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**Creskita Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana**

Financial Statements With Auditor's Report

**As of and for the year ended December 31, 1987
With Supplemental Information Schedules**

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 APR 01 1988

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

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Chartered Public Accountants

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1987-1988 • FORM 990

SUITE 101, 1015 BARKER AVENUE
MONTEVERDE, LOUISIANA 70001
A COMMERCIAL BUILDING
CORNER OF BARKER AND 1015

1987-1988
FORM 990
SCHEDULE C
EXPENSES OF FEDERAL FUNDS
FOR 1987-1988
MONTEVERDE, LOUISIANA 70001
1987-1988 • FORM 990

Independent Auditor's Report

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

We have audited the accompanying statement of financial position of Ouachita Multi-Purpose Community Action Program, Inc., a nonprofit organization, as of December 31, 1987, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Ouachita Multi-Purpose Community Action Program, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Ouachita Multi-Purpose Community Action Program, Inc., as of December 31, 1987, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 1, 1988 on our consideration of Ouachita Multi-Purpose Community Action Program, 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 basic financial statements of Ouachita Multi-Purpose Community Action Program, Inc. 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 #112, Audit of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The accompanying supplemental schedules shown on pages 13-14, are presented for the purpose of additional analysis and are not a required part of the financial statements of DuSable Multi-Purpose Community Action Program, Inc. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

The accompanying supplemental schedules, listed as "Supplemental Information Schedules Prepared For Grants and Contracts Analysis" in the table of contents and shown on pages 18-25, are presented for the purpose of providing various funding sources of DuSable Multi-Purpose Community Action Program, Inc. additional individual grant and contract analysis and are not a required part of the financial statements. The information is prepared on a piecemeal basis of the various funding sources of DuSable Multi-Purpose Community Action Program, Inc., and certain schedules are for periods other than the organization's fiscal year. These schedules are not presented in accordance with generally accepted accounting principles. Accordingly, the schedules mentioned previously on pages 18-25 are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and in our opinion are fairly stated on the basis of accounting practices prescribed by the various funding sources.



Cook and Merchant
Certified Public Accountants
May 7, 1958

Ouachita Multi-Purpose Community Action Program, Inc.
 Monro, Louisiana
 Statement of Financial Position
 December 31, 1997

Assets

Current assets:

Cash	\$ 139,740
Grant receivables	399,900
Account receivable-other	1,750
Due from other funds	<u>20,828</u>
Total current assets	562,218

Property and equipment:

Property and equipment	1,094,076
Accumulated depreciation	<u>(1,051,782)</u>
Net property and equipment	42,294

Total Assets

\$ 1,448,796

Liabilities and Net Assets

Current liabilities:

Accounts payable	\$ 390,633
Accrued liabilities	11,712
Due to other funds	39,029
Current portions of long-term debt	17,958
Refundable advances	<u>37,767</u>
Total current liabilities	<u>517,099</u>

Long-term debt

73,107

Total liabilities

590,206

Net assets:

Unrestricted:	
Operating	26,140
Designated for specific programs	81,010
Fixed assets	<u>851,158</u>
Total net assets	<u>958,198</u>

Total Liabilities and Net Assets

\$ 1,448,796

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

Ouedjima Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Statement of Activities
 For the Year Ended December 31, 1997

	<u>Unaudited</u>
Revenues and Other Support:	
Contractual revenue—grants	4,410,831
Miscellaneous revenues	10,992
	<u>4,421,823</u>
Expenses:	
Food stamp program	1,850,700
Child and adult care food program	330,318
Summer child care program	184,820
Community services/block grant	361,767
Home Energy assistance	221,400
Project independence	32,948
Commodities distribution	70,818
Fooding counselling	12,121
Weatherization assistance	2,330
Other general services	8,724
	<u>4,081,236</u>
Change in net assets	<u>340,587</u>
Net assets, beginning of year, as previously reported	686,122
Prior period correction	<u>131,945</u>
Net assets, beginning of year, as restated	<u>818,067</u>
Net assets, end of year	<u>1,158,654</u>

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

Cochise Multi-Purpose Community Action Program, Inc.
 Bisbee, Louisiana
 Statement of Cash Flows
 For the Year Ended December 31, 1987

Operating activities:

Change in net assets	\$ (71,858)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	185,841
(Increase)/decrease in operating assets:	
Grant receivables	(234,773)
Account receivable-other	(1,758)
Increase /decrease in operating liabilities:	
Account payable	186,480
Account liabilities	(838)
Receivable advances	57,858
Net cash provided by operating activities	139,258

Investing Activities:

Payments for property and equipment	\$ 58,859
Net cash used in investing activities	\$ 58,859

Financing Activities:

Proceeds from short-term debt	13,358
Repayments of short-term debt	(13,358)
Repayments of long-term debt	(18,219)
Net cash used in financing activities	\$ 18,219

Net increase in cash

\$2,187

Cash as of beginning of year

77,865

Cash as of end of year

\$ 139,182

Supplemental disclosures:

Cash paid for interest was 48,601.

Non-cash investing and financing transaction:

Acquisition of land	
Cost of land	\$ 19,008
Loan received	(15,000)
Cash down payment	\$ 4,428

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

Ouachita Multi-Purpose Community Action Program, Inc.
Bossier, Louisiana
Notes to Financial Statements
December 31, 1987

(1) Summary of Significant Accounting Policies

A. Nature of Activities

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

Head Start Program (76.2%) – Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided by federal funds from the U.S. Department of Health and Human Services.

Child and Adult Care Food Program (8.2%) – Provides a food service program in coordination with the Head Start Program. Funding is provided by federal funds passed through the Louisiana Department of Education.

Summer Child Care Program (9%) – Provides quality child care during the summer months to children identified in the Head Start Program. Funding is provided by federal funds passed through Louisiana Department of Social Services.

Community Services Block Grant (8.9%) – Administers programs designed to provide services and activities that will have a measurable impact on causes of poverty in the community. Funding is provided by federal funds passed through the Louisiana Department of Labor.

Low-Income Home Energy Assistance Program (5.8%) – Assists low income households to offset the burden of high energy costs. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

Project Independence Program (3%) – Provides transportation services to eligible participants. Funding is provided by federal funds from the Louisiana Department of Social Services.

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

(Continued)

Quadrants Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana
Notes to Financial Statements
December 31, 2007
(Continued)

Housing Counseling Services (L2%) – Includes a full range of services, advice, and assistance to housing consumers to assist them in improving their housing conditions and meeting the responsibilities of homeownership and tenancy. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development.

Weatherization Assistance Program (88%) – Weatherizes (insulates) the dwellings of low-income persons, particularly the elderly and handicapped. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

Quadrants Council of Governments (COGO) (88%) – Accounts for quarterly reimbursements received from the Quadrants Council of Governments for general agency operations.

General Services (L2%) – Provides payment of necessary agency expenses not specifically attributable to a grant/contract operated by the agency. Funding is provided by various donations.

B. Basis of Accounting

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

C. Basis of Presentation

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

D. Income Taxes

BMCAP is a nonprofit corporation and is exempt from state and federal income taxes under Section 501 (c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to BMCAP's tax-exempt purpose is subject to taxation as unrelated business income. BMCAP had no such income for this audit period.

(Continued)

Ouachita Multi-Purpose Community Action Program, Inc.
Bossier, Louisiana
Notes to Financial Statements
December 31, 1997
(Continued)

E. Use of Estimates

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

F. Cash and Cash Equivalents

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

G. Property and Equipment

Acquisitions of buildings, equipment, and improvements and all expenditures for repairs, maintenance, and betterments that materially prolong the useful lives of assets are capitalized. Capitalized assets are stated at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of each asset.

The Federal Government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to Federal regulations. The use of assets purchased with federal funds is limited to the purposes intended by the funding agency.

H. Revenues and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Contractual grant revenue is reported as unrestricted support due to the restrictions placed on these funds by the funding sources being met in the same reporting period as the revenue is earned.

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

(Continued)

Suschie Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana
Notes to Financial Statements
December 31, 1987
(Continued)

1. Functional Allocation Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(2) Concentration of Credit Risk

Suschie maintains its temporary cash investments with financial institutions that are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000 at each bank. At December 31, 1987 total cash balances held at financial institutions was 1446,408. Of this amount, \$231,348 was secured by FDIC and the remaining \$215,060 was collateralized by pledged securities.

Concentrations of credit risk with respect to grant receivables were limited due to the balance being comprised of amounts due from governmental agencies under contractual terms. As of December 31, 1987, Suschie had no significant concentrations of credit risk in relation to grant receivables.

(3) Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from the funding sources as December 31, 1987 but not received until after that date.

(4) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at December 31, 1987:

Fund	Due From Other Funds	Due To Other Funds
Head Start Program		
From Child and Adult Care Program	\$ 10,000	-
Project Independence	1,895	-
Child and Adult Care Food Program	-	10,000
Low-Income Home Energy Assistance Program	-	1,895
Commodities Distribution	352	454
Suschie Council of Governments	4,989	-
General Services	-	4,945
	<u>\$ 28,026</u>	<u>\$ 26,294</u>

(Continued)

Owens-Ill Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Notes to Financial Statements
 December 31, 1987
 (Continued)

(6) Property and Equipment

Property and equipment consisted of the following at December 31, 1987:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Land		\$ 33,500	\$ 10,500	\$ 44,000
Buildings	30-50 years	711,560	--	711,560
Furniture and equipment	5 - 7 years	1,226,463	816	1,227,279
Accumulated depreciation		(1,056,947)	(816)	(1,057,763)
Net investment in plant		<u>\$ 688,113</u>	<u>\$ 10,500</u>	<u>\$ 698,613</u>

Depreciation expense for the year ended December 31, 1987 was \$106,947.

(7) Refundable Advances

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

(8) Contractual Revenue - Grants

During the year ended December 31, 1987, OMCAP received contractual revenue from federal and state grants in the amount of \$4,213,831. The continued existence of these funds is based on annual contract renewals with various funding sources.

(9) Retirement Plan

OMCAP participates in a tax sheltered annuity whereby an amount equal to 5% of the salary of eligible employees is contributed to the plan. The amount contributed by OMCAP for the year ended December 31, 1987 was \$98,041.

(Continued)

Bossier Parish Community Action Program, Inc.
 Monroe, Louisiana
 Notes to Financial Statements
 December 31, 1987
 (Continued)

(B) Long-Term Debt

Long-term debt at December 31, 1987 consists of the following:

Notes payable to a business, due in monthly installments of \$1,795.84 including interest @ 8.25%, secured by a building; final payment due May 2000	\$ 78,583
Notes payable to a bank, due in monthly installments of \$200.43, including interest at 8.4%, secured by land; final payment due April 2001	\$ 12,073
Less current installments on long-term debt	<u>1 12,688</u>
Plus-current portion of long-term debt	<u>\$ 77,968</u>

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

For the Year Ending <u>December 31,</u>	<u>Approximate Amount</u>
1988	\$ 17,968
1989	30,832
2000	32,607
2001	21,961
2002	<u>8,547</u>
	<u>\$ 111,915</u>

Interest expense paid on these notes for the year ended December 31, 1987 was \$8,821.

(Continued)

Bossier Parish Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Notes to Financial Statements
 December 31, 1987
 (Continued)

(10) Unrestricted/Operating/Net Assets

Unrestricted/operating/net assets totaling 126,148, are detailed by individual program as follows:

Dachina Council of Governments	\$ 6,554
General Services	<u>119,595</u>
	<u>\$ 126,149</u>

(11) Restricted Designated/Net Assets

As of December 31, 1987, the unrestricted designated net assets consisted of funds designated to be used only for the operations of the following program:

Child Adult Care Food Program	\$ 47,732
Food Distribution	321
Housing Counseling	35,826
Project Independence	<u>7,837</u>
	<u>\$ 91,816</u>

(12) Commodities Distribution

The expenses shown as commodities distribution represent certain costs to distribute the commodities. The value of the commodities distributed was approximately 427,817 during the period January 1, 1987 through December 31, 1987. The value of the commodities distributed is not reflected in the accompanying financial statements.

(13) Leases

The agency leases certain buildings under operating leases. The rental costs on these items for the year ended December 31, 1987, were 18,300. Commitments under lease agreements having initial or remaining non-cancelable terms in excess of one year are 15,357 for the year ending December 31, 1988.

(14) Prior Period Correction

A prior period correction was made which increased net property and equipment by 1133,846. The correction was needed to adjust the reported amounts to agree with the agency's inventory and to properly reflect some prior year building improvements not previously capitalized.

Nevada State Payment Community Loan Program, Inc.
 Source: Lenders
 Containing Schedule of Financial Products
 December 31, 2012

Asset	End Year Assets	Goodwill/Carried-Forward	Leases/Other Use Rights	Inventory		New Drug Applications	Patent Applications	Licenses/Permits	Marketing Expenses	Pending Contracts	Manufacturing Expenses	R&D	Debt
				Value	Units								
Current assets													
Cash	1,571	489	81,068	78	1,068	2,869	2,869	264	8,626	8,626	-	1,365	85,791
Receivables	1,807,971	8,038	-	38	48,821	2,155	-	-	-	-	-	-	11,017
Inventory	-	-	-	1,36	-	-	-	-	-	-	-	-	2,284
Prepaid expenses	8,000	-	-	-	-	1,000	-	46	-	-	-	-	-
Other assets	25,553	8,155	87,419	2,112	85,151	25,525	-	218	-	-	-	3,544	85,938
Property and equipment													5,925,713
Property and equipment	1,871,974	8,876	-	8,126	6,628	8,888	1,118	1,118	1,961	1,961	8,549	-	23,371
Accumulated depreciation	(873,262)	(1,267)	-	(11,869)	(1,128)	(8,888)	(3,888)	(3,888)	(2,261)	(2,261)	(8,549)	-	(1,191,188)
Intangible and other													8,927,128
Goodwill	154,428	84,218	-	2,431	878	11,170	388	388	1,863	1,863	-	-	87,128
Total Assets	<u>2,113,113</u>	<u>(1,282)</u>	<u>84,896</u>	<u>4,852</u>	<u>41,521</u>	<u>84,112</u>	<u>1,812</u>	<u>1,812</u>	<u>21,115</u>	<u>21,115</u>	<u>1,352</u>	<u>(1,352)</u>	<u>11,987,752</u>
Equity and other items													
Shareholders' equity	862,278	-	-	-	26,869	-	-	-	-	-	-	-	862,278
Retained earnings	-	-	-	363	-	-	-	-	-	-	-	-	11,712
Accumulated other comprehensive income	-	(8,888)	-	-	1,888	-	-	894	-	-	-	-	(8,888)
Other equity	14,882	-	-	-	-	-	-	-	-	-	-	-	14,882
Reserve for contingencies	(1,777)	-	(1,158)	(1,298)	(1,298)	-	-	-	-	-	-	-	(1,777)
Total equity	<u>865,383</u>	<u>(1,068)</u>	<u>(1,158)</u>	<u>(1,298)</u>	<u>27,451</u>	<u>-</u>	<u>-</u>	<u>894</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>865,383</u>
Long-term debt	84,951	-	-	-	-	-	-	-	-	-	-	-	84,951
Other items													
Reserve for contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for litigation	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for product liability	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for other contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and other items	<u>1,147,730</u>	<u>(1,282)</u>	<u>(1,158)</u>	<u>(1,298)</u>	<u>(1,298)</u>	<u>1,812</u>	<u>1,812</u>	<u>1,812</u>	<u>21,115</u>	<u>21,115</u>	<u>1,352</u>	<u>(1,352)</u>	<u>1,147,730</u>

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

Bossier Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Head Start Grant No. OBC95175031
 U. S. Department of Health and Human Services
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 For the Contract Period January 1, 1987 to December 31, 1990

	<u>Budget</u>	<u>Actual</u>	<u>095 Balance Current Year</u>
Revenues:			
Federal share awarded this period	\$ 2,872,284	\$ 2,822,284	
Grantee's contribution	705,598	788,598	
Total revenue	<u>3,577,882</u>	<u>3,610,882</u>	
Expenditures:			
Head Start program			
Personnel	1,790,222	1,898,984	98,738
Fringe benefits	484,867	498,624	98,773
Travel	39,000	38,922	(922)
Equipment	5,000	5,000	-
Supplies	75,000	192,891	(117,891)
Contractual	32,800	24,736	(2,736)
Other	412,205	482,542	(49,778)
	<u>2,823,299</u>	<u>3,813,668</u>	<u>8,704</u>
Grantee's share	788,598	705,598	
Total all expenditures	<u>3,611,897</u>	<u>3,519,279</u>	
Revenue over budget/expenditures		91,603	
Fund balance, beginning January 1, 1987		(5,808)	
Reprogrammed from grant #OBC95175025		(1,869)	
Fund balance, ending December 31, 1990		<u>8,731</u>	
Fund balance analysis:			
Revenues over expenditures program #OBC95175025		\$ 106,767	
Reprogrammed from grant #OBC95175026		(113,440)	
Revenues over expenditures program #OBC95175021		8,784	
Fund balance, December 31, 1990		<u>8,731</u>	

Swedish Multi-Purpose Community Action Program, Inc.
Metairie, Louisiana
Child and Adult Care Food Program - Head Start
Schedule of Revenue, Expenditures and Changes in Fund Balance
For the Contract Period: October 1, 1996 to September 30, 1997

Revenue:

Contract revenue	\$ 380,950
	<u> </u>
Total revenue	<u>380,950</u>

Expenditures:

Personnel	143,083
Fringe benefits	38,084
Taxes	900
Audit	1,291
Office supplies, postage and telephone	1,084
Utilities	2,188
Food purchases	129,688
Meal food supplies	12,058
Equipment expense	2,888
Miscellaneous	<u>2,845</u>
Total expenditures	<u>384,579</u>

Excess revenue (expenditures) 36,371

Fund balance, October 1, 1996 2,960

Fund balance, September 30, 1997 \$ 39,331

Evechite Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana
Department of Social Services
Office of Family Support
Summer Child Care Program

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Period: June 1, 1987 to December 31, 1987

Revenues:

Contract revenue	\$ 228,428
Total revenue	<u>228,428</u>

Expenditures:

Salaries	100,708
Fringe benefits	14,428
Travel	738
Supplies	14,366
Printing services	6,475
Other expenses	<u>18,234</u>
Total expenditures	<u>184,939</u>

Excess revenues (expenditures) 64,489

Fund balance, June 1, 1987 -

Fund balance, December 31, 1987 \$ 64,489

Bossier Multi-Purpose Community Action Program, Inc.
 Bossier, Louisiana
 Community Services Block Grant
 Department of Labor
 Contract No. 87N0027
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 For the Contract Period January 1, 1987 to December 31, 1987

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over Under Budget</u>
Revenues:			
Contract revenue		\$ 352,284	
Total revenue		<u>352,284</u>	
Expenditures:			
Administration:			
Salaries	\$ 110,277	110,218	\$ 59
Fringe benefits	35,870	34,588	1,282
Travel	6,288	5,988	300
Other support costs	<u>44,888</u>	<u>39,873</u>	<u>5,015</u>
Total administration	<u>197,323</u>	<u>190,667</u>	<u>6,656</u>
Program Activities:			
Salaries	84,418	84,427	9
Fringe benefits	16,768	14,288	2,480
Travel	1,888	1,582	306
Other support costs	<u>42,888</u>	<u>37,418</u>	<u>5,470</u>
Emergency services	<u>53,117</u>	<u>53,922</u>	<u>805</u>
Total program activities	<u>199,081</u>	<u>191,637</u>	<u>7,444</u>
Community food and nutrition	1,424	1,397	27
Total expenditures:	<u>\$ 397,804</u>	<u>382,604</u>	<u>\$ 15,200</u>
Excess revenues (expenditures)		1,750	
Fund balance, January 1, 1987		-	
Fund balance, December 31, 1987		<u>\$ 1,750</u>	

Ouachita Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Low-Income Home Energy Assistance Program
 Contract No. 514273
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 For the Contract Period: January 1, 1987 to December 31, 1987

	<u>Budget</u>	<u>Actual</u>	<u>Actual (Over) Under Budget</u>
Revenues:			
Contract revenue		\$ 225,847	
Total revenue		<u>225,847</u>	
Expenditures:			
Administrative	\$ 15,757	13,478	\$ 2,283
Direct services	<u>213,086</u>	<u>208,326</u>	<u>4,760</u>
Total expenditures	<u>\$ 228,843</u>	<u>211,804</u>	<u>\$ 16,992</u>
Excess revenues (expenditures)		3,047	
Fund balance, January 1, 1987		5,900	
Fund balance, December 31, 1987		<u>\$ 8,947</u>	

Bosscha Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Project Independence
 Contract No. WCCB
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Period January 1, 1987 to December 31, 1987

Revenues:

Grant revenue	\$ 21,481
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Expenditures:

Salaries	\$ 1,740
Fringe benefits	1,283
Liability insurance	1,428
Reprints/purchase	24,014
Other	9,656

Total expenditures	40,801
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Excess revenue (expenditures)	(19,320)
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Fund balance, January 1, 1987	19,320
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Fund balance, December 31, 1987	\$ 2,871
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Ouechita Multi-Purpose Community Action Program, Inc.
 Monroe, Louisiana
 Temporary Emergency Food Assistance Program
 Commodity Distribution
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Period January 1, 1987 to December 31, 1987

Revenue:

Contract revenue	\$ 8,258
Interest income	<u>11</u>
Total revenue	<u>\$8,275</u>

Expenditures:

Salaries	\$ 1,134
Fringe benefits	2,289
Supplies	289
Travel	81
Insurance	79
Other	<u>1,523</u>
Total expenditures	<u>10,255</u>

Excess revenue (expenditures)	(1,980)
Fund balance, January 1, 1987	<u>2,300</u>
Fund balance, December 31, 1987	<u>\$ 320</u>

Bossier Multi-Purpose Community Action Program, Inc.

Merre, Louisiana

Housing Counseling

Contract No. # 059-0983-804

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Contract Period: September 15, 1995 to September 30, 1997

Revenue:

Grant revenue	\$ <u>41,800</u>
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Expenditures:

Counseling	12,086
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Capacity	<u>2,088</u>
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Total expenditures	<u>14,174</u>
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Excess revenue (or deficit)	26,626
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Fund balance, September 15, 1995	<u>-</u>
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Fund balance, September 30, 1997	<u>\$ 26,626</u>
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Bossier-Multi-Purpose Community Action Program, Inc.
Morris, Louisiana
Oasdra Council of Governments
Schedule of Revenue, Expenditures and Changes in Fund Balance
For the Period January 1, 1987 to December 31, 1987

Revenue:

Grant revenue \$ 2,081

Expenditures:

Accounting and audit 137

Miscellaneous 3,451

Total expenditures 4,158

Excess revenue (expenditures) (1,077)

Fund balance, January 1, 1987 2,601

Fund balance, December 31, 1987 \$ 1,524

Ouechita Multi-Purpose Community Action Program, Inc.
 Mer Rouge, Louisiana
 General Services
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Period January 1, 1987 to December 31, 1987

Revenues:

Medical revenue	\$	182
Miscellaneous		<u>18,180</u>
Total revenue		<u>18,362</u>

Expenditures:

Salaries		151
fringe benefits		20
Miscellaneous		<u>4,389</u>

Total expenditures		<u>4,660</u>
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Excess revenue (expenditures)		5,702
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Fund balance, January 1, 1987		20,720
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Fund balance, December 31, 1987		<u>26,522</u>
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Health Mainstream Community Action Program, Inc.

Maine, Inc.

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2007

Federal Award Title, Through/Origin / Program Title	Federal EIS# Number	Pass-Through Award / Number	Expenditures
U.S. Department of Health and Human Services			
Direct Program			
Head Start (Fy 12-31-07)	04-000	0000000024	2,013,000
Passed through Institution Requirements of Labor Community Services Block Grant (Fy 12-31-07)	04-000	07900007	958,534
Passed through Institution Requirements of Social Services, Office of Community Services Low-income Home Energy Assistance Program - Energy (Fy 12-31-07)	04-000	044070	221,000
Passed through Institution Requirements of Social Services, Office of Family Support Project Independence Senior Care Program	04-001 04-001	00107 000000	48,004 86,000
Total U.S. Department of Health and Human Services			<u>3,006,538</u>
U.S. Department of Justice			
Passed through Institution Requirements of Social Services, Office of Community Services Mentorship-Assistance Program (Fy 12-31-07)	04-002	00044	1,100
Total U.S. Department of Justice			<u>1,100</u>

(Continued)

Quantiles Multi-Purpose Community Action Programs, Inc.
 Illinois, Incubator
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 1987

Title of Account / Pass-Through Account / Program Title	Fiscal Year CFDA Number	Pass-Through Account Number	Commitment
U.S. Department of Health			
Period through Louisiana Department of Education	10-258	Reliance	238,079
Child and Adult Care-Food Program (Head Start) (9-308-00)	10-258	Reliance	66,793
Child and Adult Care-Food Program (Head Start) (9-308-00)			
Period through Louisiana Department of Agriculture and Forestry	10-258	Reliance	10,068
Temporary Emergency Food Assistance Program	10-258	Reliance	31,862
Food Distribution - Point of Commodities Distribution			
Total U.S. Department of Agriculture			<u>101,592</u>
U.S. Department of Health, Education and Welfare			
Direct Program			
Housing Counseling	14-119	HC58-880-001	14,176
Total U.S. Department of Housing and Urban Development			<u>14,176</u>
Total Federal Expenditures			<u>\$ 353,947</u>

NOTE 1: The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

NOTE 2: Monetary assistance is reported in the schedule at the fair value of the commodities received and distributed. In December 31, 1986, OMACAP had no food commodities in inventory.

COOK & STOREHART

Certified Public Accountants

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Report on Compliance and an Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

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

We have audited the financial statements of Ouachita Multi-Purpose Community Action Program, Inc. as of and for the year ended December 31, 1987, and have issued our report thereon dated May 1, 1988. 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 Ouachita Multi-Purpose Community Action Program, Inc.'s 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 those 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 Ouachita Multi-Purpose Community Action Program, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Ouachita Multi-Purpose Community Action Program, Inc.'s ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as Item 9C-B1.

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 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 over financial reporting that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe that the reportable condition described above is a material weakness.

We also noted certain other matters involving the internal control over financial reporting that we have reported to the management of Diachra Multi-Purpose Community Action Program, Inc. in a separate management letter dated May 1, 2008.

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



Cook & Washburn
Certified Public Accountants
May 1, 2008

CHASE & MOSEBART

Certified Public Accountants

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FEDERAL RESERVE BANK

MEMPHIS (REG. OFFICE)

FACSIMILE (REG.)

TELEPHONE (REG.) (407)

MEMPHIS FEDERAL RESERVE BANK
ATTENTION: FEDERAL RESERVE BANK
OF MEMPHIS, TENN.
MEMPHIS, TENNESSEE 38102DATE: 12/15/87
MEMPHIS, TENN. 38102
CHASE & MOSEBART, CPAs
MEMPHIS, TENNESSEE
CERTIFIED PUBLIC ACCOUNTANTS**Report on Compliance with Requirements Applicable to Each Major Program
and to Internal Control Over Compliance in Accordance With OMB Circular A-133**

To the Board of Directors:

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

We have audited the compliance of Ouachita Multi-Purpose Community Action Program, Inc. 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 December 31, 1987. Ouachita Multi-Purpose Community Action Program, 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 Ouachita Multi-Purpose Community Action Program, Inc.'s management. Our responsibility is to express an opinion on Ouachita Multi-Purpose Community Action Program, 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, *Audit of States, Local Governments, and Non-Profit Organizations*. These 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 effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Ouachita Multi-Purpose Community Action Program, 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 Ouachita Multi-Purpose Community Action Program, Inc.'s compliance with those requirements.

In our opinion, Ouachita Multi-Purpose Community Action Program, Inc. 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 December 31, 1987.

Internal Control Over Compliance

The management of Ouachita Multi-Purpose Community Action Program, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulation, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Ouachita Multi-Purpose Community Action Program, 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 its test and report on internal controls over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that in our judgment, could adversely affect Quadrite Multi-Purpose Community Action Program, Inc.'s ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as Items 93-C1 and 93-C2.

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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that some of the reportable conditions described above are material weaknesses.

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

Cook & Winstanley
Certified Public Accountants
May 1, 1995

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

Summary Schedule of Prior Audit Findings
December 31, 1987

There were no findings or questioned costs in the audit for the fifteen months ended December 31, 1986.

Schedule of Findings and Questioned Costs
December 31, 1987

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Ouachita Multi-Purpose Community Action Program, Inc.
2. One reportable condition is reported in the Report on Compliance and an Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. The condition is not reported as a material weakness.
3. No instances of noncompliance material to the financial statements of Ouachita Multi-Purpose Community Action Program, Inc. were disclosed during the audit.
4. Two reportable conditions are reported in the Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133. The conditions are not reported as material weaknesses.
5. The auditor's report on compliance for the major federal award program for Ouachita Multi-Purpose Community Action Program, Inc. expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for Ouachita Multi-Purpose Community Action Program, Inc. are reported in Part C. of this Schedule.
7. The programs tested as major programs included: (1) Head Start Program (FOLA #90,600), (2) Child and Adult Care Food Program (FOLA #10,858), and (3) Community Services Block Grant (CFE) #90,580.
8. The threshold for distinguishing Types I and II programs was \$200,000.
9. Ouachita Multi-Purpose Community Action Program, Inc. met the 50% coverage rule with no reason to make a determination whether the auditee qualifies as a low-risk auditee.

(Continued)

Ouachita/Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana
Schedule of Findings and Questioned Costs
December 31, 1997
(Continued)

II. Findings - Financial Statements Audit

97-81 - Travel Policy Procedures

Reportable Condition: Agency has a travel policy in place which provides for specific procedures to be followed for all travel expenditures. However, the travel policy was not consistently followed.

Criteria: In order to ensure that all disbursements for travel expenditures are allowable, the agency's travel policy must be consistently followed.

Effect of Condition: We tested certain travel expenditures and noted that many of these had not been reconciled on a timely basis.

Recommendation: The agency should assign someone with the responsibility of ensuring that all travel reconciliations are prepared timely and that adequate supporting documentation exists for all expenditures claimed.

Response: The accounting department will follow-up on travel advances which have not been reconciled within approximately two weeks upon return from travel. Memos will be sent to employees and the Executive Director when there are problems obtaining reconciliations.

(Continued)

Bossierite Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana
Schedule of Findings and Questioned Costs
December 31, 1987
(Continued)

C. Findings and Questioned Costs – Major Federal Award Programs Audit

DEPARTMENT OF HEALTH AND HUMAN SERVICES

87-C1 – Head Start – Grant period – January 1, 1987 to December 31, 1987; OIGDA No. 83-608

Reportable Condition: As discussed at 87-81, the agency's travel policy was not consistently followed. In order to have adequate controls to ensure compliance with *OMB Circular A-133 Compliance Supplement Compliance Requirement B – Allowable Costs/Cost Principles*, all travel expenditures should be reviewed prior to disbursement to ensure that advances and reimbursements are made timely and in the correct amounts, and to ensure that necessary supporting documentation exists to support all amounts claimed. The lack of this review could result in unallowable travel costs being charged to the Head Start grant. The agency should assign someone with the responsibility of reviewing all travel disbursements for allowability prior to disbursement.

Response: See 87-81

87-C2 – Community Services Block Grant grant period – January 1, 1987 to December 31, 1987; OIGDA No. 83-608

Reportable Condition: As discussed at 87-81, the agency's travel policy was not consistently followed. In order to have adequate controls to ensure compliance with *OMB Circular A-133 Compliance Supplement Compliance Requirement B – Allowable Costs/Cost Principles*, all travel expenditures should be reviewed prior to disbursement to ensure that advances and reimbursements are made timely and in the correct amounts, and to ensure that necessary supporting documentation exists to support all amounts claimed. The lack of this review could result in unallowable travel costs being charged to the CSBG grant. The agency should assign someone with the responsibility of reviewing all travel disbursements for allowability prior to disbursement.

Response: See 87-81

COOK & HERRBART

Certified Public Accountants

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MEMBERS
AMERICAN INSTITUTE
OF CERTIFIED PUBLIC ACCOUNTANTS
THE STATE SOCIETY OF ACCOUNTANTS
CERTIFIED PUBLIC ACCOUNTANTS

Management Letter

May 1, 1988

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

We have audited the financial statements of Deacons Multi-Purpose Community Action Program, Inc. (DMCAP), for the year ended December 31, 1987, and have issued our report thereon dated May 1, 1988. In planning and performing our audit of the financial statements of DMCAP, we considered its internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

During our audit the following items were noted involving the internal control over financial reporting and other operational matters which appear to merit your attention for consideration to improve the internal control over financial reporting or operations of DMCAP. These comments have been discussed with the appropriate members of management.

Comment #1: CSBG Excess Funds

The final closeout report filed on the CSBG contract for the year ended December 31, 1987 needs to be amended. An audit adjustment was made to the general ledger which resulted in \$1,750 of excess funds that need to be returned to the funding source. We recommend DMCAP contact this funding source and resolve the disposition of these funds immediately.

Comment #2: Incomplete Government Documents

During our fieldwork, no supporting invoices could be provided for one Summer Child Care program payment of \$2,148.29. The agency subsequently located these receipts. This was a disbursement of cash to be utilized as an advance for a field trip. The actual receipts only totaled \$1,828.76, resulting in a difference of \$319.53. There was no evidence that the refund due to DMCAP of \$319.53 was ever followed up on or received. We recommend that DMCAP implement procedures for reconciling disbursements of cash to the subsequent expenditures and supporting invoices on a timely basis and ensuring any excess funds are returned to the agency.

Comment #3: Reconciliation of Payroll Payments and Payroll Liabilities

During the course of our audit we noted that the agency was not reconciling the amounts reported on the quarterly S-91 reports to the general ledger or the payroll liabilities withheld to the subsequent amounts paid. We recommend

that the agency reconcile the 941 reported amounts to the general ledger quarterly to ensure that reported amounts are accurate and in agreement with the agency's general ledger and that they reconcile amounts withheld from employee paychecks to the subsequent payments made.

Comment #4: Authorization for Payroll Transactions

During our audit, we examined personnel files as part of our testing of payroll transactions. The personnel files examined did not consistently contain an authorization from the employee for the amount of other deductions taken from employee pay checks. In addition, several time sheets examined did not contain a supervisor's approval. We recommend that OMCAP update their personnel files to ensure that the items mentioned above are included. We further recommend that procedures be implemented to ensure that payroll transactions are not processed without a supervisor's approval on time sheets.

Comment #5: Inaccuracies on Meal Reports

We tested two months of Child and Adult Care Food Program reimbursement reports. We noted that each teacher counts the children as they come through the cafeteria for breakfast, and then again at lunch. They document these counts as Meal Reports, which are turned in to the Nutrition Coordinator, who then summarizes them as a Daily Report by Center. These summaries by center are then used to determine the grand totals for the month which will be reported on the monthly Claim for Reimbursement. During our testing, we noted numerous occasions where the Daily Report did not agree with the Meal Reports. These variances resulted in insignificant amounts. Also, some teachers' meal counts could not be located for specific meals on some days during the months tested. We recommend that someone independent of the report preparation be assigned to review the accuracy of the numbers reported on the Daily Reports and to ensure that all meals are counted and reported for all days.

Comment #6: Reconciliation of Interagency Accounts

During the course of our audit, it came to our attention that the interagency due to and from accounts were not being reconciled monthly. We recommend that OMCAP reconcile these accounts monthly, and that all interagency account balances be eliminated as soon as possible.

Comment #7: UNEMP Funds

There was \$1,687.91 of programmatic revenue received on the Low-Income Home Energy Assistance Program contracted under December 31, 1997 that was not spent. We recommend OMCAP contact this funding source to resolve the disposition of these funds.

We express sincere thanks to OMCAP personnel for the cooperation and assistance provided us during our audit. We are available to provide you assistance and consultation in the implementation of the above mentioned items. This letter is furnished solely for the use of management and the Board of Directors and is not intended to be used for any other purpose.

Cook & Monahan
Certified Public Accountants
May 1, 1998