

Quadrice Multi-Purpose Community Action Program, Inc.
Morris, Louisiana
General Fund

Schedule of Revenues, Expenses and Changes in Net Assets
For the Period October 1, 1995 to December 31, 1995

Revenue

Medical revenue	1	312
Miscellaneous		<u>12,848</u>
Total revenue		<u>13,160</u>

Expenses

Salaries		842
Fringe benefits		284
Miscellaneous		<u>15,262</u>
Total expenses		<u>16,428</u>

Excess revenue (expense)	1	2,732
Net assets, October 1, 1995		24,081
Net assets, December 31, 1995	1	<u>26,813</u>

Federal Awards

COOK & BISHOPART

Certified Public Accountants

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STATE OF LOUISIANA

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Report on Schedule of Federal Awards

To the Board of Directors
Dachita Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana

We have audited the financial statements of Dachita Multi-Purpose Community Action Program, Inc. for the three months ended December 31, 2000, and have issued our report thereon dated February 7, 2001. These financial statements are the responsibility of Dachita Multi-Purpose Community Action Program, Inc.'s management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and OMB Circular 8-103, 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 Dachita Multi-Purpose Community Action Program, 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 & Bishopart
Certified Public Accountants
February 7, 2001

Health M&A-Access Community Action Programs, Inc.
 Brown, Louisiana

Schedule of Federal Awards

For the 95-Fiscal Month Ending December 31, 1999

Federal Grantor / Pass-Through Service / Program / FTS	FY	Fed. Award FISAC Number	Pass-Through Fiscal Year	Funds
U.S. Department of Health and Human Services				
Grant Programs				
• Head Start (S) 15-31-000		95-000	95-000	1,272,000
• Head Start (S) 15-31-000		95-000	95-000	2,642,810
Pass-Through Louisiana Department of Labor				
• Community Services Block Grant (S) 15-31-000		95-000	95-000	500,942
• Community Services Block Grant (S) 15-31-000		95-000	95-000	245,620
• Community Services Block Grant - Broadband (S) 15-31-000		95-000	95-000	7,503
Pass-Through Louisiana Department of Social Services, Office of Community Services				
• Home Energy Assistance Program - Group (S) 15-31-000		95-000	95-000	214,120
Pass-Through Louisiana Department of Social Services, Office of Family Support Project Independence				
		95-000	95-000	53,795
Total U.S. Department of Health and Human Services				4,419,220

(Continued)

Sanctus Multi-Agency Community Action Program, Inc.
 Women, Infants
 Schedule of Federal Awards
 For the Fiscal Year Ended December 31, 1988

Federal Center / Pass-Through Branch / Program Title	Fed-Ed RFS Number	Pass-Through Branch's Number	Expenses
U.S. Department of Energy			
Prized through Institute Department of Social Services, Office of Community Services			
• Neighborhood Assistance Program FY 3-31-88	81-841	80343	18,771
• Neighborhood Assistance Program FY 3-31-87	81-841	80343	76,288
			<u>95,059</u>
Total U.S. Department of Energy			
U.S. Department of Agriculture			
Prized through Institute Department of Education			
• Child and Adult Care Food Program Head Start FY 9-30-88	13-899	80368	140,871
• Child and Adult Care Food Program Head Start FY 9-30-87			94,548
Prized through Institute Department of Agriculture and Forestry			
Temporary Company Food Assistance Program	13-898	80368	12,888
Food Distribution - Value of Commodities Backward	13-899	80368	34,576
			<u>478,873</u>
Total U.S. Department of Agriculture			
Total Federal expenditures			<u>\$ 1,546,838</u>

• Major Federal Financial Assistance Program

Buchita Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana

Buchita Council of Governments

Schedule of Revenues, Expenses and Changes in Net Assets
For the Period: October 1, 1998 to December 31, 1998

Revenues:

Grant revenue \$ 7,388

Expenses:

Building maintenance 108

Other 3,212

Total expenses 3,842

(Excess revenue (expenses)) 3,546

Net assets, October 1, 1998 4,289

Net assets, December 31, 1998 \$ 7,835

Quachita Multi-Purpose Community Action Program, Inc.
 Moore, Oklahoma
 Emergency Community Services Homeless Grant
 Department of Labor
 Contract No. 94MB0078

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

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over Under Budget</u>
Revenues:			
Contract revenue		\$ 28,170	
Total revenue		<u>28,170</u>	
Expenses:			
Homeless:			
Salaries	2,184	2,176	8
Fringe benefits	600	423	177
Travel	800	457	343
Activities	<u>20,217</u>	<u>17,483</u>	<u>2,734</u>
Total homeless	<u>23,791</u>	<u>20,539</u>	<u>3,252</u>
Prevention of homelessness:			
Salaries	640	643	3
Fringe benefits	130	186	56
Travel	25	-	25
Activities	<u>5,270</u>	<u>4,320</u>	<u>950</u>
Total prevention of homelessness	<u>5,931</u>	<u>5,389</u>	<u>542</u>
Total expenses	<u>\$ 29,722</u>	<u>25,928</u>	<u>\$ 3,794</u>
Excess revenues (expense)		2,790	
Net assets, May 1, 1984		-	
Net assets, December 31, 1985		<u>\$ 2,790</u>	
Returned to funding source, February 3, 1986		(2,790)	

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

Highly Mobile Support Community Action Program, Inc.

Bureau Location

Executive Schedule of Activities

For the Fiscal Year Ended December 31, 1978

	Total Base Program		OMB Discretionary		From Energy Assistance		Emergency Discretionary Total		Mathematics Activities		Continuing Activities		Project Independent		Federal Grants		Total
	Fund	Other	Fund	Other	Fund	Other	Fund	Other	Fund	Other	Fund	Other	Fund	Other	Fund	Other	
Revenue and Other Support																	
Continuing revenue - grants	1,675,004	-	40,857	-	24,024	-	28,281	-	1,018	13,158	10,112	3,028	-	1	1,000,000	-	1,000,001
Discretionary revenue - total revenue and other support	1,675,004	-	40,857	-	24,024	-	28,281	-	1,018	13,158	10,112	3,028	-	1	1,000,000	-	1,000,001
Expenses																	
Salaries	1,074,174	-	17,542	-	64,679	-	18,252	-	642	-	2,112	1,072	-	18	2,449,222	-	2,449,240
fringe benefits	528,885	-	48,414	-	18,972	-	44,888	-	1,718	2,863	3,688	-	-	204	1,130,366	-	1,130,570
Travel	189,112	-	2,876	-	14,002	-	14,002	-	282	188	21	-	-	10	60,928	-	60,938
Office supplies	82,888	-	1,488	-	-	-	24,578	-	-	-	-	-	-	10	10,821	-	10,831
Telephone	20,823	-	2,882	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	10,148	-	87	-	4,587	-	4,587	-	1,473	14	14	-	-	10	9,408	-	9,418
Printing expenses	70,118	-	-	-	4,887	-	4,887	-	1,571	1,571	-	-	-	10	8,458	-	8,468
Supplies and postage	132,128	-	2,882	-	2,882	-	2,882	-	282	41	41	-	-	14	89,014	-	89,028
Information services	15,118	-	1,844	-	85	-	2,188	-	18,888	18	18	-	-	14	14,014	-	14,028
Food and related supplies	2,176	-	18,418	-	-	-	-	-	-	-	-	-	-	14	18,432	-	18,446
Benefits	178,295	-	3,066	-	12,978	-	12,978	-	4,188	2,188	4,188	-	-	1,288	201,758	-	201,806
Reserve/retirement	-	-	-	-	189,128	-	22,871	-	2,888	-	-	-	-	-	23,007	-	23,007
Child assistance payments	-	-	-	-	1,844	-	1,844	-	-	-	578	4,188	-	-	24,488	-	24,488
Depreciation	12,174	-	1,811	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	2,189,125	-	64,212	-	114,058	-	116,648	-	2,412	15,613	11,612	3,178	-	11,681	3,089,023	-	3,089,023
Change in net assets	482,208	-	4,258	-	182	-	112	-	-	1,545	1,545	-	-	1,545	1,545	-	1,545
Net assets at beginning of year, other fund assets	-	-	12,187	-	-	-	-	-	-	1,987	1,987	1,188	-	-	24,888	-	24,888
Total assets	482,208	-	16,445	-	182	-	112	-	-	3,532	3,532	1,188	-	-	24,888	-	24,888
Net assets at beginning of year, other fund assets	71,288	-	3,888	-	1,871	-	1,871	-	-	642	642	1,188	-	-	24,888	-	24,888
Net assets at end of year	5, 818, 820	-	20,158	-	1,788	-	2,788	-	-	2,158	2,158	8,281	-	-	20,158	-	20,158

Stanley Mills Region Community Action Program Inc
 Home Location
 Combining Schedule of Financial Position
 December 31, 1999

Notes	Real Estate Assets		Cash		Real Property and Equipment		Accounts Receivable		Prepaid Expenses		Other Assets		Liabilities and Equity	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
Current assets														
Cash	31,000	8,414	5,499	1,281	-	-	-	2,006	6,548	1,870	5,664	0	71,864	
Real receivables	-	84,322	5,422	12,000	-	-	-	10,000	2,408	-	-	-	94,730	
Real estate held for sale	25,124	-	-	-	-	-	-	-	1,113	8,178	2,688	-	33,071	
Real estate held for sale	81,116	31,466	35,463	11,105	-	-	-	30,000	14,463	2,881	3,611	-	108,259	
Prepaid and receivable														
Prepaid real estate	179,000	95,074	5,499	48,049	-	-	-	10,000	1,100	-	-	-	1,090,871	
Accounts receivable	100,000	1,000	1,000	40,000	-	-	-	20,000	10,000	-	-	-	1,000	
Real property and equipment	88,217	31,113	1,100	1,700	-	-	-	1,100	10,110	-	-	-	88,217	
Total Assets	1,801,471	84,843	11,121	11,121	-	-	10,000	31,121	28,418	1,881	28,418	-	1,171,860	
Current liabilities														
Accounts payable	11,201	11,200	1,077	1,077	-	-	-	1,077	81	-	-	-	11,201	
Accounts receivable	-	-	1,000	1,000	-	-	-	-	-	-	-	-	1,000	
Real estate held for sale	-	41,208	1,400	6,800	-	-	-	14,000	-	-	-	-	41,208	
Current portion														
Long-term debt	14,000	-	5,000	200	-	-	-	-	-	-	-	-	14,000	
Accounts payable	14,000	-	-	-	-	-	-	-	-	-	-	-	14,000	
Total current liabilities	14,000	51,408	7,477	11,877	-	-	-	14,077	81	-	-	-	51,408	
Long-term debt	71,707	-	-	-	-	-	-	-	-	-	-	-	71,707	
Total liabilities	85,707	51,408	7,477	11,877	-	-	14,077	14,077	81	-	-	-	123,115	
Equity														
Operating	-	-	-	-	-	-	-	-	-	2,481	4,170	-	2,481	
Capital contributed by	100,000	100,000	-	-	-	-	-	2,400	8,200	-	-	-	100,000	
Retained earnings	800,000	10,000	1,000	1,000	-	-	-	1,113	1,113	-	-	-	800,000	
Total equity	900,000	110,000	1,000	1,000	-	-	-	3,623	9,313	2,481	4,170	-	900,000	
Total liabilities and equity	985,707	161,408	8,477	12,877	-	-	14,077	17,699	9,313	7,651	4,170	-	1,171,860	

Duckhorn Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana
Notes to Financial Statements
December 31, 1980
(Continued)

04) Fair Value of Financial Instruments

Statement of Financial Accounting Standards No. 107, "Disclosures About Fair Value of Financial Instruments", requires that OMCAP 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.

Long-term debt:

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

The estimated fair values of OMCAP's financial instruments as of December 31, 1980 are as follows:

	<u>Carrying Amount</u>		<u>Fair Value</u>
Cash	\$ 27,358	\$	27,358
Long-term debt	34,387		30,848

Ouedine Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Notes to Financial Statements
 December 31, 1980
 (Continued)

(3) Long-term Debt

Long-term debt at December 31, 1980 consists of the following:

Note payable to a business, due in monthly installments of \$1,785.54 including interest 8.25%, secured by a building	\$ 54,287
Less current installments on long-term debt:	<u> 14,520</u>
	<u>\$ 39,767</u>

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

For the Year Ending December 31,	Approximate Amount
1987	\$ 14,520
1988	15,700
1989	17,041
2000	18,440
2001	18,987
2002 +	<u> 8,947</u>
	<u>\$ 94,287</u>

Interest expense paid on this note for the fifteen months ended December 31, 1980 was \$10,342.

(Continued)

Gusella Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana
Notes to Financial Statements
December 31, 1986
(Continued)

(11) **Commodities Distribution**

The expenses shown as commodities distribution represent certain costs to distribute the commodities. The value of the commodities distributed was approximately \$24,278 during the period October 1, 1986 through December 31, 1986. The value of the commodities distributed is not reflected in the accompanying financial statements.

(12) **Leases**

The agency leases certain buildings under operating leases. The rental costs on these items for the fifteen months ended December 31, 1986, were as follows:

Buildings \$ 14,214

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

For the Year Ending	
<u>December 31,</u>	
1987	5,908
1988	5,176
Total minimum future rentals	<u>\$ 11,084</u>

(Continued)

Bossier Parish Multi-Purpose Community Action Program, Inc.
 Bossier, Louisiana
Notes to Financial Statements
 December 31, 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
Land		\$ 23,500	-	\$ 23,500
Buildings	20-30 years	587,500	-	587,500
Furniture and equipment	5 - 7 years	1,234,800	815	1,235,615
Accumulated depreciation		(808,424)	(815)	(809,239)
Net investment in plant		<u>\$ 826,440</u>	<u>\$ -</u>	<u>\$ 826,440</u>

Depreciation expense for the fifteen months ended December 31, 1988 was \$234,443.

(8) Receivable Advances

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

(17) Contractual Revenue - Grants

During the fifteen months ended December 31, 1988, OBCEAP received contractual revenue from federal and state grants in the amount of \$5,843,208. The continued existence of these funds is based on annual contract renewals with various funding sources.

(Continued)

Crescinda Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Notes to Financial Statements
 December 31, 1988
 (Continued)

(2) Concentration of Credit Risk

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

Concentrations of credit risk, with respect to grant receivables are limited due to these amounts being due from governmental agencies under contractual terms. As of December 31, 1988, DMCAP had no significant concentrations of credit risk in relation to grant receivables.

DMCAP 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 December 31, 1988 total cash balances held at financial institutions was 1208,042. Of this amount, 4211,587 was secured by FDIC and the remaining 130,849 was unsecured.

(3) Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from the funding sources at December 31, 1988 but not received until after that date.

(4) Due To and Due from Other Funds

The following schedule represents amounts due to and due from other funds at December 31, 1988:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due To Other Funds</u>
Head Start Program -		
Iron Child and Adult Care Program	\$ 26,814	-
Project Independence	7,823	-
Weatherization Assistance Program	-	14,588
Child and Adult Care Food Program	-	43,384
Low-Income Home Energy Assistance Program	-	1,085
Community Services Block Grant	-	8,263
Bouche's Council of Governments	5,719	-
General Services	28,581	3,816
	<u>\$ 68,937</u>	<u>\$ 67,057</u>

(Continued)

Oncore Multi-Purpose Community Action Program, Inc.
Metairie, Louisiana
Notes to Financial Statements
December 31, 1999
(Continued)

4. Cash and Cash Equivalents

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

5. 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.

6. 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.

Contracted grant revenue is reported as unrestricted support due to the restrictions placed on those funds by the funding source(s) 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.

7. Compensated Absence

Employees may accrue vacation leave up to 144 hours. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 144 hours. Employees can also accrue sick leave, but accumulated sick leave is forfeited upon separation of employment.

(Continued)

Eastline Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana

Head Start Grant No. 80C05176/00

U. S. Department of Health and Human Services

Schedule of Revenues, Expenses and Changes in Net Assets

Budget and Actual

For the Contract Period: January 1, 1985 to December 31, 1988

	Budget	Actual	CBR Balances Current Year
Revenues:			
Federal share awarded this period	\$ 2,647,818	\$ 2,647,818	
Grantor's contribution	681,808	681,808	
Total revenues	<u>3,329,626</u>	<u>3,329,626</u>	
Expenses:			
Head Start program			
Personnel	1,821,989	1,822,077	(87)
Grants/benefits	412,580	383,875	28,695
Travel	44,000	43,874	26
Equipment	58,000	10,821	47,099
Supplies	103,780	121,880	(18,100)
Contractual	55,500	34,850	20,650
Other	214,844	428,388	(213,544)
	<u>3,647,633</u>	<u>3,647,633</u>	
Grantor's share	681,808	681,808	
Total all expenses	<u>\$ 4,329,441</u>	<u>\$ 4,329,441</u>	
Revenue over (under) expenses			-
Net assets, beginning January 1, 1988		(5,800)	
Net assets, ending December 31, 1988		<u>\$ 5,800</u>	
Net assets analysis:			
Revenues over expenses (grant 80C05176/0)		\$ 108,267	
Reprogrammed from grant 80C049175C28		(112,467)	
Revenues over expenses (grant 80C05176/0)		1,980	
Net assets, December 31, 1988		<u>\$ 5,800</u>	

Ouedine Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana

Child and Adult Care Food Program - Head Start

Contract No. CDFP 701

Schedule of Revenue, Expenses and Changes in Net Assets
 For the Contract Period: October 1, 1995 to September 30, 1996

Revenue:

Contract revenue	\$ 321,267
Total revenue	<u>321,267</u>

Expenses:

Personnel	128,783
Fringe benefits	38,070
Travel	2,427
Rent	1,473
Office supplies, postage and telephone	3,628
Office rental and maintenance	8,134
Utilities	4,675
Food purchases	108,801
Nonfood supplies	7,393
Equipment expense	1,671
Miscellaneous	<u>2,802</u>
Total expenses	<u>380,803</u>

Excess revenue (expenses) \$ 19,544

Net assets, October 1, 1995 21,802

Net assets, September 30, 1996 1 2,802

Ouachita Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Low-Income Home Energy Assistance Program
 Contract No. 060730
 Schedule of Revenues, Expenses and Changes in Net Assets
 Budget and Actual
 For the Contract Period: January 1, 1988 to December 31, 1988

	<u>Budget</u>	<u>Actual</u>	<u>Actual (Over) Under Budget</u>
Revenues:			
Contract revenue		\$ 214,233	
Total revenue		<u>214,233</u>	
Expenses:			
Administrative	\$ 14,848	14,818	\$ 30
Direct services	<u>189,288</u>	<u>189,228</u>	<u>60</u>
Total expenses	<u>\$ 204,136</u>	<u>204,046</u>	<u>\$ 90</u>
Excess revenues (expensed)		98	
Net assets, January 1, 1988		5,408	
Net assets, December 31, 1988		<u>\$ 5,502</u>	

DeeDee Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana
Project Independence
Contract No. 00287

Schedule of Revenues, Expenses and Changes in Net Assets
For the Period October 1, 1998 to December 31, 1998

Revenues:

Grant revenue \$ 30,508

Expenses:

Salaries 13,816

Fringe benefits 5,809

Liability insurance 3,029

Other 18,640

Total expenses 31,294

Excess revenue (expensed) 2,004

Net assets, October 1, 1998 13,898

Net assets, December 31, 1998 \$ 15,904

Ouediste Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Community Services Block Grant
 Department of Labor
 Contract No. 68880027

Schedule of Revenues, Expenses and Changes in Net Assets
 Budget and Actual
 For the Contract Period, January 1, 1980 to December 31, 1980

	<u>Budget</u>	<u>Actual</u>	<u>Actual (Over/ Under Budget)</u>
Revenues:			
Contract revenue		\$ 248,000	
Total revenue		<u>248,000</u>	
Expenses:			
Administration:			
Salaries	\$ 83,200	83,878	\$ 678
Fringe benefits	26,208	23,853	2,355
Travel	5,500	4,754	746
Equipment purchases	1,000	-	1,000
Other support costs	11,000	8,868	2,132
Total administration	<u>126,908</u>	<u>121,353</u>	<u>5,555</u>
Program Activities:			
Salaries	58,580	43,732	14,848
Fringe benefits	14,085	12,085	1,999
Travel	4,000	3,570	430
Equipment purchases	3,000	2,687	313
Other support costs	33,185	28,048	5,137
Emergency services	27,688	15,055	12,633
Total program activities	<u>136,438</u>	<u>101,787</u>	<u>34,651</u>
Community food and supplies	2,208	2,203	5
Total expenses	<u>\$ 275,554</u>	<u>245,638</u>	<u>\$ 29,916</u>
Excess revenues (expenses)		202	
Net assets, January 1, 1980		-	
Net assets, December 31, 1980		<u>\$ 202</u>	

Ouachita Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Temporary Emergency Food Assistance Program
 Commodity Program

Schedule of Revenues, Expenses and Changes in Net Assets
 For the Period October 1, 1985 to December 31, 1985

Revenues:

Contract revenue	\$	12,112
Interest income		<u> 83</u>
 Total revenue		 <u>12,195</u>

Expenses:

Salaries		2,179
Fringe benefits		2,664
Supplies		647
Travel		22
Insurance		83
Other		<u>2,095</u>
 Total expenses		 <u>12,689</u>

Excess revenue (expended) \$ 386

Net assets, October 1, 1985 2,818

Net assets, December 31, 1985 \$ 3,204

Cadeña Multi-Purpose Community Action Program, Inc.
Bossier, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

Temporary Emergency Food Assistance Program (TEFAP) – 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.

Project Independence Program (PIP) – Provides transportation services to eligible participants. Funding is provided by federal funds from the Louisiana Department of Social Services.

B. Basis of Accounting

The financial statements of CMCAP 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 Taxes

CMCAP 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 CMCAP's tax-exempt purpose is subject to taxation as unrelated business income. CMCAP 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.

Continued

Ouachita Multi-Purpose Community Action Program, Inc.
Bossier, Louisiana
Notes to Financial Statements
December 31, 1998

(i) Summary of Significant Accounting Policies

A. Nature of Activities

Ouachita Multi-Purpose Community Action Program, Inc. (OMCAP) is a private nonprofit corporation incorporated under the laws of the State of Louisiana. OMCAP is governed by a Board of Directors composed of 17 members from Ouachita Parish. OMCAP operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in Ouachita Parish in Louisiana. The following programs, with their approximate percentage of total revenues indicated, are administered by OMCAP:

Head Start Program (26.8%) - Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided by federal funds from the U.S. Department of Health and Human Services.

Child and Adult Care Food Program (8.8%) - Provides a food service program in coordination with the Head Start Program. Funding is provided by federal funds passed through the Louisiana Department of Education.

Home Energy Assistance Program (8.2%) - Assists low income households to offset the burden of high energy costs. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

Community Services Block Grant (7%) - 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 Program (2.5%) - Provides assistance such as housing, food, utilities and medicine to homeless individuals. Funding is provided by federal funds passed through the Louisiana Department of Labor.

Weatherization Assistance Program (2%) - Weatherizes insulated the dwellings of low-income persons, particularly the elderly and handicapped. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

(Continued)

Bucchi's Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Statement of Cash Flows
 For the fifteen Months Ended December 31, 1998

Operating activities

Change in net assets	+	70,754
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		224,443
Increase (decrease) in operating assets:		
Grant receivables	+	41,874
Increase (decrease) in operating liabilities:		
Accounts payable		42,448
Accrued liabilities	+	15,887
Refundable advances	+	<u>8,758</u>
Net cash used in operating activities		<u>282,268</u>

Investing Activities

Payments for property and equipment	+	294,858
Net cash used in investing activities		<u>294,858</u>

Financing Activities

Repayments of long-term debt	+	75,808
Net cash used in financing activities		<u>75,808</u>

Net (increase) in cash and cash equivalents	+	20,278
Cash and cash equivalents as of beginning of year		185,808
Cash and cash equivalents as of end of year		<u>206,086</u>

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

Cascadia Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Statement of Activities
 For the Fifteen Months Ended December 31, 1998

	<u>Unaudited</u>
Revenues and Other Support:	
Contracted revenue - grants	\$ 5,045,208
Miscellaneous revenues	12,478
Total revenues and other support	<u>5,057,686</u>
Expenses:	
Food stamp program	3,768,426
Child care food program	848,057
Food/Energy assistance	914,806
Community services block grant	348,589
Homeless assistance	7,893
Weatherization services	112,018
Commodities distribution	12,513
Project independence	30,716
Cascadia council of governments	3,847
Other general services	14,582
Total expenses	<u>4,855,035</u>
Change in net assets	78,794
Net assets, as of beginning of year	627,268
Net assets as of end of year	<u>\$ 706,062</u>

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

Dorchee Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Statement of Financial Position
 December 31, 1988

Assets

Current assets:	
Cash	\$ 77,568
Grant receivables	161,731
Due from other funds	69,917
Total current assets	<u>249,216</u>

Property and equipment:	
Property and equipment	1,805,878
Accumulated depreciation	<u>1,965,738</u>
Net property and equipment	840,140

Total Assets \$ 1,109,643

Liabilities and Net Assets

Current liabilities:	
Accounts payable	\$ 84,043
Accrued liabilities	12,548
Due to other funds	69,917
Current portion of long-term debt	14,500
Reimbursable advances	20,720
Total current liabilities	<u>201,728</u>

Long-term debt 79,767

Total liabilities \$ 281,495

Net assets, restricted:

Unrestricted:	
Operating	24,368
Designated for specific programs	22,611
Fixed assets	824,153

Total net assets \$ 828,122

Total Liabilities and Net Assets \$ 1,109,643

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

The accompanying supplemental schedules shown on pages 15-16 are presented for the purpose of additional analysis and are not a required part of the financial statements of Ouachita Multi-Purpose Community Action Program, Inc. Such information has been subjected to the procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

The accompanying supplemental schedules, listed as "Supplemental Information Schedules For Grants and Contracts Analysis" in the table of contents and shown on pages 18-23, are presented for the purpose of providing various funding sources of Ouachita Multi-Purpose Community Action Program, 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 Ouachita Multi-Purpose Community Action Program, 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 18-23 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 Mondhart
Certified Public Accountants
February 7, 1997

COOK & MORRISART

Certified Public Accountants

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Independent Auditor's Report

To the Board of Directors
Ouachita Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana

We have audited the accompanying statement of financial position of Ouachita Multi-Purpose Community Action Program, Inc. (a nonprofit organization) as of December 31, 1988, and the related statements of activities and cash flows for the fifteen months then ended. These financial statements are the responsibility of Ouachita Multi-Purpose Community Action Program, 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 SASB Circular 4-100, 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 Ouachita Multi-Purpose Community Action Program, Inc. as of December 31, 1988, and the changes in its net assets and its cash flows for the fifteen months then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated February 7, 1989 and shown on pages 26-28 on our consideration of Ouachita Multi-Purpose Community Action Program, Inc.'s internal control structure and a report dated February 7, 1989 and shown on page 27 on its compliance with laws and regulations.

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Bossierite Multi-Purpose Community Action Program, Inc.
Bossierite, Louisiana

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(Continued)

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ST. JACOB, LA. 70455



Orleans Multi-Purpose Community Action Program, Inc.
Metairie, Louisiana

Financial Statements With Auditors' Report

As of and for the Fiscal Month Ended December 31, 1988
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 auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: JUL 16 1989

Ouedine Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Reconciliation Assistance Program
 Contract No. 95044
 Schedule of Revenues, Expenses and Changes in Net Assets
 Budget and Actual
 For the Period: April 1, 1985 to March 31, 1986

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over- Under Budget</u>
Revenues:			
Contract revenue		\$ 126,560	
Total revenue		<u>126,560</u>	
Expenses:			
Administration	12,127	11,867	0 279
Liability insurance	1,082	1,219	330
Materials/program support	130,545	111,005	19,512
Training and technical assistance	240	1,181	1 907
Financial audit	<u>2,402</u>	<u>179</u>	<u>2,227</u>
Total expenses	<u>\$ 148,812</u>	<u>125,392</u>	<u>\$ 23,420</u>
Excess revenues (expenses)		1 279	
Net assets, April 1, 1985		0,478	
Net assets, March 31, 1986		<u>\$ 2,217</u>	

Dundalk Multi-Purpose Community Action Program, Inc.
 Member, Incubator
 Community Services Block Grant
 Department of Labor
 Contract No. 0540027

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

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over/ Under Budget</u>
Revenues:			
Contract revenue		4 300,000	
Total revenue		<u>300,000</u>	
Expenses:			
Administration:			
Salaries	\$ 121,477	121,257	\$ 220
Fringe benefits	32,790	28,000	4,790
Travel	3,141	3,141	-
Equipment purchases	1,000	-	1,000
Other support costs	<u>29,592</u>	<u>29,533</u>	<u>59</u>
Total administration	<u>188,210</u>	<u>182,531</u>	<u>5,679</u>
Program Activities:			
Salaries	84,250	84,258	8
Fringe benefits	16,267	15,428	839
Travel	3,826	2,808	1,018
Other support costs	48,523	48,520	3
Emergency services	<u>24,581</u>	<u>24,545</u>	<u>36</u>
Total program activities	<u>177,447</u>	<u>175,559</u>	<u>1,888</u>
Community food and nutrition	3,750	2,876	874
Total expenses	<u>\$ 240,207</u>	<u>300,222</u>	<u>\$ 1,005</u>
Excess revenues (expenses)		-	
Net assets, October 1, 1984		-	
Net assets, December 31, 1985		<u>1,005</u>	

Orleans Multi-Purpose Community Action Program, Inc.
Metairie, Louisiana
Schedule of Findings and Questioned Costs
December 31, 1988

PREVIOUS YEAR FINDINGS

There were no findings or questioned costs for the prior audit for the year ended September 30, 1987.

CURRENT YEAR FINDINGS

There were no findings or questioned costs for this audit for the fifteen months ended December 31, 1988.

COON & MORRELL

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
Duchita Multi-Purpose Community Action Program, Inc.
Morris, Louisiana

We have audited the financial statements of Duchita Multi-Purpose Community Action Program, Inc. as of and for the fifteen months ended December 31, 1986, and have issued our report thereon dated February 7, 1987.

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.

Compliance with laws, regulations, contracts, and grants applicable to Duchita Multi-Purpose Community Action Program, Inc. is the responsibility of Duchita Multi-Purpose Community Action Program, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Duchita Multi-Purpose Community Action Program, 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 & Morrell
Certified Public Accountants
February 7, 1987

**Reports in Accordance With
Government Auditing Standards**

Inconsistencies on Meal Reports

We tested two months of Child and Adult Care Food Program reimbursement reports. We noted that each teacher counts the children as they enter through the cafeteria for breakfast, and then again at lunch. They document these counts on Meal Reports, which are turned in to the Nutrition Coordinator, who then summarizes them on a Daily Report to Center. These summaries by center, then, are used to determine the grand totals for the month which will be reported on the monthly Claim for Reimbursement. During our testing, we noted numerous occasions where the Daily Report did not agree with the Meal Reports.

In addition, we noted that the teachers were not counting the children for the snacks given each afternoon, but rather were just using the same counts from lunch.

We recommended that someone independent of preparing the reports be assigned to review the accuracy of the numbers reported on the Daily Reports and that the teachers count the students at snack time to ensure accurate reporting of meals served on the Claim for Reimbursement.

Inadequate Monitoring of In-Kind Contributions

During our audit, we tested whether OMCAP had met the matching requirements for the Headstart program. The agency currently relies upon space rent and volunteer - professional services to meet these matching requirements. The Agency did meet the requirements, but we determined that there was not a proper monitoring during the year to ensure that an adequate amount of in-kind had been obtained by the end of the grant period.

We suggest an independent check for compliance be made by Headstart personnel periodically during the grant year to ensure that the agency will have adequate documentation for the matching requirement by the end of the grant period.

We express sincere thanks to OMCAP personnel for the cooperative 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
February 7, 1997

COOK & MORGENTHAU

Certified Public Accountants

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

To the Board of Directors
Dwight's Multi-Purpose Community Action Program, Inc.
Macon, Louisiana

We have audited the financial statements of Dwight's Multi-Purpose Community Action Program, Inc., as of and for the fifteen months ended December 31, 1968, and have issued our report thereon dated February 7, 1969.

In connection with our audit of the financial statements of Dwight's Multi-Purpose Community Action Program, Inc., and with our consideration of Dwight's Multi-Purpose Community Action Program, Inc.'s control structure used to administer federal award programs, as required by Office of Management and Budget Circular A-133, *Audit of Institutions of Higher Education and Other Nonprofit Organizations*, we selected certain transactions applicable to certain nonmajor federal award programs for the fifteen months ended December 31, 1968.

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

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Dwight's Multi-Purpose Community Action Program, Inc. had not complied, in all material respects, with these requirements.

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

Cook & Morgenthau
Certified Public Accountants
February 7, 1969

COOK & MONROE

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

Deacons Multi-Purpose Community Action Program, Inc.
Bossier, Louisiana

We have audited the financial statements of Deacons Multi-Purpose Community Action Program, Inc., as of and for the fifteen months ended December 31, 1986, and have issued our report thereon dated February 7, 1987.

We have applied procedures to test Deacons Multi-Purpose Community Action Program, 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 fifteen months ended December 31, 1986:

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

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Audits of Institutions of Higher Learning and Other Non-Profit Institutions*. Our procedures were substantially less in scope than we would, the objective of which is the expression of an opinion on Deacons Multi-Purpose Community Action Program, 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 Deacons Multi-Purpose Community Action Program, Inc. had not complied, in all material respects, with these requirements.

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

Cook & Monroe

Certified Public Accountants

February 7, 1987

COOK & MORGENTHAU

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
Ouachita Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana

We have audited the financial statements of Ouachita Multi-Purpose Community Action Program, Inc. as of and for the fifteen months ended December 31, 1968, and have issued our report thereon dated February 7, 1969.

We have also audited Ouachita Multi-Purpose Community Action Program, Inc.'s compliance with the requirements governing types of services allowed or disallowed; eligibility; matching; level of effort; or cost-sharing; reporting; special tests and provisions; financial reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal programs, which are identified in the accompanying Schedule of Federal Awards, for the fifteen months ended December 31, 1968. The management of Ouachita Multi-Purpose Community Action Program, Inc., is responsible for the Ouachita Multi-Purpose Community Action Program, 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 9-103, Audit of Institutions of Higher Education and Other Nonprofit Organizations. These standards and OMB Circular 9-103 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 Ouachita Multi-Purpose Community Action Program, Inc.'s compliance with these requirements. We believe that our audit provides a basis for our opinion.

In our opinion, Ouachita Multi-Purpose Community Action Program, 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 fifteen months ended December 31, 1968.

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

Cook & Morgenthau
Certified Public Accountants
February 7, 1969

During the fifteen months ended December 31, 1986, Beachita Multi-Purpose Community Action Program, Inc. expended 98% of its total federal awards under major programs.

We performed tests of controls, as required by DMO Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of Beachita Multi-Purpose Community Action Program, Inc.'s major federal 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 deficiencies 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 Beachita Multi-Purpose Community Action Program, Inc. in a separate management letter dated February 7, 1987.

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 & Marshart
Certified Public Accountants
February 7, 1987

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
- Cost
- Revenue, receivables and receipts
- Costed 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 program

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.

COOK & MURIELANT

Chartered Public Accountants

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

To the Board of Directors
Ouachita Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana

We have audited the financial statements of Ouachita Multi-Purpose Community Action Program, Inc. as of and for the fifteen months ended December 31, 1996, and have issued our report thereon dated February 7, 1997. We have also audited the compliance of Ouachita Multi-Purpose Community Action Program, Inc. with requirements applicable to major federal programs and have issued our report thereon dated February 7, 1997.

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 Ouachita Multi-Purpose Community Action Program, Inc. complied with laws and regulations, noncompliance with which would be material to a major federal program.

In planning and performing our audit for the fifteen months ended December 31, 1996, we considered the internal control structure of Ouachita Multi-Purpose Community Action Program, Inc. in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements of Ouachita Multi-Purpose Community Action Program, 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 programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated February 7, 1997.

The management of Ouachita Multi-Purpose Community Action Program, 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

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

COOK & MORILLARY

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Management Letter

February 7, 1980

Board of Directors
Ouachita Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana

We have audited the financial statements of Ouachita Multi-Purpose Community Action Program, Inc. (OMCAP), for the fifteen months ended December 31, 1979, and have issued our report thereon dated February 7, 1980. In planning and performing our audit of the financial statements of Ouachita Multi-Purpose Community Action Program, 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 OMCAP. These comments have been discussed with the appropriate members of management.

Personnel File Documentation

During our audit, we examined personnel files as part of our testing of payroll transactions. The personnel files reviewed did not consistently contain an authorization from the employee for the amounts of other deductions taken from employee pay checks.

We recommend that OMCAP update their personnel files to ensure that the items mentioned above are included.

Reversing of Funds Between Programs

During our audit period, an error in a report filed on the Head Start program caused a substantial reduction in Head Start funding for a short period of time. During this time, the agency was forced to borrow funds from various other federal programs that they administer to meet current cash needs. These funds were all repaid immediately when the funding problem was corrected.

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 Jewisha Multi-Purpose Community Action Program, Inc. in a separate management letter dated February 7, 1987.

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 S. Marshall
Certified Public Accountant
February 7, 1987

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MEMBER, ICAE (USA)
J. EDWARD HALL, FCA
CHARTERED ACCOUNTANT (USA)

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

To the Board of Directors
Ouachita Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana

We have audited the financial statements of Ouachita Multi-Purpose Community Action Program, Inc. as of and for the fifteen months ended December 31, 1985, and have issued our report thereon dated February 7, 1987.

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

In planning and performing our audit of the financial statements of Ouachita Multi-Purpose Community Action Program, Inc. for the fifteen months ended December 31, 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.

Overdue Multi-Payee Community Action Program, Inc.
 Monroe, Louisiana

Head Start Grant No. 08CCR17609

U. S. Department of Health and Human Services

Schedule of Revenues, Expenses and Changes in Net Assets
 Budget and Actual

For the Contract Period: January 1, 1985 to December 31, 1985

	Budget	Actual	DPS Balance Current Year
Revenues:			
Federal share awarded this period	4 2,588,898	5 2,588,898	
Reprogrammed prior grant excess	423,228	423,228	
Grantee's contribution	747,818	747,818	
Total revenue	<u>3,759,944</u>	<u>3,759,944</u>	
Expenses:			
Head Start program			
Personnel	1,626,867	1,618,460	113,340
Fringe benefits	408,368	386,350	43,560
Tenant	44,808	39,800	4,800
Equipment	218,268	281,120	18,875
Supplies	158,770	245,808	1 83,835
Contractual	66,808	48,728	18,201
Other	468,331	573,457	1 108,120
	<u>3,891,236</u>	<u>3,581,273</u>	<u>-</u>
Grantee's share	747,818	747,818	
Total all expenses	<u>5 3,738,084</u>	<u>3,738,084</u>	
Revenue over (under) expenses		-	
Net assets, beginning January 1, 1985		417,812	
Reprogrammed grant #08CCR17607 excess		1 184,500	
Reprogrammed grant #08CCR17608 excess		1 238,657	
Net assets, ending December 31, 1985		<u>1 1 840,969</u>	
Net assets analysis:			
Revenue over expenses (grant #08CCR17609)	0 186,260		
Reprogrammed from grant #08CCR17608	1 113,440		
Revenue over expenses (grant #08CCR17608)		1,309	
Net assets, December 31, 1985		<u>1 1 840,969</u>	