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ALLEN ACTION AGENCY, INC.
OBERLIN, LOUISIANA

A Component Unit of the
Allen Parish Police Jury

GENERAL PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: MAR 7 1999



Mc Company
CPA Firm
Certified Public Accountants

ALLEN ACTION AGENCY, INC.
Oberlin, Louisiana

A Component Unit of the Allen Parish Police Jury

GENERAL PURPOSE FINANCIAL STATEMENTS

For The Year Ended June 30, 1998

EXHIBIT 100

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Mirra & Company
A Professional Corporation

Certified Public Accountants

Member
American Institute of Certified Public Accountants
Member of Louisiana's Institute of Certified Public Accountants
Member Company Practice Section of AICPA

INDEPENDENT AUDITORS' REPORT

Board of Directors
Allen Action Agency, Inc.
A Component Unit of the Allen
Parish Police Jury
Thibodaux, Louisiana

We have audited the accompanying general purpose financial statements of the Allen Action Agency, Inc., a component unit of the Allen Parish Police Jury, as of and for the year ended June 30, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Allen Action Agency, Inc. management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue. Allen Action Agency, Inc. has included such disclosures in Note 10. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support Allen Action Agency, Inc.'s disclosures with respect to the year 2000 issue made in Note 10. Further, we do not provide assurance that Allen Action Agency, Inc. is or will be year 2000 ready, that Allen Action Agency, Inc.'s year 2000 remediation efforts will be successful in whole or in part, or that parties with which Allen Action Agency, Inc. does business will be year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures, the general purpose financial statements reflect in above present fairly, in all material respects, the financial position of the Allen Action Agency, Inc., a component unit of the Allen Parish Police Jury, as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Board of Directors
Allen Action Agency, Inc.
A Component Unit of the Allen Parish Police Jury
Page 2

In accordance with Government Auditing Standards, we have also issued our report dated November 24, 1998, on our consideration of Allen Action Agency, Inc.'s internal control over financial reporting, and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Allen Action Agency, Inc., a component unit of the Allen Parish Police Jury. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Schedule of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the general purpose financial statements of Allen Action Agency, Inc., a component unit of the Allen Parish Police Jury. Such information, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, in our opinion, the information is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Milne & Company, CPAs, APC

Milne & Company, CPAs, APC
November 24, 1998

M & C

GENERAL PURPOSE FINANCIAL STATEMENTS

ALLIEN ACTION AGENCY, INC.
 A Component Unit of the Alton Parish Police Jury
 COMBINED FINANCIAL STATEMENTS - All Fund Types and Account Groups
 June 30, 1998

	Governmental Fund Type	
	General Fund	Special Revenue
ASSETS		
Cash	\$ 19,280	\$ 24,958
Due from other governments	-	52,810
Due from other funds	38,782	954
Previsions, fixtures, transportation, and equipment	-	-
Amount to be provided for retirement of general long-term debt	-	-
Total Assets	<u>\$ 45,962</u>	<u>\$ 77,542</u>
LIABILITIES		
Accounts payable	\$ 7	\$ 39,177
Due to other funds	161	26,695
Payroll taxes payable	9,000	-
Compensated absences payable	-	-
Total Liabilities	<u>\$ 9,168</u>	<u>\$ 65,872</u>
FUND EQUITY		
Fund Equity:		
Unreserved	38,789	-
Reserved for restricted purposes	-	20,871
Reserved for investment in fixed assets	-	-
Total Fund Equity	<u>\$ 38,789</u>	<u>\$ 20,871</u>
Total Liabilities and Fund Equity	<u>\$ 45,962</u>	<u>\$ 77,542</u>

See accompanying notes.

<u>Account Groups</u>		Total (Minimum Only)
<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	
\$ -	\$ -	\$ 45,821
-	-	22,800
-	-	20,856
458,626	-	899,626
-	6,212	6,212
<u>\$ 458,626</u>	<u>\$ 6,212</u>	<u>\$ 589,348</u>
\$ -	\$ -	\$ 30,184
-	-	20,856
-	-	9,818
-	6,212	6,212
-	6,212	31,880
-	-	30,368
-	-	20,811
458,626	-	458,626
899,626	-	114,465
<u>\$ 458,626</u>	<u>\$ 6,212</u>	<u>\$ 589,348</u>

ALLEN ACTION AGENCY, INC.

A Component Unit of the Allen Parish Police Jury

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
For the Year Ended June 30, 1988

	General Fund	Special Revenues	Total (Micro-enterprises Only)
REVENUES			
State and federal grants	\$ -	\$ 993,934	\$ 993,934
In-kind contributions	-	178,894	178,894
Other	<u>15,345</u>	<u>8,869</u>	<u>24,214</u>
Total Revenue	<u>15,345</u>	<u>1,181,697</u>	<u>1,197,012</u>
EXPENDITURES			
Salaries	4,675	548,268	552,943
Fringe benefits	809	68,537	69,346
Travel	-	18,282	18,282
Propose services	1,279	356,731	358,010
Capital outlay	3,904	3,195	7,099
Other	<u>763</u>	<u>178,894</u>	<u>179,657</u>
Total Expenditures	<u>9,430</u>	<u>1,155,867</u>	<u>1,165,297</u>
Excess (Deficiency) of Revenues over Expenditures	5,915	17,830	23,671
FUND BALANCES - BEGINNING	<u>58,808</u>	<u>2,761</u>	<u>61,569</u>
FUND BALANCES - ENDING	<u>\$ 64,723</u>	<u>\$ 20,591</u>	<u>\$ 85,314</u>

See accompanying notes.

ALLEN ACTION AGENCY, INC.

A Component Unit of the Allen Parish Police Jury

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Allen Action Agency, Inc., was organized under the laws of the State of Louisiana on November 12, 1965, is a nonprofit organization as defined by Section 501(c)(3) of the Internal Revenue Code. The laws of the State of Louisiana exempt the Agency from Louisiana taxation. The majority of this agency's funding comes from governmental grants received annually.

The financial statements of the Allen Action Agency, Inc. have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government 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 Agency's financial statements. The Agency is a component unit of the Allen 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 nonprofit corporations established to perform a public purpose which the parish police jury is statutorily authorized to perform. The police jury appoints a majority 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 agency and the police jury are such, exclusion from the financial reporting of this police jury would render the financial statements incomplete or misleading. This report includes all funds which are controlled by the Allen Action Agency, Inc.'s Board of Directors.

Fund Accounting

The accounts of the Allen Action Agency, Inc. are organized on the basis of funds, 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 its assets, liabilities, fund equity, revenues, and expenditures. The governmental funds and the programs comprising them as presented in the financial statements are listed as follows:

ALLEN ACTION AGENCY, INC.
A Component Unit of the Allen Parish Police Jury
NOTES TO FINANCIAL STATEMENTS
June 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General Fund

The General Fund is the general operating fund of the Agency. 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.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The following are the funds which comprise the Agency's Special Revenue Funds:

CSBG Regular Fund - The CSBG Fund accounts for funds granted by the United States Department of Health and Human Services under the Community Services Block Grant Program. This program provides funds to assist in ameliorating the causes and consequences of poverty.

Summer Child Care Fund - This fund accounts for monies received from the U.S. Department of Health and Human Services. This program provides child care services primarily to economically disadvantaged preschool children of working parents.

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

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

Fund A Nutrition Program Fund - This fund accounts for funds received from the State of Louisiana Department of Education to be used for the expenditures relating to the operations of the child care food program.

Headstart Fund - The Headstart Fund accounts for monies received from the U.S. Department of Health and Human Services. This program provides comprehensive health, educational, nutritional, social and other services primarily to economically disadvantaged preschool children.

Lifeline Fund - The Lifeline 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. This program assist low income persons with meeting the costs of home energy.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Waste-to-Energy Program Fund. This fund accounts for funds granted by the Louisiana Department of Social Services and U.S. Department of Energy. This program attempts to conserve energy and reduce the impact of rising energy costs on low-income persons through the installation of energy-conserving measures in their dwellings.

Emergency Food and Shelter (United Way) Fund. The Emergency Food and Shelter National Head Program accounts for funds granted by the Emergency Food and Shelter National Head Program.

Headstart Program Fund. This fund accounts for monies generated by activities of Headstart participants parents, which is under the control of the Alton Action Agency, Inc.'s Board of Directors.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied.

All funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Governmental fund revenues are susceptible to accrual if the related expense has been incurred as of the balance sheet date. Other revenues, not related to a specific expenditure, is recognized when received.

Budget Policy

The Agency is not required and did not adopt a budget for this fiscal year.

Fund Assets

General fund assets are not capitalized in the funds used to acquire them. Instead, capital acquisitions are reflected as expenditures in governmental funds, and the related assets are reported in the General Fund Asset Account Group. All fund assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fund assets are stated at their estimated fair value on the date donated. No depreciation has been provided for any general fund assets and presentation of this account information is not intended to support them as available resources for present or future Agency operations.

ALLEN ACTION AGENCY, INC.
A Component Unit of the Allen Parish Police Jury
NOTES TO FINANCIAL STATEMENTS
June 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Deposits with Financial Institutions

Cash includes amounts in demand deposits. Under state law, the Agency may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

As reflected in the Balance Sheet, the Agency has cash carrying value totaling \$43,821 at June 30, 1998. Total bank deposits at year end were \$81,604. The total amount is fully insured through federal deposit insurance.

Compensated Absence/Change in Long-Term Debt

Vacated or accumulated vacation leave that is not expected to be liquidated with responsible available financial resources is reported in the General Long-term Debt Account Group. No liability for sick leave is reported in the financial statements since the Agency does not pay any accrued sick leave amounts at separation.

Employees accrue vacation and sick leave based on years of service. Employees with three years of service or less accrue 8 hours of vacation and sick leave, those to five years of service accrue 18 hours of accrued, and employees with five or more years of service accrue 22 hours. At June 30, 1998, accrued vacation leave was \$8,212. Sick leave was \$8,396. Accrued vacation leave (General Long-term Debt Account Group) increased by \$158 from \$5,854 at June 30, 1997 to \$6,112 at June 30, 1998.

Short-term Interfund Receivable/Payable

During the course of operations, transactions occur between the General Fund and other funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" in the Balance Sheet.

Total Columns of Combined Statements - Caution

Total columns on the combined statements - overview are captioned "nonrecurring only" to indicate that they are presented only to help with financial analysis. Items in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Measures to make data comparable to a second citation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - BOARD/CLERK/COMMISSION COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

ALLEN ACTION AGENCY, INC.
 A Corporate Unit of the Allen Parish Police Jury
NOTES TO FINANCIAL STATEMENTS
 June 30, 1998

NOTE 3 - INCOME TAX STATUS

The Allen Action Agency, Inc., a non-profit corporation, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance	Additions	Deletions	Balance
	200,573			200,573
Building and Improvements	\$187,096	\$ 2,146	-	\$189,242
Automobiles	146,573	-	-	146,573
Furniture and Equipment	283,657	1,151	-	284,808
Total	\$430,803	\$ 3,347	\$ -	\$434,150

NOTE 5 - IN-KIND CONTRIBUTIONS

Allen Action Agency, 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 Agency during the year ended June 30, 1998 totaled \$4,785. These commodities were distributed to needy families during the year. The value of these commodities has been recorded in the Commodities Special Revenue as a revenue and an expenditure.

The Agency also records in-kind contributions for the Breakfast Program for various personal services rendered, space donated, travel expenditures incurred, and other in-kind services donated. These amounts have been recorded in the Breakfast Special Revenue Fund.

NOTE 6 - LIABILITIES, CLAIMS AND SIMILAR CONTINGENCIES

Management has represented that there is no litigation pending against the Agency at June 30, 1998. Furthermore, the Agency's management believes that any potential lawsuits would be adequately covered by insurance. The Agency has not retained the risk of loss in relation to insurance matters. Their policy is to purchase commercial insurance for any of their needs.

The Agency receives revenues from various Federal and State grant programs which are subject to final review and approval as to allocability of expenditures by the respective grantor agencies. Any withholdings or expenses arising out of a final review are normally recognized in the period in which agreed upon between the parties involved. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Agency's financial position.

ALLEN ACTION AGENCY, INC.
 A Component Unit of the Allen Parish Police Jury
 NOTES TO FINANCIAL STATEMENTS
 June 30, 1998

NOTE 3 - ECONOMIC DEPENDENCY

The Agency receives the majority of its revenue from funds provided through grants. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Agency 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 Agency will receive in the next fiscal year.

NOTE 4 - OTHER REQUIREMENTS/DISCLOSURES

Deficit Fund Balances - The following Special Revenue Funds have deficit fund balances due to timing of expenditures recognition:

(1) CBHG Grant Fund \$154, (2) Weatherization Grant Fund \$2,483, and (3) Headstart Grant Fund \$1,636.

Due from Other Governments - Amounts due from other agencies are comprised of the following:

Weatherization Grant - Exp. Reimbursement	\$ 9,627
Litigation Grant - Exp. Reimbursement	11,889
Summer Child Care Grant - Exp. Reimbursement	<u>31,311</u>
Total	<u>\$52,827</u>

Invoiced Assets/Liabilities - The following funds had short term loans/travel loans at June 30, 1998:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 36,782	\$ 141
Special Revenue Funds:		
Weatherization	-	1,124
CBHG Fund	-	104
Headstart	-	382
Litigation	154	-
Summer Child Care	-	<u>25,889</u>
Total	<u>\$ 36,936</u>	<u>\$ 26,636</u>

ALLEN ACTION AGENCY, INC.

A Component Unit of the Allen Parish Police Jury

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

NOTE 8 - OTHER RESOURCES (ENCLOSURES)

Reverend Fund Balances - The special revenue fund balances are reflected as reserved for restricted purposes due to the nature of the funds. All of the special revenue funds are grant programs, whose funds are required to be expended for specific purposes outlined in the various grant documents.

NOTE 9 - DEFERRED COMPENSATION PLAN

The Agency established a 401(k) plan during the fiscal year for its employees of the Habitat program and Agency administrative personnel. Under this plan, there is no fixed dollar amount of retirement benefits. Employees and employer contributions determine the retirement benefit available. Contributions are invested in mutual funds, which will be the custodian. Participants are eligible by completing one month of service with the Agency. Employees contributions cannot exceed 10% of compensation. Employer contributions are discretionary. Vesting is immediate. Participants may receive loans from their individual accounts up to the lesser of \$50,000 or 50% of their account balance. Loans will bear interest at a rate determined by the plan administrator. The term of loans may not exceed 5 years.

NOTE 10 - YEAR 2000

The Agency uses various computers and related software to process its accounting information and maintain files for its various grants. The Agency is aware of the possible consequences of the year 2000 as there and it is in the process of assessing its hardware and software to ascertain which, if any, could be affected by the year 2000.

SUPPLEMENTARY SCHEDULES

ALLEN ACTION AGENCY, INC.
 A Component Unit of the Allen Parish Police Jury
 CUMULATIVE BALANCE SHEET - SPECIAL REVENUE FUNDS
 Year Ended June 30, 1998

	CSFG Register —Cash	Summer Child —Cash	Emergency —Energy	Commodity Distribution	Food and Nutrition —Program
ASSETS					
Cash	\$ -	\$ 3,131	\$ 286	\$ 32	\$ 16,808
Due from other governments	-	31,311	-	-	-
Due from other funds	-----	-----	-----	-----	-----
Total Assets	\$ -	\$ 34,442	\$ 286	\$ 32	\$ 16,808
LIABILITIES					
Accounts payable	\$ 50	\$ 6,235	\$ -	\$ 35	\$ -
Due to other funds	184	29,885	-	-	-
Total Liabilities	234	36,120	-	35	-
FUND EQUITY					
Fund Equity	(154)	3,132	286	2	16,808
Total Fund Equity	(154)	3,132	286	2	16,808
Total Liabilities and Fund Equity	\$ -	\$ 34,442	\$ 286	\$ 32	\$ 16,808

See accompanying notes.

Headstart Fund	Edloop Grant	Weatherization Program	United Way	Headstart Funds	Total
\$ -	\$ 4,879	\$ 844	\$ 2,092	\$ 79	\$ 24,596
9,627	13,895	-	-	-	32,833
-	135	-	-	-	154
<u>\$ 9,627</u>	<u>\$ 14,924</u>	<u>\$ 844</u>	<u>\$ 2,092</u>	<u>\$ 79</u>	<u>\$ 77,543</u>
\$ 18,881	\$ 14,893	\$ 1,700	\$ -	\$ -	\$ 38,772
382	-	1,329	-	-	26,695
<u>19,263</u>	<u>14,893</u>	<u>3,029</u>	<u>-</u>	<u>-</u>	<u>65,467</u>
<u>11,630</u>	<u>5,815</u>	<u>(2,682)</u>	<u>2,092</u>	<u>79</u>	<u>28,871</u>
<u>(1,630)</u>	<u>5,815</u>	<u>(2,682)</u>	<u>2,092</u>	<u>79</u>	<u>28,871</u>
<u>\$ 9,627</u>	<u>\$ 14,924</u>	<u>\$ 844</u>	<u>\$ 2,092</u>	<u>\$ 79</u>	<u>\$ 77,543</u>

ALLEN ACTION AGENCY, INC.

A Component Unit of the Allen Parish Police Jury

COMBINING STATEMENT OF REVENUES,

EXPENDITURES, AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUND

For the Year Ended June 30, 1998

	CSBG Revolving Fund	Power Child Care	Emergency Energy Program	Community Development	Food and Nutrition Program
REVENUES					
State and Federal grants	\$ 70,097	\$ 331,563	\$ -	\$ 1,972	\$ 50,000
In-kind contributions	-	-	-	8,788	-
Other	-	-	532	-	-
Total Revenues	70,097	331,563	532	10,760	50,000
EXPENDITURES					
Salaries	53,779	79,649	-	-	2,283
Fringe benefits	5,907	13,188	-	-	-
Travel	2,762	233	-	-	-
Program services	3,432	28,611	348	1,970	18,374
Capital outlay	-	-	-	-	-
Other	-	-	-	8,788	-
Total Expenditures	65,880	121,681	348	10,758	20,657
Excess (Deficiency) of Revenues over Expenditures	4,217	209,882	184	0	29,343
FUND BALANCES - BEGINNING	136,111	-	181	-	1,262
FUND BALANCES - ENDING	\$ 140,328	\$ 209,882	\$ 365	\$ 0	\$ 30,605

See accompanying notes.

Headstart Fund	L.R. Cap Cost	Rehabilitation Program	United Way	Headstart Parents	Total
\$ 600,550	\$ 82,100	\$ 15,682	\$ 10,499	\$ -	\$ 895,954
141,368	-	-	-	-	170,056
<u>8,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,581</u>	<u>8,881</u>
792,587	82,100	15,682	10,499	3,581	1,172,854
397,092	2,293	3,193	-	-	518,283
49,885	76	1,541	-	-	60,537
6,571	620	170	-	-	10,282
178,883	83,911	12,982	33,818	3,626	304,771
1,155	-	-	-	-	1,155
<u>164,288</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>178,000</u>
792,536	88,090	13,880	32,856	3,626	1,115,068
31	5,280	(2,178)	(1,949)	(15)	17,810
<u>(1,687)</u>	<u>(255)</u>	<u>(385)</u>	<u>3,567</u>	<u>119</u>	<u>2,281</u>
\$ (1,626)	\$ 5,025	\$ (2,683)	\$ 2,002	\$ 79	\$ 28,071

ALLIUM ACTION AGENCY, INC.
A Component Unit of the Allen Parish Police Jury
COMPLETION OF DEMAND MEMBERS
Year Ended June 30, 1988

SCHEDULE III

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

ALFAM ACTION AGENCY, INC.
 A Component Unit of the Alton Parish Police Jury
 SCHEDULE OF EXHIBITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 1988

Federal Grantor/ Pass-Through Grantor/Program Title	Program Year	CFDA Number	Grantor Number
U.S. Department of Health and Human Services ElderNet	87-88	83-608	06C8812502
Other Federal Awards			
U.S. Department of Health and Human Services Passed Through the State Department of Social Services:			
Lifecap (DSMF 94710)	1988	83-568	FACS 170-7569
Summer Child-Care	1988	83-575	N/A
Passed Through the State Department of Employment and Training:			
Community Services Block Grant (CSBG) - Regular	86-87	83-568	8780818
CSBG - Regular	87-88	83-568	8820818
U.S. Department of Agriculture Passed Through the State Department of Agriculture and Forestry:			
Community Development	87-88	80-558	N/A
Passed Through the State Department of Education: CMM Care Fund	87-88	80-558	N/A
U.S. Department of Energy Passed Through the State Department of Social Services:			
Weatherization DSF 85118	87-88	81-842	FACS 130-9818
Federal Emergency Management Agency Passed through the Emergency Food and Shelter Program National Board:			
Food and Shelter	87-88	83-523	N/A

TOTAL FEDERAL AWARDS

Revenue Receipts	Disbursements/ Expenditures	
\$ 626,559	\$ 611,268	
60,180	86,040	
121,543	126,431	
48,083	39,783	
36,004	38,188	
18,790	16,758	(Note A)
33,480	40,659	
15,682	17,890	
____18,481	____12,086	
<u>\$ 1,802,742</u>	<u>\$ 989,402</u>	

ALLEN ACTION AGENCY, INC.
A Component Unit of the Allen Parish Police Jury
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 1998

Note A: The expenditures reported here include the value of commodities distributed during the year. The total value of the commodities for the fiscal year distribution dates were \$8,388. This amount is recorded in the Commodity Special Revenue Fund as an in-kind revenue and expenditure.

Note B: The accompanying schedule of expenditures of federal awards is a summary of the activity of Allen Action Agency, Inc.'s, federal award programs presented on the modified accrual basis of accounting in accordance with general accepted accounting principles.

ALLEN ACTION AGENCY, INC.
 A Component Unit of the Alton Parish Police Jury
STATEMENT OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended June 30, 1998

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: Qualified

Internal control over financial reporting:

- Material weakness(s) identified? X Yes No
- Reportable condition(s) identified that are not considered to be material weaknesses? Yes X None reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes X No
- Reportable condition(s) identified that are not considered to be material weaknesses? Yes X None reported

Type of auditor's report based on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes X No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
45.000	Healthcare - U.S. Dept. of Health and Human Services

Dollar threshold used to distinguish between type A and B programs: \$100,000

Auditor qualified as low-risk auditee? Yes X No

ALLEN ACTION AGENCY, INC.
A Component Unit of the Allen Parks Police Jury
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 1998

Section II - Financial Statement Findings

98-1 (B) (Material weakness)

Separation of duties: Because of the lack of a large staff, more specifically accounting personnel, there is a problem with segregation of duties necessary for proper controls. One person is currently performing the functions of preparing disbursements, recording the disbursements in the journals, and posting to the general ledger. We do note that this situation is inherent to most agencies of this type and is difficult to solve due to the funding limitations of the Agency. The Agency has implemented a previous suggestion of having someone other than the bookkeeper periodically perform the function of reconciling the bank accounts. We recommend that the Executive Director as well as the Board of Directors take an active interest in the review of all of the financial information. This was also a prior year finding.

Section III - Federal Award Findings and Questioned Costs

Audit findings required to be reported under section 510(c):

None

ALLEN ACTION AGENCY, INC.
A Component Unit of the Allen Parish Police Jury
MANAGEMENT'S CORRECTIVE ACTION PLAN (MCMAR10114)
For the Year Ended June 30, 1988

99.2.A.C.

Contact person - K.E. Weatherford, Executive Director

Corrective action - The Agency has delegated the responsibility of monthly bank reconciliations to an employee who is not responsible for other accounting records. Also, the executive director and board members will continue to take an active role in the day to day operations of the Agency. This corrective action plan is in effect as of November 24, 1988.

ALLIEN ACTION AGENCY, INC.
A Component Unit of the Allen Parish Police Jury
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 1998

None reported.



Moran & Company
A Professional Corporation

Certified Public Accountants

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Member of Deloitte & Touche Global Audit Network
Public Company: NYSE: MORAN

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Allen Action Agency, Inc.
A Component Unit of the Allen Parish Police Jury
Corydon, Louisiana

We have audited the general purpose financial statements of the Allen Action Agency, Inc., Iberia, Louisiana, a component unit of the Allen Parish Police Jury, as of and for the year ended June 30, 1998, and have issued our report thereon dated November 24, 1998, which was qualified because insufficient audit evidence exists to support Allen Action Agency, Inc.'s disclosures with respect to the year 2008 issue. Except as discussed in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Allen Action Agency, Inc.'s general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Allen Action Agency, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters causing us to alert you to what we consider to be significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Allen Action Agency, Inc.'s ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings, and questioned costs in Item 9B1.DC.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and,

Board of Directors
Atlas Airline Agency, Inc.
A Component Unit of the Atlas Parish Police Jury
Page 2

Accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider Item 98-1 DC to be a material weakness.

This report is intended for the information of management, officers within the organization, financial auditing agencies and pass-through entities, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Price & Company, CPAs, APC

Price & Company, CPAs, APC
November 24, 1998

McG



Minn & Company
A Professional Corporation

Certified Public Accountants

Member
An association of independent member firms affiliated with the American Institute of Certified Public Accountants (AICPA), the National Association of Public Accountants (NAPAs), and the Florida Institute of Certified Public Accountants (FICPA).

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

Board of Directors

Allen Action Agency, Inc.

A Component Unit of the Allen Parish Police Jury

Orleans, Louisiana

Compliance

We have audited the compliance of the Allen Action Agency, Inc., Orleans, Louisiana, a component unit of the Allen Parish Police Jury, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1998. Allen Action Agency, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Allen Action Agency, Inc.'s management. Our responsibility is to express an opinion on the Allen Action Agency, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Standards of Internal Control for Federal Organizations and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Allen Action Agency, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Allen Action Agency, Inc.'s compliance with these requirements.

In our opinion, the Allen Action Agency, Inc., Orleans, Louisiana, a component unit of the Allen Parish Police Jury, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1998.

Internal Control Over Compliance

The management of the Allen Action Agency, Inc., Orleans, Louisiana, a component unit of the Allen Parish Police Jury, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Allen Action Agency, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

To the Board of Directors
Allied Artists Agency, Inc.
A Component Unit of the Allentown Police Dept
Page 3

Our consideration of the internal control over compliance was not necessarily designed to disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management, others within the organization, federal awarding agencies and pass-through entities, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Michael S. Murphy, CPA, CVA

Miles & Company, CPAs, APC
November 24, 1998

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