

The Delta Multi-Purpose Community Action Agency, Inc.
Joplin, Missouri
Emergency Assistance Program
FEMA

Statement of Revenues, Expenses and Changes in Net Assets
For the Period November 1, 1984 to October 31, 1985

Revenue:

Contract revenue \$ 44,108

Expenses:

Administrative expenses 847

Marionville client assistance 23,882

Jackson client assistance 8,061

Marionville client assistance 7,000

Winn client assistance 9,580

Total expenses 44,108

Excess revenue (expenses) -

Net assets, November 1, 1984 -

Net assets, October 31, 1985 \$ -

Pine Bluff Multi-Purpose Community Service Agency, Inc.
 Jennings, Louisiana
 Child and Adult Care Food Program
 Head Start Food Service
 Louisiana Department of Education
 Schedule of Revenues, Expenses and Changes in Net Assets
 For the Period July 1, 1985 to June 30, 1986

Revenues:

Contract revenue	\$ 108,640
Total revenues	<u>108,640</u>

Expenses:

Salaries	80,358
Fringe benefits	10,336
Other administrative costs	6,361
Space costs	7,385
Food service costs	61,508
Total expenses	<u>166,948</u>

Contract revenue (expensed)	13,740
Net assets, July 1, 1985	32,870
Net assets, June 30, 1986	<u>\$ 49,022</u>

Five Oaks Multi-Purpose Community Justice Agency, Inc.
 Jennings, Louisiana

Project Independence Transportation Program

DSS #06166, #0767, #0808, #0770

Schedule of Revenues, Expenses and Changes in Net Assets
 For the Contract Period: July 1, 1995 to June 30, 1996

Revenues:

Grant revenue	\$	117,000
Natchitoches Police Jury		750
Miscellaneous		<u>1,321</u>
Total revenues		<u>119,071</u>

Expenses:

Natchitoches Parish expenses		10,826
Saline Parish expenses		3,262
Winn Parish expenses		11,414
Other		<u>50,084</u>
Total expenses		<u>75,586</u>

(Excess revenues (expenses))

	(7,000)
--	---	--------

Net assets, July 1, 1995

		7,100
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Net assets, June 30, 1996

	\$	<u>1,100</u>
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in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

Accounting controls

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

Controls used in administering individual federal financial assistance programs

General requirements

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

Specific requirements

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

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

Pin Deft Multi-Purpose Community Action Agency, Inc.
 Jennings, Louisiana

Project Independence Education Program

IGRA 2500-0040, DDC #08150

Schedule of Revenues, Expenses and Changes in Net Assets
 For the Contract Period: July 1, 1996 to June 30, 1998

	Actual	Budget	Actual Over Under Budget
Revenues:			
Grant revenues	\$ 118,182		
Expenses:			
Salaries	76,878	\$ 75,828	\$ 1,050
Fringe benefits	6,818	7,850	(1,032)
Operating expenses	23,264	23,200	64
Materials and supplies	8,548	5,400	3,148
Capital purchases	3,421	3,880	(459)
Other charges	1,323	2,480	(1,157)
Total expenses	112,252	\$ 118,182	\$ 5,930
Excess revenue (expense)	590		
Other non-federal expenses	(2,688)		
Net assets, July 1, 1996	(2,842)		
Net assets, June 30, 1998	\$ 2,248		

Pine Belt Multi-Purpose Community Action Agency, Inc.
 Jonesboro, Louisiana
 Public Transit Program
 Schedule of Revenues, Expenses and Changes in Net Assets
 For the Contract Period: July 1, 1985 to June 30, 1986

Revenues:

Title XII funds	\$ 14,108
Jackson Parish Police Jury	12,808
Transit fares	1,227
Miscellaneous	10,850
Total revenues	<u>38,993</u>

Expenses:

Salaries	18,487
Fringe benefits	3,694
Auto repairs and maintenance	5,040
Gasoline	6,687
Bank charges	182
Other direct expenses	9,258
General administrative expenses	<u>4,358</u>
Total expenses	<u>58,605</u>

Excess revenues (expenses)	(19,612)
Net assets, July 1, 1985	18,416
Net assets, June 30, 1986	<u>\$ 3,480</u>

Five Oaks Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana
Section 8 Housing Assistance Program
Schedule of Revenues, Expenses and Changes in Net Assets
For the Contract Period: October 1, 1984 to September 30, 1985

Revenues:

Contract revenue \$ 33,057

Expenses:

Administrative expenses 2,202

Housing assistance payments 29,742

Total expenses 32,128

Excess revenues (expenses) 929

Net assets, October 1, 1984 3,821

Net assets, September 30, 1985 \$ 4,750

New Orleans Multi-Purpose Community Action Agency, Inc.
 Metairie, Louisiana
 Emergency Community Services Homeless Grant
 Department of Labor
 Contract No. 04800026

Schedule of Revenues, Expenses and Changes in Net Assets
 Budget and Actual
 For the Contract Period: May 1, 1984 to December 31, 1985

	<u>Actual</u>	<u>Budget</u>		Actual (Over) Under Budget
Revenues:				
Contract revenue		\$ 15,000		
Total revenue		<u>15,000</u>		
Expenses:				
Homeless activities	\$ 20,040	10,000	\$	10,040
Provision of homelessness activities	<u>8,000</u>	<u>3,000</u>	\$	<u>5,000</u>
Total expenses	<u>28,040</u>	<u>13,000</u>	\$	<u>15,040</u>
Excess revenues (expensed)		-		
Net assets, May 1, 1984		-		
Net assets, December 31, 1985		<u>15,040</u>		

Pine Bluff Multi-Purpose Community Action Agency, Inc.
 Jonesboro, Louisiana
 HUD Housing Program
 Schedule of Revenues, Expenses and Changes in Net Assets
 For the Period: July 1, 1998 to June 30, 1999

Revenue:

Rent income	\$ 3,827
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Expenses:

Salaries	2,429
Fringe benefits	221
Insurance	993
Utilities	138
Other expenses	<u>382</u>

Total expenses	\$ 3,123
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Excess revenue (expended)	1 1,148
---------------------------	---------

Net assets, July 1, 1998	648
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Net assets, June 30, 1999	\$ <u>1,6,796</u>
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Five Oaks Multi-Purpose Community Action Agency, Inc.
 Jonesboro, Louisiana
 General Unrestricted Funds

Schedule of Revenues, Expenses and Changes in Net Assets
 For the Period: July 1, 1985 to June 30, 1986

Revenues:	
Medical revenue	
Dues/fees - police juris	9 14,291
Commodities revenue	18,624
EMCO development fee	8,218
EMCO management fee	16,808
Miscellaneous income	2,875
	11,890
Total revenue	<u>78,806</u>
Expenses:	
Salaries	19,808
Fringe benefits	1,207
Travel	1,883
Supplies	1,188
Telephone	1,700
Postage	1,676
Utilities	2,698
Equipment	3,812
Insurance	1,808
Related expenses	2,565
Other	<u>16,282</u>
Total expenses	<u>68,487</u>
EMCO revenue (expense)	16,408
Net assets, July 1, 1985	1 171,883
Net assets, June 30, 1986	<u>41 89,824</u>

Federal Awards

Pine Bluff Multi-Purpose Community Action Agency, Inc.
 Jonesboro, Louisiana
 Summer Feeding Program
 Louisiana Department of Education
 Schedule of Revenues, Expenses and Changes in Net Assets
 for the Contract Period: June 5, 1985 to July 28, 1985

Revenues:

Contract revenue	\$ 13,752
Total revenue	<u>13,752</u>

Expenses:

Salaries	2,758
Fringe benefits	842
Travel	28
Food purchases	6,811
Rent	2,408
Equipment	708
Other costs	88
Total expenses	<u>13,833</u>

Excess revenue (expenses) \$ 89

Net assets, beginning June 5, 1985 88

Net assets, ending July 28, 1985 177

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**Reports in Accordance With
OMB Circular E-123**

New Bell Multi-Purpose Community Action Agency, Inc.
 Jamboss, Louisiana
 Notes to Financial Statements
 June 30, 1988
 (Continued)

(E) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at June 30, 1988:

Fund	Due From Other Funds	Due To Other Funds
Generalized	-	12,808
Restricted Funds		
Head Start Program	4,368	-
Project Independence Transportation Program	5,168	1,800
Project Independence Education Program	945	2,182
Community Services Block Grant	2,782	-
HUB Housing Program	-	781
Public Transit Program	3,650	-
	<u>\$ 18,892</u>	<u>\$ 18,589</u>

(F) Property and Equipment

Property and Equipment consists of the following at June 30, 1988:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings	20 - 30 years	\$ 84,133	-	\$ 84,133
Furniture and equipment	5 - 7 years	283,485	23,444	306,929
Vehicles	5 years	285,162	75,821	360,983
Accumulated depreciation		(470,442)	(80,842)	(551,284)
Net investment in plant		<u>\$ 282,338</u>	<u>\$ 17,423</u>	<u>\$ 299,761</u>

Depreciation expense for the year ended June 30, 1988 was 175,188.

(Continued)

Five Belt Multi-Purpose Community Action Agency, Inc.
Joussiers, Louisiana
Notes to Financial Statements
June 30, 1985
(Continued)

I. Retirement Obligations

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

(2) Change in Accounting Principles

Five Belt elected to adopt Statement of Financial Accounting Standards (SFAS) No. 175, *Accounting for Contributions Received and Contributions Made*, during the year ended June 30, 1985. In accordance with SFAS No. 175, 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, 1985.

During the year ended June 30, 1985, Five Belt elected to adopt Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, Five Belt 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, Five Belt is required to present a Statement of Cash Flows. Five Belt 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, 1985.

(3) Concentrations of Credit Risk

Financial instruments that potentially subject Five Belt to concentrations of credit risk consist primarily of temporary cash investments and grant receivables.

Concentrations of credit risk with respect to grant receivables are limited due to these amounts being due from governmental agencies under contractual terms. As of June 30, 1985, Five Belt had no significant concentrations of credit risk in relation to grant receivables.

Five Belt 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, 1985 total cash balances held at financial institutions was \$153,573. Of this amount, \$100,000 was covered by FDIC and the remaining \$53,573 was covered by a collateralization agreement with a financial institution.

(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, 1985, but received after that date.

(Continued)

Five Ball Multi-Purpose Community Action Agency, Inc.

Jarvisboro, Louisiana

Notes to Financial Statements

June 30, 1999

(Continued)

D. Income Tax Status

Five Ball is a non-profit corporation and is exempt from state and federal income taxes under Section 501 (c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to Five Ball's tax-exempt purpose would be subject to taxation as unrelated business income. Five Ball 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, Five Ball considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

G. Property and Equipment

Property and equipment are carried at cost. Depreciation is computed using the straight-line method over the estimated useful life of each asset. The Federal Government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to federal regulations.

H. Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the substance and/or nature of any donor restrictions.

Contributed grant revenue is reported as unrestricted support due to the restrictions placed on those 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.

(Continued)

Pine Bluff Multi-Purpose Community Action Agency, Inc.
 Jonesboro, Louisiana
 Head Start Grant No. 08CAC029/13
 Schedule of Revenues, Expenses and Changes in Net Assets
 For the Contract Period: December 1, 1984 to November 30, 1985

	Approved Budget	Actual	CBA Balance Current Year
Revenues:			
Amount awarded this budget period	\$ 1,304,801	\$ 1,304,801	
Total Head Start Grant revenues	<u>1,304,801</u>	<u>1,304,801</u>	
Grantee's contribution	243,508	243,508	
Total revenues	<u>1,713,581</u>	<u>1,713,581</u>	
Expenses:			
Personnel	894,686	877,427	17,259
Fringe benefits	163,642	118,580	45,062
Travel	28,180	14,435	13,745
Equipment	2,750	-	2,750
Supplies	86,678	100,320	(13,642)
Other	282,545	288,288	(5,743)
Head Start grant expenses	<u>1,304,801</u>	<u>1,301,330</u>	<u>3,471</u>
Grantee's share	<u>243,508</u>	<u>243,508</u>	
Total expenses	<u>\$ 1,713,581</u>	<u>1,714,838</u>	
Revenues over expenses		2,862	
Net assets, July 1, 1985			0
Reprogrammed revenues over expenses grant #08CAC029/13		(6)	
Net assets, June 30, 1986		<u>\$ 2,856</u>	



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**First Gulf Multi-Purpose Community Action Agency, Inc.
Jensen, Louisiana**

Financial Statements

**As of and for the Year Ended June 30, 1998
With Supplemental Information Schedules**

These financial statements were prepared by the management of the organization and are not intended to be audited. The organization is not a public entity and is not required to file these financial statements with the Securities and Exchange Commission. The financial statements are prepared in accordance with the accounting principles generally accepted in the United States of America. The financial statements are prepared on the accrual basis of accounting. The financial statements are prepared in accordance with the accounting principles generally accepted in the United States of America. The financial statements are prepared on the accrual basis of accounting.

Prepared by: 4-2-99

COOP & MONAGHAN

Certified Public Accountants

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

We have audited the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc. (Pine Belt), for the year ended June 30, 1998, and have issued our report thereon dated November 26, 1998. In planning and performing our audit of the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc., we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

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

The following comments were also listed in the management letter for the year ended June 30, 1995:

Personnel File Documentation

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

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

Finance Committee

As of June 30, 1998 Pine Belt had cumulative deficits of 4,098,119.00. Management and the Board of Directors should continue to formulate certain financial plans to eliminate the deficits. We recommend that Pine Belt's Finance Committee monitor progress on eliminating the deficits and the liabilities associated with these deficits. We also recommend that the Finance Committee meet periodically and monitor all financial operations of Pine Belt utilizing budgetary financial statements.

Pricing Analysis

Section 4C of OMB Circular A-110 states that some form of cost or price analysis shall be made and documented in the procurement files in connection with every procurement action. During the course of our audit we noted most purchases for supplies and other items had no written bids, quotes or pricing analysis.

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

The following items are our comments for this management letter:

Reconciliation of Payroll Reports

It was discovered during the course of our audit that the O-41 quarterly payroll reports were not reconciled to the salary expense accounts in the agency's books-general ledger of the various programs.

We suggest that this reconciliation be done each quarter when the reports are prepared. This provides additional control that all payroll activity has been considered in the payroll tax reports.

Fixed Assets

Pine Bluff does not have a listing of Agency fixed assets for all programs in a formalized Agency-wide format.

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

Allocation of Expenses

During our audit, we tested numerous payments for expenses during our disbursement testing. It was not always clear how the allocation of the expense between various programs was determined. Also, there were instances where bills were paid for one program from another program. The proper programs were eventually changed, but it required extensive audit effort to follow the trail of transactions to determine this.

We suggest that Pine Bluff develop a cost allocation plan that is consistently followed, and that all bills be charged to the correct the program at the time that they are paid.

Expense Documentation

We tested one payment for gasoline for the Project Independence Transportation program for which there were no supporting invoices for most of the amount paid. Upon our request, Pine Bluff was able to obtain a statement from the vendor listing individual invoices that agreed with the total paid, but the supporting detailed invoices for the gasoline could not be located by Pine Bluff, and they were not available from the vendor.

We suggest proper approval procedures be established to ensure payments are never issued without adequate detailed invoice information, and that better record retention procedures be implemented.

Pine Belt Multi-Purpose Community Action Agency, Inc.
 Jennings, Louisiana
 Notes to Financial Statements
 June 30, 1996
 (Continued)

(10) Unrestricted Operating Net Assets

As of June 30, 1996, the unrestricted operating net assets consisted of the following programs:

Project Independence Transportation	\$ 180
Project Independence Education	(6,294)
HHS Housing	(300)
General Services	(80,248)
	<u>\$ 1,838</u>

(11) Unrestricted Designated Net Assets

As of June 30, 1996, the unrestricted designated net assets consisted of the following programs:

Child Adult Care Feed Program	\$ 45,023
Public Transit Program	5,480
Section 8 Housing Program	4,458
	<u>\$ 54,961</u>

These funds are designated to be used only for the operation of these programs.

(12) Commodities Distribution

The expenses shown as commodities distribution represent certain costs to distribute the commodities. The value of the commodities distributed was approximately \$35,739 during July 1, 1995 through June 30, 1996. The value of the commodities distributed is not reflected in the accompanying financial statements.

(13) Contractual Revenue - Grants

During the year ended June 30, 1996, Pine Belt received contractual revenue from federal and state grants in the amount of \$2,123,293. The continued existence of these funds is based on annual contract renewals with various funding sources.

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Five Oaks Multi-Purpose Community Action Agency, Inc.
Jenners, Louisiana

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Pine Bluff Multi-Purpose Community Action Agency, Inc.
 Jonesboro, Louisiana
 Notes to Financial Statements
 June 30, 1988
 (Continued)

114 Leases

The agency leases certain buildings under operating leases. The rental costs on these items for the year ended June 30, 1988, were as follows:

Buildings	<u>\$ 30,000</u>
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Commitments under lease agreements having initial or remaining non-cancelable terms in excess of one year are as follows:

For the Year Ending	
<u>June 30,</u>	
1987	\$ 8,000
1988	<u>1,000</u>
Total minimum future rentals	<u>\$ 30,000</u>

115 Fair Value of Financial Instruments

Statement of Financial Accounting Standards No. 107, "Disclosures About Fair Value of Financial Instruments", requires that Pine Bluff disclose estimated fair values for its financial instruments. The following methods and assumptions were used to estimate the fair value of each class of financial instruments for which it is practicable to estimate that value:

Cash and cash equivalents:

The carrying amount approximates fair value.

Other Long-Term Liabilities:

The carrying amount approximates fair value.

Long-term debt:

The fair value of long-term debt is estimated based on the current rates Pine Bluff could obtain on debt of the same remaining maturities.

The estimated fair values of Pine Bluff's financial instruments as of June 30, 1988 are as follows:

	<u>Carrying Amount</u>	<u>Fair Value</u>
Cash	\$ 39,021	\$ 39,021
Other long-term liabilities	39,000	39,000
Long-term debt	32,666	38,170

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Independent Auditor's Report

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

We have audited the accompanying statement of financial position of Five Year Multi-Purpose Community Action Agency, Inc. as 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 Five Year Multi-Purpose Community Action Agency, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to in the first paragraph, present fairly, in all material respects, the financial position of Five Year Multi-Purpose Community Action Agency, 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 November 28, 1998 and shown on pages 28-31 on our consideration of Five Year Multi-Purpose Community Action Agency, Inc.'s internal control structure and a report dated November 28, 1998 and shown on page 38 on its compliance with laws and regulations.

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.

Memphis, Tenn.

The accompanying supplemental schedule shown on pages 16-17 are presented for the purpose of additional analysis and are not a required part of the financial statements of Pine Bluff Multi-Purpose Community Action Agency, Inc. Such information has been subjected to the procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

The accompanying supplemental schedules, listed as "Supplemental Information Schedules For Grants and Contracts Analysis" in the table of contents and shown on pages 19-20, are presented for the purpose of providing various funding sources of Pine Bluff Multi-Purpose Community Action Agency, Inc. additional individual grant and contract analysis and are not a required part of the basic financial statements. The information is prepared on a prescribed basis of the various funding sources of Pine Bluff Multi-Purpose Community Action Agency, Inc., and certain schedules are for periods other than the organization's fiscal year. These schedules are not presented in accordance with generally accepted accounting principles. Accordingly, the schedules mentioned previously on pages 18-20 are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and in our opinion they are fairly stated on the basis of accounting practices prescribed by the various funding sources.



Cook and Merhart
Certified Public Accountants
November 28, 1980

New Orleans Multi-Purpose Community Action Agency, Inc.
 Metairie, Louisiana
 Statement of Financial Position
 June 30, 1999

Assets

Current assets:	
Cash	4 78,321
Grant receivable	48,894
Due from other funds	<u>15,892</u>
Total current assets	143,007
Recurrent assets:	
Property and equipment	308,793
Accumulated depreciation	<u>(521,298)</u>
Total recurrent assets	207,495
Total Assets	<u>\$ 350,502</u>

Liabilities and Net Assets

Current liabilities:	
Accounts payable	4 14,452
Accrued liabilities	6,891
Refundable advances	38,872
Due to other funds	15,892
Current portion of long-term debt	30,219
Current portion of other long-term liabilities	14,338
Total current liabilities	<u>124,564</u>
Long-term debt	1,851
Other long-term liabilities	<u>50,808</u>
Total liabilities	<u>127,215</u>
Net assets, restricted:	
Unrestricted:	
Operating	(80,800)
Designated for specific programs	50,591
Fixed assets	287,458
Total net assets	<u>196,249</u>
Total liabilities and Net Assets	<u>\$ 350,502</u>

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

Pine Belt Multi-Purpose Community Action Agency, Inc.
 Jonesboro, Louisiana
 Statement of Activities
 For the Year Ended June 30, 1995

	<u>Unaudited</u>
Revenues and Other Support:	
Contractual revenue - grants	\$ 2,153,233
Donations - police juries	18,574
Miscellaneous revenues	68,581
Total revenues and other support	<u>2,280,388</u>
Expenses:	
Early child development	1,386,601
Child nutrition services	185,208
Community services	394,444
Transportation services	174,404
Education services	118,830
Housing assistance	38,200
Emergency assistance	48,588
Homeless assistance	3,268
Commodities distribution	8,210
Other general services	68,489
Total expenses	<u>2,279,382</u>
Change in net assets	(10,084)
Net assets, as of beginning of year	181,018
Net assets as of end of year	<u>\$ 170,934</u>

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

Five Belt Multi-Purpose Community Action Agency, Inc.
 Jonesboro, Louisiana
 Statement of Cash Flows
 For the Year Ended June 30, 1989

Operating activities

Change in net assets	4 (15,004)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	35,168
Increase/decrease in operating assets:	
Grant receivables	4,418
Increase/decrease in operating liabilities:	
Accounts payable	(14,868)
Accrued liabilities	8,581
Refundable advances	<u>1,583</u>
Net cash used in operating activities	<u>1 3,011</u>

Investing Activities

Payments for property and equipment	(48,022)
Net cash used in investing activities	<u>1 48,022</u>

Financing Activities

New loan principal	19,818
Repayments of long-term debt	(8,874)
Repayments of other long-term liabilities	(28,893)
Net cash used in financing activities	<u>1 20,709</u>

Net decrease in cash and cash equivalents	(71,889)
Cash and cash equivalents as of beginning of year	158,530
Cash and cash equivalents as of end of year	<u>1 86,641</u>

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

Pine Belt Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana
Notes to Financial Statements
June 30, 1998

(i) Summary of Significant Accounting Policies

A. Nature of Activities

Pine Belt Multi-Purpose Community Action Agency, Inc. (Pine Belt) is a private nonprofit corporation incorporated under the laws of the State of Louisiana. Pine Belt is governed by a Board of Directors composed of members from Jackson, Iberville, Morehouse, East River, Sabine and Winn Parishes which are the parishes that Pine Belt serves. Pine Belt operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in these parishes in Louisiana. The following programs, with their approximate percentage of total revenues indicated, are administered by Pine Belt:

Head Start Program (81%) - Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided by federal funds from the U.S. Department of Health and Human Services.

Child Care Food Program (7%) - Provides a food service program in coordination with the Head Start Program. Funding is provided by federal funds from U.S.D.A. passed through the Louisiana Department of Education.

Community Services Block Grant (5%) - 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.

Project Independence Transportation (5%) - Provides transportation services to eligible participants. Funding is provided by federal funds from the Louisiana Department of Social Services.

Project Independence Education (5%) - Provides education, job skills training, job development and placement skills to eligible participants. Funding is provided by federal funds from the Louisiana Department of Social Services.

Summer Food Program (1.5%) - Provides a food service program for needy children during the summer months when area schools are closed for the summer. Funding is provided by federal funds passed through the Louisiana Department of Education.

Public Transit (3.4%) - Provides transportation services to eligible participants. Funding is provided by federal funds passed through the State of Louisiana Department of Social Services, matching funds from another agency, transit fares and other miscellaneous revenues.

(Continued)

Pine Bell Multi-Purpose Community Action Agency, Inc.

Jackson, Louisiana

Notes to Financial Statements

June 30, 1998

(Continued)

Emergency Assistance (ES) - Provides emergency food and shelter in areas of high need throughout the community to persons based upon their unemployment or poverty status. Funding is provided by federal FEMA funds passed through a local United Way Agency.

Section 8 Housing Assistance Program (SAP) - Provides a housing subsidy program funded by the United States Department of Housing and Urban Development. Pine Bell has entered into a contract to administer the program for Jackson Parish in Louisiana. The program provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for low-income families at costs they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution toward the rent.

Homeless Assistance Program (LH) - Provides assistance such as housing, food, utilities and medicines to homeless individuals. Funding is provided by federal funds passed through the Louisiana Department of Labor.

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

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

Commodities Distribution (LPH) - 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.

B. Basis of Accounting

The financial statements of Pine Bell 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.

(Continued)

Accounts Payable Accounts

During the course of our audit, we discovered several accounts set up as arrears. Many of these accounts could not be identified with a subsequent payment, but the accounts were not removed from the general ledger. Also, some of these accounts were subsequently paid for a different amount than the arrears were set up for, but were not adjusted on the general ledger. All of these accounts were corrected with adjusting entries.

We suggest that arrears be followed closely to determine that the proper amounts are set up, and that they are paid for the same amount that they are set up for, or that the appropriate adjustments are made.

Supporting Documentation

During our audit, during the selected two months to test the supporting documentation for the Project Independence Transportation program monthly billing reports. For one of the months selected, all of the supporting trip logs supporting the services provided could not be located.

We suggest that Pine Bluff implement record keeping procedures that will ensure that all supporting documents are readily available for inspection as needed.

Payroll Tax Reports

During our audit period the federal and state payroll tax reports and deposits were not filed timely resulting in significant penalties being assessed against Pine Bluff. However, these penalties were waived and timely filings of deposits and reports are now being made.

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

Cook & Wheeler
Certified Public Accountants
November 28, 1995

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: _____

COOK & MOHRHART

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
Pine Bluff Multi-Purpose Community Action Agency, Inc.
Jensenville, Louisiana

We have audited the financial statements of Pine Bluff Multi-Purpose Community Action Agency, Inc., as of and for the year ended June 30, 1996, and have issued our report thereon dated November 28, 1996.

We have applied procedures to test Pine Bluff Multi-Purpose Community Action Agency, Inc.'s compliance with the following requirements applicable to its federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1996:

Political activity	Alloable consort: 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 Pine Bluff Multi-Purpose Community Action Agency, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

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

The results of our audit procedures disclosed an immaterial instance of noncompliance with the requirements referred to above, which is described in the accompanying Schedule of Findings and Questioned Costs.

Howell Multi-Purpose Community Action Agency, Inc.
 Jackson, Louisiana
 Division of Federal Grants
 For the Year Ended June 30, 1980

Federal Grant Title / Program Title	FY84 Number	FY85 Number	FY86 Number	Expenditures
Animal Shelter / Pass-Through Expense / Program Title				
U.S. Department of Health and Human Services				
Client Programs:				
• Food Bank (Fy 11-20-80)	81-208	80-0022002	8	866,213
• Food Bank (Fy 11-20-80)	81-208	80-0022003		306,572
Passed through Louisiana Department of Labor:				
• Community Services Block Grant (Fy 12-31-80)	81-148	80-00003		44,486
• Community Services Block Grant (Fy 12-31-80)	81-148	80-00003		501,268
• Community Services Block Grant - Amendment (Fy 12-31-80)	81-172	80-00004		1,288
Passed through Louisiana Department of Social Services, Office of Community Services:				
Family Preservation (Fy 12-31-80)	81-088	80-078		3,190
Title III Transportation	81-080	80-088		14,100
Passed through Louisiana Department of Social Services, Office of Family Support:				
• Project Independence Transportation Program	81-187	80-078, 80-088, 80-110		120,542
• Project Independence Literacy Program	81-188	80-106		111,948
				<u>1,808,872</u>
Total U.S. Department of Health and Human Services				
U.S. Department of Housing and Urban Development				
Rental Programs:				
Section 8 Housing Assistance Payments Program - Jackson (Fy 9-30-80)	14-097	04-097-0001		0,000
Section 8 Housing Assistance Payments Program - Jackson (Fy 9-30-80)	14-097	04-097-0001		20,000
				<u>20,000</u>
Total U.S. Department of Housing and Urban Development				<u>20,000</u>

(Continued)

Plan (for Multi-Purpose Community Action Agency, Inc.
 Associates, Inc.)
 Schedule of Federal Awards
 For the Year Ended June 30, 2008

Federal Agency / Pass-Through Grants / Program Title	Federal EOPB Number	Pass-Through Beneficiary Number	Amounts	
			FY 2008	FY 2007
U.S. Department of Agriculture				
Passed through Louisiana Department of Education				
• Child and Adult Care Food Program (Child Care Services Food Service Program)	18-090 18-090	Unknown Unknown	11,462 11,462	
Passed through Louisiana Department of Agriculture and Forestry				
Temporary Emergency Food Assistance Program Food Distribution - Value of Commodity (Subcontract)	18-090 18-090	Unknown Unknown	8,278 48,738	
Total U.S. Department of Agriculture			<u>19,740</u>	
Federal Emergency Management Agency				
Passed through a local governing board				
Emergency Food and Shelter (EFMS) (Fy 10-01-06) Emergency Food and Shelter (EFMS) (Fy 10-01-06)	08-020 08-020	Unknown Unknown	11,468 11,468	
Total Federal Emergency Management Agency			<u>22,936</u>	
Total federal expenditures			<u>42,676</u>	

* Major Federal Financial Assistance Program

**Reports in Accordance With
Government Auditing Standards**

CRONE & MORGENTHAU

Certified Public Accountants

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MEMBER, FIDELITY
AND SECURITY, INC.
A GENERAL INVEST. CO.

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

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

We have audited the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc. as of and for the year ended June 30, 1985, and have issued our report thereon dated November 29, 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 Pine Belt Multi-Purpose Community Action Agency, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that 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 communicated to the management of Pine Bluff Multi-Purpose Community Action Agency, Inc. in a separate management letter dated November 20, 1996.

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



Cook & Morehart
Certified Public Accountants
November 20, 1996

COOK & MERSHART

Certified Public Accountants

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

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

We have audited the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc. as of and for the year ended June 30, 1996, and have issued our report dated November 28, 1996.

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

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

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



Cook & Mershart
Certified Public Accountants
November 28, 1996

COOK & MOREHART

Chartered Public Accountants

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CONFIDENTIAL ACCOUNTANTS

MEMBER: CPA, CMA
SERVICES CORPORATION

STATE: CPA, CMA
SERVICES CORPORATION
MEMBER: CPA, CMA

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

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

We have audited the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc. as of and for the year ended June 30, 1995, and have issued our report thereon dated November 28, 1995. We have also audited the compliance of Pine Belt Multi-Purpose Community Action Agency, Inc. with requirements applicable to major federal award programs and have issued our report thereon dated November 28, 1995.

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

In planning and performing our audit for the year ended June 30, 1995, we considered the internal control structure of Pine Belt Multi-Purpose Community Action Agency, Inc. in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc. and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated November 28, 1995.

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

During the year ended June 30, 1998, Pine Bluff Multi-Purpose Community Action Agency, Inc. expended 83% of its total federal awards under major federal award programs.

We performed tests of controls, as required by SASB Section 4-123, 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 such of Pine Bluff Multi-Purpose Community Action Agency, Inc.'s major federal award programs, which are identified in the accompanying Schedule of Federal Awards. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal awards program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its 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 Pine Bluff Multi-Purpose Community Action Agency, Inc. in a separate management letter dated November 28, 1998.

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



Cook B. Mendenhall
Certified Public Accountant
November 28, 1998

Five Bell Multi-Purpose Community Action Agency, Inc.
 Jonesboro, Louisiana
 Notes to Financial Statements
 June 30, 1989
 (Continued)

29 Long-term Debt

Long-term debt at June 30, 1989 consists of the following:

Note payable to a local bank, due in one lump sum payment, including interest at 12%, on June 30, 1989, unsecured	\$ 10,000
Note payable to a local bank, due in monthly installments of 1297.00, including interest at 11.50%, final payment due on March 1, 1997, unsecured	2,848
Note payable to a local bank, due in monthly installments of 1200.00, including interest at 11.50%, final payment due March 1, 1993, unsecured	1,004
Note payable to a local bank, due on demand, interest payments at 12.75% due quarterly, secured by certificate of deposit of Executive Director	8,000
Note payable to a local bank, due in monthly installments of 1472.76, including interest at 10.75 %, final payment due June 28, 1998, secured by an automobile	14,408
Total long-term debt	<u>37,668</u>
Less current installments on long-term debt	<u>(8,216)</u>
	<u>\$ 29,452</u>

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

For the Year Ending — June 30, —	Approximate Amount
1993	\$ 8,216
1998	7,461
	<u>\$ 15,677</u>

Interest expense paid on these notes for the year ended June 30, 1989 was 15,841.

(Continued)

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 & Moreland

Cook & Moreland
Certified Public Accountants
November 20, 1980

COOK & MORSEHART

Certified Public Accountants

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A. MONROE, LA.

Report on Schedule of Federal Awards

To the Board of Directors

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

We have audited the financial statements of Five Belt Multi-Purpose Community Action Agency, Inc. for the year ended June 30, 1995, and have issued our report thereon dated November 20, 1995. Those financial statements are the responsibility of Five Belt Multi-Purpose Community Action Agency, Inc.'s management. Our responsibility is to express an opinion on these 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 SMS Circular A-133, Audit of Institutions of Higher Education and Other Nonprofit Organizations. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

Cook & Morsehart
Certified Public Accountants
November 20, 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 this report.

Cook & Marsh

Cook & Marsh
Certified Public Accountants
November 29, 1980

COOK & MORESBART

Certified Public Accountants

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MONROELAKE, LOUISIANA 70452

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MONROELAKE, LOUISIANA 70452
A. MONROELAKE, LOUISIANA

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

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

We have audited the financial statements of Five Oaks Multi-Purpose Community Action Agency, Inc., as of and for the year ended June 30, 1998, and have issued our report thereon dated November 25, 1998.

In connection with our audit of the financial statements of Five Oaks Multi-Purpose Community Action Agency, Inc., and with our consideration of Five Oaks Multi-Purpose Community Action Agency, Inc.'s control structure used to administer federal awards programs, as required by Office of Management and Budget Circular A-133, *Standards of Interactions of Higher Education and Other Nonprofit Organizations*, we selected certain transactions applicable to certain nonmajor federal awards programs for the year ended June 30, 1998.

As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility and matching that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Five Oaks Multi-Purpose Community Action Agency, Inc.'s compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of 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 our attention that caused us to believe that Five Oaks Multi-Purpose Community Action Agency, Inc. had not complied, in all material respects, with those requirements.

The results of our audit procedures disclosed an immaterial instance of noncompliance with the requirements referred to above, which is described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended by 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 & MoreSBart
Certified Public Accountants
November 25, 1998

Pine Belt Multi-Purpose Community Action Agency, Inc.
 Jonestown, Louisiana
 Schedule of Findings and Questioned Costs
 June 30, 1995

PREVIOUS YEAR FINDINGS

There were no findings or questioned costs for the prior audit for the year ended June 30, 1995.

CURRENT YEAR FINDINGS

The following are findings for this audit for the year ended June 30, 1995:

Finding #1

The following fund amounts reflect the totals for the CSBG ended December 31, 1995:

Program	FY 1995	Contract Ending	Funding Source	Funds Received	Funds Expended	Amount Due To Funding Source
(1) Community Services Block Grant	10,100	12-31-95	Louisiana Dept. of Labor			
Administration				\$ 129,887	\$ 129,884	\$ 4,430
Program Activities				125,571	127,121	1,760
C I & R				342	817	35
				255,800	257,822	1,795

Recommendation

We suggest that Pine Belt communicate with this funding agency to resolve the disposition of these funds.

Management's Response

Management will communicate with the funding source to resolve the above finding.

(Continued)

Five Belt Multi-Purpose Community Action Agency, Inc.
Jonestown, Guyana
Schedule of Findings and Questioned Costs
(Continued)
June 30, 1998

Finding #2

There was one expenditure for the FCMA Program, CFDA #80.523, for 1988 that was paid from a vendor statement. No supporting detailed invoices were available. The FCMA regulations handbook states that detailed invoices will be obtained for all purchases.

Recommendation

We suggest Five Belt communicate with the funding source to resolve the disposition of these funds.

Management's Response

Management will communicate with the funding source to resolve the above finding.

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

Pine Belt Multi-Purpose Community Action Agency, Inc.
Jennison, Louisiana
Notes to Financial Statements
June 30, 1999
(Continued)

(18) Partnership Investments

During the year ended June 30, 1999, Pine Belt entered into a limited partnership with the following details:

Pine Belt serves as the Managing General Partner for Sabine Housing 1999 Partners, a Louisiana Partnership in Commencement, organized and operated for the construction, ownership and management of a forty unit apartment complex in Mary, Louisiana known as William L. Ruffin Apartments, permanent financing provided with funds provided by the Home Affordable Rental Housing Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt entered into a Management Sub-Contract with Calhoun Property Management, Inc., in which they will co-manage the Partnership. Pine Belt's ownership percentage of the partnership is .35.

COOK & MERRIBART

Certified Public Accountants

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

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

We have audited the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc. as of and for the year ended June 30, 1986, and have issued our report thereon dated November 28, 1986.

We have also audited Pine Belt Multi-Purpose Community Action Agency, Inc.'s compliance with the requirements governing types of services allowed or disallowed; eligibility; matching; level of effort; or earmarking; reporting; special tests, if any; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal awards programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1986. The management of Pine Belt Multi-Purpose Community Action Agency, Inc., is responsible for the Pine Belt Multi-Purpose Community Action Agency, Inc.'s compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

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

The results of our audit procedures disclosed an immaterial instance of noncompliance with the requirements referred to above, which is described in the accompanying Schedule of Findings and Questioned Costs. We considered this instance of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, Pine Belt Multi-Purpose Community Action Agency, Inc., complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to each of its major federal programs for the year ended June 30, 1986.