

Urban Community Action Association, Inc.
Farmerville, Louisiana

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(Continued)

Union Community Action Association, Inc.
Farmerville, Louisiana
Notes to Financial Statements
June 30, 1988
(Continued)

(6) Property and Equipment

Property and equipment consist of the following:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Furniture and equipment	5-10 years	\$ 256,000	\$ 89,277	\$ 345,277
Vehicles	5 years	18,085	19,304	37,389
Accumulated depreciation		\$ 101,383	\$ 88,422	\$ 189,805
Net investment in property and equipment		\$ 78,612	\$ 20,159	\$ 98,771

Depreciation expense for the year ended June 30, 1988 was 135,452.

(7) Accrued Liabilities

Accrued liabilities at June 30, 1988 consisted of the following:

Accrued payroll	\$ 21,267
Accrued annual leave	23,559
Payroll taxes	400
	\$ 45,226

(8) Refundable Advances

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

(Continued)

Union Community Action Association, Inc.
Farmerville, Louisiana
Notes to Financial Statements
June 30, 1958

(7) Summary of Significant Accounting Policies

B. Nature of Activities

Union Community Action Association, Inc. (Union) is a private non-profit corporation incorporated under the laws of the State of Louisiana. Union is governed by a Board of Directors composed of 18 members. These board members receive no compensation for their services.

Union operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in Union parish in Louisiana. The following programs, shown with their approximate percentage of total revenues, are administered by Union:

Title II-A Program (21%) — Prepares adults for participation in the labor force by increasing their occupational and educational skills. Funding is provided by Job Training Partnership Act federal funds passed through the Louisiana Department of Labor.

Title II-B Program (23%) — Enhance the basic educational skills of youth, encourage school completion or enrollment in supplementary or alternative school programs and provide eligible youth with exposure to the world of work. Funding is provided by Job Training Partnership Act federal funds passed through the Louisiana Department of Labor.

Title II-C Program (37.8%) — Improve the long-term employability of youth, enhance the educational, occupational, and citizenship skills of youth, encourage school completion or enrollment in alternative school programs; increase the employment and earnings of youth; and reduce welfare dependency. Funding is provided by Job Training Partnership Act federal funds passed through the Louisiana Department of Labor.

Title III-F Program (23%) — Establish an early reemployment capacity for dislocated workers by providing comprehensive coverage to workers regardless of the cause of dislocation; providing early referral from the unemployment insurance system to adjustment services as an integral part of the adjustment process; and fostering labor, management and community partnerships with government in addressing worker dislocation with an emphasis on retraining and reemployment services rather than income support. Funding is provided by Job Training Partnership Act federal funds passed through the Louisiana Department of Labor.

RS Program (2%) — Provides basic skills/medial education and occupational skill training to youth and adults facing various barriers to employment for participation in the labor force by providing job training and other services. Funding is provided by federal funds passed through the Louisiana Department of Education.

(Continued)

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Baton Community Action Association, Inc.
Baton Rouge, Louisiana

Financial Statements

As of and for the Year Ended June 30, 1989
With Supplemental Information Schedule

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date FEB 5 1997

Union Community Action Association, Inc.
Farmerville, Louisiana
Statement of Cash Flows
For the Year Ended June 30, 1998

Operating activities:

Change in net assets	+	1,148
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		38,487
(Increase) decrease in operating assets:		
Grant receivables		41,226
Other receivables		2,088
Prepaid expenses		3,841
Inventory		5,857
Increase (decrease) in operating liabilities:		
Accounts payable		14,221
Accrued liabilities		3,296
Receivable advances		<u>8,781</u>
Net cash used in operating activities		<u>82,422</u>

Investing Activities:

Payments for property and equipment		88,153
Net cash used in investing activities		<u> 88,153</u>

Net (decrease) in cash and cash equivalents		32,270
Cash and cash equivalents as of beginning of year		282,780
Cash and cash equivalents as of end of year		<u> 315,050</u>

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

Financial Reports

Union maintains their accounting records on their audit year. Certain grants-contracts end on dates other than Union's fiscal year. During our final reports dealing on these grants-contracts, Union did not always have a written reconciliation between the final closedout report and the grant-contract general ledger.

We recommend that all financial reports prepared on grants-contracts are reconciled back to the accounting records with a written reconciliation.

We express sincere thanks to Union 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 & Morehart
Certified Public Accountants
October 8, 1998

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the audited, or reviewed, officials and other appropriate public officials. The report is available for public inspection at the Session House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date _____

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COOK & MOELLER

Certified Public Accountants

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& COMPANY, L.P.A.

Independent Auditors' Report

To the Board of Directors
Union Community Action Association, Inc.
Lafayette, Louisiana

We have audited the accompanying statement of financial position of Union Community Action Association, Inc. (a nonprofit organization) as of June 30, 1998, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Union 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: Government Auditing Standards, issued by the Comptroller General of the United States; and SAS Number 6-103, *Both of Institutions of Higher Education and Other Nonprofit Organizations*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Union Community Action Association, Inc. as of June 30, 1998 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 a report dated October 8, 1998 and shown on pages 23-24 as our consideration of Union Community Action Association, Inc.'s internal control structure and a report dated October 8, 1998 and shown on page 25 as its compliance with laws and regulations.

The accompanying supplemental schedules shown on pages 14-17 are presented for the purpose of additional analysis and are not a required part of the basic financial statements. 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.



Cook and Movshak
Certified Public Accountants
October 3, 1995

Union Community Action Association, Inc.
 Ferrisville, Louisiana
 Statement of Financial Position
 June 30, 1998

Assets

Current assets:

Cash	\$ 138,472
Certificates of deposit	188,083
Grant receivables	52,557
Other receivables	2,088
Due from other funds	<u>108,587</u>
Total current assets	489,787

Noncurrent assets:

Property and equipment	284,676
Accumulated depreciation	<u>(1,278,884)</u>
Total noncurrent assets	105,792

Total Assets \$ 595,579

Liabilities and Net Assets

Current liabilities:

Accounts payable	\$ 29,828
Accrued liabilities	45,788
Due to other funds	108,587
Receivable advances	<u>46,187</u>
Total current liabilities	230,400

Net assets, retained:

Unrestricted:	
Operating	278,848
Fund assets	<u>105,719</u>
Total net assets	384,567

Total Liabilities and Net Assets \$ 594,967

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

Union Community Action Association, Inc.
Farmerville, Louisiana
Statement of Activities
For the Year Ended June 30, 1998

	<u>Enclosed</u>
Revenues and Other Support:	
Contractual revenue – grants	\$ 1,260,280
Miscellaneous revenues	30,146
Total revenues and other support	<u>1,414,626</u>
Expenses:	
Job training assistance	1,228,970
Food stamps	22,185
Migrant education	43,738
Community services	58,081
Homeless assistance	2,231
Commodities distribution	8,880
Home energy assistance	12,741
Weatherization assistance	3,080
Emergency assistance	8,290
Medical application assistance	1,783
General services	11,844
Total expenses	<u>1,413,283</u>
Change in net assets	1,343
Net assets as of beginning of year	338,874
Net assets as of end of year	<u>\$ 341,019</u>

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

COOK & BERGHART

Certified Public Accountants

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October 5, 1989

Board of Directors
Union Community Action Association, Inc.
Hammond, Louisiana

We have audited the financial statements of Union Community Action Association, Inc. (Union), for the year ended June 30, 1989, and have issued our report thereon dated October 5, 1989. In planning and performing our audit of the financial statements of Union Community Action Association, Inc., we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

During our audit the following items were noted involving internal control structure and other operational matters which appear to merit your attention for consideration to improve the internal control or operations of Union. These comments have been discussed with the appropriate members of management.

Fixed Assets

Union does not have a listing of the Agency's fixed assets for all programs in a formalized Agency-wide format.

We recommend that Union formalize their tracking of fixed assets by preparing an Agency-wide listing of fixed assets that is regularly updated for all additions and deletions.

Interagency Accounts

As of June 30, 1989, the interagency due to and due from accounts on each grant-recipient's general ledger were reconciled, but the activity posted in the account had not been analyzed to ensure that there were no posting errors. As of June 30, 1988, the JTPA Title II-A program's general ledger reflected a \$18,812 receivable from the General account.

Based upon Union's accounting system, we recommend that an analysis be done monthly on all interagency due to and due from accounts. We also suggest that the account activity of the JTPA Title II-A program due from account be analyzed to determine the appropriateness of this receivable.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted other matters involving the internal control structure and its operation that we have reported to the management of Union Community Action Association, Inc. in a separate management letter dated October 5, 1998.

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



Cook B. Morehart
Certified Public Accountant
October 5, 1998

Union Community Action Association, Inc.
 Farmerville, Louisiana
 Notes to Financial Statements
 June 30, 1958
 (Continued)

(3) Concentrations of Credit Risk

Financial instruments that potentially subject Union to concentrations of credit risk consist principally of temporary cash investments and grant revenue receivable.

Concentrations of credit risk with respect to grant revenue receivable are limited due to these amounts being due from governmental agencies under contractual terms. As of June 30, 1958, Union had no significant concentrations of credit risk in relation to grant revenue receivable.

Union maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. At June 30, 1958 total cash balances held at financial institutions was \$484,262. Of this amount, \$184,646 was covered by FDIC. \$189,758 was collateralized by pledged securities and the remaining \$109,858 was uninsured.

(4) 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, 1958, but received after that date.

(5) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at June 30, 1958:

Fund	Due From Other Funds	Due To Other Funds
General Services	\$ 82,890	\$ 28,880
Title B-B Program	18,912	-
Title B-B Program	6,800	4,491
Title B-C Program	-	18,448
Title B	-	24,331
JTPA 8%	-	10,854
JTPA Incentive	-	1,875
Food Stamps	-	10,825
Element Education	-	6,272
Community Services Block Grant	-	9,308
Commodity Distribution	386	-
Home Energy Assistance	-	1,128
Workforce Assistance	1,081	-
Emergency Assistance	-	65
Medicaid Application Assistance	1,000	-
	<u>\$ 108,682</u>	<u>\$ 108,682</u>

(Continued)

Union Community Action Association, Inc.
Farmerville, Louisiana
Notes to Financial Statements
June 30, 1986
(Continued)

(9) Restricted, Operating Net Asset Deficits

The deficits for individual programs within the operating net assets totaling \$ (12,864), are the result of corresponding funds in certain grant years. These deficits will be eliminated by transfers from nonfederal unobligated funds as they become available.

The programs are as follows:

JTPA Title B-A Program	42	4,881
JTPA Title B-C Program	1	2,278
JTPA Title B-F Program	1	808
JTPA 8% Education	1	4,758
Commodities Distribution	1	18
River Energy Assistance	1	1,148
		<u>\$ (12,864)</u>

(10) Contracted Revenue - Grants

During the year ended June 30, 1986, Union received contractual revenue from federal and state grants in the amount of \$1,351,283. The continued existence of these funds is based on annual contract renewals with various funding sources.

(11) Retirement Plan

Union has a defined contribution money purchase pension plan covering all employees that have completed 1,800 hours of service with no breaks in service in a twelve month period. Employees become eligible to participate in the plan after completing one year of service. Union contributes 4% of the employee's compensation and the employees may contribute a minimum of 2% and up to 10%. The amount contributed by Union for the year ended June 30, 1986 was 112,804.

(12) Commodities Distribution

The expenses shown as commodities distribution represent certain costs to distribute the commodities. The value of the commodities distributed was approximately \$18,174 during June 30, 1986. The value of the commodities distributed is not reflected in the accompanying financial statements.

(Continued)

West Community Action Association, Inc.
 Minneapolis, Louisiana
 Operating Schedule of Financial Position
 For the Year Ended June 30, 1999

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	Demerit
	2003.3.31.	2003.3.31.	2003.3.31.	2003.3.31.	2003.3.31.	2003.3.31.	2003.3.31.	2003.3.31.	2003.3.31.	2003.3.31.	2003.3.31.
Assets											
Current assets:											
Cash	16,078	20,040	6,600	6,700	4,700	4,000	0.00	-	10,000	-	1
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	10,817	10,820	-	-	-	1,000	-	-	8,800
Other receivables	-	-	-	1,200	-	-	-	-	-	-	100
Due from other funds	10,000	1,000	-	-	-	-	-	-	-	-	-
Total current assets	26,078	21,840	17,417	18,720	4,700	4,000	0.00	1,000	10,000	-	8,901
Non-current assets:											
Property and equipment	19,400	14,070	11,940	20,150	1,070	8,100	8,100	81	8,000	8,000	20,000
Investments	1,700	1,500	1,470	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
Due to other funds	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100
Total non-current assets	29,200	23,670	21,510	29,650	10,570	17,600	17,600	17,601	17,500	17,500	29,500
Total assets	<u>55,278</u>	<u>45,510</u>	<u>38,927</u>	<u>48,370</u>	<u>15,270</u>	<u>21,600</u>	<u>21,600</u>	<u>17,601</u>	<u>27,500</u>	<u>17,500</u>	<u>38,401</u>
Liabilities and Net Assets											
Current liabilities:											
Accounts payable	1,070	1,070	8,000	8,000	7	-	-	-	-	-	81
Accounts receivable	-	11,000	-	-	-	-	-	-	-	-	-
Due to other funds	-	4,000	8,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	8,000
Accounts receivable	10,000	10,000	-	-	-	-	-	-	-	-	-
Total current liabilities	21,070	25,070	16,000	18,000	8,007	2,000	2,000	2,000	2,000	2,000	8,881
Net assets:											
Investment	4,400	-	1,410	4,650	4,700	-	-	81	-	-	-
Due to other funds	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100
Total net assets	12,500	8,100	9,510	12,750	12,800	8,100	8,100	8,181	8,100	8,100	8,100
Total liabilities and Net Assets	<u>33,570</u>	<u>33,170</u>	<u>25,510</u>	<u>30,750</u>	<u>30,807</u>	<u>30,100</u>	<u>30,100</u>	<u>30,181</u>	<u>30,100</u>	<u>30,100</u>	<u>36,501</u>

Continued

Union Community Action Association, Inc.
Terrebonne, Louisiana
Notes to Financial Statements
June 30, 1989
(Continued)

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 sources 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 restriction is 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 accrue vacation leave and may accumulate and carry forward from year to year up to 80 days. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 80 days. Employees can also accrue sick leave, but accumulated sick leave is forfeited upon separation of employment.

III. Change in Accounting Principles

Union elected to adopt Statement of Financial Accounting Standards (SFAS) No. 116, Accounting for Contributions Received and Contributions Made, during the year ended June 30, 1989. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. This adoption had no effect on the change in net assets for the year ended June 30, 1989.

During the year ended June 30, 1989, Union elected to adopt Statement of Financial Accounting Standards (SFAS) No. 113, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 113, Union 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. In addition, Union is required to present a Statement of Cash Flows. Union has accordingly reclassified its financial statements to present the three classes of net assets required. This reclassification had no effect on the change in net assets for the year ended June 30, 1989.

(Continued)

Ohio Economic Action Foundation, Inc.
 Formerly, Institute
 Combating Misdeeds of America by National Response Coordination
 for the Year Ended June 30, 2008

	2008 Ending Activities					
	2008 Exp. 6-30	2008 Rev. 6-30	2008 Chg. 6-30	2008 Bal.	2007 Bal.	2007 Exp.
Revenues and Other Support:						
Continental revenue - grants	493,489	15,000	493,489	44,071	1,211,000	21,823
Membership revenue	-	2,222	2,222	6,623	-	-
Total revenues and other support	<u>493,489</u>	<u>17,222</u>	<u>495,711</u>	<u>50,694</u>	<u>1,211,000</u>	<u>21,823</u>
Expenses:						
Salaries	142,893	11,149	154,042	4,594	594,883	16,471
Employee benefits	86,279	8,401	94,680	1,859	88,978	9,279
Rent	1,279	1,114	2,393	1,188	12,271	727
Equipment	1,206	-	1,206	1,122	88	-
Inventory	1,469	1,811	3,280	307	11,475	-
Supplies and postage	1,596	464	2,060	200	9,285	308
Computer services	1,724	1,871	3,595	2,852	11,499	14
Supplies	2,679	288	2,967	289	1,885	54
Professional services	4,882	3,388	8,270	78	25,005	108
Utilities	1,211	812	2,023	189	1,634	88
Other miscellaneous programs	-	-	-	-	-	-
Participant wages and benefits	40,499	17,491	57,990	1,442	20,880	-
Participant support services	7,099	46,368	53,467	2,828	21,898	-
Depreciation	15,579	1,094	16,673	80	2,853	11
Total expenses	<u>282,173</u>	<u>111,688</u>	<u>393,861</u>	<u>44,173</u>	<u>1,284,613</u>	<u>22,988</u>
Change in net assets	<u>111,480</u>	<u>6,134</u>	<u>117,614</u>	<u>6,486</u>	<u>19,988</u>	<u>427</u>
Net assets at beginning of year	84,689	4,594	89,283	307	12,688	74314
Net assets at end of year	<u>196,169</u>	<u>10,728</u>	<u>206,897</u>	<u>11,793</u>	<u>32,676</u>	<u>74,741</u>

(Continued)

Other Community Income Receipts, Inc.
 (Non-Profit, Limited)
 Combining Schedule of Activities by Natural Expense Department
 For the Year Ended June 30, 1992

Continued

	Community Services	Residence Activities	Community Activities	Home Repair Activities	Number of Activities	Emergency Activities	Residential Activities	General Services	Total
Income and Other Support:									
Donations	\$ 18,189	1,229	8,817	15,582	1,389	1,299	4,188	-	\$ 1,08,398
Fundraising revenues	35,397	1,227	8,817	15,582	1,389	1,299	4,188	-	30,165
Total revenues and other support	<u>53,586</u>	<u>2,456</u>	<u>17,634</u>	<u>31,164</u>	<u>2,778</u>	<u>2,598</u>	<u>8,376</u>	<u>-</u>	<u>1,38,563</u>
Expenses:									
Salaries	26,081	1,591	8,273	-	1,413	-	1,591	1,191	48,068
Supp benefits	8,509	56	863	-	579	-	596	2,817	16,502
Travel	1,879	-	193	-	57	-	51	-	2,180
Equipment	1,214	-	-	-	-	-	-	83	1,297
Depreciation	-	-	-	-	-	-	-	15,475	15,475
Telephone and postage	1,759	-	-	3	3	8	3	288	3,856
Program services	1,097	-	1	938	8	16	11	11	3,070
Supplies	1,041	-	1	43	1,768	18	1	12	3,871
Administrative services	1,000	-	38	1,118	1,218	718	17	888	20,008
Miscellaneous	1,000	-	86	21	25	719	1	853	5,294
Other activities programs	1,200	1,000	-	18,029	-	1,029	-	-	22,258
Fundraising support and benefits	-	-	-	-	-	-	-	-	18,552
Residential support services	-	-	-	-	-	-	-	-	12,866
Printing	-	-	-	-	-	-	-	-	21,208
Depreciation	1,000	-	-	-	-	-	-	3,788	26,887
Total expenses	<u>61,021</u>	<u>1,228</u>	<u>9,837</u>	<u>32,163</u>	<u>2,795</u>	<u>1,298</u>	<u>1,781</u>	<u>11,818</u>	<u>1,47,525</u>
Change in net assets	1	1,228	1	1,919	-	-	1,497	11,495	1,495
Net assets as of beginning of year	14,000	-	-	-	-	-	-	21,571	35,571
Net assets as of end of year	<u>\$ 15,001</u>	<u>1,228</u>	<u>1</u>	<u>1,919</u>	<u>-</u>	<u>-</u>	<u>1,497</u>	<u>33,066</u>	<u>\$ 37,615</u>

Federal Awards

COOK & MONIHART

Certified Public Accountants

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Report on Schedule of Federal Awards

To the Board of Directors
Union Community Action Association, Inc.
Farrarville, Louisiana

We have audited the financial statements of Union Community Action Association, Inc. for the year ended June 30, 1968, and have issued our report thereon dated October 8, 1968. These financial statements are the responsibility of Union Community Action Association, Inc.'s management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States; and SSA Circular 4-123, Audit of Institutions of Higher Education and Other Nonprofit Organizations. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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



Cook & Monihart
Certified Public Accountants
October 8, 1968

Urban Community Action Associations, Inc.
 Pennsylvania, Incidents
 Division of Federal Services
 By the Year Ended June 30, 1969

Federal Grants / Proj.-Through Budget / Program / Title	Federal CSM Number	Expenditures
U.S. Department of Health and Human Services		
Passed through Louisiana Department of Labor Community Services Block Grant Emergency Community Services Inadequate Assistance	83.559 83.572	92,189 1,271
Passed through Louisiana Department of Social Services, Office of Community Services Home Care's Assistance Program - Emergency	83.648	11,582
Total U.S. Department of Health and Human Services		<u>104,042</u>
U.S. Department of Education		
Passed through Louisiana Department of Education Bipolar Initiative	84.071	68,278
U.S. Department of Energy		
Passed through Louisiana Department of Social Services, Office of Community Services Waste-to-Energy Assistance Program	81.082	2,282
Federal Government Management System		
Passed through United Way of America Emergency Food and Shelter Program	81.653	8,282

(See next)

Basic Community Action Associates, Inc.
 Fairbanks, University
 Schedule of Federal Awards
 For the Year Ended June 30, 1968

Federal Agency (Type-Through Grants) / Program Title	Federal ECS Number	Expenditures
U.S. Department of Agriculture		
Funded through Livestock Department of Agriculture and Forestry		
Temporary Emergency Feed Business Program	10-558	6,877
Feed Distribution - Sales of Commodities Distributed	10-560	10,119
Funded through Livestock Department of Health and Supplement		
• Feed Storage - Administrative Match	10-581	21,193
• Feed Storage - Contract based	10-581	2,890,659
		<u>2,115,889</u>
Total U.S. Department of Agriculture		
U.S. Department of Labor		
Funded through University Department of Labor:		
Job Training Partnership Act:		
• Title B-2 Program	17-246	609,614
• Title B-3 Program	17-246	176,499
• Title B-4 Program	17-246	248,678
• Title B-5 Program	17-246	281,312
• 9% Incentive Program	17-246	14,150
Funded through Livestock Department of Education:		
Job Training Partnership Act:		
• 9% Program	17-246	88,236
		<u>1,228,989</u>
Total U.S. Department of Labor		
Total Federal Expenditures		<u>2,344,878</u>

• Single Federal Essential Assistance Program

Union Community Action Association, Inc.
Farmerville, Louisiana
Notes to Financial Statements
June 30, 1998
(Continued)

B. Basis of Accounting

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

C. 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.

D. Income Tax Status

Union is a nonprofit 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 Union's tax-exempt purpose is subject to taxation as unrelated business income. Union had no such income for this audit period.

E. 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 at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

F. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, Union considers all unrestricted highly liquid investments with an initial maturity of six months or less to be cash equivalents, when there is no significant penalty for early withdrawal.

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.

(Continued)

COOK & WOODLIART

Certified Public Accountants

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

To the Board of Directors
Union Community Action Association, Inc.
Monroe, Louisiana

We have audited the financial statements of Union Community Action Association, Inc. as of and for the year ended June 30, 1985, and have issued our report thereon dated October 8, 1985.

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

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

In planning and performing our audit of the financial statements of Union Community Action Association, Inc. for the year ended June 30, 1985, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Union Community Action Association, Inc.
Bossierville, Louisiana
Notes to Financial Statements
June 30, 1998
(Continued)

(13) Leases

Union leases certain buildings under operating leases. Rental costs on those leases for the year ended June 30, 1998, were 48,000.

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

For the Year Ending
June 30,

1997	\$	0,000
1998		0,000
1999		0,000
2000		0,700
Total minimum future rentals		<u>\$ 0,700</u>

(14) Food Stamp Program

The Food Stamp Program is operated by Union, through an agreement with the Union Parish Police Jury. Under this program, Union is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year follows:

Balance at July 1, 1996	\$	441,210
Received		2,138,080
Issued		(2,138,080)
Balance at June 30, 1998		<u>\$ 441,210</u>

COOK & MOOREHART

Certified Public Accountants

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CLARENCE D. COOK, CPA
DONALD W. MOOREHART, CPA
A. CHARLES BIRD, CPA

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

To the Board of Directors
Union Community Action Association, Inc.
Farmerville, Louisiana

We have audited the financial statements of Union Community Action Association, Inc. as of and for the year ended June 30, 1998, and have issued our report (issued dated October 8, 1998).

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

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

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

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

Cook & Moorehart
Certified Public Accountants
October 8, 1998

**Reports in Accordance With
OMB Circular A-102**

COOK & MOHRBAK

Certified Public Accountants

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

To the Board of Directors
Union Community Action Association, Inc.
Farmerville, Louisiana

We have audited the financial statements of Union Community Action Association, Inc. as of and for the year ended June 30, 1998, and have issued our report thereon dated October 8, 1998. We have also audited Union Community Action Association, Inc.'s compliance with requirements applicable to major federal programs and have issued our report thereon dated October 8, 1998.

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

In planning and performing our audits for the year ended June 30, 1998, we considered Union Community Action Association, Inc.'s internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on Union Community Action Association, Inc.'s financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal programs. We have addressed policies and procedures relevant to our audit of the financial statements in a separate report dated October 8, 1998.

The management of Union Community Action Association, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal awards programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and

not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

Accounting controls

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

Controls used in administering individual federal programs

General requirements

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

Specific requirements

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

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

During the year ended June 30, 1980, Union Community Action Association, Inc. expended 96% of its total federal awards under major programs.

We performed tests of controls, as required by SASB Circular 4-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the organization's major programs, which are identified in the accompanying schedule of federal awards. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal awards program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of Urban Community Action Association, Inc. in a separate management letter dated October 8, 1998.

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

Cook & Merchants
Certified Public Accountants
October 8, 1998

In our opinion, Union Community Action Association, Inc., complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort, or cost-sharing; reporting; financial reports and claims for advances and reimbursements; special tests and provisions; and amounts claimed or used for matching that are applicable to each of its major federal programs for the year ended June 30, 1995.

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



Cook & Marshart
Certified Public Accountants
October 3, 1995

COOK & MURPHY

Certified Public Accountants

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

To the Board of Directors
Union Community Action Association, Inc.
Farmersville, Louisiana

We have audited the financial statements of Union Community Action Association, Inc., as of and for the year ended June 30, 1986, and have issued our report thereon dated October 8, 1986.

We have applied procedures to test Union Community Action Association, Inc.'s compliance with the following requirements applicable to its federal programs, which are identified in the accompanying schedule of federal awards, for the year ended June 30, 1986:

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

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

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

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which we have reported to the management of Union Community Action Association, Inc. in a separate management letter dated October 8, 1986.

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



Cook & Monhart
Certified Public Accountants
October 8, 1998

COOK & MERRITT

Certified Public Accountants

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

To the Board of Directors
Union Community Action Association, Inc.
Baton Rouge, Louisiana

We have audited the financial statements of Union Community Action Association, Inc., as of and for the year ended June 30, 1986, and have issued our report thereon dated October 8, 1986.

In connection with our audit of the financial statements of Union Community Action Association, Inc., and with our consideration of Union Community Action Association, Inc.'s internal control structure used to administer federal programs, as required by Office of Management and Budget Circular 8-103, Audits of Institutions of Higher Education and Other Nonprofit Institutions, we selected certain transactions applicable to certain nonmajor federal programs for the year ended June 30, 1986. As required by OMB Circular 8-103, we performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed and eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Union Community Action Association, Inc.'s compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, auditing came to our attention that caused us to believe that Union Community Action Association, Inc. had not complied, in all material respects, with these requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with these requirements, which are described in a separate management letter dated October 8, 1986.

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

Cook & Merritt
Certified Public Accountants
October 8, 1986

Union Community Action Association, Inc.
Farmerville, Louisiana
Schedule of Findings and Questioned Costs
June 30, 1986

PRIOR YEAR FINDINGS

Finding #1

This finding concerned the due to and from accounts not being reconciled on a monthly basis. See the separate comment in the current year management letter.

Finding #2

This finding concerned bank reconciliations not being done monthly. During the course of our audit, nothing came to our attention that caused us to believe that bank reconciliations were not being performed timely.

Finding #3

This finding concerned expenditures which were not reported to the funding source on monthly reports. The reports were subsequently adjusted to reflect these expenditures.

Finding #4

This finding concerned the failure to request reimbursement from the state on two commodity distributions. During our audit period, reimbursements were received for all distributions.

Finding #5

This finding concerned questioned costs in the amount of 4713.50. This matter was resolved with the funding source.

Finding #6

This finding concerned the allocation of charges in the amount of 890.08 to the incorrect program/fund. The Agency has implemented procedures to ensure the accuracy of postings.

CURRENT YEAR FINDINGS

There were no findings or questioned costs for the year ended June 30, 1986.

**Reports in Accordance With
Government Auditing Standards**

Ohio Community Action Association, Inc.
 (formerly, Leathers)
 Operating Statement of Financial Position
 For the Year Ended June 30, 1999
 (Continued)

Assets	Number of Applicants	Commitment Dollars	New Entry Applicants	Re-entry Applicants	Emergency Applicants	Medical Assistance Applicants	Special Services Applicants	Total
Current assets:								
Cash	0	-	1,200	-	5,400	-	11,800	\$19,400
Contributions of Support	-	-	-	-	-	-	100,000	100,000
Grant receivables	-	-	-	-	-	600	-	600
Other receivables	-	-	-	-	-	-	-	-
Due from other funds	-	200	-	1,000	-	1,000	-	2,200
Total current assets	-	200	1,200	1,000	5,400	1,600	100,000	\$110,400
Noncurrent assets:								
Property and equipment	-	-	-	-	-	20,000	-	20,000
Accumulated Depreciation	-	-	-	-	-	(10,000)	-	(10,000)
Total noncurrent assets	-	-	-	-	-	10,000	-	10,000
Total Assets	0	200	1,200	1,000	5,400	1,600	100,000	\$120,400
Liabilities and Net Assets								
Current liabilities:								
Accounts payable	0	800	-	-	-	-	10,000	10,800
Accounts receivable	-	-	-	-	-	-	40,000	40,000
Due to other funds	-	-	5,000	-	10	-	-	5,010
Subsidiary advances	-	-	-	1,000	5,400	-	-	6,400
Total current liabilities	-	800	5,000	1,000	5,400	-	50,000	62,200
Net assets:								
Donorships	-	0	1,000	-	-	1,400	-	2,400
Operating Fund assets	-	-	1,000	-	-	-	-	2,000
Total net assets	-	0	2,000	-	-	1,400	-	3,400
Total Liabilities and Net Assets	0	200	1,200	1,000	5,400	1,600	100,000	\$120,400

White Community Action Association, Inc.
Farmerville, Louisiana
Notes to Financial Statements
June 30, 1998
(Continued)

SN Incentive Program (26%) — Provides adult and/or youth remediation activities that will result in job preparation for future employment needs.

Food Stamps (1.8%) — Provides distribution of food stamps to help low-income households buy the food that they need for good health. Funding is provided by federal funds passed through the Louisiana Department of Health and Hospitals.

Migrant Education (2%) — Provides assistance 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.

Community Services Block Grant (4%) — 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.

Homeless Assistance (1.6%) — Provides assistance such as housing, food, utilities and medicine to homeless individuals. Funding is provided by federal funds passed through the State of Louisiana, Department of Labor.

Commodity Distribution (4%) — 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.

Home Energy Assistance (1.8%) — Assists low income households offset the burden of high energy costs. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

Weatherization Assistance (2%) — Weatherizes insulated the dwellings of low-income persons, particularly the elderly and handicapped low-income persons, in order to aid those persons least able to afford higher energy costs and to conserve needed energy. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

Emergency Program (4%) — Provides various types of assistance payments to areas of high need throughout the community to persons based upon their employment or poverty status. Funding is provided by federal funds from the Federal Emergency Management Agency.

(Continued)