996.

I conducted my audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular B-107, Audits of State and Local Governments. Those standards and OMB Circular B-107 required that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

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

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

This report is intended for the information of the Community Action Agency of East Carroll Parish, management, and the Legislative Council of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which upon acceptance by the Community Action Agency of East Carroll Parish is a matter of public record.

Little & Company

MONROE, Louisiana
June 17, 1996

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**INDEPENDENT AUDITOR'S REPORT ON THE
INTERNAL CONTROL STRUCTURE BASED IN ADMINISTRATION
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Community Action Agency of East Carroll Parish
Lake Providence, Louisiana

I have audited the component unit financial statements of the Community Action Agency of East Carroll Parish (a component unit of the East Carroll Parish Police Jury) (the Agency) for the fifteen months ended December 31, 1990, and have issued my report thereon dated June 12, 1991.

I conducted my audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, Audits of State and Local Governments. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

In planning and performing my audit for the fifteen months ended December 31, 1990, I considered the Agency's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements of the Community Action Agency of East Carroll Parish and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the component unit financial statements in a separate report dated June 12, 1991.

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

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering Federal financial assistance programs into the following categories:

Accounting Applications

- * Receipts/Receipts
- * Expenditures/Disbursements/purchasing
- * Payroll/Personnel
- * Auditing/Budgetary reporting

General Requirements

- * Political Activity
- * Civil Rights
- * Cash Management
- * Federal Financial Reports
- * Altimeter Costs/Asset Principles
- * Administrative Requirements

Specific Requirements

- * Types of Services Allowed or Not Allowed
- * Eligibility
- * Matching, Level of Effort, or Benchmarking
- * Reporting
- * Special Requirements
- * Claims for Advances and Reimbursements
- * Amounts Claimed or Used for Matching

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

During the fifteen months ended December 31, 1995, the Community Action Agency of East Carroll Parish had no major financial assistance programs and expended no percent of its total Federal financial assistance under the following non-major Federal financial assistance programs:

Low Income Home Energy Assistance
Community Services Block Grant

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the administrated non-major Federal financial assistance programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering Federal Financial assistance 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 reportable 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 financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Community Action Agency of East Carroll Parish, management, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which upon acceptance by the Community Action Agency of East Carroll Parish is a matter of public record.

Roth & Company

Monroe, Louisiana
June 17, 1984

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Community Action Agency of East Carroll Parish
Lake Providence, Louisiana

I have audited the component unit financial statements of the Community Action Agency of East Carroll Parish (a component unit of the East Carroll Parish Police Jury) (the Agency) as of and for the fifteen months ended December 31, 1976, and have issued my report thereon dated June 12, 1976.

I have applied procedures to test the Agency's compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the fifteen months ended December 31, 1976: Political Activities, Civil Rights, Cash Management, Federal Financial Reports, Allowable costs/loss Principles, Drug-Free Workplace Act, or Administrative Requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Agency's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

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

This report is intended for the information of the Community Action Agency of East Carroll Parish, management, and the legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which upon acceptance by the Community Action Agency of East Carroll Parish is a matter of public record.

Little & Company

Monroe, Louisiana
June 12, 1976

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO MONROE
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Community Action Agency of East Carroll Parish
Lake Providence, Louisiana

I have audited the component unit financial statements of the Community Action Agency of East Carroll Parish (a component unit of the East Carroll Parish Police Jury) (the Agency) as of and for the fifteen months ended December 31, 1979, and have issued my report thereon dated June 12, 1980.

In connection with my audit of the component unit financial statements of the Community Action Agency of East Carroll Parish and with my consideration of the Agency's internal control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-133, audits of State and local governments, I selected certain transactions applicable to certain major Federal financial assistance programs for the fifteen months ended December 31, 1979. As required by OMB Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, reporting, period of availability, outreach procedures, assistance modification, and grievance hearings, that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Agency's compliance with these requirements. Accordingly, I do not express such an opinion.

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

This report is intended for the information of the Community Action Agency of East Carroll Parish, management, and the legislative auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which upon acceptance by the Community Action Agency of East Carroll Parish is a matter of public record.

Monroe, Louisiana
June 12, 1980

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