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CRANFORD COMMUNITY ACTION AGENCY, Inc.
CRANFORD, MISSISSIPPI

ARMSAL FINANCIAL REPORT
FOR THE FISCAL YEAR
December 31, 1957

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

Release Date: JAN 3 1958

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ELLIOTT & ASSOCIATES, INC.*A Professional Accounting Corporation*

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**UNQUALIFIED OPINION ON GENERAL-PURPOSE FINANCIAL STATEMENTS
 AND SUPPLEMENTARY SCHEDULES OF EXPENDITURES OF FEDERAL
 AGENCY-CONTRIBUTOR ENTITY**

INDEPENDENT AUDITOR'S REPORT

Board of Directors
 Cameron Community Action Agency, Inc.
 Cameron, Louisiana

I have audited the accompanying general-purpose financial statements of the Cameron Community Action Agency, Inc., as of and for the year ended December 31, 1991, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Cameron Community Action Agency, Inc.'s management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

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. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Cameron Community Action Agency, Inc. as of and for the year ended December 31, 1991, 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 a report dated September 1, 1990, on my consideration of the Cameron Community Action Agency, Inc.'s internal control over financial reporting and my tests of its compliance with laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Cameron Community Action Agency, 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-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general-purpose financial statements. The accompanying schedules, as listed in the table of contents, are presented for purposes of additional analysis and 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.

Elliott & Assoc. "APAC"
 Lacrosse, Louisiana
 September 1, 1992

ELLIOTT & ASSOCIATES, INC.*A Professional Accounting Corporation*

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100-174310

100-181110

100-174310

W. Michael Hines, CPA

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

Board of Directors
Cameron Community Action Agency, Inc.
Cameron, Louisiana

I have audited the financial statements of the Cameron Community Action Agency, Inc. as of and for the year ended December 31, 1987, and have issued my report thereon dated September 1, 1988. 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 the Cameron Community Action Agency, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and other agreements 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 disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards which is described as follows:

Finding: This audit report is not being issued within the six months of the close of the December 31, 1987 fiscal year-end. This is a violation of 44 U.S.C. §5111(a)(1)(A).

Management Response: The CPA performing the examination of accounts had an internal quality review performed in September 1987. Based on the results of that review, a specific letter of comment suggested that, due to the firm's size, the firm should consider retaining another qualified CPA firm to review all governmental type reports prior to issuance to improve the quality control process.

The firm adopted the recommendations; however, implementation and completion of the pre-issuance review has delayed the release of certain reports until after the statutory deadline. Future reports beginning with the next fiscal year will be issued within the statutory time frame.

Internal Control Over Compliance

In planning and performing my audit, I considered the General Compliance Review Agency, 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. My consideration of the internal control over financial reporting 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 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

Elliott & Assoc. "APAC"

Louisville, Louisiana
September 1, 1998

**Camden Community Action Agency, Inc.
SCHEDULE OF FINDINGS AND COMPLIANCE DATA**

FOR The Fiscal Year Ended December 31, 1997

I have audited the financial statements of the Camden Community Action Agency, Inc. as of and for the year ended December 31, 1997, and have issued my report thereon dated September 3, 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. My audit of the financial statements as of December 31, 1997 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

**a. Report on Internal Control and Compliance
Material to the Financial Statements**

Internal Control

Material Weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable Conditions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Compliance

Compliance Material to Financial Statements	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
---	---	-----------------------------

b. Federal Awards

Internal Control

Material Weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
Reportable Conditions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A

Type of Opinion on Compliance for Major Programs

Unqualified (X)	Qualified	<input type="checkbox"/>
Disclaimer	Adverse	<input type="checkbox"/>
N/A		<input type="checkbox"/>

Are there findings required to be reported in accordance with paragraph A-110, section A-110(a)?

Yes No N/A

c. Identification of Major Programs

OMB Number

Name of Federal Program

93.100

Head Start Program - Center Base

Dollar threshold used to distinguish between Type A and Type B Programs: \$200,000

Is the auditee a "covered" auditee, as defined by OMB Circular A-133?

Yes No N/A

Section II Financial Statement Findings

1997.1 **Late Filings:** This audit report is not being issued within the six months of the close of the December 31, 1997 fiscal year-end. This is a violation of 28 R.S. 2201(a)(1)(B), but does not have any effect on the financial statements. All future reports should be issued within the required time frame.

Section III Federal Award Findings and Questioned Costs

N/A

See independent auditor's report.

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W. Michael Fleen, CPA

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH ONE CIRCULAR 8-113

Board of Directors
Cameron Community Action Agency, Inc.
Cameron, Louisiana

Compliance

I have audited the compliance of the Cameron Community Action Agency, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular 8-113 compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1991. The Cameron Community Action Agency, Inc.'s major federal programs are identified in the summary of matters' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Cameron Community Action Agency, Inc.'s management. My responsibility is to express an opinion on the Cameron Community Action Agency, 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 8-113, Audit of Laws, Legal Requirements, and Non-Financial Organizations. These standards and OMB Circular 8-113 require that I plan and perform the audit to obtain reasonable assurance about whether non-compliance 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 included examining, on a test basis, evidence about the Cameron Community Action Agency, Inc.'s compliance with those 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 the Cameron Community Action Agency, Inc.'s compliance with those requirements.

In my opinion, the Cameron Community Action Agency, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs of the year ended December 31, 1991.

INTERNAL CONTROL OVER COMPLIANCE

The management of the Cameron Community Action Agency, 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 the Cameron Community Action Agency, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine if 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 8-113.

My consideration of the internal control over compliance could 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 reasonably 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 if employees in the normal course of performing their assigned functions. I did not see 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 management and Federal funding agencies. However, this report is a matter of public record and its distribution is not limited.

Elliott & Assoc. "APAC"

Lowville, Louisiana
September 1, 1988

CARBON FIBER/ITE ACTION AGENTS, INC.
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1991
 (with comparative totals for December 31, 1990)

ASSETS	Governmental		Account Group 4 Fund Balance	Totals	
	Special	General		December 1991	December 1990
Cash (Note 3)	\$ 3,876	\$14,490	\$ ---	\$ 18,366	\$ 20,382
Grants receivable	---	816	---	816	---
Due from other funds	500	13,954	---	14,454	8,241
Revolving funds	---	---	---	---	---
Reserve (Note 3)	---	---	156,820	156,820	156,820
Total assets	\$ 4,376	\$29,260	\$156,820	\$290,626	\$285,443
LIABILITIES					
Retiree payable	\$ ---	\$ 1,420	\$ ---	\$ 1,420	\$ 180
Payroll taxes payable	---	1,750	---	1,750	2,420
Bank note	---	---	---	---	8,180
Due to other agency	200	1,590	---	1,790	1,580
Due to other funds	---	28,864	---	28,864	8,241
Due to funding agency	---	864	---	864	---
Total liabilities	200	33,488	---	34,818	15,481
FUND EQUITY					
Fund equity					
Investment in governmental fund accounts (Note 3)	---	---	156,820	156,820	156,820
Fund balance	---	8,420	---	8,420	3,708
Reserve (Note 4) unappropriated	8,376	---	---	8,376	18,533
Total fund balance	8,376	8,420	---	16,796	18,121
Total fund equity	8,376	8,420	156,820	173,636	198,054
Total liabilities and fund equity	\$ 8,576	\$41,908	\$156,820	\$290,626	\$283,605

The accompanying notes are an integral part of this statement.

Exhibit B

COMMONWEALTH ACTION AGENCY, Inc.
COMBINED STATEMENT OF REVENUES, DISBURSEMENTS
AND CHANGES IN FUND BALANCES
All Governmental Fund Types
For the Year Ended December 31, 1965

	General	Special	Totals Interchange- able
REVENUES			
Intergovernmental	\$ ---	\$ 457,457	\$ 457,457
Public support	2,785	---	2,785
Miscellaneous	120,424	6,910	127,334
Total revenues	123,209	464,367	587,576
EXPENDITURES			
Salaries	52,389	256,863	309,252
Fringe	3,560	30,240	33,800
Travel	2,313	4,668	6,981
Operating services	29,800	70,200	100,000
Operating supplies	10,225	40,248	50,473
Misc. items	9,876	10,713	20,589
Capital outlay	10,840	30,513	41,353
Total expenditures	129,003	433,447	562,450
Excess of revenues over (under) expenditures	4,444	6,914	11,358
OTHER FINANCIAL ASSETS (LIAB.)			
Balance on funding agency	---	(963)	(963)
Operating transfers in	---	---	---
Operating transfers out	---	---	---
Excess of revenues and other sources over (under) expenditures and other uses	4,444	6,914	11,358
FUND BALANCES			
Beginning of period	13,381	3,426	16,807
End of period	\$ 17,825	\$ 10,340	\$ 28,165

The accompanying notes are an integral part of this statement.

CAMERON COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

Exhibit 5

NOTE 1 - Summary of Significant Accounting Policies

Cameron Community Action Agency, Inc., "Agency", is governed by a Board composed of all Police Jury members of the Parish of Cameron, State of Louisiana, and other selected individuals. Based upon the Jury's appointive Board representation the Agency is a component unit of the Cameron Parish Police Jury.

The accounting policies of the Agency conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24011 and to the guides set forth in the Louisiana Governmental Audit Guide, and to the industry audit guide, *Handbook of State and Local Government Audits*.

The following is a summary of certain significant accounting policies.

Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent on the Cameron Community Action Agency, Inc.'s Board of Directors. Control by or dependence on the Agency was determined on the basis of budget adoption, election or appointment of governing body, and other general oversight responsibility.

Fund Accounting

The accounts of the Cameron Community Action Agency, Inc. are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Environmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled. The various funds presented in the financial statements in this report are grouped into one general fund type and two broad fund categories as follows:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the Agency are financed. The acquisition, use, and balances of the Agency's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon cost income determination. The following are the Cameron Community Action Agency, Inc.'s governmental fund types:

General Fund - The General Fund is the general operating fund of the Cameron Community Action Agency, Inc. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes.

COMMONWEALTH REVENUE AGENCY, INC.

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

Part 2 - Summary of Significant Accounting Policies (continued)

Basis of Accounting

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

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

Liabilities

Advances between funds which are not expected to be repaid are accounted for as liabilities. In those cases where repayment is expected, the advances are accounted for through the various due from and due to accounts.

Budgets and Budgetary Information

The Commonwealth Revenue Agency, Inc. follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The various funding agencies notify the Commonwealth Revenue Agency, Inc. each year as to the funding levels for each program grant.
2. The Executive Director prepares a proposed budget based on the funding levels and then submits the budget to the Board of Directors for approval.
3. The Board of Directors reviews and adopts the budget prior to December 31 of the appropriate fiscal year and each year.
4. The adopted budget is forwarded to funding agencies for final approval.
5. All budgetary appropriations lapse at the end of each year.
6. Budgets for the special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the Board of Directors of the Agency. Such amendments were not material in relation to original appropriations.
7. Expenditures cannot legally exceed appropriations on an individual fund level.

Due to differing fiscal year ends budgetary versus actual statements have not been presented.

CAMERO COMMUNITY ACTION AGENCY, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Summary of Significant Accounting Policies (Continued)

Total Columns of Combined Statements - Overview

Total columns on the combined statements - overview are captioned "Supplemental only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Whether in such data comparable to a combination. Individual eliminations have not been made in the aggregation of this data.

Fixed Assets

The fixed assets represent a summary of movable capital acquisition assets of the Agency and are capitalized in accordance with Title 29.209 of the Louisiana Revised Statutes. Movable property is valued at historical acquisition cost except where otherwise noted. No depreciation has been provided for any general fixed assets and presentation of this account information is not intended to purport that all available resources are preserved or future Agency operations. The dollar value of movable assets as of December 31, 1987 amounts to \$156,896.

Comparative Data

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Agency's financial position and operations. However, presentation of comparative data by fund type has not been presented in each of the statements since their inclusion would make the statements overly complex and difficult to read.

Tax-exempt Status

The Agency is exempt from Federal Income Tax as a non-profit organization under Section 501 (c) (3) of the Internal Revenue Code. The laws of the State of Louisiana also exempt the organization from income taxation.

Funding Policies

The Agency receives their monies through basically three methods of funding. Most of the funds are obtained on a grant basis. Under this method funds are received in a monthly allotment of the total budget in advance of the actual expenditures.

The Agency also receives funds as a reimbursement of actual expenditures. The other method by which the Agency receives funding is through contributions from local public and private sources.

Note 2 - Cash, Collateral

As of December 31, 1987, cash held by the Cameroon Community Action Agency, Inc. was insured in full by FDIC (Federal Depositary Insurance Corporation) Insurance at the financial institution where deposited.

CAROLAN COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 3. - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

Balance--December 31, 1986	\$188,916
Additions	48,877
Deletions	-----
Balance--December 31, 1987	<u>\$237,793</u>

Note 4. - Fund Balance - Reserved

The \$8,437 in reserved fund balance at December 31, 1987 represents the allocated fund balance for all combined special revenue funds which are dedicated to a specific spending objective in the next fiscal period.

SUPPLEMENTARY DATA

CAMDEN COMMUNITY ACTION AGENCY, INC.

STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 For the Year Ended December 31, 1997

	Donating	Cap. Special	Cap. Gen	Residual Local	Matcher & Percent Reimbursement	TOTAL
REVENUES						
Intergovernmental	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---
Public support	---	3,184	---	408	---	3,592
Interest	---	---	---	---	---	---
Miscellaneous	18,424	3,180	58,523	3,585	8,824	132,536
Total revenues	18,424	6,364	58,523	3,993	8,824	132,130
EXPENDITURES						
Current						
Salaries	---	---	30,189	---	---	30,189
fringe benefits	---	---	3,568	---	---	3,568
Travel	3,227	348	3,863	---	---	7,438
Operating services	13,450	347	14,482	142	682	28,063
Operating supplies	8,824	882	1,028	264	3,482	14,480
Other costs	8,764	387	---	327	236	9,714
Capital outlay	18,666	---	---	---	---	18,666
Total expenditures	48,731	3,447	59,162	813	4,400	116,553
Surplus of revenues over funded expenditures	322	4,096	122	1,180	1,224	8,444
Other financing sources						
Grants received	---	---	---	---	---	---
Transfers in	---	---	---	---	---	---
Transfers out	---	---	---	---	---	---
Surplus of revenues and other financing sources over funded expenditures and other financing costs	322	4,096	122	1,180	1,224	8,444
Fund balance, beginning of year	---	14,388	422	818	387	16,005
Fund balance, end of year	3,644	18,484	544	2,000	2,611	24,283





<u>NAME</u>	<u>TOTAL SPECIAL REVENUE FUNDS</u>
151,397	\$ 463,384
-----	504
-----	507
-----	-----
51,395	468,395
79,840	255,850
4,400	30,346
3,600	4,400
3,318	72,891
3,851	45,340
-----	28,100
-----	-----
-----	22,420
51,395	452,431
-----	6,958
-----	-----
-----	-----
-----	199,21
-----	6,000
-----	3,425
51,395	\$ 463,423

Schedule D

CAMERON COMBINEITE ACTION ARMY, INC.
COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS

FOR THE YEAR ENDED DECEMBER 31, 1957

(With comparative totals for the year ended December 31, 1956)

	1957	1956
General fixed assets, at cost:		
Vehicles	\$ 50,440	\$ 54,200
Furniture and fixtures	51,500	48,300
Building improvements	12,800	12,800
Total general fixed assets	<u>\$114,740</u>	<u>\$115,300</u>
Investment in general fixed assets:		
Property acquired from -		
Federal grants	\$ 31,800	\$ 3,400
State appropriations	100,400	90,800
Local donations	...20,500	...25,500
Total investment in general fixed assets	<u>\$152,700</u>	<u>\$119,700</u>

Schedule 4

<u>AMOUNT</u> <u>AMOUNT</u>	<u>AMOUNT</u> <u>EXPENSES</u>	<u>AMOUNT</u> <u>PROVIDED TO</u> <u>MUNICIPALITY</u>
\$ 299,532	\$ 79,500	\$ ---
212,521	217,497	---
43,483	17,263	---
16,344	9,207	---
27,139	18,056	---
149,785	242,481	---
14,287	34,298	---
52,387	21,799	---
5,042	7,981	---
14,268	9,792	---
17,619	14,386	---
4,432	9,837	---
4,514	9,837	---
4,727	9,888	---
4,727	9,888	---
3,418	3,413	---
3,418	3,413	---
2,731,188	2,429,496	\$ ---

Schedule 3

COMMONWEALTH ACTION FUND, INC.
COMPENSATION FOR BOARD MEMBERS

For the Year Ended December 31, 1997

During the year ended December 31, 1997, no pay plus payments or other compensation payments were made to board members.

CHERRY Community Action Agency, Inc.
SCHEDULE OF PRIOR YEAR FINDINGS

For the Fiscal Year Ended December 31, 1987

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

There were no prior year findings relating to internal control and compliance material to the financial statements.

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AGENCIES

There were no prior year findings relating to internal control and compliance material to Federal Agencies.

SECTION III MANAGEMENT LETTER

The June 28, 1987 audit report on the December 31, 1986 financial statements contained an "other matters" dealing with computerization of accounting data for certain funds.

Subsequently, the Agency has completed a substantial portion of its accounting records to computer and is making plans to convert the remainder. Therefore, the prior year "OTHER MATTERS" situation has been resolved.

See independent auditor's report.

Western Community Action Agency, Inc.
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Fiscal Year ended December 31, 1991

SECTION 1 INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT

1990.1 The Board will more closely will closely monitor the timely completion of the December 31, 1990 audit by June 30, 1991 and require the auditor to complete it in a timely fashion.

SECTION 11 INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AGENCIES

N/A

SECTION 110 MANAGEMENT LETTER

N/A

See independent auditor's report.