CALDWELL PARISH HOUSING AUTHORITY COLUMBIA, LOUISIANA

TINANCIAL STATEMENTS AND INDEPENDENT AUDITORS REPORT FOR THE YEAR INDEED MARCH 21, 1009 WITH SUPPLIAMENTAL INFORMATION SCHEDULAR

andler provisions of state law, this report is a public document. A copy of the report inst barn submitded to the subflex, or reviewend, andly and other approaches public difficult. The report is available for public inspection at, the Batten Reuge office of the lapidation Auditor and, where appropriate, at the effice of the particle Add to our.

Autorese Date CCT 15 1997

CALDWELL PARISH HOUSING AUTHORITY COLUMBIA, LOUISIANA PINANCIAL STATEMENTS FOR THE YEAR ENDED MARKET 11 1997

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CALDWELL PARISH HOUSING AUTIORITY COLUMBA, LOUISIANA HNANCIAL STATEMENTS FOR THE YEAR DOID NARCH 31-1997

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WILLIAM R. HULSEY

MARLING OFFICE T D ROB (DO MORENIA, LOO (DO) DIR (D) (ROB (D) PAL (MI) ROMAN PAL (MI) ROMAN



INDEPENDENT AUDITOR'S REPORT

To the Baard of Directors Caldwell Pacish Housing Authority Columbia Locations

I have worked the accompanying halance sheet of Caldwell Partick Housing Anthonity for the year model March 31, 1997, and the related statements of income and each flows for the part these end-3 These functed networks are the responsibility of the Housing Anthonity's eccentric directors. 35: reasonability is to everyon an enjoyment of income functional accompanyia fault.

I conducted vey and/is secondance with generally accepted and/ing standards and Governey Advances Standards, so one by the Compared Centeral of the March States. Thus manufacts accepted and the secondard states and the secondard states and the secondard accepted the structures of deduces to the formed structures and that which accepted the accepted structures of deduces to the formed by memprove, a wolf as containpt deacounting principles used and significant estimates motively memproves, and that which accepted the accepted structures of performance in the secondard structure and the secondard deacounting principles used and significant estimates motively memproves, and that which accepted the accepted structures of permittening to the secondard structure and the secondard deacounting the secondard structure accepted accepte

In my opiase, the financial attements referred to above present fieldy, in all restoried respects, the financial position of Caldwell Parish Housing Authority, as of Musch 31, 1997, and the results of its optications and its cash flows for the year then midel in conformity with generally received accounting reflection.

My audit was made for the purpose of forming an opinion on the general-purpose forms of supersonan taking an a vision. The accompanying supplemental information releaded in the table of communic on presented for the purpose of additional analysis and are not a required part of the general-purpose funccial attenueum of the Cabbyell Parint Housing Authority.

WELLIAM R. HULSEY, CPA Ontified Public Accounts

Wor R. Helery

September 10, 197

1

CALDWELL PARESH HOUSING AUTHORITY COLDMINA, LOUISIANA COMBINED BALANCE SHEET -ALL FUND TYPES AND ACCOUNT GROUPS MANCO 31, 1977

	General Find	l Fond Types Special Revenue Fand
Avoit: Cab and cash aquivalents Receivables Stortford recolusible Propaid Ioustance Land, buillings, and applyment Annota tab be provided for reformers of generat lang, term obligations	5 8,085 7,255 40,194 2,948 -	\$ 55,858 8,041 - -
TOTAL ASSETS	<u>561.455</u>	\$64,799
Liabilities and Pand Equity:		
Labilities Cash ison - overstanti Accesses populie Inscribed poychie Dapards due active context that ison Propula isonal context that ison Promusers moces - THID Yound labilities	\$ 8,012 1,687 	5 . 41,790 40,114
Pend Reprint: Increased in general fixed assets Pard balances: Reserved for delt prement. Unreserved and underlipsated	8,000 	_(38,325)
Total faul coulty		_(38,725)
TOTAL LIABELITIES AND FUND EQUITY	\$61,483	\$ 64,799

Account Groups	
General	Tetal
Final	Oversorandura
Assts.	Only)
5 -	\$ 63.953
	16,197
	43,194
	2.548
5.420.152	5.428.352
5	5.545,418
s -	\$ 8.012
	40.492
	45,194
	8.000
	18.542
	121,223

5,420,152	\$,000 5,403,211
	5,495,211
8	8

The accompanying notas to financial statements are an integral part of these statements

CALDWELL PARSH LICUSING AUTHOUTY COLUMNA, LOURANA COMBINED STATISMENT OF BUILDINGS, EXPENDITURES AND CLUMDES IN FUND IN ALM AND TYPES FOR THE YEAR DIVERDINANCE JA, 1997

	General General	Panel Tapas Spacial Econome Panel	Tetal (Manacashan 0(q)
Resource Logal specce:			
(hepling sorts)	\$ 91,493	* ·	\$ 91,453
Internet comings	22.153	- 61	22,353
Oder Eden anorr	22,00		14,00
Fadaral assesses Operating subside	139.447		130.447
Accord contributions		206.125	206,126
Charles		a manufacture of the second	15,725
TOTAL REVENUES	5	520LUI2	8
Expenditories			
	e 55.816	\$ 25.00	8 10.852
Administration	\$ 55,816	\$ 25,000	11.671
Ordines Ordinery unincomer & operations	10.007		80.814
Penality services			
Goard openities	15,003		85,003
Housing periods are provided.		171,797	171,787
Paralities acquisition and construction		and the second s	
TOTAL EXPENDETURES	<u>\$223.56</u> T	\$	5 638,355
Datas (deferrey) of normal over expenditura	\$ 27,411	\$ 3,09	s 300
Fund halances at beginning of year			
Fund holmers at end of your	8.5462.838	<u>\$(35,17)</u>)	\$ 5.05211

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

CALDWELL PARISH HOUSING AUTHORITY COLUMINA, LOUISIANA NOTES TO FINANCIAL STATEMENTS MARCH 31, 1997

INTRODUCTION

Howing Automities are interpret in a poble composition under the lass (1.5.4.55, 60.2013) of the Stars of Lassinian for the perpose of providing set or anterny housing and initials facilities as eligible how-income families and the Oferly. This counter near contiguer upon the local generising body of the etc or period destings are need for the Handau, Antheny to Starianis in such etc or period. The Housing Automatics is governality as free searcher facult of Councisioners. The members areas a suggest base of face prass.

Under their binderd Samos Housing Act of 2003, as searched (in to U.S. Bruyerberset of Housing and Under Dhousingword (2004) that offene transporticity for Activative interpretation of the United Statuse. Accordingly, HUD has ensemble on an answell exercise housing the approach Housing Activativity for the propose of Society for Housing, Accelerativity in Supergenerativity, and acceleration and Isociety of Housing. Units' and to made meant conclusions (and solid Housing Activativity for the propose of invitations) to the Housing Activativity in Society (and Society and Housing Activativity) on the Housing Activativity for the propose of invitations of the society meant conclusions (addition) to the Housing Activativity for the propose of invitations the Noncord Randerd.

The Brengt Arthory perclipates in Section 1 Sociality and an approximate programs. The result or effects or of reducers the relationships in profile and there is to invisinger percents mediag linearity prushidizing centra batterian transmittat and around of editing printer between growthers. The thermity Arthor Prayma, method "Social" is Basiliante prepared benefits by sub-fielding centra batterian transmittation of a social sociality and the social basility of the social social social social social social social and the social social and the basility of the social social social social social social and the social social and the social social and the social of the format new test social indication the social.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Pasis of Presentation

The incompanying financial statements of the Calibudi Parish Housing Authority have been proported in conferently with generative accepted accessing principles (GAAP) as applied to governmental units. The Generatement Accessing Stateborth Roord (GASP) is the accepted standard sorting body for establishing generatives a processing and principles.

CALDWELL PARSH HOUSING AUTHORITY CILLININA, LOUISIANA NOTES TO FINANCIAL STATEMENTS (Contourl) MARCH 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cantinged)

Financial Reporting Entry

GASD Summers No. 14 catabilised vite/s for feterming the generament apporting out protogeness with the fault be-indukted within the reprotent gamps, however, the Hanaya Ashabety (1) badyan unfuely, (2) representing the fault approximation of the second second second (1) badyan unfuely, (2) representing the fault approximation of the second second second manyour factor constraining the collection and discusses of fault (applications), (1) fault (1) badyan unfuely, (2) representing the collection of the second second second second (1) badyan unfuely, (2) representing the collection of the second second (1) badyan unfuely, (2) representing the second second second second second (1) badyan unfuely (2) representing the second second second second second (2) badyan unfuely (2) representing the second second second second second (2) badyan unfuely (2) representing the second second second second second (2) badyan unfuely (2) representing the second second second second second second (2) badyan unfuely (2) bady

The Dissing Andward is in ordinal expansions on the Paula of Childred laws the Paula of Childred appoints a coding regimely of the Dissing Andwardy's generating band. The Paula of Childred is are dissociably accountable for the Dissing Andwardy as in cannot layone in will an the Dissing Andwardy and Dissing and the Dissing Andwardy to provide family there is the other improve family the Dissing Andwardy to provide family therein the other improve family the Dissing Andwardy to provide family the Dissing Andwardy is not a component used of the Dissing Andwardy and and the Dissing Andwardy is not as component used of the Dissing Andwardy and and the Dissing Andwardy is not a component used of the Dissing Andward and a start of Andward.

Governmental Accessing Standards Binard (DANIS) Caddination Society 2100 washedges orders for determining which, if any, component units should be considered part of the Hausing Authority for familed propring parposes. The basic arthration for including a promotile component unit values due reporting entry is famical accessibility. The CASIS has set forth origonia to be considered in determining framework accessibility. Web installer:

- Appeleting a voting majority of an organization's governing body, and
 - a. The ability of the Housing Archority to impress its will or that considuation and/or
 - The permutal for the organization to provide specific fauncial benefits to or impose specific fauncial burdlets on the Hamilton Arthonity.
- Degenisations for which the Housing Authority dates not appoint a voting empirity but are foundly dependent on the Housing Authority.
- Organizations for which the reporting entity financial statements would be mideading if data of the reparization is not included because of the ratare or significance of the relationshin.

CALDWELL PARISH HOUSING AUTHORITY COLUMITA, LOUISIANA NOTES TO FEADULA STATEMENTA MARCH J. 1997

NOTE 1 - SUMMARY OF SEMIFICANT ACCOUNTING POLICIES (Confining)

fund necessing.

The Hausing Authority uses finds and account groups to report on its financial position and the results of its operations. Fault accounting is designed to demonstrate legal compliance and to aid funancial recomposant by sugregating transactions relating to certain government functions as which in:

A fand is a separate necessing only with a sulf-balancing sat of accounts. On the other hand, as account group in a franch reporting device designed to provide accountability for certain smart and hald kings fair are not recorded in the fands because they do not directly affect not expendible forwards requests.

Funds of the Housing Authority are dessilied into three categories: governmental, prepriotary and fulsciony. In ture, ands category is decided into separate find types. The final chaodifications and a descentive of each middle field read fielder.

Governmental Famila

Governmental fands necesser for all or most of the Haming Authority's general netwice, including the collection and disbursement of specific or liquily restricted monies, the negativities or commentia of general fixed monty, and the servicing of general inspirers dott. Government fixed function for

General Fund

The general operating find of the Hewsing Autooky accesses for all foundal transverse, except those required to be accessed for in other field. The general field includes towarding at the low rent theories antistence remerves.

Special Revenue Family

The special revenue funds account for the proceeds of specific revenue sources that are legally centricted to expenditures for specific purposes. Special revenue funds centaris transactions of the varient Section 8 Biossing Assistance programs administered by the Disorder Authority. CALDWELL PARSH HOLSING AUTHORITY COLUMBA, LOUSIANA NOTES TO FINANCIAL STATEMENTS (Continued) MARCH 31, 1997

NOTE 1 - SUMMARY OF SIGNEDCAST ACCOUNTING POLICITS (Continued)

Barls of Accounting.

The occurring and function reporting transment reports to a fault is determined by its measurement, bears. All performance finates an accounted for using an exercise family interestive someserver focus. With its measurement fracts, only current some in a current families are specially included in the bulken above. Disputably submersion of family family performed investor and discursions in set on the bulken above. Disputably submersion of family family performed investor and discursions in set special family and the performance of the family performed investor and discursions in the special family and the performance of the family performance of the start of the special special family. The governmental family are the failured performed in set of the second theory.

Ecvenera

Federal entitiements are recorded as unextricted grants to aid when available and measurable Federal settistical scripts are recorded when the reinburnable screendiners have been inversed

Rental income is recorded in the month earned.

Interest oursings on time deposits are recorded when the time deposits have matured and the interest is available. Interest income on interest beining demand deposits is recorded each much when coefficiel by the basis to the account.

Substantially all other revenues are recorded when they became available to the Bouring Authority.

LARCE GARGE

Salaries are recorded as expenditures when incurred.

Purchases of various operating supplies are recorded as expenditures in the accounting period duey are consumed.

Compensated absences are recognized as expenditures when lasse in actually taken to when employees for heirs) are total for merged layer more relaxmant or durth.

Principal and interest on assertal long-term daht are recognized when incarned.

CALDWELL FAUSH HOUSING AUTHORITY COLLIMINA, LOUISIANA NOTES TO FINANCIAL STATEMENTS (Continued) MARCI 11, 1977

NOTE 1 - SUMMARY OF SKENHEANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

Executives (Continued)

Substantially all other organizations are recognized when the related find fishility has been incorred.

Other Frequence Sources (Used)

Transfers between firmfs that are not expected to be reguld (or any other types, such as capital lasse transactions, sale of food annex, their inclugationnexs, long-term dole presends, or orters) are accounted for as other functing sources (one). There other financing sources (one) are recognized in the init the induction events over.

Deferred Revenues

The Homitzy advantage speece deferred messance on in conclusion balance short. Deferring a messance action water scattarcis are received by the Homitzy gutatority between the fact a gap of claim to them, as when gune monitor are received prior to the insurrance of guidapper segmediators. Its advancement provides when the Homitzy advantage takens a between reconstruction, the Inhibity for deferred series in removed from the balance short and the revenue in screening.

Balgets and Redgetory: Accounting

Aroual budgets are prepared for the funds. Periodic comparison reports are prepared and actual expenditures are compared to budgeted announts. These reports are prepared to assist management, in controlling the day to day or day openation of the Housing Authority.

Encombrances

Eccentremes reconsting, under which particles orders are recorded in order to searce that position of the applicable appropriations, is not employed. However, assuming particular and/or are related into conductations before expanditures care incared in order to assume that applicable appropriations are act encoded. In addition, the monthly budget reports are entrieved to ensure compliance with the budget, and where encourser, exclusion to the budget are mode. CALDWELL PARISH HOUSING AUTHORITY COLUMBIA, LOUISIANA NOTES TO FINANCIAL STATEMENTS (Contineed) MARCI 31, 1997

NOTE 1.: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cardinard)

Cold and Cash Zerinderts

Cash includes summers in dermand depends and interest-basis gelenand disposite. Each exploritions include answare in three deposits and each with fixed agent. Unlet water law, the Handing Analochy way deposit familia in dismaid deposite, interest-barring downed deposite, memory method anisometry, ar time deposite with state hashes segmented under Localitant forward networks bardies through the Localitant.

Under state law, the Housing Audionity may invest in United States books, treasury writes, recertificates. These are classified as investments if their original materials recently 90 days, bowever, if the original materiales are 90 days as law, they are classified as much equivalents. Investments are stated in cent.

Short-torm Interfand Receivables/Tanahiga

During the course of operations, numerous insusations occur between individual fands for services readout. These receivables and psychols are also if due from other fands or due to other fands on the balance about. Short-term interfaced lowns are closelind as insufficient receivable/psychols.

Bed Debta

is accordance with HED guiddings, allowance for doubthil accounts has not been established, which is at uningen with generativ accounting principles.

Exception Revision

Costain payments to vendors raflect costs applicable to fature networking periods and are recorded as reveald heres. Prevail management costain of created insurance.

Fired Annta

Final assets of governmental fands are recorded as expressions at the time they are parchased or constantial, and the neltend assets are rapitalised (reported) in the governil final assets account govern Public Assets or distances used as attemption and provide the original. Linear expresse during constantion is suplational. Departments has not been provided on governi final meets. CALISWELL PARTIENT HOUSING AUTHORITY COLUMBA, LOUISIANA NUTUS TO FINANCIAL STATEMENTS (Continued) MARCH 31, 1997

NOTE 1 - SUMMARY OF SKINFICANT ACCOUNTING POLICIES (Confined)

Componisted Absences

No provisions for compensated absences were provided for in these fauncial autometric. Compensated absences do not were or networked and an accorded as expenditures when they are weld.

Long test. Objections

Long-term obligations expected to be fananced from governmental fands are reported in the general long-term obligations anceast group. Expandings for principal and internet payments for long-term obligations are recognized in the governmental fands when due.

Fund Coulty

Basecos

Reperves represent those paralone of fand aquity not appropriate for expenditures or legally sourceasted for a stratific factor and

Important Transactions

Charris entry and assessming any accounted for an revenue, expenditures, or expression

Transactions that constitute reindoursements to a final far superalizance initially made from it that are properly applicable to another fined are received at superalizance/operana in the reindoursing fixed and an conductions of expendence/supersons in the fand that is combinent.

All other insofted transactions, except quest-external transactions and toinburnancess, are reported as transfers. Neurocensing or non-souther permanent transfers of equity are reported as traidual reality transfers. All other interfault transfers are reported as reacting transfers.

Income Taxis

No possisten is made for income target since the Caldwell Parish Heasing Authority is a processmental article in the State of Louisians.

CALDWELL PARISH HOUSING AUTHORITY COLUMBA, LOUISING NUTES TO PENANCIAL STATEMENTS (Contened) MARCH 31, 2997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICITS (Contineed)

Total Columns on Combined Statements

The scal advance on the conduct internets are captored Memorandum Only to indicate that they are presented only so further function analysis. That is there exhaus do not present familial position, scalar all adpointed on the present in function position is environily and given the secretion accessing possibility. Without is such that comparable to a consolidation. Interfand climitation accessing possibility is the aggregation of this data.

NOTE 2 .. PUND DEFEITS

The special revenue fiend had a deficit in surreserved food balance at March 31, 1997 in the annuare of 338.225. The deficit will be cleared by federal gasets.

NOTE 3., CASH AND CASH DOULYALENTS

Ar March 11, 1997, the Housing Authority had cash and cash conirology, totaling \$63,953 at follows:

Cash on hand	\$ 50
Carrying amount of deposits	
	5 63,513
Cash and cash equivalents	\$ 55,053
Cash and cash equivalents - restricted	8,090
	\$ 03,553

These deposits are assisted at come, which approximates market. Understates they, there deposits are do resolving and a biascent in mark to assiste the 5 fidered deposit instructures on the pelotype entropy they assisted and an another than it. This market is take of the pelotype security plots the fubered forgets instructures may an approximate the security of the pelotype security plots the fubered forgets biascence theory and plots required its market on a dispetial value its fixed parts. These more than the fold in the range of the pelotype fixed appendent in a hulding or constellat bank that is reasonable to be for the rise. CALDWILL, PARSH HOUSING AUTHORITY COLUMIA, LOUISIANA NOTES TO FINANCIAL STATEMENTS (Continued) MANCIAL STATEMENTS (Continued)

NOTE 5 - FINED ASSETS

The changes in general fixed assets are as follows

	Holance March 31, 1926	Addates.	.Deletions	Balance March 31, 1997
Lord, structures and equipment Modernization costs Equipment	\$3,640,719 1,714,144 1,563	\$ 640,585 \$7,000	\$ 60,152	\$4,280,304 1,128,285 1,563
Tetel	\$5,350,628	\$_780.078	3.60.15	\$5,423,112

NOTE 6 - ACCOUNTS PAYABLE

The peoples of \$43,487 at March 31, 1997, are as follows:

General fand Paproll tasses and other Kabilisies	\$ 1,697	
Special revenue fund Due 10 HUD		
Yead	5	

NOTE T - SECURITY DEPOSIT ACCOUNT

At March 31, 1997, the security deposit accesses had a balance of \$7,973 and scasast sociatity deposits trended \$8,000.

NOTE 8 - DEPERTID COMPLEXATION PLAN

The Coldwell Parish Housing Authority offers its employeers a deferred compensation pion ensated in accordance with Internal Revenue Cold Socies 457. The pion, analysis to all Coldwell Parish Doming Archively employees, neuralist theory to defer a posterious of their adverse units areas wave CALDWELL PARTER FIGURE AUTHORITY COLUMNA, LOUISIANA NOTES TO FINANCIAL STATEMENTS (Continued) MARCH 31, 1997

NOTE 8 - DEPENDENCE COMPENSATION PLAN (Contract)

All ensemble of componential defaund under the plan, all represents and sights preclament with these meansains, and all these an attribution to how an anomatic preceptory or rights are (well paid or mains weakable to the containport on other benefations) rolely the preparet paid tophs of the government adopts only to plan default of the government's general contains. Purchigent they fails mether the plan are equal to these of the government's general contains. Purchigent high soft the government are not only to these of the government's general contains. Purchigent high soft the fails mether the plan where a the advectment advector for each attribution.

It is the reprises of management that the Caldwell Partial Housing Authority has no labelity first leaves under the plant. It is the intent of management that the defaund amount will altimately be paid to the employees. Management also believes that the assats will not be used to satisfy the chains of second conferen.

NOTE 9 - INTERFUND ASSETS9 LABILITIES

traceland receivables/secubles at March 31, 1997 are as follows:

General fand Dae foars special scremer fand	8 43,194
Special revenue fand. Due to general fand	_(.43,194.)
Tatul	5

NOTE 10 . COMMEMENTS AND CONTINGENCIES

According to the Housing Authority's logal counsel, there was no pending or threatment Higation at March 31, 1997.

NOTE 11 . RISK MANAGEMENT

The Henering Authority is exposed to various tisks of loss related to tests; theft of, demage to ned destructors of essets; enviro and calculate and annual disasters for which the Housing Authority carries commercial interaction.

CALDWELL PARISH HOUSING AUTHORITY CULLIMINA, LOUISTANA NOTES TO PINANCIAL STATEMENTS (Confirmed) MARCH 31, 1977

NOTE 12 - PEINSION PLAN

The III tanging Reserved and Lincol Agares Retrievant Rein was freend effective Reserver, LUON under an approcess thereare the National Reserves and Reserves Agaress, Natholac, Tanasana Olizanedy Fan Natakriki Haosing, Androiniy ja typensering comploys an advance of the paravisor of endologies a silverserve sprate preveded paraellel frame, is Androinia to a sature and a start and endologies and an advance and the second start and a start and and a start and endologies and an advance and the start and advance construction and a start and endologies and an advance and advance advan

From the effective date the Plan Administrator has been William M. Mescar, Jac.

All contributions into and disburgements from the trace fand flow showsph the traves department of the canadal hall, P.N.C. Buck of Kornsky. All financial transmissions of the trast or second data). Distribution insyrations may only be made by the Hen Administrator. The added at trasteres motive receive combusions on the indexessions. Asset and intrivial participant account balance are applied and a second-introduced by the Hen Administrator.

Pass Description.

The Plan is a defined contribution retirement plan covering, essentially attemptayees of the various participating amployees. Since the participating amployees are all governmental units, the Plan is not subject to the provisions of the Unphysee Entrement Income Security Act of 1974, unapp for the combinion Interfaces of Rection 413.

The Plan and Trust are qualified under Section 403(a) of the Internal Revenue Code and their increase is manuel from models under Section 501(a) of the Code.

The Plan is funded by employer communications and in some cases, employee contributions. The macs of communications are datamained by the various joinder appropriate of the perfectation, employees.

Terminated or retriving participants are extilted to certain benefits including the fall answare articleconstructions to the Plan or need on consign or their contributions. In addition to the answare of their contributions, each participant to extil their to the previous of the anglespite a contribution is obtain to or she has a vened interest. Versing previous na documinated in accordance with the participanges producers' building and a previous the participange. CALDWITL PARSH HOUSING AUTHORITY COLUMNA, LOUSING AUTHORITY NOTES TO FINANCIAL STATEMENAS MARCH 31, 1997

NOTE 12 - PENSION PLAN (Contract)

paramatal, parkada, an E is major perturbating employee bable if per per to indirectors, and the second second

If the Plan is rewrited or contributions under the Plan are discontinued, the participating coupleyant are entited as benefits accured to the date of such treminations or discontinuance to the intent famileat and/or to the amounts coupling to the employees' accounts.

Funding Policy

The Housing Anthon's's total payoell for the poor ended March 33, 1997 was 39(20) of which \$90,853 was the coward payoell for employees in the Haming – Henreel and Lead Agency References Plan. The Haming Anthon's contributes 14,255. The Housing Anthon's has a conference covered ender this retrievant system. The countribution requirement was 57,504 all of which we the employees) position. SUPPLEMENTAL INFORMATION

CALIMATEL PARENI BOCSING AUTHORITY COLIMBIA LOUISIANA SUPPLEMENTAL INFORMATION SCHEDULES FOR THE VERA ENGED MARCED 3, 1097

GINERAL

Compensation Paid Board Mombers

The members of the Board of Commissioners serve without componintion.

Federal Financial Assistance Programs

In accordance with Office of Management and Darlgat (OMB) Circular A-128, a schedule of Educal ferencial assistance is presented.

CALDWELL PARENT HOUSING AUTHORITY COLUMIEA, LOUBEANA SCHEDULE OF FIDERAL FINANCIAL ASSISTANCE FOR THE YEAR SWOED MARCH 31, 1997

Pedend Gramos' Pass Through Granton Program Name	Pedend CFDA Number	Grant 10 Number	Propriet Award Articult
U. S. Department of Heasing and Urban Development Direct programs.			
Section 8 Rental Certificate Program	14.227	FW-2124	\$ 168,351
Section 8 Rental Vocathar	34,177	FW-2124	34,375
Low Incrute Housing	14156	FW-2063	139,447
MOD Rehab	14.156	PW-2053	
Tetal			3

SUPPLEMENTAL INFORMATION SCHEDULES -

HUD PRESCRIPCID FORMAT

CALDWILL PARSE HOUSING AUTHORITY COLUMNA, LOUISIANA STATEMENT OF CHANGES IN FUND BALANCE MARCH 31, 1997

had below - an exercised	Low Income	Soution 8 Housing
Balance April 1, 1996 Net Inst, year ended:	\$ (2,841,705.)	\$(3,149,521.)
March 31, 1997 Provision for operating reserve	(119,764) (10,686)	(196,397.)
Provision for project account		_(_144,662.)
Balence March 31, 1997	\$12,945,355.3	\$13,89,422)
Find balance - reserved: Balance April 1, 1996 Not income flowly, year anded:	\$ 643%	\$ 871,318
March 33, 1997		
Provision for operating reserve Provision for project account	10,686	
Etalanzo Maruti 31, 1992	5 25,042	\$.1,015,382
Constitive TED Contribution:		
Fathence April 1, 1996 Net income, your ended	\$ 6,552,335	\$ 2,232,171
March 31, 1997	130,642	204,129
Balance March 31, 1997	86.882,782	\$.2,436,297
Camulative HUD Grant:		
Relator April 1, 1995 Net income, year anded:	\$ 1,634,542	8 -
March 31, 1997		
Balance March 31, 1997	5 1,051,297	8
TOTAL FUND BAILANCE	\$3,963,536	\$(38,725.)

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

CALINELL PARISH HOUSING AUTHORITY COLUMBIA LOCISIANA

OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS

The following pages centile separts or introd central structure and completest required by Geostructure Andreing Reducks, interest by the Composite Coronal of the United States. The represence internal control structure is hand addy one for and article hashed interements and includes, whose appropriate, many memorials conditions notive restariation interesters. The report on complicate is, Kaving, hand addy on the add of the basis fluoresticit structures and presents, where applicable, complications and and addy on the result of the basis fluorestic structures. WILLIAM R. HULSEY

ADMER AUDION WATATER COMPANY ALL ACCOUNTS SOUTH ALL ACCOUNTS REALING ADDRESS FAIL MERCARD MEMORY, DEVELOPMENT, 1997 BREALING, DEVELOPMENT, 1997

INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE

To the Based of Commissioners Caldwell Parish Housing Authority Columbia, Louisiana

1 have surfaced the financial statements of Calibool Particle bioxing. Archeology as of and for the proveoled Myteria 31, 1997, and have issued any proper theorem details Spectration 10, 1997. These artimulted the Dousing Authority's compliance with requirements applicable to HEDs and/est programical barae issued are expert theorem details Spectration. To PDT.

Lookasto ty soft in secondara with jamraly accord tabling matchs and Generative Models desked, and the Charles of the Charles of the Models and the Consolidation and Models desked and the Charles of the Models and the Charles and the Order tagging that the Models and the Model and the Model and the Model facility of the Models and the Model and Model and Models and Models the Gaussian and the Model and the Model and Model and Model and Models and

Is planning, ind performing my audit for the year ended Match 31, 1997, I considered the Hazak e-Authority internal control structure in order to determine our auditing preceduce for the parpose of coproming my epitotem on the Hazaka, Automative batch functions and on a coordinate with specific requirements applicable to its reagion HUD-autited programs and not to movide automation of the internal control matcare.

The excession devotes of Gabbeel Tarsin Itansing Activity is represented for establishing and maintaining an investment of each structure. The Halling the responsibility, estimates and appensible the Halling Commissions and productions. The behaviors of an intensit contral syntaxic production and productions. The behaviors of an intensit contral syntaxic production of the Halling Commission and the Halling Commission and the Halling constraints of the Halling Commission and the Halling Commission and the Halling constraints with measurements and the Intensition and the Halling Commission and the Halling constraints with measurements and the Intensition and the Halling Commission and the Intracial interests is necessarily presently received accounting principles and hut IULDinstanced programs are memorylic in completence with applicable laws and regulations. Researe of indexem filtrations in any interest control structure, encourt, irregulations or instances, and successful present supervisionin exect on and that is detected. Any predication of any obtained or of a supervisioning structure and any obtained structure and any obtained or of absences in supervisioning structure and the detected. Any predication of any obtained of the detection of the detection of the design and espectation of policies and procedures any distribution.

For the purpose of this report, I have also also algorithms internal control structure policies and procedures in the following entroprint:

Cash Resemant and receivables Expenditures and psyables Property and equipatent Pressill and related liabilities

For all of the internal control itsreature misgories birds above, I obtained an understanding of the design of relevant policies and procedures and determined whather they have been placed in recession, and I assumed control title.

1 noted consiste matters is beeching the intervent course of instructions and its opportability consistent starts to consistent start to consis

My consideration of the internal month situation would not executely disclose all notion is the internal control investor that might be matter workstema and without a month of and their by the Anatomic Institus of Conflict Policy Accession and a second workstem is a specular coefficient of the anatomic Institus of Conflict Policy Accession and a second source in the specular coefficient and anatomic and the second second and the second second second and the second second second and the second second second second second second second investors on the general paraport framework framework the workshift framework which is indeely priority of paraports framework the second framework and the second second second second second second second second second framework and the second s

I performed tests of controls, as required by the Guida, to avalance the effort/seeses of the design and operation of the testing neural neural sources policies and proceeders it hall considered rollwares to proceeding an obtained research spectra of the procedure shall considered advantation Analochy. HIVS-stated regressors. May proceedure were been its neary than world's meconstrain random an ophicion as internal control arrations policy and procedures. Accordingly, I do net supress such as ophicion as internal control arrations policy and procedures. Accordingly, I do net supress such as ophicion. This report is introduct for the information of the Cathwall Parish Heuring Archeolytz management, the Lositiana Lapitative Andrew, and the Department of Heuring and Urban Development Heuring, the topols is a water of mode record and its demains in our based.

WILLIAM R. HULSEY Cartified Public Accountant

Were R. Holog

September 10, 1997

WILLIAM R. HULSET CONTINUED IN RULACION STORY DEPTODYTEL OPINIC RECORDS, LODINANA



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE HASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>OCCURINGENT AUDITING STANDARDS</u>

To the Baard of Commissioners Caldwell Parish Housing Authority Columbia, Louisian

I have and/od the financial statements of Califord Parabi Housing Authority as of and for the year ended Marsh 31, 1997, and have issued are report therean dated September 10, 1997.

1 conducted my multi is association with generally accepted analying standards, European Anding Standards, United By the Comparable Gaussia of the United States, and the provides or Billing of Management on Billing of Comparable (S States and Lond Gaussian). These manifestand OME Combine A-120 require that 1 plan and partners the multi to detain reasonable measures between whether the Banachi transmission and of multi detaineement. These for the state of the state o

Compliance with lows, regulations, contracts, and gunta applicable to Calibred Parish Hausi-Nathenis ich in specificity of Calibred Parish Homany, Rathent's remangement. A part of the andle, Lasanand the dick tait reasonaphane with certain provisions of lows, resplations, contractand gunta could result on the function tamourus to be associately wintaned. To calculate that the orof stark methyl mission with a stark and the stark of the stark of the stark of the Hausian Ardibertis's overlaping with that the resistion of them, resulting associate, and counts of the Hausian Ardibertis's overlaping with a data for resistion of Them, resultings.

However, in connection with ray and, exhing, came to my attention that caused use to believe their Caldwell Pwish Double, Authority had not complied, in all instantial respects, with the lawseptialism, containing, and parties referred in a interpreteding contracted.

This report is intended for the information of the Coldwell Parish Housing Authority's management the Loadstern Legislative Auditor, and the Department of Housing and Urban Development However, this report is a result of public record and in distribution is conclimited.

WELLIAM R. HULSLY Certified Public Accounting

an R. Heley

September 10, 1997





INTERPORT ALEXTOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE DAPD IN ADMINISTERING

I conducted my aufit in accordance with generally accepted auditing standards. Government Auditus Standards, loand by the Comptoller General of the United States and Office of 18 to Andi Guide. Those standards and GMB Circular A-128 scenies that I plus and performity.

control structure of Coldwell Parids Westing Authority in rolet to datartise an audit-

margenerative in consolide, but is of shocker, messatore that more in a subgranded to applied two from structured case on a filteration of an entropy of the structure of the subgrander of the subgrander subscription and in more that presents program in the structure of the subgrander of the subgrander subscription and in more than the structure of the subgrander of the subgrander of the structure of the subgrander of the s

For the purposes of this report, I have classified the significant internal control structure policies and recordance and in administering foderal francial anternets programs in the following compariso:

According Centrals Cash Economics and receivables Expenditures and psychia Property and explorem Proved and indexed babilities

Administrative Controls Profited activity Call rights Allowable inst Drug-free Workplace Act Drug-free Workplace Act Drug-free Workplace Act Drugs Dacon Act Cash management Foderal reports

Specific Regulationation Reporting Hillighthry

You all of the internal control integrate compariso fixed above, I obtained an understanding of the design all relevant policies and procedures and determined whether they have been placed in measuring and I measured control trick.

During the year ended Marah 31, 1997, Calibroil Parish Heuring Anthonity especiel 300 percent of its weld federal fasancial antistance under major federal feseroid esistance programs. I policina tano Grando, a rengina II y OMI. Cinala A-12, to realizar the effectiveness of the design and operation in instratic central status policies and protocols that I competenent operations in a dispersional protocol (additional additional additional additional additional englishment), and protocol (additional additional additional additional additional additional channel or and for antaling that are applicable to acid the additional additional protocol additional additional additional additional additional additional additional additional additional protocol (additional additional additional additional additional additional additional additional additional reliability additional additional additional additional additional additional additional additional reliability additional additional additional additional additional additional additional additional reliability additional additional additional additional additional additional additional reliability additional additional additional additional additional additional additional reliability additional additional additional additional additional additional additional additional reliability additional additional additional additional additional additional additional additional reliability additional additional additional additional additional additional additional additional additional reliability additional additional additional additional additional additional additional additional additional reliability additional reliability additional additional additional additional additional additional additional additional additional reliability additional additionadditionadditadditional additional additiona

I needs coming matters involving the internal control structure and its operation that I consider to the operative considers make the analysis and point of the structure and the operation consider. The operation is considered as internal constraints are applied by the operation of the operatio

A reasoful availance is a reportable condition is valids the design or operation of one or more of the internal control anreates elements does not reflect to a tehrinity low level the risk that macompliance with larve and regulations that would be material to a finderal familiar and program way occur and not be datasted within a findely pariot, by employees in the normal coarses of enforcing their analised Scientific.

My candidention of the interval control structure policies and procedures cand in administering, failed fluxual assistance results to accurately dather all matters in the interval control matters that rights to reproduce conditions and, accordingly, would not recenturyly dathers all reportable conditions that are also considered to be mattrid readinesses as defaund above. Theorem, the interval is a subscription of the structure of the structure of the structure of the structure of the structure.

This open is installed for the information of the Califord Particle Heating Authority's reassagement, the Louisiana Legislavie Auditor, and the Department of Heating and Urban Development. However, the concert is a matter of multiple record and the distribution is not initial.

WILLIAM R. HELSEY Cortified Public Accountant

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Scotember 10, 1997

WILLIAM R. HULSEY



INDEPUNDENT AUDITOR'S REPORT ON COMPLIANCE WITH GENERAL REQUIREMENTS APPLICABLE TO FEDERAL PENANCIAL ASSISTANCE PROGRAMS

To the Board of Commissioners Caldwell Parish Heusing Authority Columbia, Learning

I have audited the financial statements of Caldwell Parish Humang Authority as of and for the year ended March 31, 1997, and have issued inverses in thereon dated September 10, 1997.

Java applicip procedures is not Cablesel Petrich Heusing Anthenity's complement with the following requirements applicable to its Federal Financial isolatance programs, which are identified in the Schedule of Federal Heusical Antianane, for the year and of March 31, 1997; publical activity, David-Haron Art, with "ights, cash management, Jodean Financial reports, allowshite contrious minutes. Development Workshots and conductivity emotioneses.

Wy procedures were leaved to the pagebolde precedures described in the Office of Management and Testgerty "Complement Supplement for Single Andres of State and Local Governments". May precedures used automatikally leave in except them on sudit, the objective of which is the expression of an optimies on Calibred Twish Hausing Antochry's compliance with the registerement leaved in the precedures automatikally. Ide one encourses used on contents.

We support to the items touch, the results of these papedress finitesists in anathri issues: - succomplexes with the requirementation if the second paperplot of the regress. With request, - items are instart, realing, came to my attention that anado ten to believe that Collided PM - i Massing, Andrahoff and real coupling is an itematical regress, with these couplings and the flow second second second second second second second second second the second second second second second second second second second sequencess, which are devolved in the second second second second second second sequencess, which are devolved in the second s

This report is intereded for the information of the Caldwell Parish Housing Authority's transgerer set the Louisiane Legislative Audient, and the Department of Housing and Urban Elevelupous a Housever, this report is a matter of public record and its distribution is not lived.

WILLIAM R. HULSEY Centiled Public Accounterst

am. 8. Hilsey

September 10, 1993

WILLIAM R. HULSEY

CEAR HED PERSON ACCOUNTS: 262 FORJETTER AXXMUE MEDICELLIZEDANIS

Endlich: Adverty-P. C. Britten, C. S. Marchell, E. Statten, C. S. San, Balance Tele (1990) Statten, S

MEMORY MEDICAL WARTENESS CONTRACTOR OF CONTRACTOR DOCUMENTAL ACCORDING CONTRACTOR OF CONTRACTOR CONTRACTON CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTON CONTRACT

> INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUREMENTS APPLICABLE TO MAJOR FLICERAL FINANCIAL ASSISTANCE PROGRAMS

To the Doard of Consciousness Caldwell Parish Hearing Authority Coheshin, Logistian

1 here aplited the financial statuments of Caldwell Parish Meaning Authority in of and for the year redet Manih 18, 1997, and have issued any report therean dated September 10, 1997.

Uncer also melled the compliance of Calibouli Parkin Ensuing, Parkiney and the requirement presenting stress of sevention attenued to automatical adjustice presenting of the sevention of the se

1 compared up and/s is accordance with generative screpts under a structure. Generative Adding Shandhard, Lond Jr. do Competender Generation of the United Statement and Othors on Monogeneous and Illingias Chronice A-128, Austite of States and Load Generations. These monther all 0001 Conduct A-129 region that plans and plans the trade of the other detections are also a statebox analysis and according the statebox and the other detection of the other detection. The other detection of the other detection of the other detection of the other detection of the other detection.

The results of my sufit procedures decised innuceral instances of acculations with the requiration formed to above, which are decrement in the accumpating Schedule of Finders as a Questioned Cests. A considered these instances of neucomplance in forming my optimizes neurolations. Which is our result in the Following transmitted.

33

Is my opinion, Chillwell Parahli Hasalang, Aathorky complied, in all material response, with the requirement generating speed ratio and providence, plantic for advanced providence and sensitivity of energy of the sensitivity of amounts chained or used far matching that are applicable to resch of the respondance farming or providence for the variable farming of the VPT.

This report is intended for the information of the Calibred Parala Housing Authority's management, the Learnine Legislater Andrier, and the Department of Hausing and Urbas Development. However, this report is a network of parallel calendaria (in the initial

WILLIAM R. HULSEY Certified Public Accounting

Alan. R. Heley-

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ARABID. COLUMN TO A CALL

is connection with mu audit of the Musch 31, 1925 financial attaments of Caldwell Parish Housing

This report is intended for the information of the Caldwell Parish Hazatsu: Authority's management

Born & Hickory

WILLIAM R. HULSES CONTROLS & ACCOLUDENT APPROACHE AND LK MONSON, LOTTENNA



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MADE HED PROFEM TRANSACTIONS

To the Beard of Commissioners Caldwell Parish Housing Authority Columbia, Louisians

I have added the fermioni assocrate of Califord Farabi Licoving, Anticovy us of and for the years and OMA with 31 (2017), we obleve concern of provide hearing of the hearing of the licoving public data (Licoving, Anticerly) complement with the specific program removement providing public data (Licoving, Anticerly) complement with the specific program removement providing public data (Licoving), and (Licoving) and an anonymera the three providing the theory of the Anticerly is responsible (Licoving) and the specific program removement within the responsibility in responsibility in the operation of the specific program removement indice or everywhere with those removation hand on or nor mobile.

I controlled we under in accordance with generally complet anding strategies. Consideration and the second strategies and the second of the birth strate, and the Consideraation and the second strategies and the second strategies and the second strategies and Units Development. (Where Chapteria Gravest is why 1997). These strategies are the prosent strategies that it plus and perform the and the observation of the chapteria and chapter with the sequences infinited to allow records. As and it is chapter with the sequences infinited to allow records. As and it is chapter with the sequences infinited to allow records. As and it is chapter and the sequences in the sequences in the sequences. This we have a sequence the second strategies the magnitude.

In my opinion, Caldwell Parish Housing Authority complicat, in all material respects, with the requirements described above that no applicable to nucl of its HUD-assisted programs for the year oxided Match 31, 1997.

This report is immedia for the information of the Caldwell Paulik Heasing Authority's resequences, the Taulatene Tagihtalice Auditors, and the Department of Heasing and Urban Development However, this report is a matter of public record and the distribution is not limited.

WELLIAM R. HULSEY Cetified Public Accounted

am. R. Holses

September 10, 1997

WILLIAM K. HULSEY CONTROLOGICACCOMMAN DEFICIÓNER ANDRES MURICELOTERMA



Sector and re-3 - Box Leto Monte Landaux - Lo-201 20-200 Fab Column

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO APPERMATIVE FAIR HOUSING

To the Board of Commissioners Caldwell Parish Housing, Authority Columbia, Louisians

I have audited the funncial automours of Califord Parish Housing Authority for the year end-d Marsh 33, 1997, and have issued ing report therein dated Supporter 10, 2997.

I have applied practicities to test the Housing Authority's compliance with the Affrentive Fair Hausing requirements applicable to its HUD assisted programs, far the vest ended March 31, 1977.

My prevalence were limited to the applicable compliance requirements disorched in the Consolitation Advance (advalo for datable of RID). Proproveniental of Prof. 13: Streptizent of Plazaniand Udena Development, Olfice of Impeters General in Adv 1993. My procedures totrabuteristly Russ in proceedings on the develoption of which would be the cognation of anaphient on the Hausie, Anthenty's compliance with the Alfernative Pair Housing requirements: Association, 14: And the cognition of antopological and the cognition of an-

With respect to the risent neted, the centrs of these precedence disclosed to manual instances, or mocompliance with the Affermative Pair Humaning requirements. With support to issue so to notmethic, methic, some state of the state of the billion that the Humaning Authority had not confided, in all material transmission, with these associations and the Humaning Authority had not confided, and instancial transmission, with these associations.

This report is intrudued for the information of the Califordi Parish Housing Authority's management the Landsiana Lagitative Auditor, and the Department of Housing and Urban Development Housing, this report is a matter of public meand and its deatheries is one (instead.)

WELLIAM R. HULSEN Catilled Public Accountant

Wor. R. Hulsey

September 10, 1993

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CALDWELL PARISH HOUSING AUTHORITY COLUMER, LOUBLING SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR FORFDAMAKEN 11 1997

HINDING (C);

During the found year ending Merch 31, 1997, the Caldwell Patch Housing Austacity established as separate hash account for treasest security depends in compliance with TRED requirements. A sysext, 1 world hild its secures that 325 sizes in departs than the baseling and holdy. But in exclusioning toward depends. This separate to have occurred bacasso transmissions for security deposits were being mode from the resenting account.

SUCCEMMENDATION:

I recommend that the beaming authority reconsile the bask screent to the security deposit account at the end of such month to instant that the bask belower and security deposit fability runnin small

CALDWELL PARISH HOUSING AUTHORITY 729 AMs Stort Columbia, Louistean 73418 106-09-807

CORRECTIVE ACTION PLAN FOR THE YEAR ENDED MARCH 31, 1997

RESPONSE TO FINDINGS

HNDING/U:

We have receiveled our book statement and mode sure that the basis balance and security deposit feablies remain count.