

SEASIDE COMMUNITY ACTION ASSOCIATION, INC.
 EMPLOYER: SEASIDE

EXHIBIT 1

Statement of Revenues, Expenditures, and Changes
 in Fund Balances - Commercial Fund Types
 Period Ended December 31, 2008

	General Fund	Special Revenue	Total (Memorandum Only)
REVENUES			
State and Federal grants	\$ -	\$ 343,893	\$ 343,893
In-kind contributions	-	3,683	3,683
Other	4,338	18,007	22,345
Total Revenues	4,338	365,583	369,921
EXPENDITURES			
Salaries	-	64,057	64,057
Fringe benefits	-	8,748	8,748
Travel	-	3,888	3,888
Program services	-	79,331	79,331
In-kind expenditures	-	3,883	3,883
Other	8,892	-	8,892
Total Expenditures	8,892	159,907	168,800
Excess (deficiency) of revenues over expenditures	\$ 2,446	\$ 2,000	\$ 446
FUND BALANCES - beginning	3,824	1,380	5,204
FUND BALANCES - ending	\$ 6,270	\$ 3,380	\$ 9,650

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

3

MEMPHIS COMMUNITY ACTION ASSOCIATION, INC.
MEMPHIS, TENNESSEE

EXHIBIT B

FUND FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
December 31, 1978

	____Familiar____	____Memphis____	____Total____
REVENUES			
State and Federal grants	\$ 30,881	\$ -	\$ 30,881
TOTAL Revenues	<u>30,881</u>	<u>-</u>	<u>30,881</u>
EXPENDITURES			
Salaries	48,308	-	48,308
Printing Expenses	8,219	-	8,219
Travel	1,818	-	1,818
Program services	8,882	214	9,096
TOTAL Expenditures	<u>67,227</u>	<u>214</u>	<u>67,441</u>
Excess (Deficiency) of Revenues Over Expenditures	3,654	(214)	3,440
FUND BALANCE - beginning	1,380	108	1,488
FUND BALANCE - ending	<u>5,034</u>	<u>-</u>	<u>5,034</u>

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

Medicaid Program	Emergency Food and Shelter	LIFELAP	Other	Total
\$ 5,896	\$ 34,321	\$ 41,887	\$ -	\$ 145,790
-----	-----	-----	-----	-----
5,896	34,321	41,887	28,750	209,854
3,864	-	3,438	3,058	66,007
338	-	304	144	6,748
-	-	-	232	1,000
343	18,048	34,578	13,933	78,122
-----	-----	-----	-----	-----
5,243	18,048	43,352	15,312	159,655
1 389	1 827	1 283	1 823	1,286
-----	-----	-----	-----	-----
389	827	283	823	1,286
\$ 389	\$ 827	\$ 283	\$ 823	\$ 1,286

SHREVEPORT COMMUNITY ACTION ASSOCIATION, INC.
Shreveport, Louisiana

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Special Revenue Funds
December 31, 1976

	CMHC Funds	Family and Youth Services	Energy Resource Program	Community Distribution
REVENUES				
State and Federal grants	\$ 18,447	\$ 10,000	\$ -	\$ 2,281
In-kind contributions	-	-	-	2,881
Other	-	-	1,252	-
Total revenues	18,447	10,000	1,252	5,162
EXPENDITURES				
Salaries	68,300	6,800	-	-
fringe benefits	8,218	878	-	-
Taxes	1,618	-	-	-
Program services	8,982	1,928	1,241	2,180
In-kind expenditures	-	-	-	2,881
Total expenditures	87,120	9,606	1,241	5,061
Excess (Deficiency) of Revenues over Expenditures	1,327	394	21	1,101
FUND BALANCE(s) - Beginning	1,012	-	3,891	283
FUND BALANCE(s) - ending	\$ 2,339	\$ 394	\$ 3,912	\$ 1,384

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

EXHIBIT 3

Medical Program	Emergency Food and Shelter	LTREP	DDO	Total
\$ 153	\$ -	\$ 159	\$ -	\$ 312
1,918	-	10,383	-	12,301
-	-	-	6,039	6,039
-	-	-	328	328
<u>\$ 2,071</u>	<u>\$ -</u>	<u>\$ 10,542</u>	<u>\$ 6,367</u>	<u>\$ 19,000</u>
\$ -	\$ 160	\$ 30,314	\$ -	\$ 30,474
858	-	609	-	1,467
-	-	-	6,850	6,850
<u>858</u>	<u>160</u>	<u>30,923</u>	<u>6,850</u>	<u>38,791</u>
<u>283</u>	<u>320</u>	<u>31,237</u>	<u>500</u>	<u>32,340</u>
<u>\$ 1,361</u>	<u>\$ 480</u>	<u>\$ 32,160</u>	<u>\$ 6,350</u>	<u>\$ 40,651</u>

BERNARD COMPANY MOTOR ASSOCIATION, Inc.
 Collinsville, Louisiana

COMBINED Balance Sheet - Special Revenue Funds
 November 31, 1990

	CBS Funds	Fully and Fully Services	Energy Resistance Program	Commodity Distribution
ASSETS				
Cash	\$ -	\$ 560	\$ 1,130	\$ 1,304
State receivable	4,841	2,500	-	-
Other receivable	-	-	-	-
Due from other funds	-	-	1,180	-
TOTAL ASSETS	<u>\$ 4,841</u>	<u>\$ 3,060</u>	<u>\$ 2,310</u>	<u>\$ 1,304</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 839	\$ -	\$ -	\$ -
Due to other funds	-	1,100	-	-
Bank overdraft	5,835	-	-	-
Total Liabilities	<u>6,674</u>	<u>1,100</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)	<u>208</u>	<u>1,960</u>	<u>2,310</u>	<u>1,304</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,466</u>	<u>\$ 3,060</u>	<u>\$ 2,310</u>	<u>\$ 1,304</u>

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

BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.
Bossier, Louisiana

Special Revenue Funds

General Fund

The General Fund is the general operating fund of the Association. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the funding source (federal, state or local) from which they are derived.

Federal Revenue Funds

CBSB Fund - The CBSB Fund accounts for funds granted by the United States Department of Health and Human Services under the Community Services Block Grant Program.

Family and Youth Services - Accounts for funds granted by the Office of Community Services.

Energy Assistance Program Fund - The Energy Assistance Program Fund accounts for funds donated to local utility companies by the public to provide to low income families.

Commodity Distribution Fund - The Commodity Fund accounts for commodity distributions granted by the United States Department of Agriculture under the Food Distribution Program.

Emergency Food and Shelter Fund - The Emergency Food and Shelter Fund accounts for funds granted by the Emergency Food and Shelter National Board Program.

LIHEAP Fund - The LIHEAP Fund accounts for funds granted by the United States Department of Health and Human Services under the Low Income Home Energy Assistance Block Grant Program. (Period Ended June 30, 1990)

Community Housing Development Organization (CHDO) - This fund is financed by the U.S. Department of Housing and Urban Development through the Louisiana Housing Finance Agency acting on behalf of the State of Louisiana. The Agency is responsible for identifying potential sites for the project, ranking the sites by specified criteria, selecting the optimal sites and then providing additional technical assistance and site control loan as needed.

EXHIBIT 10
SUPPLEMENTARY REPORTS AND SCHEDULES

MANAGED COMMUNITY ACTION ASSOCIATION, INC.
Bossier, Louisiana

NOTES TO Financial Statements (Continued)
December 31, 1996

NOTE 3 - Board Members

During the period covered by our audit, there were no payments made to or on behalf of Board members.

NOTE 4 - Claims and Contingencies

The Association receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Association.

NOTE 5 - Depreciation Expense

The Association leases office equipment on a month to month lease of \$200 per month. Additionally, the Association leases the facility from the Bossier Parish Police Jury for \$180 per month. The lease term is renewed annually. Operating lease payments for the year totaled \$2,400 for the equipment and \$2,160 for the facility.

NOTE 6 - Economic Dependence

The Association receives the majority of its revenue from funds provided through grants. The grant amounts are appropriated each year by the Federal and State governments. The significant budget cuts now made at the Federal and/or State level, the amount of funds the Association receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Association will receive in the next fiscal year.

NOTE 7 - Other Receivable Dispositions

Grants receivable are comprised of the following:

CHES Grant - Expense Reimbursement	\$	6,747
Medicaid Grant - Billing		1,018
Family and Youth Services Grant		2,400
LSBAP Grant		16,253
		<u>\$26,418</u>

Unsettled Assets/Liabilities - The following funds had short-term loan transactions at December 31, 1996:

	Receivable	Payable
General Fund	\$ 2,400	\$ 2,160
Special Revenue Funds:		
LSBAP	-	480
Family and Youth Services	-	2,400
Medicaid	-	408
Emergency Food and Shelter	-	-
Energy Assistance Program	1,200	-
CHES	200	-
	<u>\$ 3,800</u>	<u>\$ 5,048</u>

BRANFORD COMMUNITY ACTION ASSOCIATION, INC.
Bridgier, Louisiana

Notes to Financial Statements (Continued)
December 31, 1994

Note 1 - Summary of Significant Accounting Policies (Continued)

Employees accrue vacation leave based on years of service. At December 31, 1994, accrued vacation leave was 22,328 hours in the current pay period and maximum carryover amounts. This amount is not reflected in the financial statements based on the above criteria.

Short-Term Interest Receivables/Payables

During the course of operations, transactions occur between the general fund and other funds for goods provided or services rendered. Those receivables and payables are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

Total Columns on Combined Statements

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a Consolidation. Interfund eliminations have not been made in the aggregation of this data.

Deposits with Financial Institutions

The Association's bank balances of deposits with financial institutions at December 31, 1994 were fully insured by the Federal Deposit Insurance Corporation.

Note 2 - Changes in General Fixed Assets

A summary of the changes in general fixed assets follows:

	Balance December 31, 1993	Additions	Exclusions	Balance December 31, 1994
Furniture, fixtures, and transportation and computer equipment	\$ 42,465	\$ _____	\$ _____	\$ 42,465

Note 3 - In-Kind Contributions

Bransford Community Action Association, Inc. received various in-kind contributions during the year, which consisted of commodities furnished at no cost by the State of Louisiana.

The total amount of commodities furnished to the association during the period ended December 31, 1994 totaled 22,882. These commodities were distributed to needy families during the year. The value of these commodities has been recorded in the Community Distribution Special Revenue Fund as a revenue and no expenditure.

Note 4 - EXEMPT FROM TAXES

The Association, a non-profit corporation, is exempt from Federal Income taxes under Section 501(c)(3) of the Internal Revenue Code.

Continued
8

REUNIONING COMMUNITY ACTION ASSOCIATION, INC,
 MONROE, LOUISIANA

Schedule of Federal Financial Assistance
 Period Ended December 31, 1996

Program Title	Federal CFDA Number	Grant Number	Program Year
U.S. Department of Health and Human Services Block Programs: Passed through Louisiana Department of Social Services - Office of Community Services - Low Income Home Energy Assistance Block Grant Family and Youth Grant	93.558 -	100-0218 15-1477	95 - 96 2000
Passed through Louisiana Department of Labor - Community Services Block Grant - Regular	13.793	8000004	95 - 96
Community Services Block Grant - Non-regular	13.793	8000004	95 - 96
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Federal Emergency Management Association Emergency Food and Shelter Program	93.583	-	1996
U.S. Department of Agriculture Passed through Louisiana Department of Agriculture - Community Development	16.500	-	
Louisiana Medicaid Outreach Program Passed through the State of Louisiana Department of Health and Hospitals	-	-	95 - 96
TOTAL FEDERAL ASSISTANCE			

BOHEMAGARD COMMUNITY ACTION ASSOCIATION, INC.
BOHICHER, LOUISIANA

Notes to Financial Statements
December 31, 1968

Note 1 - Summary of Significant Accounting Policies

The Bohemagard Community Action Association, Inc. was incorporated under the laws of the State of Louisiana on September 26, 1968. The Association is exempt from Federal Income Tax as a non-profit organization under Section 501(c)(3) of the Internal Revenue Code. The laws of the State of Louisiana exempt the Association from Louisiana taxation.

The financial statements of the Bohemagard Community Action Association, Inc. have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

REPORTING ENTITY

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization that is fiscally dependent on the primary government should be included in its reporting entity.

Based on the following application of criteria, there are no potential component units which should be included in the association's financial statements. The Association is a component unit of the Bohemagard Parish Police Jury based on a review of various entities performed by the Louisiana Legislative Auditor's Office. It is the opinion of that office that Community Action agencies are non-profit corporations established to perform a public program which the parish police jury is statutorily authorized to perform. The police jury appoints one-third of the members of the governing board of the community action agencies (which is not considered a voting majority). However, because the nature and significance of the relationship between the community action agencies and the police jury are such that exclusion from the financial reporting of the police jury would render the financial statements incomplete or misleading, this report includes all funds which are controlled by the Bohemagard Community Action Association, Inc., Board of Directors.

Fund Accounting

The accounts of the Bohemagard Community Action Association, Inc. are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate.

Continued

SINGLE BROW SECTION

BRASSBERRY COMMUNITY ACTION ASSOCIATION, INC.
Bossier, Louisiana

EXHIBIT 1

Combined Balance Sheet -
All Fund Types and Account Groups
December 31, 1998

	COMMERCIAL FUND TYPE		ACCOUNT GROUP	TOTAL (Commercial Only)
	General Fund	Special Revenue	General Fund Assets	
ASSETS				
Cash	\$ 3,704	\$ 3,540	\$ -	\$ 7,244
Grants receivable	-	20,720	-	20,720
Due from other funds	3,498	2,228	-	5,726
Furniture, fixtures, transportation, equipment and and leasehold improvements	-	-	42,402	42,402
Other receivables	835	6,218	-	7,053
TOTAL ASSETS	\$ 8,137	\$ 22,706	\$ 42,402	\$ 73,245
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Bank overdraft	\$ -	\$ 12,781	\$ -	\$ 12,781
Accounts payable	-	12,280	-	12,280
Due to other funds	3,180	3,825	-	7,005
Total Liabilities	3,180	28,886	-	32,066
FUND BALANCES				
Unreserved	4,474	4,488	-	8,962
Reserved for Govern- ment in fixed assets	-	-	42,402	42,402
Total Fund Balance	4,474	4,488	42,402	51,364
TOTAL LIABILITIES AND FUND BALANCE	\$ 7,654	\$ 33,374	\$ 42,402	\$ 83,430

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

2

CONCEPTS WITH FINANCIAL STATEMENTS



BROUSSARD & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

A Professional Corporation

PHONE 388
FAX (504) 507-8884

ONE FIRST AVENUE

SL 1998, 173 0000

INDEPENDENT AUDITORS' REPORT

Board of Directors
Benevograd Community Action Association, Inc.
Bossier, Louisiana

We have audited the component unit financial statements of Benevograd Community Action Association, Inc., as of and for the period ended December 31, 1998, as listed on the table of contents. These component unit financial statements are the responsibility of Benevograd Community Action Association, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular 8-112, "Standards of Institutions of Higher Education and Other Nonprofit Institutions". These standards and OMB circular 8-112 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. Separate reports have been issued, and included in these reports, regarding our testing of compliance with laws and regulations and internal controls, as required by generally accepted government auditing standards.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of Benevograd Community Action Association, Inc. at December 31, 1998, and the results of its operations and changes in fund balances for the period then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The Supplementary Information listed as "Supplementary Reports and Exhibits" in the table of contents is presented for purposes of additional analysis and is not a required part of the component unit financial statements. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Broussard & Company

Bossier, Louisiana
May 11, 1999
JMS

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report	1
COMPONENT UNIT FINANCIAL STATEMENTS	
EXHIBIT 1 - Combined Balance Sheet - All Fund Types and Account Groups	2
EXHIBIT 2 - Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	2
NOTES TO FINANCIAL STATEMENTS	4 - 7
SUPPLEMENTARY REPORTS AND SCHEDULES	
Special Revenue Funds -	8
EXHIBIT 3 - COMBINING BALANCE SHEET - Special Revenue Funds	9 - 18
EXHIBIT 4 - COMBINING STATEMENT OF REVENUES, EXPENDITURES, and Changes in Fund Balances - Special Revenue Funds	10 - 12
FUND FUNDS -	
EXHIBIT 5 - Combining Balance Sheet	13
EXHIBIT 6 - COMBINING STATEMENT OF REVENUES, EXPENDITURES, and Changes in Fund Balances	14
SINGLE AGENCY SECTION	
Schedule of Federal Financial Assistance	18 - 24
Independent Auditors' Report on Compliance With Laws and Regulations Based on an Audit of the Component Unit Financial Statements Performed in Accordance With Government Auditing Standards	17
Independent Auditors' Report on Compliance With the General Requirements Applicable to Federal Award Programs	18
Independent Auditors' Report on Compliance with Specific Requirements Applicable to Major Programs	19
Independent Auditors' Report on Internal Control Structure in Accordance with GAO Circular A-133	20 - 22
Independent Auditors' Report on Internal Control Structure Based on an Audit of Basic Financial Statements Performed in Accordance With Government Auditing Standards	23 - 24

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**BEAUREGARD COMMUNITY ACTION
ASSOCIATION, INC.
Bossier, Louisiana**

**Financial Statements
December 31, 1966**

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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: _____

BEAUBLANC COMMUNITY ACTION ASSOCIATION, INC.
Bossier, Louisiana

Notes to Financial Statements (Continued)
December 31, 1998

NOTE 3 - Summary of Significant Accounting Policies (Continued)

Estimates

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

Fixed Assets

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair value on the date donated. No depreciation has been provided for any general fixed assets and presentation of this account information is not intended to portray them as available resources for present or future Association operations.

Fund Balances

The Association receives their funds through basically three methods of funding. Most of the funds are obtained through grants. Under this method, funds are received on a monthly allocation of the total budget in advance of the actual expenditures. The Association also receives funds as a reimbursement of actual expenditures. The other method by which the Association receives funding is through private and linked contributions.

Basis of Accounting

All funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available to the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are reported as expenditures at the time purchased.

Compensated Absences

Vacated or accumulated vacation leave that is not reported to be liquidated with expendable available financial resources is reported to the general long-term debt account group. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the Association should be accrued as the employees earn the benefit. Due to the fact that payment of these compensated absences (vacation only) is contingent on the funding level of the existing grants, we have not accrued a liability. Sick leave payments are also not accrued since the Association does not pay any accrued sick leave amounts at separation.

Continued

5



BROUSSARD & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

A. Broussard & Company

1180 57th Street
Riverside, California 92504

PHILIP H. BOYCE

MEMPHIS, TENN.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS
EXPANDED ON ACCORDANCE WITH CERTAIN AUDITING STANDARDS**

Board of Directors
Broussard Community Action Association, Inc.
26410242, Louisiana

We have audited the component unit financial statements of Broussard Community Action Association, Inc. as of and for the period ended December 31, 1988, and have issued our report thereon dated May 15, 1989.

We conducted our audit in accordance with generally accepted auditing standards and Component 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 Broussard Community Action Association, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected, also, protection 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 Broussard Community Action Association, Inc. for the period ended December 31, 1988, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

SEABOARD COMMUNITY HOUSING ASSOCIATION, INC.
 Seaboard, Louisiana

EXHIBIT B

STATE FUND
 Combining Balance Sheet
 December 31, 1998

	<u>Bowler</u>	<u>Bowling</u>	<u>Total</u>
ASSETS			
Cash	\$ 1,834	\$ -	\$ 1,834
RECEIVABLES	<u>6,542</u>	<u>-</u>	<u>6,542</u>
TOTAL ASSETS	\$ <u>8,376</u>	\$ <u>-</u>	\$ <u>8,376</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 612	\$ -	\$ 612
Total Liabilities	<u>612</u>	<u>-</u>	<u>612</u>
FUND BALANCES (DEFICIT)	<u>7,764</u>	<u>-</u>	<u>7,764</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>8,376</u>	\$ <u>-</u>	\$ <u>8,376</u>

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

<u>Program or Award Account</u>	<u>Revenue</u>	<u>Expenditures</u>
\$ 41,283	\$ 41,287	\$ 41,353
20,800	20,800	2,480
21,483	20,487	38,873
"	"	214
15,512	14,222	13,242
3,244	3,274	4,050
_____3,222	_____3,222	_____3,222
\$_____44,505	\$_____44,509	\$_____44,562

Board of Directors
Bessieford Community Action Association, Inc.

This report is intended for the information of management and the Association's
compliance agency. However, this report is a matter of public record, and its
distribution is not limited.

Bronson & Company

Shreveport, Louisiana
May 15, 1991
jgm

Board of Directors
Bossierard Community Action Association, Inc.

This report is intended for the information of management and the Association's constituent agency. However, this report is a matter of public record, and its distribution is not limited.

Bossierard & Company

Bossier, Louisiana
May 15, 1983
JGR

BOARD OF DIRECTORS
Homebased Community Action Association, Inc.

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:

Appropriation Controls (All Programs)

- Cash receipts/revenues
- Cash disbursements
- Property and equipment
- Payroll

General Requirements

- Political activity
- Drug-free workplace
- Administrative requirements
- Civil rights
- Cash management
- Federal financial reports

Specific Requirements

- Reporting
- Cost accounting
- Eligibility
- Methods, level of effort or earmarking
- Types of services allowed or not allowed
- Reporting
- Special tests and provisions

For all of the internal control structure categories listed in the preceding paragraph, 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.

During the year ended December 31, 1996, Homebased Community Action Association, Inc. had no other Federal award programs and expended 200% of its total Federal awards under following major programs listed in the schedule of Federal Financial Assistance:

We performed tests of controls, as required by SAS Circular 4-115, 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 amounts allowed or used for matching that are applicable to the aforementioned major programs. 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 could 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.



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH ONE CIRCULAR A-133

BOARD OF DIRECTORS
Broussard Community Action Association, Inc.
Bossier, Louisiana

We have audited the company's unit financial statements of Broussard Community Action Association, Inc. as of and for the period ended December 31, 1986, and have issued our report thereon dated May 20, 1987.

We conducted our audit in accordance with generally accepted auditing standards; **STATEMENT ON 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 Recipients of Assistance". These standards and one circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

In planning and performing our audit for the period ended December 31, 1986, we considered the internal control structure of Broussard Community Action Association, Inc. in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements of Broussard Community Action Association, Inc. and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated May 20, 1987.

The management of Broussard Community Action Association, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are 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, absence of inherent limitations in any internal control structure. Errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO FEDERAL PROGRAMS

Board of Directors
Broussard Community Action Association, Inc.
Bossier, Louisiana

We have audited the component unit financial statements of Broussard Community Action Association, Inc. as of and for the period ended December 31, 1988, and have issued our report thereon dated May 15, 1989.

In connection with our audit of the financial statements of Broussard Community Action Association, Inc., and with our study and evaluation of Broussard Community Action Association, Inc.'s internal control systems used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-123, "Audit of Institutions of Higher Education and Other Nonprofit Institutions", we selected certain transactions applicable to certain major Federal financial assistance programs for the year ended December 31, 1988. As required by OMB Circular A-123, we have performed testing procedures to test compliance with the requirements governing types of services allowed or prohibited, determining that were 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 Broussard Community Action Association, Inc.'s compliance with these requirements. Accordingly, we do not express such an opinion.

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

This report is intended for the information of management, and others within the Association and the Association's required agency. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Broussard & Company

Bossier, Louisiana
May 15, 1989
Jpm



BROUSSARD & COMPANY

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL AIDED PROGRAMS

Board of Directors
Broussard Community Action Association, Inc.
BRIARCREST, LOUISIANA

We have audited the COMPANY'S 1997 FINANCIAL STATEMENTS of Broussard Community Action Association, Inc. as of and for the period ended December 31, 1997, and have issued our report thereon dated May 25, 1997.

We have applied procedures to test Broussard Community Action Association, Inc. compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the period ended December 31, 1997:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Ethnicity cost/account 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 Nonprofit Institutions". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Broussard Community Action Association, Inc. 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 those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Broussard Community Action Association, Inc. had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management, and others within the organization and the Association's equipment agency. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Broussard & Company

Sulphur, Louisiana
May 25, 1997
/s/



BROUSSARD & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE WITH LAWS AND REGULATIONS
BASED ON AN STUDY OF THE COMPANY'S
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Broussard Community Action Association, Inc.
Deridder, Louisiana

We have audited the company's unit financial statements of Broussard Community Action Association, Inc. as of and for the period ended December 31, 1997, and have issued our report thereon dated May 16, 1997.

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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Broussard Community Action Association, Inc. is the responsibility of Broussard Community Action Association, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Association's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective 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 indicate that, with respect to the items tested, Broussard Community Action Association, Inc. complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Association had not complied, in all material respects, with those provisions.

This report is intended for the information of management, and others within the organization and the Association's cognate agency. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Broussard & Company

Slatkin, Louisiana
May 15, 1997
/s/