

COOK & MOOREHART

Chartered Public Accountants

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

To the Board of Directors
Quad Area Community Action Agency, Inc.
Monroe, Louisiana

We have audited the financial statements of Quad Area Community Action Agency, Inc. as of and for the year ended December 31, 1985, and have issued our report thereon dated April 11, 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. Those 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 Quad Area 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 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 in 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 Quad Area Community Action Agency, Inc. for the year 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.

Great Area Community Action Agency, Inc.
Monroe, Louisiana
Notes to Financial Statements
December 31, 1988
(Continued)

H. Property and Equipment

Property and equipment is 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. The use of assets purchased with federal funds is limited to the purposes intended by the funding agency.

I. Revenue and Support

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

Contractual grant revenue is reported as unrestricted support due to the restrictions placed on these funds by the funding sources being met in the same reporting period as the revenue is earned.

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

(2) Concentrations of Credit Risk

ERCAA maintains its temporary cash investments with financial institutions that are insured by the FDIC up to \$100,000 at each bank. As of December 31, 1988 there were no amounts that were not FDIC insured or collateralized by pledged securities.

Concentrations of credit risk with respect to grants receivable were limited due to the balance being comprised of amounts due from governmental agencies under contractual terms. As of December 31, 1988, ERCAA had no significant concentrations of credit risk in relation to grants receivable.

(3) Grants Receivable

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.

(Continued)

East Area Community Action Agency, Inc.
Hammond, Louisiana
Child and Adult Care Food Program
Meal Start Food Service

Schedule of Revenues, Expenditures and Changes in Fund Balance
for the Contract Period October 1, 1996 to September 30, 1998

Revenues:

Contract revenue \$ 82,418

Expenditures:

Salaries 19,224
Fringe benefits 4,000
Supplies 580
Food purchases 58,614

Total expenditures 82,418

Excess revenues (expenditures)

Fund balance, October 1, 1996

Fund balance, September 30, 1998

COOK & MCKEHEAT

Certified Public Accountants

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FEDERAL REGISTER, 1984

STATE OF LOUISIANA
PUBLIC ACCOUNTANTS
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MEMBER OF THE BOARD OF CPAs

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

To the Board of Directors
Boud Area Community Action Agency, Inc.
Baton Rouge, Louisiana

We have audited the financial statements of Boud Area Community Action Agency, Inc. as of and for the year ended December 31, 1980, and have issued our report thereon dated April 11, 1981.

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 Boud Area Community Action Agency, Inc. is the responsibility of Boud Area 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 Boud Area 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 herein under Government Auditing Standards.

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

Cook & McKeheat
Certified Public Accountants
April 11, 1981

Gulf Area Community Action Agency, Inc.
 Hammond, Louisiana
 Workstation Assistance Program
 Contract No. 80190
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period: April 1, 1985 to March 31, 1986

	<u>Actual</u>	<u>Budget</u>		<u>Actual</u> <u>(Over /</u> <u>Under</u> <u>Budget)</u>
Revenues:				
Contract revenue	\$ 183,087			
Expenditures:				
Administration	13,488	4 13,089	4	4,973
Liability insurance	2,414	2,414		-
Materials/Program Support	182,087	183,429		26,472
Training and technical assistance	-	1,827		1,827
Financial cost:	3,580	3,620		128
Total expenditures	<u>189,569</u>	<u>1 183,959</u>	<u>1</u>	<u>3 41,899</u>
Excess revenues (expenditures)	-			
Fund balance, April 1, 1985	-			
Fund balance, March 31, 1986	<u>\$ -</u>			

Deaf Area Community Action Agency, Inc.
 Hammond, Indiana
 Emergency Community Services Homeless Grant Program
 Contract No. 94AG00268
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 for the Contract Period: May 1, 1995 to September 30, 1996

	Actual	Budget	Actual Over Under Budget
Revenues:			
Contract revenue	\$ 108,757		
Expenditures:			
Personnel:			
Salaries	8,400	8,400	-
Fringe benefits	1,494	1,494	-
Activities	20,586	20,586	-
Total Personnel	<u>30,480</u>	<u>30,480</u>	<u>0</u>
Provision of Homelessness:			
Salaries	3,292	3,292	-
Fringe benefits	613	613	-
Activities	22,656	22,656	-
Total Program Activities	<u>26,561</u>	<u>26,561</u>	<u>0</u>
Total expenditures	<u>57,041</u>	<u>57,041</u>	<u>0</u>
Excess revenues (expenditures)	-		
Fund balance, May 1, 1995	-		
Fund balance, September 30, 1996	<u>\$ 51,716</u>		

Orléans Area Community Action Agency, Inc.
 Hammond, Louisiana
 Community Service Block Grant
 Contract No. 08990039

Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period January 1, 1998 to December 31, 1998

	Actual	Budget	Actual (Over) Under Budget
Revenues:			
Contract revenue	\$ 715,855		
Expenditures:			
Administration:			
Salaries	133,817	133,817	-
Fringe benefits	26,394	26,394	-
Travel	10,000	10,000	-
Other support costs	34,000	34,000	-
Total Administration	204,211	204,211	-
Program Activities:			
Salaries	280,080	280,080	-
Fringe benefits	64,580	64,580	-
Travel	13,080	13,080	-
Equipment purchases	17,848	17,848	-
Other support costs	115,280	115,280	-
Activities	15,240	15,240	-
Total Program Activities	506,048	506,048	-
Commodity Feed and Nutrition	8,848	8,848	-
Total expenditures	715,855	715,855	-
Excess revenues (expenditures)	-		
Fund balance, January 1, 1998	-		
Fund balance, December 31, 1998	\$ -		

East Area Community Action Agency, Inc.
 Hammond, Louisiana
 Low-Income Home Energy Assistance Program
 Contract No. 00790
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 for the Contract Period January 1, 1988 to December 31, 1988

	Actual	Budget	Actual (Over) Under Budget
Revenues:			
Contract revenue	\$ 811,180		
Expenditures:			
Administrative	47,804	0	47,804
Direct services	669,552	669,554	(2,002)
Total expenditures	717,356	669,554	47,802
Excess revenues (expended)	-		
Fund balance, January 1, 1988	-		
Fund balance, December 31, 1988	\$ 93,824		

**Supplemental Information Schedule
For Grants and Contracts Analysis**

East Asia Community Service Agency, Inc.
 Income Statement
 Combining Schedule of Activities
 (Continued)

For the Year Ended December 31, 2008

	Emergency Services	Drop-In Services	Medical Applications Services	Outreach Services	Intensive Outcomes	General Services	Total
Revenues and Other Support:							
Contractual income - grants	\$1,170	48,958	38,888	38,788	78,888	-	2,291,178
Less: netted	-	-	-	-	-	87,571	87,571
Revolving fund revenues	38,117	64,828	38,883	31,791	78,888	281,118	20,882
Total revenues and other support							2,479,238
Expenses:							
Salaries	5,681	11,488	9,277	10,888	3,271	57,587	1,048,578
Temp benefits	888	1,811	888	2,118	688	7,587	788,488
Tand	128	428	888	1,888	-	52,284	88,888
Space costs	18,888	-	-	1,281	-	-	81,888
Telephone	-	-	28	-	-	1,288	41,118
Insurance	-	-	-	-	-	4,888	18,881
Equipment supplies	-	-	-	-	-	11,286	11,286
Vehicle operation	-	-	-	828	-	1,888	1,881
Supplies	-	27,888	28	-	-	11,888	118,888
Professional services and contract labor	-	18	388	-	-	28,888	88,888
Fuel and related supplies	-	488	-	-	-	2,288	28,888
Utilities	-	-	-	321	-	7,287	28,888
Travel/entertainment	-	-	-	-	-	-	38,888
Printing expenses	-	-	-	-	28,888	-	88,888
Travel reimburse program	-	-	-	-	-	3,288	3,288
Insurance expense	-	-	-	-	-	32,888	32,888
Depreciation expense	-	-	-	811	-	-	8,288
Total expenses	68,177	44,828	9,273	18,888	28,888	108,888	1,278,888
Change in net assets	-	-	21,287	2,888	-	1,288	61,288
Net assets, beginning of year	-	-	2,888	-	-	28,287	288,178
Net assets, end of year	-	-	24,175	2,888	-	29,575	349,466

Red Sea Economic Agency, Inc.
 Financial Condition
 Cashflow Schedule of Activities
 for the Year Ended December 31, 1985

	Share Issuance	Community Donation	Market Value Addition	Fixed Asset Purchase	Gift Addition	Fixed Asset Disposals	Fixed Asset Purchase	Commodity Purchase
Share Issuance	\$1,154	-	14,091	60,178	91,629	217,649	41,378	41,378
Community Donation	-	-	-	-	-	-	-	-
Market Value Addition	-	-	14,091	-	91,629	-	-	-
Fixed Asset Purchase	-	-	-	60,178	-	-	-	-
Fixed Asset Disposals	-	-	-	-	-	217,649	-	-
Gift Addition	-	-	-	-	91,629	-	-	-
Commodity Purchase	-	-	-	-	-	-	41,378	41,378
Total Income and other receipts	\$1,154	-	14,091	60,178	91,629	217,649	41,378	41,378
Expenses:								
Salaries	20,007	41,007	20,007	20,007	50,004	91,071	14,074	91,074
Office Supplies	4,276	10,074	14,074	10,000	3,001	4,000	3,000	3,366
Travel	757	10,481	5,000	-	-	1,000	801	368
Bank credit	3,071	10,348	-	42,550	-	4,993	1,000	500
Telephone	3,000	11,000	-	10,000	-	1,401	411	-
Insurance	-	1,000	1,000	10,000	-	-	-	-
Transportation	1,000	11,111	2,000	-	-	175	411	-
Vehicle operation	-	-	-	2,000	-	-	-	-
Supplies	3,000	20,100	10,000	10,000	500	400	310	500
Professional services and outside labor	2,150	12,011	2,000	10,500	-	-	500	-
Fuel and related supplies	-	10,000	-	20,100	20,100	-	-	-
Manufacturing	-	2,000	1,000	1,000	-	-	177	-
Administrative supplies	-	-	20,000	-	-	100,000	1,200	-
Medical supplies	500,000	12,000	-	-	-	-	-	-
Other ambulance payments	-	-	-	-	-	-	-	-
Interest expense	-	4,200	-	-	-	100	400	-
Depreciation expense	-	20,000	10,000	-	50,000	207,000	60,000	60,100
Total expenses	\$11,000	200,000	41,000	100,000	50,000	207,000	60,000	60,100
Change in net assets	-	8,091	-	26,471	-	1,400	500	100
Net assets, beginning of year	-	8,000	-	60,000	-	100	700	-
Net assets, end of year	-	16,091	-	86,471	-	1,500	1,200	100

Continued

Redeem Community Action Agency, Inc.
 Financial Statements
 Operating Statement of Financial Position
 December 31, 1988

Assets	Home Energy Programs	Community Services	Member Service Programs	Food Bank Programs	Food Bank Services	Food Bank Programs	Food Bank Services	Food Bank Programs	Food Bank Services
Current assets									
Cash	2,882	-	2,773	2,811	1,682	-	5,141	-	121
Receivables	8,287	-	11,653	8,900	1,142	-	-	-	-
Prepaid expenses	181	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	156	-	-	-	-
Total current assets	11,350	-	14,426	11,711	2,980	-	5,141	-	121
Property and equipment	1,668	21,885	-	146,174	-	1,219	5,484	-	-
Accumulated depreciation	(2,889)	(2,739)	-	(20,329)	-	(2,009)	(5,484)	-	-
Net property and equipment	(1,221)	19,146	-	125,845	-	(890)	-	-	-
Total Assets	10,129	19,146	14,426	137,556	2,980	-	5,141	-	121
Liabilities and Net Assets									
Current liabilities									
Accounts payable	8,659	-	-	1,645	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-	-	-	-
Due to other funds	3,427	-	-	-	-	-	-	-	-
Deferred portion long term debt	-	-	-	-	-	-	-	-	-
Revolving advances	-	-	5,458	4,271	1,211	-	1,141	-	-
Total current liabilities	12,086	-	5,458	6,916	2,411	-	2,281	-	-
Long term debt	-	-	-	-	-	-	-	-	-
Net assets	-	19,146	-	-	-	-	-	-	121
Revolving	-	-	-	-	-	-	-	-	-
Total assets	12,086	19,146	5,458	6,916	2,411	-	2,281	-	121
Total liabilities and Net Assets	12,086	19,146	5,458	6,916	2,411	-	2,281	-	121

Continued

Gulf Area Community Action Agency, Inc.
Hammond, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

(14) Partnership Investments

During 1998, GACAA entered into two (2) limited partnerships with the following details:

GACAA serves as the Managing General Partner for Uringston Housing 1984 Partners, a Louisiana Partnership in Commission, organized and operated for the construction, ownership and management of a forty-two unit apartment complex in Uringston, Louisiana known as Cedar Ridge Apartments, permanent financing provided with funds provided by the Home Affordable Rental Housing Program through regulatory agreements with Louisiana Housing Finance Agency.

GACAA serves as the Managing General Partner for Hammond Housing 1984 Partners, a Louisiana Partnership in Commission, organized and operated for the construction, ownership and management of a forty-eight unit apartment complex in Hammond, Louisiana known as Hammond Square Apartments, permanent financing provided with funds provided by the Home Affordable Rental Housing Program through regulatory agreements with Louisiana Housing Finance Agency.

GACAA entered into a Management Sub-Contract with Calson Property Management, Inc., in which they will co-manage both Partnerships. GACAA's ownership percentage of both partnerships is .55.

(15) Fair Value of Financial Instruments

GACAA had no derivative financial instruments or any financial instruments held for trading purposes. 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:

The carrying amount approximates fair value.

Long-term debt:

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

The estimated fair values of GACAA's financial instruments as of December 31, 1998 are as follows:

	<u>Carrying Amount</u>		<u>Fair Value</u>
Cash	58,581	=	58,581
Long-term debt	37,418		37,418

Good Area Community Action Agency, Inc.
Hammond, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

(10) Contractual Revenue - Grants

During the year ended December 31, 1998, SACAA received contractual revenue from federal and state grants in the amount of 42,061,276. The continued existence of these funds is based on annual contract renewals with various funding sources.

(11) Retirement Obligations

SACAA participates in a tax deferred profit retirement plan whereby an amount up to 5% of the salary of eligible employees is contributed to interest earning accounts or mutual funds. The funds are in the employee's name upon funding. The amount contributed for the year ended December 31, 1998 was 142,513.

(12) Leases

The agency leases certain buildings and equipment under operating leases. There are no purchase options or renewal terms contained in these leases. They can each be renewed based on the mutual agreement of both parties. Rental costs on these items for the year ended December 31, 1998, were as follows:

Buildings	\$ 68,450
Equipment	18,040
	<u>\$ 86,490</u>

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

For the Year Ending
December 31,

1997

\$ 9,190

(13) Commodities Distribution

The expenses shown in commodities distribution represent certain costs to distribute the commodities. The value of the commodities distributed was approximately 4175,388 during January 1, 1998 through December 31, 1998. The value of the commodities distributed is not reflected in the accompanying financial statements.

(Continued)

Oval Area Community Action Agency, Inc.
 Hammond, Louisiana
 Worked Center Volunteer Program
 Contract No. 348W10088

Schedule of Revenues, Expenditures and Changes in Fund Balances
 for the Contract Period July 1, 1965 to June 30, 1966

	Federal	Nonfederal	Total
Revenues:			
Contract revenue	\$ 20,882	\$ -	\$ 20,882
Nonfederal share	-	5,147	5,147
In-kind contributions	-	5,147	5,147
State revenue	-	-	-
	-----	-----	-----
Total revenues	20,882	5,147	26,029
Expenditures:			
Personnel	21,558	1,488	23,046
Fringe	-	5,267	5,267
Travel	762	82	844
Audit	-	500	500
Equipment	-	584	584
Supplies	183	121	304
Space costs	-	3,071	3,071
Telephone	-	841	841
Other	217	-	217
	-----	-----	-----
Total volunteer support expenses	23,320	11,868	35,188
Volunteer travel	4,088	-	4,088
Volunteer other	2,078	5,988	8,066
	-----	-----	-----
Total volunteer expenses	6,166	5,988	12,154
	-----	-----	-----
Total expenditures	29,486	17,856	47,342
Excess revenues (expended)	-	-	-
Fund balance, July 1, 1965	-	-	-
	-----	-----	-----
Fund balance, June 30, 1966	\$ -----	\$ -----	\$ -----

Baldwin Community Action Agency, Inc.
Barringer, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

(4) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at December 31, 1998:

Fund	Due From Other Funds	Due To Other Funds
Unrestricted	\$ 10,821	\$ 24,150
Restricted Funds:		
Child and Adult Care Food Program	138	-
Emergency Shelter Grants Program	9	3,080
Home Energy Assistance	-	2,427
Medicaid Application Services	<u>24,851</u>	<u>24,857</u>
	<u>\$ 34,697</u>	<u>\$ 34,887</u>

(5) Property and Equipment

An analysis of the property and equipment at December 31, 1998 is as follows:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings and Improvements	20 - 30 years	\$ 182,824	-	\$ 182,824
Furniture and equipment	5 - 7 years	297,211	12,440	309,651
Vehicles	5 years	60,326	58,580	118,906
Accumulated depreciation		<u>(139,242)</u>	<u>(38,139)</u>	<u>(177,381)</u>
Net investment in plant		<u>\$ 314,119</u>	<u>\$ 72,821</u>	<u>\$ 386,940</u>

Depreciation expense for the year ended December 31, 1998 was 179,004.

(7) Receivable Advances

GAESA 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.

(Continued)

Evee Area Community Action Agency, Inc.
 Hammond, Louisiana
 Foster Grandparents Program
 Contract No. 0000011013

Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period January 1, 1968 to December 31, 1968

	Federal	Nonfederal	Total
Revenues:			
Contract revenue	\$ 300,000	-	\$ 300,000
Nonfederal plans			
In-kind contributions	-	25,262	25,262
State revenue	-	24,595	24,595
Total revenues	<u>300,000</u>	<u>49,857</u>	<u>349,857</u>
Expenditures:			
Personnel	61,671	-	61,671
Fringe	4,200	2,880	7,080
Travel	480	1,180	1,660
Equipment	-	225	225
Supplies	13	426	439
Rent	-	3,850	3,850
Contractual	298	358	656
Other	203	1,804	2,007
Total volunteer support expenses	<u>67,162</u>	<u>10,458</u>	<u>77,620</u>
Volunteer stipends	120,440	8,081	128,521
Volunteer travel	11,580	2,500	14,080
Volunteer recognition	494	2,008	2,502
Volunteer other	821	27,827	28,648
Total volunteer expenses	<u>144,335</u>	<u>38,416</u>	<u>182,751</u>
Total expenditures	<u>209,240</u>	<u>48,874</u>	<u>258,114</u>
Excess revenues (expenditures)	-	-	-
Fund balance, January 1, 1968	-	-	-
Fund balance, December 31, 1968	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Great Area Community Action Agency, Inc.
Hammond, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

E. Basis of Presentation

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

F. Income Taxes

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

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

H. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, GACAA considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. GACAA had no cash equivalents during this audit period.

I. Compensated Absences

Employees may accumulate annual leave during the fiscal year; however, no annual leave may be carried over from one fiscal year to the next. Accumulated sick leave may be carried over from one fiscal year to another. All unused annual leave and sick leave accumulated by an employee is forfeited upon separation of employment.

(Continued)

Down Area Community Action Agency, Inc.
Hammond, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

RSRP Program (2%) - Provides opportunity for retired persons to volunteer their services in order to remain physically and mentally active. Funding is provided by federal funds from the U.S. Agency The Corporation For National Service.

Commodities Distribution (2%) - Provides distribution of U.S.D.A. donated commodities to eligible persons in the community. Funding is provided by federal funds passed through the Louisiana Department of Agriculture and Forestry.

Emergency Services (2%) - Provides emergency food and shelter in areas of high need through-out the community in persons based upon their unemployment or poverty status. Funding is provided by federal funds passed through a local United Way Agency. Also provides funds to meet costs for building rehabilitation, operational/maintenance expenses, and essential services in connection with emergency shelter of homeless persons, as well as costs of eligible homeless prevention activities through two Emergency Shelter Grants funded with federal funds passed through the Parishes of Assumption and Tangipahoa, State of Louisiana.

Drug-Free Education (2%) - Operates a program in which at-risk youth will learn about the effects of drugs and alcohol use, the reasons why drugs and alcohol are harmful and ways to resist pressure to abuse drugs and alcohol. Funding is provided by federal funds passed through the Louisiana Department of Education.

Medical Application Services (1%) - Provides the service to eligible individuals of processing their Medicaid applications. Funding is provided by a unit rate contract with the Louisiana Department of Health and Hospitals.

Housing Services (7%) - Provides families decent, safe, sanitary, and affordable housing, expands the long term supply of affordable housing and expands the capacity of non-profit community housing development organizations to develop and manage decent, safe, sanitary and affordable housing. Funding is provided by federal funds passed through the Louisiana Housing Finance Agency.

Homeless Assistance (1%) - 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.

General Services (4%) - Provides payment of necessary agency expenses not specifically attributable to a grant/contract operated by the agency. Funding is provided by various donations and by management and development fees earned through the operation of two apartment complexes.

B. Basis of Accounting

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

(Continued)

Over: Area Community Action Agency, Inc.
Hammond, Louisiana
Notes to Financial Statements
December 31, 1985

(I) Summary of Significant Accounting Policies

4. Nature of Activities

Over Area Community Action Agency, Inc. (OCAAA) is a private nonprofit corporation incorporated under the laws of the State of Louisiana. OCAAA is governed by a Board of Directors composed of 21 members from seven different parishes that SACAA serves. OCAAA operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in the following parishes of Louisiana: Assumption, East Feliciana, West Feliciana, Livingston, St. Helms, Tangipahoa and Washington. The following programs, with their approximate percentage of total revenues indicated, are administered by OCAAA:

Home Energy Assistance (EPC) - Operates a program designed to assist low income households in offsetting the burden of high energy costs. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

Community Services (Week Count) (CSP) - Administers programs designed to provide services and activities that will have a measurable impact on cases of poverty in the community. Funding is provided by federal funds passed through the Louisiana Department of Labor.

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

Head Start Program (HSP) - 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. This category also includes a Family Preservation grant funded with federal funds passed through the Louisiana Department of Social Services to plan activities to prepare a resource directory for Head Start families.

Child Nutrition (CN) - Operates a Child and Adult Care Food Programs in coordination with the Head Start Program. Funding is provided by federal funds passed through the Louisiana Department of Education.

Foster Grandparents Program (FGP) - Sets up projects which provide one-on-one help to children with special needs or exceptional needs in health, education, welfare and related settings. Foster grandparents must be low-income persons at least 18 years of age. Funding is provided by federal funds passed from the U.S. Agency The Corporation For National Service.

(Continued)

Great Area Community Action Agency, Inc.
 Hammond, Louisiana
 Statement of Cash Flows
 For the Year Ended December 31, 1996

Operating activities:

Change in net assets	\$	62,188
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		79,004
(Increase) decrease in operating assets:		
Grants receivable		11,418
Other receivables		3,488
Increase (decrease) in operating liabilities:		
Accounts payable		41,823
Accrued liabilities		5,274
Receivable advances		<u>24,709</u>
Net cash used in operating activities		<u>189,868</u>

Investing Activities:

Payments for property and equipment		121,711
Net cash used in investing activities		<u>121,711</u>

Financing Activities:

Proceeds from notes payable		21,568
Repayments of long-term debt		7,999
Net cash used in financing activities		<u>13,569</u>

Net (decrease) in cash		1,421
Cash as of beginning of year		62,800
Cash as of end of year	\$	<u>64,221</u>

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

Gulf Area Community Action Agency, Inc.
 Hammond, Louisiana
 Statement of Activities
 For the Year Ended December 31, 1985

	<u>Unrestricted</u>
Revenues and Other Support:	
Contractual revenue - grants	\$ 2,651,278
Fees earned	87,671
Miscellaneous revenue	23,448
Total revenues and other support	<u>2,762,397</u>
Expenses:	
Home energy assistance	671,788
Community services	788,853
Treatment/therapy assistance	143,864
Head Start program	573,238
Child nutrition	65,458
Foster grandparents program	223,387
Retired senior volunteer program	43,800
Commodities distribution	83,198
Emergency services	52,217
Drug-free education	84,008
Medicaid application services	5,273
Housing services	18,548
Foodless assistance	28,882
General services	138,838
Total expenses	<u>3,355,089</u>
Change in net assets	(592,692)
Net assets, beginning of year	308,170
Net assets, end of year	<u>\$ (308,385)</u>

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

Oneal Area Community Action Agency, Inc.
 Hammond, Louisiana
 Statement of Financial Position
 December 31, 1988

Assets:

Current assets:	
Cash	\$ 58,281
Grants receivable	68,887
Other receivables	4,117
Due from other funds	34,887
Total current assets	166,172

Property and equipment	646,212
Accumulated depreciation	(218,250)
Net property and equipment	427,962

Total Assets \$ 594,134

Liabilities and Net Assets:

Current liabilities:	
accounts payable	\$ 17,486
Accrued liabilities	15,892
Due to other funds	34,887
Current portion of long-term debt	10,346
Rebutable advances	55,793
Total current liabilities	134,404

Long-term debt 12,079

Total liabilities 146,483

Net assets:

Unrestricted:	
Operating	42,531
Fixed assets	372,537
Total net assets	415,068

Total Liabilities and Net Assets \$ 561,551

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

The accompanying supplemental information schedule shown on pages 14-17, are presented for the purpose of additional analysis and are not a required part of the financial statements of Good Area Community Action Agency, Inc. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

The accompanying supplemental schedule, listed as "Supplemental Information Schedule For Grants and Contracts Analysis" in the table of contents and shown on pages 19-22, are presented for the purpose of providing various funding sources of Good Area Community Action Agency, Inc. additional individual grant and contract analysis and are not a required part of the financial statements. The information is prepared on a prescribed basis of the various funding sources of Good Area 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 19-22 are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and in our opinion they are fairly stated on the basis of accounting practices prescribed by the various funding sources.



Cook and Monahan
Certified Public Accountants
April 15, 1987

COOK & BERESNANT

Chartered Public Accountants

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Independent Auditor's Report

To the Board of Directors
Quad Area Community Action Agency, Inc.
Harrodsburg, Kentucky

We have audited the accompanying statement of financial position of Quad Area Community Action Agency, Inc. in nonprofit organization as of December 31, 1986, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Quad Area 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 and Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act of 1982 and OMB Circular A-133, *Audits of Institutions of Higher Education and Other Beneficial 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 Quad Area Community Action Agency, Inc. as of December 31, 1986, and the changes in its net assets and 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 April 17, 1987 and shown on pages 38-40 on our consideration of Quad Area Community Action Agency, Inc.'s internal control structure and a report dated April 17, 1987 and shown on page 41 on its compliance with laws and regulations.

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East Area Community Action Agency, Inc.
 Hammond, Louisiana
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(Continued)



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East Area Community Action Agency, Inc.
Hammond, Louisiana

Financial Statements With Auditors' Report

As of and for the Year Ended December 31, 1959
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 May 24 1960

East Area Community Action Agency, Inc.
 Hammond, Louisiana
Notes to Financial Statements
 December 31, 1998
 (Continued)

(B) Long-term Debt

Long-term debt at December 31, 1998 consists of the following:

Note payable to a bank, due in monthly installments of \$626.83 including interest at 8.75%, secured by a vehicle; final payment due April 30, 1999	\$ 8,408
Note payable to a finance company, due in monthly installments of \$488.10 including interest at 12.5%, secured by a vehicle; final payment is a balloon due February 23, 1999	10,817
Total Debt	19,225
Less current installments on long-term debt	(6,349)
Non-current portion of long-term debt	\$ 12,876

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

For the Year Ending December 31, ..	Approximate Amount
1997	\$ 18,245
1998	12,603
	\$ 30,848

Interest expense on these notes for the year ended December 31, 1998 was \$3,845.

(B) Unrestricted Operating Net Assets

Unrestricted operating net assets totaling \$43,831, are detailed by individual program as follows:

Community Distribution	\$ 131
Medicaid Application Services	8,377
General Services	35,323
	\$ 43,831

(Continued)

COOK & MERRIBART

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
Good Area Community Action Agency, Inc.
Harrison, Louisiana

We have audited the financial statements of Good Area Community Action Agency, Inc. as of and for the year ended December 31, 1986, and have issued our report thereon dated April 11, 1987. We have also audited the compliance of Good Area Community Action Agency, Inc. with requirements applicable to major federal programs and have issued our report thereon dated April 11, 1987.

We conducted our audit 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 4-100, *Audit of Institutions of Higher Education and Other Nonprofit Organizations*. These standards and OMB Circular 4-100 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 Good Area Community Action Agency, 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 year ended December 31, 1986, we considered the Good Area Community Action Agency, Inc.'s internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on Good Area Community Action Agency, Inc.'s financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular 4-100. 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 policies and procedures relevant to our audit of the financial statements in a separate report dated April 11, 1987.

The management of Good Area 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 in

Good Area Community Action Agency, Inc.
Baton Rouge, Louisiana
Schedule of Findings and Questioned Costs
December 31, 1998

PRIOR YEAR FINDINGS

There were no findings or questioned costs for the prior audit for the year ended December 31, 1997.

CURRENT YEAR FINDINGS

There were no findings or questioned costs for this audit for the year ended December 31, 1998.

COOK & MORGENTHAU

Certified Public Accountants

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CORPORATION

MEMBER OF THE
FEDERAL CREDIT UNION

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FEDERAL CREDIT UNION
INSURANCE CORPORATION

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

To the Board of Directors
Opal Area Community Action Agency, Inc.
Hammond, Louisiana

We have audited the financial statements of Opal Area Community Action Agency, Inc., as of and for the year ended December 31, 1998, and have issued our report thereon dated April 11, 1999.

In connection with our audit of the financial statements of Opal Area Community Action Agency, Inc., and with our consideration of Opal Area Community Action Agency, Inc.'s internal control structure used to administer federal programs, as required by Office of Management and Budget Circular A-133, *Quality of Institutions of Higher Education and Other Nonprofit Organizations*, we selected certain transactions applicable to certain nonmajor federal programs for the year ended December 31, 1998.

As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements (pertaining to types of services allowed or restricted) 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 Opal Area 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 Opal Area Community Action Agency, 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 certification is not intended to limit the distribution of this report.



Cook & Morgenthau
Certified Public Accountants
April 11, 1999

COOK & MERRITT

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
Coal Area Community Action Agency, Inc.
Harroard, Louisiana

We have audited the financial statements of Coal Area Community Action Agency, Inc., as of and for the year ended December 31, 1980, and have issued our report thereon dated April 11, 1981.

We have applied procedures to test Coal Area 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 December 31, 1980:

Political activity
Civil Rights
Cash management
Federal financial reports

Allowable cost/charge principles
Drug-free workplace act
Administrative requirements

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 Coal Area 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 listed, 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 Coal Area Community Action Agency, 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 & Merritt
Certified Public Accountants
April 11, 1981

COOK & MURKHAUT

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
Gaud Area Community Action Agency, Inc.
Hammond, Louisiana

We have audited the financial statements of Gaud Area Community Action Agency, Inc. as of and for the year ended December 31, 1988, and have issued our report thereon dated April 11, 1989.

We have also audited Gaud Area Community Action Agency, Inc.'s compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or worksharing; reporting; special tests; and provisions; financial reports; 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 year ended December 31, 1988. The management of Gaud Area Community Action Agency, Inc., is responsible for Gaud Area 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 4-102, Quality of Inspections of Higher Education and Other Programs Organizations. These standards and OMB Circular 4-102 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Gaud Area Community Action Agency, Inc.'s compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, Gaud Area 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 December 31, 1988.

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 & Murkhaut
Certified Public Accountants
April 11, 1989

Oveit Area Community Action Agency, Inc.
Baton Rouge, Louisiana
Head Start Grant No. 0402-00022008
U. S. Department of Health and Human Services
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Contract Period: December 1, 1966 to November 30, 1968

	<u>Actual</u>	<u>Budget</u>	<u>000 Dollars Current Year</u>
Revenues:			
Department of Health and Human Services	4 500,201	5 680,201	
Grantor's contribution	147,558	147,558	
Interest income	253	-	
Total revenue	<u>647,992</u>	<u>587,759</u>	
Expenditures:			
Personnel	284,494	218,723	22,228
Fringe benefits	87,957	29,716	12,258
Travel	1,287	6,808	3,213
Supplies	114,405	87,175	1 23,280
Contractual	4,500	4,500	-
Other	127,745	108,889	(21,058)
	<u>640,488</u>	<u>556,201</u>	(1 23,988)
Grantor's share	147,558	147,558	
Total all expenditures	<u>788,046</u>	<u>703,759</u>	
Revenue over (under) expenditures	(140,054)	-	
Fund balance, beginning December 1, 1966	-	-	
Fund balance, ending November 30, 1968	<u>(140,054)</u>	-	

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

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

Accounting controls

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

Controls used in administering individual federal programs

General requirements

- Political activity
- Civil Rights
- Cost management
- Federal financial reports
- Allowable cost/cost 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.

Clear Area Community Action Agency, Inc.
 Hammond, Louisiana
 Temporary Emergency Food Assistance Program
 Commodity Program
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Period January 1, 1998 to December 31, 1998

Revenue:	
Contract revenue	\$ 60,023
Expenditures	
Salaries	\$ 52,824
fringe benefits	6,368
Travel	758
Supplies	308
Rest	<u>758</u>
Total expenditures	<u>\$ 60,996</u>
Excess revenue (expended)	127
Fund balance, January 1, 1998	-
Fund balance, December 31, 1998	<u>\$ 127</u>

Reports in Accordance With EMB Circular A-103

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.

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

Cook & Sheehan
Certified Public Accountants
April 13, 1987

Reports in Accordance With Government Auditing Standards

West Area Community Action Agency, Inc.
 Hammond, Louisiana
 Medical Program
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Period January 1, 1988 to December 31, 1988

Revenues:	
Contract revenue	\$ 36,980
Expenditures:	
Salaries	4,273
Fringe benefits	688
Travel	640
Other	236
Total expenditures	5,237
Excess revenues (underexpended)	31,743
Fund balance, January 1, 1988	1,388
Fund balance, December 31, 1988	\$ 34,312

During the year ended December 31, 1986, Quad Area Community Action Agency, Inc. expended 31% of its total Federal awards under major programs.

We performed tests of controls, as required by SASB Circular 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 each of Quad Area Community Action Agency, Inc.'s major programs, which are identified in the accompanying Schedule of Federal Awards. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

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

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.

Lois & Wheeler
Certified Public Accountants
April 15, 1987

Rural Area Community Action Agency, Inc.
 Birmingham, Michigan
 Schedule of Federal Awards
 For the Year Ended December 31, 1998

Federal Agency / Pass-Through Agency / Program Title	Fiscal Year	FY08 Number	FY08 Through Federal Awards	Expenses
U.S. Department of Agriculture				
Passed through Louisiana Department of Education				
Child Care Food Program - Rural Areas (IF 9-20-05)		10,889	\$4,172	\$4,172
Child Care Food Program - Rural Areas (IF 9-20-05)		12,502	\$2,752	\$2,752
Passed through Louisiana Department of Agriculture and Forestry				
- Temporary Emergency Food Assistance Program		10,889	\$3,038	\$3,038
- Food Stamps - State of Commodity Distributed		10,889	17,350	17,350
			<u>\$23,012</u>	<u>\$23,012</u>
Total U.S. Department of Agriculture				
Rural Emergency Management Agency				
Passed through a local governing board				
Emergency Food and Shelter Program (IF 12-31-99)		10,523	\$1,413	\$1,413
			<u>\$1,413</u>	<u>\$1,413</u>
Total Federal Emergency Management Agency				
			<u>\$2,825</u>	<u>\$2,825</u>
Total Federal expenditures				

- Other Federal Financial Assistance Programs

Orleans Area Community Action Agency, Inc.
Hammond, Louisiana
Family Preservation Program
Contract No. 610160

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Period: July 1, 1968 to December 31, 1968

Revenues:

Contract revenue \$ 10,000

Expenditures:

Salaries 4,300

Fringe benefits 800

Travel 875

Supplies 4,025

Total expenditures 13,000

Excess (revenue) (expenditures) -

Fund balance, July 1, 1968 -

Fund balance, December 31, 1968 \$ -

Orléans Area Community Action Agency, Inc.
Harrison, Louisiana
Emergency Food and Shelter Program
FEMA

Schedule of Revenue, Expenditures and Changes in Fund Balance
for the Contract Period: January 1, 1988 to December 31, 1988

Revenue:	
Contract revenue	\$ 30,413
Expenditures:	
Emergency Food	31,068
Miscellaneous	645
Total expenditures	31,713
Income revenue liquidated	-
Fund balance, January 1, 1988	-
Fund balance, December 31, 1988	\$ -

West Area Community Action Agency, Inc.
Baton Rouge, Louisiana
Community Housing Development Organization
CHDO

Statement of Revenues, Expenditures and Changes in Fund Balance
for the Period July 1, 1988 to December 31, 1988

	<u>Actual</u>	<u>Budget</u>	<u>Actual (Over/ Under Budget)</u>
Revenues:			
Contract revenue	\$ 40,202		
Expenditures:			
Salaries	21,186	21,000	186
Fringe benefits	5,287	5,480	(193)
Travel	2,870	7,000	(4,130)
Equipment	3,808	4,300	(492)
Rent	1,844	600	1,244
Utilities	307	300	7
Communications	300	300	-
Materials and supplies	515	800	(285)
Total expenditures	<u>45,604</u>	<u>54,080</u>	<u>(8,476)</u>
Excess revenue (expenditures)	380		
Fund balance, January 1, 1988	-		
Fund balance, December 31, 1988	<u>\$ 380</u>		

Federal Awards

COOK & MCKELBART

Certified Public Accountants

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MEMBER OF THE AICPA

Report or Schedule of Federal Awards

To the Board of Directors

Good Area Community Action Agency, Inc.
Baton Rouge, Louisiana

We have audited the financial statements of Good Area Community Action Agency, Inc. for the year ended December 31, 1980, and have issued our report thereon dated April 11, 1981. These financial statements are the responsibility of Good Area 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 and Systemic Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Organizations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of Good Area 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 financial statements. The information in that Schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.



Cook & McKelbart
Certified Public Accountants

April 11, 1981

Good Area Community Action Agency, Inc.
 Hammond, Indiana
 Schedule of Federal Receipts
 For the Year Ended December 31, 1958

Federal Agency (Program Title)	Federal CSEA Number	Pay-Through Agency's Number	Expendable
U.S. Department of Health and Human Services			
Direct Programs:			
- Social Work (Fy 11-20-58)	83-800	85C-80-00308	1 508,811
- Social Work (Fy 11-20-57)	83-800	85C-80-00308	30,768
Passed through Louisiana Department of Labor			
- Community Services (WPA Loans) (Fy 12-31-58)	83-848	8488025	71,866
- Community Services Work Cont. - Benefits (Fy 9-30-58)	83-872	8-8-58-238	73,850
Passed through Louisiana Department of Social Services, Office of Community Services			
- Home Care Assistance Program - Design (Fy 12-31-58)	83-848	84799	27,758
- Family Preservation (Fy 12-31-58)	83-848	8-30-58	18,800
Total U.S. Department of Health and Human Services			
			<u>1,089,893</u>
The Corporation for National Goals			
Direct Programs:			
- Youth Development Program (Fy 12-31-58)	73-005	848-881112	283,240
- Social Skills Initiative Program (Fy 8-30-58)	73-002	840-878008	17,880
- Social Skills Initiative Program (Fy 8-30-57)	73-002	840-878007	18,754
Total Corporation For National Goals			
			<u>309,874</u>

(Continued)

Head First Community Action Agency, Inc.
 Hammond, Louisiana
 Schedule of Federal Awards
 For the Year Ended December 31, 1999

Federal Agency/Program Title	Federal CFDA Number	Fiscal Year	Program Element Number	Significance
U.S. Department of Health and Human Services				
Passed through Louisiana Housing Finance Agency Community Housing Development Organization				
Passed through The Assistance Parish Council Emergency Shelter Grants Program	14.128	1999	Subgrant	8,187
Passed through Terrebonne Parish Emergency Shelter Grants Program	14.128	1999	Subgrant	11,400
Passed through Terrebonne Parish Emergency Shelter Grants Program	14.128	1999	Subgrant	8,345
Total U.S. Department of Housing and Urban Development				
U.S. Department of Education				
Passed through Louisiana Department of Education Brig Fier Schools and Community Bus (B-2028) (F) 8-20-88				
Brig Fier Schools and Community Bus (B-2028) (F) 8-20-88	84.208	1999	28-88-1284-0	8,810
Brig Fier Schools and Community Bus (B-2028) (F) 8-20-88	84.208	1999	28-88-1282-0	28,326
Total U.S. Department of Education				
U.S. Department of Justice				
Passed through Louisiana Department of Social Services, Office of Community Services * Rehabilitation Assistance Program (F) 2-21-88				
* Rehabilitation Assistance Program (F) 2-21-88	85.242	1999	80-98	107,888
* Rehabilitation Assistance Program (F) 2-21-88	85.242	1999	88-98	40,128
Total U.S. Department of Justice				
U.S. Department of Energy				
* Rehabilitation Assistance Program (F) 2-21-88				
* Rehabilitation Assistance Program (F) 2-21-88	85.242	1999	80-98	107,888
* Rehabilitation Assistance Program (F) 2-21-88	85.242	1999	88-98	40,128
Total U.S. Department of Energy				

Continued

Grand Area Community Justice Agency, Inc.
Hammond, Louisiana

The Governor's Safe and Drug-Free Program

Project No. 88-80-3368-B

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Contract Period July 1, 1985 to June 30, 1988

	Actual	Budget	Actual (Over/ Under Budget)
Revenues:			
Contract revenue	\$ 72,784		
Expenditures:			
Salaries	\$ 10,800	\$ 10,000	\$ -
Fringe benefits	1,406	1,000	1 406
Other professional services	343	800	540
Supplies	10,800	10,000	-
Indirect costs	408	1,000	592
Total expenditures	23,644	23,800	156
Excess revenues (expended)	-		
Fund balance, July 1, 1985	-		
Fund balance, June 30, 1988	\$ 49,140		