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POINTS CREEK COMMUNITY ADVANCEMENT, INC.
NEW ORLEANS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED MARCH 31, 1968

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

Release Date: _____

**POINTE COUPEE COMMUNITY ADVANCEMENT, INC.
NEW ROADS, LOUISIANA
(504) 638-6357**

GOVERNING BOARD

<u>NAME</u>	<u>REPRESENTING</u>
Edmond Roberts, President	City of New Roads
Judith Williams	Pointe Coupee Pollen Jury
Patsy Mapoux	Pointe Coupee School Board
Irene E. Smith	Pointe Coupee Sheriff
Donald Fauslain	School of Hope
Linda Christophe	Episcopal Community Services
Deity Williams	Pointe Coupee Chapter NAACP
John Blaino, Sr.	Immaculate Conception Church
Sylvester Mackelroy	Knights of Peter Claver
Walter Warr, Jr.	American Legion Post #600
Robert Brylson	Knights, LeClercville, Louis
Linda Washington	Morgans
Alberta Brun	New Roads
Rene Robert	New Roads
Antoinette Patterson	Livada
Acote Domingue	Lakeland

EXECUTIVE DIRECTOR

Oliver E. Flint

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George F. Delaune

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LICENSED MEMBER, STATE OF LA
MEMBER, INSTITUTE OF CPAs
IN LOUISIANA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Pointe Coupee Community Advancement, Inc.

I have audited the accompanying balance sheet of **POINTE COUPE COMMUNITY ADVANCEMENT, INC.**, (a Nongovernmental Organization), as of March 31, 1998, and the related statements of activities for the year then ended. These financial statements are the responsibility of Pointe Coupee Community Advancement, Inc.'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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; and with provisions of Louisiana Revised Statute 24:513 and the provisions of the *Louisiana Governmental Audit Guide*, published jointly by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

As explained in Note 12 to the financial statements, Pointe Coupee Community Advancement, Inc. has not yet adopted FASB Statement of Financial Accounting Standards No. 116 "Accounting for Contributions Received and Contributions Made" and No. 117 "Financial Statements of Not-for-Profit Organizations". Generally accepted accounting principles require accounting and reporting in accordance with the provisions of these statements. It was not practicable to determine the effect of not adopting these statements.

The basic financial statements referred to above do not include the general fixed assets account group, which should be included in order to conform with generally accepted accounting principles. The amount that should be retained in the general fixed assets group is not known.

In my opinion, except for the effects of not adopting SFAS No. 116 and No. 117 and the omission described in the preceding paragraphs, the financial statements referred to above present fairly, in all material respects, the financial position of Pointe Cooper Community Advancements, Inc. as of March 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated September 26, 1998, on my consideration of Pointe Cooper Community Advancements, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was made for the purpose of forming an opinion on the basic financial statements of Pointe Cooper Community Advancements, Inc. taken as a whole. 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-85, Audit of State, Local Governments, and Non-Profit Organizations, and additional information listed in the table of contents are 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 my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

George F. Bellman, CPA

September 26, 1998

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BASIC FINANCIAL STATEMENTS

POINTE COUPEE COMMUNITY ADVANCEMENT, INC.
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
MARCH 31, 1998

	<u>Current Funds</u>		<u>Long-term Obligations</u>	<u>Total All Funds</u>
	<u>Unexpended</u>	<u>Restricted</u>		
ASSETS				
Cash	\$68	\$361,907		\$361,965
Grant funds receivable		48,462		48,462
Due from other funds		11,843		11,843
Amount to be provided to retire accrued loans			\$12,542	\$12,542
TOTAL ASSETS	<u>\$68</u>	<u>\$422,212</u>	<u>\$12,542</u>	<u>\$434,762</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable		\$64,679		\$64,679
Accrued liabilities		12,328		12,328
Accrued employee accrued loans			\$12,542	\$12,542
Due to other funds		11,843		11,843
Total Liabilities		<u>\$88,850</u>	<u>\$12,542</u>	<u>\$101,392</u>
Fund Equity:				
Fund balances -				
Restricted		\$12,247		\$12,247
Unexpended - available for general activities	\$68			\$68
Total Fund Equity	<u>\$68</u>	<u>\$12,247</u>		<u>\$12,247</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$68</u>	<u>\$101,103</u>	<u>\$12,542</u>	<u>\$113,653</u>

The accompanying notes are an integral part of these statements.

POINTE COUVEE COMMUNITY ADVANCEMENT, INC.
STATEMENT OF ACTIVITY AND CHANGES IN FUND BALANCES
YEAR ENDED MARCH 31, 1998

	Current Funds		Total All Funds
	Unrestricted	Restricted	
REVENUES			
Grants and reimbursements		\$1,475,686	\$1,475,686
Commodities		35,870	35,870
Grants contributions		214,231	214,231
Interest income		334	334
Miscellaneous	668	-	668
Total Revenues	<u>668</u>	<u>1,679,110</u>	<u>1,679,778</u>
EXPENSES			
Program Services -			
Head Start		\$77,994	\$77,994
Child & Adult Food - School Lunch Program		79,514	79,514
Home Energy Assistance		71,341	71,341
Child & Adult Food - Family Day Care		368,190	368,190
Temporary Emergency Fund - Needy Family		43,917	43,917
Community Services Block Grant		47,283	47,283
Emergency Food and Shelter		17,834	17,834
Summer Child Care		118,273	118,273
Total Program Services		<u>1,446,116</u>	<u>1,446,116</u>
Management and general	1,186	-	1,186
Total Expenses	<u>1,186</u>	<u>1,446,116</u>	<u>1,447,302</u>
EXCESS REVENUES (EXPENSES)	(518)	23,994	23,476
Fund Balance - Beginning	645	75,350	75,995
FUND BALANCE - ENDING	<u>127</u>	<u>\$27,344</u>	<u>\$27,471</u>

The accompanying notes are an integral part of these statements.

POINTE COUPEE COMMUNITY ADVANCEMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - THE ENTITY

Pointe Coupee Community Advancement, Inc. ("the Agency") was organized in 1985 as a non-profit corporation under the Nonprofit Corporation Law of Louisiana, Section 200(7) of Title 12 of the Louisiana Revised Statutes and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The corporation is organized on a non-stock basis. It functions as a community action agency whose purpose is to improve the quality of life for low income, needy persons throughout the area with emphasis on providing educational, nutritional, health and social assistance to underprivileged children and nutritional and energy assistance to low income persons.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund Classification

The accompanying financial statements of the Pointe Coupee Community Advancement, Inc. have been prepared in accordance with the recommendations of the American Institute of Certified Public Accountants in its industry audit guide, *Audit of Non-Profit Organizations*. The financial statements have been prepared on an accrual basis of accounting.

Fund Accounting

To ensure observance of certain restrictions placed on the use of resources, the amounts are maintained in accordance with the principles of fund accounting. Accordingly, resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with the nature and purpose of such funds. The assets, liabilities and fund balances are reported in the following self-balancing fund groups:

Current Unrestricted Funds represent resources over which the Board of Directors has discretionary control and are used to carry out operations of the Agency in accordance with its bylaws.

Current Restricted Funds represent all funds currently available for use, but expendable only for operating purposes specified by the grantor. Resources of this fund originate from federal and state grants.

Description of Programs

Head Start - a federally funded program whose objectives are to provide comprehensive educational, nutritional, health and social services to economically disadvantaged preschool

POINTE COUVEE COMMUNITY ADVANCEMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS

children and their families and to involve parents in activities with their children so that the children will attain overall social competence. Parents also participate in various decision making processes related to operation of the program.

Child & Adult Food - School Lunch Program — this program provides financial reimbursement to the Head Start program for school lunches.

Home Energy Assistance — the objective of this program is to assist low-income persons in paying for energy and reduce the impact of rising energy costs on eligible participants.

Child & Adult Food - Family Day Care — this program provides financial reimbursement to the Head Start program for caretakers who provide free and reduced price meals to children of parents who work or are in school.

Temporary Emergency Food Program — distribution of food commodities donated by the federal government to those person meeting certain income and other eligibility criteria.

Community Services Block Grant — a federally-funded grant implemented to provide community-based programs that assist in ameliorating the causes and consequences of poverty.

Emergency Food and Shelter Program — the objective of this program is to provide food to needy people on an emergency basis.

Summer Child Care — the objective of this program is to provide summer enrichment for children ages 2 thru 12 through classroom activities and field trips.

Income Taxes

Income taxes are not provided for in the financial statements since the Agency is exempt from federal and state income taxes under section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Agency is not classified as a private foundation.

Donated Services and Facilities

As required by grant regulations, Head Start Grantees must provide, in the form of cash or in-kind contributions, an amount equal to 20% of the cost of the program. The value of donated services and facilities included in the financial statements is reported as both a revenue and expense. The value of donated services is based on the minimum wage rate in effect at the time, the value of donated facilities is based on current market rates for the area, less rent paid.

POINTE COUPE COMMUNITY ADVANCEMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS

NOTE 3 - CASH DEPOSITS WITH FINANCIAL INSTITUTIONS

Regulations require that deposits of the Agency be insured by Federal depository insurance or collateralized by securities held in the name of the Agency by the trust department of a bank that does not hold the collateralized deposits. As of March 31, 1998, the status of deposited funds and collateralized balances are as follows:

Demand accounts	\$121,218
Federal deposit insurance coverage	100,000
Fledged securities	<u>21,735</u>
Unsecured	<u>30</u>

NOTE 4 - GRANT FUNDS RECEIVABLE

As of March 31, 1998, the Agency is due to receive funds as follows:

U.S. Department of Agriculture - Child & Adult Food School Lunches	\$18,564
Louisiana Department of Education - Child & Adult Food Family Day Care	26,144
Louisiana Office of Community Services - Home Energy Assistance	<u>3,754</u>
Total	<u>\$48,462</u>

NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES

As of March 31, 1998, interfund receivables and payables were comprised of the following:

	Receivables	Payables
Restricted Funds:		
Head Start - Child Care Food - School Lunch Program	\$11,843	
Child & Adult Food - School Lunch Program - Head Start		<u>\$11,843</u>
Total Restricted Funds	<u>\$11,843</u>	<u>\$11,843</u>

**POINTE COUPEE COMMUNITY ADVANCEMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 6 - OPERATING LEASE COMMITMENTS

The Agency is engaged in a leasing agreement with Livestock Lodge #220 for the lease of office space located at 128 Poydras Street which houses the Head Start offices. On June 18, 1996, the lease was renewed for another three year term with monthly payments of \$400.00. Rent expense is recorded for the current year in the amount of \$4,800. Future minimum lease payments over the lease term are as follows:

<u>Final Year</u>	<u>Annual Payment</u>
1/31/98	\$4,800
1/31/99	4,800
1/31/00	1,200
	<u>\$10,800</u>

NOTE 7 - COMPENSATED ABSENCES

The Agency has adopted the following policy on compensated absences:

After 1 year of service	5 vacation days and 5 sick days
After 2 years of service	10 vacation days and 10 sick days
After 4 years of service	15 vacation days and 15 sick days
After 10 years of service	20 vacation days and 20 sick days

Employees of the Agency are entitled to paid vacation and sick days, depending on length of service. Payment for unused vacation leave time shall be made upon the discharge, resignation, removal of employee due to reduction in force, or retirement or death of employee. The rate of payment will be an hourly rate which is an average of the three highest years of employment. A maximum of 300 hours may be paid. No unused sick leave shall be paid upon termination.

Accrued vacation pay for the fiscal year ending March 31, 1998, in the amount of \$12,542 is recorded as a long-term liability.

NOTE 7 - CONTINGENCIES

The Agency receives Federal and State Grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement by the

POINTE COUPEE COMMUNITY ADVANCEMENT, INC.
NOTES TO THE FINANCIAL STATEMENTS

Federal and State for expenditures disallowed under the terms and conditions of the appropriate agency.

NOTE 4 - DEPARTURE FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

In June 1993, the Financial Accounting Standards Board issued Statements of Financial Accounting Standards No. 116, "Accounting for Contributions Received and Contributions Made", which standardizes the accounting for contributions for all entities and generally requires measuring contributions received and promises to give at their fair value and reporting them as an increase in net assets immediately, even if the donor has restricted their use and the restriction will be met in a future reporting period; and No. 117 "Financial Statements of Not-for-Profit Organizations" which establishes standards for external financial statements and requires statements of financial position, activities, cash flows, and for Voluntary health and welfare organizations, a statement of functional expenses. Both statements are effective for fiscal years beginning after December 15, 1994, with a one year delay for organizations that have less than \$5 million in total assets and \$1 million in annual expenses. The Board of Pointe Coupee Community Advancement, Inc. did not adopt these standards.

ADDITIONAL INFORMATION

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CURRENT UNRESTRICTED FUNDS

The "Local Administration Fund" is the general operating fund of the Agency. It is used to account for all financial resources over which the Board of Directors has discretionary control and is used to carry out the operations of the Agency in accordance with its bylaws.

POINTE COULMBE COMMUNITY ADVANCEMENT, INC.
BALANCE SHEET - UNRESTRICTED FUNDS
MARCH 31, 1988

	ASSETS	Local Administration
Cash		\$0
Due from other funds		\$0
TOTAL ASSETS		\$0
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable		\$0
Total Liabilities		\$0
Fund Equity:		
Fund Balance -		
Unreserved - undesignated		\$0
Total Fund Equity		\$0
TOTAL LIABILITIES AND FUND EQUITY		\$0

POINTE COURSE COMMUNITY ADVANCEMENT, INC.
SCHEDULE OF ACTIVITY
UNRESTRICTED FUND-
YEAR ENDED MARCH 31, 1998

	<u>Local Administration</u>
REVENUES	
Miscellaneous	\$48
Total Revenues	<u>48</u>
EXPENSES	
Travel	18
Maintenance and supplies	98
Other costs	5
Total Expenses	<u>1,18</u>
EXCESS REVENUES (EXPENSES)	(57)
Fund Balance - Beginning of Year	<u>45</u>
FUND BALANCE - END OF YEAR	<u>62</u>

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CURRENT RESTRICTED FUNDS

Current restricted funds are used to account for all funds currently available for uses, but expendable only operating purposes specified by the grantor. Restricted funds of the Agency are as follows:

- Head Start
- Child and Adult Food Program - School Lunch Program
- Home Energy Assistance
- Child and Adult Food Program - Family Day Care Homes
- Temporary Emergency Food Program
- Community Services Block Grant
- Emergency Food and Shelter
- Summer Child Care

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FORTH COULTE COMMUNITY ADVANCEMENT, INC.
COMPARING BALANCE SHEET
AS OF 12/31/08

	Added deducted	Share Buy Back	CDM and Purdy for CDM	Temporary Share Program	Community Share Cost	Emergency Paid Share	Share CDM Cost	Book
ASSETS								
Cash	9,079	181	12,119	189	944	9,129	97,089	130,419
Investment securities	9,084	174	1,174					10,432
Receivable book								1,442
TOTAL ASSETS	18,163	355	13,293	189	944	9,129	97,089	143,232
LIABILITIES AND EQUITY								
Liabilities								
Accounts payable	10,116		174			10,000		10,310
Accounts payable - purchase			14,840					14,840
Interest payable	1,000	17	1,717		189			3,003
Prepaid expenses								
Total Liabilities	11,116	17	16,731		189			18,045
Equity								
Paid Share - original	10,500	307	1,117	189	555	12	15,000	18,680
TOTAL LIAB AND SHARE EQUITY	21,616	324	17,848	189	744	12	15,000	36,725

POINTE CLIFFE COMMUNITY ADVANCEMENT, INC.
SCHEDULE OF ACTIVITY - BUDGET TO ACTUAL
HEAD START PROGRAM
YEAR ENDED MARCH 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable/</u> <u>(Unfavorable)</u>
REVENUES			
Grants or reimbursements	\$67,715	\$66,778	(937)
Grants contribution	158,499	174,211	15,712
Interest income	0	716	716
Total Revenues	<u>792,414</u>	<u>\$81,705</u>	<u>60,000</u>
EXPENSES			
Direct Costs -			
Personnel	49,966	40,620	(9,346)
Printing benefits	76,344	52,171	(24,173)
Consumery	26,700	37,880	(11,180)
Child care	39,300	38,575	725
Staff travel	5,026	3,566	1,460
Materials and food	9,600	8,719	881
Furniture and equipment		15,366	(15,366)
Supplies	11,000	26,517	(15,517)
Other child services	23,887	16,685	7,202
Other parent services	3,500	5,527	2,027
Other	26,672	18,592	7,080
Total Direct Costs	<u>227,910</u>	<u>\$82,501</u>	<u>(145,409)</u>
In-Kind Contributions -			
Personnel	82,719	143,404	(60,685)
Rent	78,212	78,827	(615)
Total In-Kind Contributions	<u>160,931</u>	<u>222,231</u>	<u>(61,300)</u>
Total Expenses	<u>792,414</u>	<u>\$77,714</u>	<u>(81,000)</u>
EXCESS REVENUES (EXPENSES)	<u>0</u>	<u>\$4,000</u>	<u>(4,000)</u>

POINTE COUPEE COMMUNITY ADVANCEMENT, INC.
SCHEDULE OF ACTIVITY
CHILD AND ADULT FOOD SCHOOL LUNCHES
YEAR ENDED MARCH 31, 1998

REVENUE	
Grants or reimbursements	<u>88,711</u>
Total Revenue	<u>88,711</u>
EXPENSES	
Maintenance and repair	1,607
Travel	1,383
Food	<u>79,526</u>
Total Expenses	<u>82,516</u>
EXCESS REVENUES (EXPENSES)	<u>6,195</u>

SCHEDULE OF ACTIVITY
HOME ENERGY ASSISTANCE
PROGRAM YEARS 1997 AND 1998

	Program Year 1997		Program Year 1998	
	1-1-97 to 1-31-97	4-1-97 to 11-31-97	Total	1-1-98 to 1-31-98
REVENUES				
Grants or reimbursements		502,750	502,750	
Total Revenues		<u>502,750</u>	<u>502,750</u>	
EXPENSES				
Salaries	41,725	4,775	46,500	8458
Fringe benefits	261	261	524	97
Taxes		42	42	
Power		32	32	
Phone		264	264	
Energy assistance		65,878	65,878	
Total Expenses	<u>42,246</u>	<u>71,682</u>	<u>113,928</u>	<u>9552</u>
EXCESS REVENUES (EXPENSES)	<u>(41,280)</u>	<u>(3444)</u>	<u>(44,724)</u>	<u>(9594)</u>

POINTE COUPE COMMUNITY ADVANCEMENT, INC.
SCHEDULE OF ACTIVITY
CHILD AND ADULT FOOD FAMILY DAY CARE
PROGRAM TRASH 1997 AND 1998

	Program Year 1997		Total	Program
	10-1-96	4-1-97		Year 1998
	or	or		or
	3,11.87	4,35.97		3,71.98
REVENUES				
Gains or reimbursements	\$143,119	\$189,362	\$332,481	\$175,000
Total Revenues	<u>143,119</u>	<u>189,362</u>	<u>332,481</u>	<u>175,000</u>
EXPENSES				
Salaries	24,817	30,409	55,226	27,361
Fringe benefits	8,187	8,648	16,835	8,922
Travel and conference	3,023	2,482	5,505	2,297
Administrative	793	8,345	9,138	389
Facilities payments	122,192	147,068	269,260	133,798
Reimbursements on disallowed meals	143	88	231	793
Total Expenses	<u>159,065</u>	<u>197,040</u>	<u>356,105</u>	<u>173,639</u>
EXCESS REVENUES (EXPENSES)	<u>\$4,196</u>	<u>(8,678)</u>	<u>(4,482)</u>	<u>(2,237)</u>

POINTE COUPE COMMUNITY ADVANCEMENT, INC.
SCHEDULE OF ACTIVITY
TEMPORARY EMERGENCY FOOD PROGRAM
FOR PROGRAM YEARS 1987 AND 1988

	Program Year 1987		Total	Program Year 1988
	10-1-86 to 3-31-87	4-1-87 to 3-31-87		4-1-87 to 3-31-88
REVENUE:				
Gains or reimbursements	14,500	16,800	31,300	31,700
Commodities received		13,623	13,623	30,100
Total Revenue	<u>14,500</u>	<u>30,423</u>	<u>44,923</u>	<u>61,800</u>
EXPENSES:				
Commodities distributed		13,535	13,535	30,340
Professional fees	100	1,264	1,364	1,260
Travel	200	247	447	270
Maintenance and supplies	1,700	1,434	3,134	2,700
Rent	200	223	423	300
Telephone	100	300	400	
Insurance	1,107		1,107	
Administrative	500	326	826	1,200
Total Expenses	<u>3,607</u>	<u>17,129</u>	<u>20,736</u>	<u>36,100</u>
EXCESS REVENUES (EXPENSES)	<u>10,893</u>	<u>13,294</u>	<u>24,189</u>	<u>25,700</u>

POINTS COUPE COMMUNITY ADVANCEMENT, INC.
 SCHEDULE OF ACTIVITIES
 COMMUNITY SERVICES BLOCK GRANT
 PROGRAM YEARS 1997 AND 1998

	Program Year 1997			Program Year 1998
	1-3-97	4-1-97	Total	1-1-98
	\$0	\$0		\$0
	3,264.97	11,264.97		3,544.98
REVENUE				
Grants or reimbursements	\$10,000	\$40,790	\$50,790	\$30,500
Total Revenue	\$10,000	\$40,790	\$50,790	\$30,500
EXPENSES				
Salaries	17,261	33,200	44,261	11,607
Fringe benefits	5,843	8,693	12,538	4,480
Audit		1,500	1,500	
Insurance		264	264	
Supplies	183	1,811	2,094	793
Telephone		7,046	7,046	674
Rent	223	373	600	73
Community food and nutrition		1,293	1,293	
Total Expenses	\$23,510	\$55,279	\$66,790	\$17,624
Excess funds to carryover	\$1,490	\$1,490	\$0	\$1,876

POINTE COLBIE COMMUNITY ADVANCEMENT, INC.
SCHEDULE OF ACTIVITY
EMERGENCY FOOD AND SHELTER
FOR PROGRAM YEARS 1997 AND 1998

	Program Year 1997		Program Year 1998	
	01-01-97 to 1-31-97	1-01-97 to 1-31-97	Total	01-01-98 to 1-31-98
	REVENUES			
Grants or reimbursements	\$1,892		\$1,892	\$21,154
Total Revenues	<u>1,892</u>		<u>1,892</u>	<u>23,046</u>
EXPENSES				
Supplies	16	31	47	52
Taxes				14
Miscellaneous		58	58	117
Construction (disallowed)		1,759	1,759	15,955
Total Expenses	<u>16</u>	<u>1,848</u>	<u>1,864</u>	<u>16,138</u>
EXCESS REVENUES (EXPENSES)	<u>1,876</u>	<u>(2,458)</u>	<u>418</u>	<u>6,908</u>

POINTE COUPEE COMMUNITY ADVANCEMENT, INC.
SCHEDULE OF ACTIVITY
SUMMER CHILD-CARE PROGRAM
YEAR ENDED MARCH 31, 1998

REVENUE	
Grants or reimbursements	<u>119,627</u>
Total Revenue	<u>119,627</u>
EXPENSES	
Salaries	12,748
Benefits	10,897
Travel	4,739
Insurance	480
Supplies	4,799
Miscellaneous	38
Fees	2,800
Food	7,731
Field trips	<u>5,000</u>
Total Expenses	<u>118,738</u>
EXCESS REVENUES (EXPENSES)	<u>875,894</u>

**POINTE COUPEE COMMUNITY ADVANCEMENT, INC.
 SCHEDULE OF PER DIEM AND OTHER COMPENSATION
 PAID TO MEMBERS OF THE BOARD OF DIRECTORS
 YEAR ENDED MARCH 31, 1998**

Roland J. Roberts	\$	0
Juliette Williams		0
Patsy Mayeux		0
Irma B. Smith		0
Donald Fischer		0
Linda Christophe		0
Betty Williams		0
John Clinda, Sr.		0
Sylvester Mackelroy		0
Walker Ware, Jr.		0
Robert Britton		0
Lizzie Washington		0
Alberta Brue		0
Rose Hebert		0
Antoinette Patterson		0
Joyce Domingas		0
		<u>0</u>
	<u>\$</u>	<u>0</u>

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain a report on compliance with laws and regulations and on internal control over financial reporting as required by *Government Auditing Standards*, issued by the Comptroller General of the United States. This report is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material misstatements in internal control or compliance matters that would be material to the presented financial statements.

George F. Delaune

CERTIFIED PUBLIC ACCOUNTANT

Partner Limited in Government Accounting, Auditing, and Financial Reporting

Home
10000 W. 10TH AVE.
DENVER, COLORADO
80231-1000
303.755.1000

Office
100 W. 10TH AVE.
DENVER, CO 80202

Member
FEDERAL GOVERNMENT OF THE
AMERICAN SOCIETY OF CPAs
GOVERNMENT ACCOUNTING
CERTIFIED ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT ACCOUNTING STANDARDS*

To the Board of Directors
of Pointe Coupee Community Advancement, Inc.

I have audited the financial statements of **POINTE COUPEE COMMUNITY ADVANCEMENT, INC.** (a nonprofit organization) as of and for the year ended March 31, 1998, and have issued my report thereon dated September 26, 1998. I conducted my 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 *Pointe Coupee Community Advancement, Inc.*'s financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests for instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered *Pointe Coupee Community Advancement, Inc.*'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect *Pointe Coupee Community Advancement, Inc.*'s ability to record, process, summarize and report financial data consistent with the assertions of management in the financial state-

ness. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 98-1, 98-2, 98-3, and 98-4.

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. My consideration of the internal control over financial reporting would not necessarily disclose all issues 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, of the reportable conditions described above, I consider items 98-1 and 98-2 to be material weaknesses.

This report is intended for the information of the board of directors, management, federal and state awarding agencies, and the Legislative Auditor for the State of Louisiana. However this report is a matter of public record and its distribution is not limited.

George P. Anderson, CPA

September 16, 1998

George F. Delaune

CERTIFIED PUBLIC ACCOUNTANT

Practice Limited to Government Accounting, Auditing and Financial Reporting

Phone
CITY OF LOS ANGELES
455 S. GRIFFIN
SUITE 1000
LOS ANGELES, CALIF. 90007
(213) 475-8000
FAX: (213) 475-8001

Office
1500 AVENUE OF THE STARS
SUITE 1000
FARMINGTON, CT 06030

Member
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
NATIONAL SOCIETY OF GOVERNMENT ACCOUNTANTS
CERTIFIED ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors
of Pointe Coupee Community Advancement, Inc.

Compliance

I have audited the compliance of **POINTE COUPEE COMMUNITY ADVANCEMENT, INC.** (a nonprofit organization) 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 March 31, 1998. Pointe Coupee Community Advancement, 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 Pointe Coupee Community Advancement, Inc.'s management. My responsibility is to express an opinion on Pointe Coupee Community Advancement, Inc.'s compliance based on my audit.

I conducted my 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 State, Local Government, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that I 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 Pointe Coupee Community Advancement, Inc.'s compliance with these requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Pointe Coupee Community Advancement, Inc.'s compliance with these requirements.

In my opinion, Pointe Coupee Community Advancement, 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 March 31, 1998. However, the results of my auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-135 and which are described in the accompanying schedule of findings and questioned costs as item 98-5.

Internal Control Over Compliance

The management of Pointe Coeque Community Advancement, Inc. 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 my audit, I considered Pointe Coeque Community Advancement, 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 my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-135.

My consideration of the internal control over compliance would not necessarily 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. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the board of directors, management, federal and state awarding agencies, and the Legislative Auditor for the State of Louisiana. However this report is a matter of public record, and its distribution is not limited.

George F. Robinson, CPA

September 28, 1998

POINTE COUPE COMMUNITY ADVANCEMENT, INC.
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED MARCH 31, 1998

Federal Grants/ Pass-Through Grants/ Program Name	CFDA Number	Agency or Pass-Through Number	Federal Disbursements/ Expenditures
U.S. Department of Health & Human Services			
Direct Programs			
Healthcare	*		\$893,750
LA Department of Labor			
Community Services Block Grant	93.569	9396000	67,210
LA Department of Social Services			
Home Energy Assistance	93.568	84356/020-3488	73,341
U.S. Department of Agriculture			
LA Department of Education			
Child and Adult Care Food Program - Family Day-Care *	10.558	C271188289	269,190
Emergency Food Assistance Program	10.552	N/A	43,900
Child & Adult Care Food Program - School Lunches	10.557	N/A	79,316
Initiative Child Care	N/A	C294831997	108,715
Federal Emergency Management Agency			
Direct Programs			
Emergency Food & Shelter Program	83.525	N/A	17,236
Total Federal Awards			<u>\$1,400,865</u>

* Major Programs

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards is a summary of the activity of the Agency's federal award programs presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

NOTE B – FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. As March 31, 1998, the agency had food commodities totaling \$0.078.

NOTE C – HEADSTART

In accordance with terms of the grant, the Agency has documented matching (in-kind contributions totaling \$254,200) during the year ended March 31, 1998.

POINTE COUPEE COMMUNITY ADVANCEMENT, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED MARCH 31, 1998

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses a qualified opinion on the financial statements of Pointe Coupee Community Advancement, Inc.
2. Three reportable conditions disclosed during the audit of the basic financial statements are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. Two instances of noncompliance material to the basic financial statements of Pointe Coupee Community Advancement, Inc. were disclosed during the audit.
4. One reportable condition disclosed during the audit of the major federal award programs is 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. This condition is not reported as a material weakness.
5. The auditor's report on compliance for the major federal award programs for Pointe Coupee Community Advancement, Inc. expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for Pointe Coupee Community Advancement, Inc. are reported in Part C. of this Schedule.
7. The programs tested as major programs included:
 - a. Head Start - CFDA No. 91.650
 - b. Child and Adult Care Food Program - Family Day Care - CFDA No. 10.555
8. The threshold for distinguishing Types A and B programs was \$200,000.
9. Pointe Coupee Community Advancement, Inc. was determined not to be a low-risk auditee.

POINTE COUPE COMMUNITY ADVANCEMENT, INC.
SCHEDULE OF FINDS AND QUESTIONED COSTS
YEAR ENDED MARCH 31, 1998

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

Reportable Condition - Material Weakness

78-1 General Ledgers Out-of-Balance

Condition: The accounting system for all funds other than Head Start was an outdated manual set of books. In the prior year, several funds were not in balance, debits and credits were reversed, and prior year audit adjustments were not posted.

Criteria: Internal controls should be in place that provide reasonable assurance that recorded transactions can be reviewed with little assurance.

Effect: Inaccurate accounting records to produce reliable financial reports.

Cause: Insufficient review of records by management and only the accountant was familiar with the accounting system.

Recommendation: Computerization of accounting records is necessary. Given the capabilities of the office staff, I would recommend the purchase of QuickBooks and the subsequent training of the accountant and executive director on its use.

Response: On April 27, 1998, the accounting system was converted to QuickBooks and all transactions from the beginning of program years affected by the current audit was posted.

Reportable Condition - Material Weakness

98-2 In-Kind Services Not Recorded in Accounting System

Condition: Head Start failed to record in-kind services in the accounting system.

Criteria: Internal controls should be in place that provide reasonable assurance that all transactions are recorded in the accounting records.

Effect: Inaccurate accounting records to produce reliable financial reports used to monitor its budget.

POINTE COUPEE COMMUNITY ADVANCEMENT, INC.
SCHEDULE OF FINDS AND QUESTIONED COSTS
YEAR ENDED MARCH 31, 1998

Cause: Insufficient review of records by management.

Recommendation: On a monthly basis in-kind services should be posted to the accounting system.

Response: Beginning with the Head Start program year 1998-99 all in-kind services are being posted to the accounting system.

Reportable Condition

98-3 Indirect Cost Principles Not Being Applied to Program

Condition: Management and general expenses are being paid on a random basis by several programs.

Criteria: Federal regulations require that all management and general expenses that affect all funding sources be allocated in accordance with an approved indirect cost formula.

Effect: Program costs per financial statements are inaccurate.

Cause: Management was not aware that these costs should be allocated under indirect cost principles.

Recommendation: Management should develop an indirect cost formula and submit it to the Louisiana Department of Education for approval. After approval all management and general expenses should be accounted for in the Local Administration fund and charged to program services based upon the approved formula.

Response: Management concurred with the finding and contacted the Louisiana Department of Education for guidance in adopting an indirect cost rate.

POINTE COUPE COMMUNITY ADVANCEMENT, INC.
SCHEDULE OF FINDS AND QUESTIONED COSTS
YEAR ENDED MARCH 31, 1998

Reportable Condition

98-4 Audit Not Completed in Accordance with LSA-R.S. 24:513

Condition and Criteria: In accordance with LSA-R.S. 24:513, the Agency's audit should be completed and submitted to the Legislative Auditor within six months of the close of the Agency's fiscal year (September 30, 1998).

Effect: A violation of state law.

Cause: The accounting system was not sufficient to produce financial statements on a program by program basis for funding agencies to evaluate the financial data as presented in prior years.

Recommendation: The Agency must improve its accounting system where the it will enable the auditor to accomplish the audit engagement as required by state law.

Response: In August 1998, management completed its conversion of financial data to QuickBooks which enabled financial statements to be produced by program years as well as the agencies fiscal year.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

U.S. Department of Health & Human Services

98-5 Head Start Program – CPDA No. 93,600

Reportable Condition: The program was over expended \$16,669.

To comply with licensing requirements, \$12,526 was spent on improvements to (1) parking and covered areas, (2) purchase and installation of playground structures, and (3) movement of fences. The Head Start Director was mandated to make these improvements and anticipated an increase in funding; however, the funding was not received.

POINTE COUPEE COMMUNITY ADVANCEMENT, INC.
SCHEDULE OF FINDS AND QUESTIONED COSTS
YEAR ENDED MARCH 31, 1998

U.S. Department of Agriculture

98-6 Child and Adult Care Food Program – School Lunches – CFDA No. 10.557

Reportable Condition: The program was over expended \$10,765. The program has experienced an increase in cost from the Pointe Coupee Parish School Board for meals calculated at a higher cost charge.

Recommendation: This situation should be resolved with a meeting between the agency, Pointe Coupee Parish School Board, and Louisiana Department of Education.

Response: Management concurred with the recommendation and will request a meeting to resolve this problem.

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POINTE COUPE COMMUNITY ADVANCEMENT, INC.
SUMMARY SCHEDULE OF FROTH AUDIT FINDINGS
YEAR ENDED MARCH 31, 1998

1997 – FINDING NO. 1: General Ledgers Out-of-Balance

Current Status: This condition is referenced as item 98-1 in the current findings. It was not resolved until August 1998.

1997 – FINDING NO. 2: In-Kind Services Not Recorded in Accounting System

Current Status: This condition is referenced as item 98-2 in the current findings. It was not resolved until April 1998.

1997 – FINDING NO. 3: Indirect Cost Principles Not Being Applied to Programs

Current Status: This condition is referenced as item 98-3 in the current findings. It has not been resolved as of September 30, 1998.

1997 – FINDING NO. 4: Audit Not Completed in Accordance with ISA-BLS 24513

Current Status: The problem that created the lagness of the prior year filing was corrected. However, an additional problem was caused by the financial records not providing adequate information to prepare financial statements on a program year basis, as well as, an agency fiscal year basis. This condition is referenced as item 98-4 in the current findings.



808-8088

357 NAPOLEON STREET
P. O. DRAWER 590
NEW ROADS, LA. 70760

808-8357

CORRECTIVE ACTION PLAN

September 30, 1998

Legislative Auditor
State of Louisiana

Pointe Coupee Community Advancement, Inc. respectfully submits the following corrective action plan for the year ended March 31, 1998.

Name and address of independent public accounting firm: George F. Delane, CPA, 7663 Anchor Drive, Weston, LA 70785-6120.

Audit period: April 1, 1997 to March 31, 1998

The findings from the March 31, 1998, schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the number assigned in the schedule.

Section A of the schedule, Summary of Audit Results, does not include findings and is not addressed.

B. FINDINGS — FINANCIAL STATEMENTS AUDIT

Reportable Condition - Material Weakness

98-1 General Ledgers Out-of-Balance

Recommendation: Computerization of accounting records is necessary. Given the capabilities of the office staff, I would recommend the purchase of QuickBooks and the subsequent training of the accountants and executive director on its use.

Action Taken: On April 27, 1998, the accounting system was converted to QuickBooks and all transactions from the beginning of program years affected by the current audit was posted.

Reportable Condition - Material Weakness

98-2 In-Kind Services Not Recorded in Accounting System

Recommendation: On a monthly basis in-kind services should be posted to the accounting system.

Action Taken: Beginning with the Head Start program year April 1, 1998 to March 31, 1999, all in-kind services are being posted to the accounting system.

Reportable Condition

98-3 Indirect Cost Principles Not Being Applied to Programs

Recommendation: Management should develop an indirect cost formula and submit it to the Louisiana Department of Education for approval. After approval all management and general expenses should be accounted for in the Local Administration fund and charged to program services based upon the approved formula.

Action Taken: We have consulted with the Louisiana Department of Education for guidance and are in the process of accumulating data to adopt an indirect cost rate for approval.

Reportable Condition

98-4 Audit Not Completed in Accordance with LSA-R.S. 24:513

Recommendation: The Agency must improve its accounting system where the it will enable the auditor to accomplish the audit engagement as required by state law.

Action Taken: In August 1998, we completed the conversion of financial data to QuickBooks which will enabled financial statements to be produced by program years as well as the agencies fiscal year. This will also enable us to compare actual results against approved budgets.

If the Legislative Auditor has questions regarding this plan, please call Clin Hitt, Executive Director at (225) 658-6356.

Sincerely yours,



Clin Hitt, Executive Director

FORM SF-SAC
5010-108U.S. DEPARTMENT OF COMMERCE - BUREAU OF THE CENSUS
OFFICIAL DATA COLLECTION OF
OFFICE OF MANAGEMENT AND BUDGET

Data Collection Form for Reporting on

AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

PART I

GENERAL INFORMATION (To be completed by auditee)

1. Fiscal year ending date for this submission Month Day Year 8 12 1997		3. Type of Circular A-133 audit <input checked="" type="checkbox"/> Single audit <input type="checkbox"/> Program-specific audit	
2. Audit period covered <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Other - Months <input type="checkbox"/> Biennial		FEDERAL GOVERNMENT USE ONLY	4. Date received by Federal clearinghouse

5. Employee Identification Number (EIN)

a. Auditee EIN

920681185

b. Are multiple EINs covered in this report? Yes No

6. AUDITEE INFORMATION

a. Auditee name

Dante Carlo Community Association, Inc.

b. Auditee address (number and street)

P.O. Box 2700

City

New Paris

State

LA

Zip Code

70764

c. Auditee contact

Name

Gene Faurt

Executive Director

d. Auditee contact telephone

(Area) 238 - 2700

e. Auditee contact FAX (Optional)

(Area) 238 - 2700

f. Auditee contact E-mail (Optional)

6. AUDITEE CERTIFICATION STATEMENT - This is to certify that, on the basis of my best knowledge and belief, the facilities listed in this report are under the control of the auditee. I am duly qualified to perform the audit in accordance with the provisions of OMB Circular A-133 for the State and Local Government sector. I have completed such audit and certification signed reports and reports or statements that such reports are prepared in accordance with the provisions of the Circular and, in the information included in Parts I, II, and III of this Data Collection Form, are accurate and complete. I declare under penalty of law that the foregoing is true and correct.

Signature of certifying official

Date

Month Day Year

Name/Title of certifying official

Gene Faurt, Executive Director

7. AUDITOR INFORMATION

a. Auditor name

George F. Deloane, CPA

b. Auditor address (number and street)

1018 Hickam Lane

City

Vancouver

State

LA

Zip Code

70703-4120

c. Auditor contact

Name

George F. Deloane

Title

d. Auditor contact telephone

(Area) 238 - 2387

e. Auditor contact FAX (Optional)

(Area) 238 - 2385

f. Auditor contact E-mail (Optional)

gfdeloane@aol.net

7. AUDITOR STATEMENT - The data elements and information included in this report, including purchase orders listed for OMB Circular A-133, contain information included in Parts II and III of the form (except for Part II, items 11 is listed on the auditor's memorandum to not a substitute for such reports. A copy of the reporting package required by OMB Circular A-133, which includes the copy of the auditor's report, is available in its entirety from the auditee or the auditee provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor under penalty of law based on information included in the reporting package.

Signature of auditor

Date

Month Day Year

George F. Deloane

8 12 1997

According to the Reporting Burden Act, an essential, no person are required to provide a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is OMB No. 3248-0046. The time required to complete this data collection form is estimated to take 20-30 hours for eight auditees (i.e., business units) likely to administer a large number of Federal awards and 10 hours for all other auditees. Please accurately reflect estimates of reporting burden to both auditees and auditors relating to this data collection form, including the time to review instructions, obtain the required data, and conduct and review the information collection.

PART I GENERAL INFORMATION - Continued

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)
- Cognizant agency Oversight agency
9. Name of Federal cognizant or oversight agency for audit (Mark (X) one box)
- | | | | |
|------------------------------------------------------------------------|--------------------------------------------------------------------|------------------------------------------------------------------------|-----------------------------------------------------------|
| <input type="checkbox"/> African Development Foundation | <input type="checkbox"/> Federal Emergency Management Agency | <input type="checkbox"/> Justice | <input type="checkbox"/> Peace Corps |
| <input type="checkbox"/> Agency for International Development | <input type="checkbox"/> Federal Medicine and Conciliation Service | <input checked="" type="checkbox"/> Labor | <input type="checkbox"/> Small Business Administration |
| <input type="checkbox"/> Agriculture | <input type="checkbox"/> General Services Administration | <input type="checkbox"/> National Aeronautics and Space Administration | <input type="checkbox"/> Social Security Administration |
| <input type="checkbox"/> Commerce | <input type="checkbox"/> Health and Human Services | <input type="checkbox"/> National Archives and Records Administration | <input type="checkbox"/> State |
| <input type="checkbox"/> Commission for National and Community Service | <input type="checkbox"/> Housing and Urban Development | <input type="checkbox"/> National Endowment for the Arts | <input type="checkbox"/> Transportation |
| <input type="checkbox"/> Defense | <input type="checkbox"/> Institute for Museum Services | <input type="checkbox"/> National Endowment for the Humanities | <input type="checkbox"/> Treasury |
| <input checked="" type="checkbox"/> Education | <input type="checkbox"/> Inter-American Foundation | <input type="checkbox"/> National Science Foundation | <input type="checkbox"/> United States Information Agency |
| <input type="checkbox"/> Energy | <input type="checkbox"/> Interior | <input type="checkbox"/> Office of National Drug Control Policy | <input type="checkbox"/> Veterans Affairs |
| <input type="checkbox"/> Environmental Protection Agency | | | |

PART II FINANCIAL STATEMENTS (To be completed by auditor)

1. Type of audit report (Mark (X) one box)
- Unqualified opinion Qualified opinion Adverse opinion Disclaimer of opinion
2. Is a repetitive condition disclosed?
- Yes No - (XOP to Item 4)
3. Is any repetitive condition reported as a material weakness?
- Yes No
4. Is a material noncompliance disclosed?
- Yes No

PART III FEDERAL PROGRAMS (To be completed by auditor)

1. Type of audit report on major program compliance (Mark (X) one box)
- Unqualified opinion Qualified opinion Adverse opinion Disclaimer of opinion
2. What is the dollar threshold to distinguish Type A and Type B programs? \$____,000/1?
- \$ Five zero
3. Did the auditee qualify as a low-risk auditee? \$____,000/1?
- Yes No
4. Are there any audit findings required to be reported under \$____,000/1?
- Yes No
5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)
- | | | | |
|------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------------------|-----------------------------------------------------------|
| <input type="checkbox"/> African Development Foundation | <input checked="" type="checkbox"/> Federal Emergency Management Agency | <input type="checkbox"/> Justice | <input type="checkbox"/> Peace Corps |
| <input type="checkbox"/> Agency for International Development | <input type="checkbox"/> Federal Medicine and Conciliation Service | <input type="checkbox"/> Labor | <input type="checkbox"/> Small Business Administration |
| <input checked="" type="checkbox"/> Agriculture | <input type="checkbox"/> General Services Administration | <input type="checkbox"/> National Aeronautics and Space Administration | <input type="checkbox"/> Social Security Administration |
| <input type="checkbox"/> Commerce | <input checked="" type="checkbox"/> Health and Human Services | <input type="checkbox"/> National Archives and Records Administration | <input type="checkbox"/> State |
| <input type="checkbox"/> Commission for National and Community Service | <input type="checkbox"/> Housing and Urban Development | <input type="checkbox"/> National Endowment for the Arts | <input type="checkbox"/> Transportation |
| <input type="checkbox"/> Defense | <input type="checkbox"/> Institute for Museum Services | <input type="checkbox"/> National Endowment for the Humanities | <input type="checkbox"/> Treasury |
| <input type="checkbox"/> Education | <input type="checkbox"/> Inter-American Foundation | <input type="checkbox"/> National Science Foundation | <input type="checkbox"/> United States Information Agency |
| <input type="checkbox"/> Energy | <input type="checkbox"/> Interior | <input type="checkbox"/> Office of National Drug Control Policy | <input type="checkbox"/> Veterans Affairs |
| <input type="checkbox"/> Environmental Protection Agency | | | <input type="checkbox"/> None |

PART III FEDERAL PROGRAMS - Continued

B. FEDERAL AGENCIES EXPENSES DURING FISCAL YEAR

CFDA number / title	Name of Federal program	Amount expended	7. ADOPT FINDINGS AND QUESTIONED COSTS					Adult finding reference number(s)
			Major program	Type of expenditure requirement	Amount of questioned costs	Internal control findings	Major program	
97-600	Home Survey	\$ 688,763	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Administrative	\$ 6,667	<input checked="" type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	97-2	
97-509	CECIS	\$ 61,809	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C		
97-501	Home Emergency Assistance	\$ 7,341	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C		
97-550	Family Toy Care	\$ 309,990	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C		
97-550	Emergency Two Hours course	\$ 9,903	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C		
97-559	Summer Lessons	\$ 99,506	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C		
97-559	Summer Care Care	\$ 117,999	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C		
97-559	Emergency Two Hours course	\$ 17,996	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C		
TOTAL			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C		

* Other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.

Type of compliance requirement (Mark the box (X) of all that apply)

- A. Activities effort or condition
- B. Alternative financial principles
- C. Cash management
- D. Devs - Basic Act
- E. Eligibility
- F. Experimental and real property management

Marking level of effort, accounting

- G. Period of availability of funds
- H. Personnel
- I. Program income
- J. Real property acquisition and relocation activities

- 1. Reporting
- M. Subcontract monitoring
- N. Special tests and provisions
- O. State

Type of internal control findings (Mark (X) all that apply)

- A. Material weaknesses
- B. Responsible conditions
- C. None

*** ADDITIONAL FINDINGS ARE NEEDED. PLEASE PROCEED TO THE FORM THAT APPLICABLE AND ATTACH ADDITIONAL FINDINGS TO THE FORM.**