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Qual Area Community Action Agency, Inc.
Bossier, Louisiana

Financial Statements With Auditors' Report

As of and for the Years Ended December 31, 1967 and 1968
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 JUN 27 1968

Boud Area Community Action Agency, Inc.
Barringer, Louisiana
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COOK & MONEHART

Chartered Public Accountants

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SEPTEMBER 1, 1988 (100)

CLARENCE B. MONEHART, CPA
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MEMPHIS, TENNESSEE
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MEMPHIS, TENNESSEE

Independent Auditor's Report

To the Board of Directors
Quad Area Community Action Agency, Inc.
Hammond, Louisiana

We have audited the accompanying statements of financial position of Quad Area Community Action Agency, Inc. (a nonprofit organization) as of December 31, 1987 and 1986, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of Quad Area Community Action Agency, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits 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 audits provide 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 Quad Area Community Action Agency, Inc. as of December 31, 1987 and 1986, and the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 5, 1988 on our consideration of Quad Area Community Action Agency, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Quad Area 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, 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 information schedules shown on pages 15-18, are presented for the purpose of additional analysis and are not a required part of the financial statements of Quad Area Community Action Agency, 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 For Grants and Contracts Analysis" in the table of contents and shown on pages 20-34, are presented for the purpose of providing various funding sources of Quad Area Community Action Agency, Inc. additional individual grant and contract analysis and are not a required part of the financial statements. The information is prepared on a prescribed basis of the various funding sources of Quad Area Community Action Agency, Inc., and certain schedules are for periods other than the organization's fiscal year. These schedules are not prepared in accordance with generally accepted accounting principles. Accordingly, the schedules mentioned previously on pages 20-34 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 they are fairly stated on the basis of accounting practices prescribed by the various funding sources.



Cook and Morehart
Certified Public Accountants
June 5, 1988

Quad Area Community Action Agency, Inc.
 Hammond, Louisiana
 Statements of Financial Position
 December 31, 1987 and 1988

Assets	1987	1988
Current assets:		
Cash	\$ 31,875	\$ 66,268
Grants receivable	80,204	88,882
Other receivables	34,842	4,317
Due from other funds	190,809	34,802
Total current assets	327,730	194,269
Property and equipment	686,268	686,212
Accumulated depreciation	(247,818)	(228,252)
Net property and equipment	438,450	457,960
Total Assets	\$ 766,180	\$ 652,229
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 71,323	\$ 77,468
Account liabilities	22,488	18,852
Due to other funds	180,804	34,802
Current portion of long-term debt	18,285	70,248
Refundable advances	89,145	82,220
Total current liabilities	481,945	383,590
Long-term debt	9,408	17,873
Total liabilities	491,353	401,463
Net assets:		
Invested in		
Operating	9,847	43,821
Fixed assets	219,598	322,520
Total net assets	289,445	366,341
Total Liabilities and Net Assets	\$ 780,798	\$ 1,018,570

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

Gulf Area Community Action Agency, Inc.
 Hammond, Louisiana
 Statements of Activities
 For the Years Ended December 31, 1987 and 1986

	(unaudited)	
	1987	1986
Revenues and Other Support:		
Contractual revenue -- grants	\$ 3,844,217	\$ 3,021,278
Fees earned	48,224	87,571
Miscellaneous revenues	41,052	22,448
	<u>3,135,194</u>	<u>2,131,297</u>
Expenses:		
Home energy assistance	844,224	811,128
Community services	817,287	788,462
Weatherization assistance	261,548	147,252
Head Start program	822,185	677,278
Child nutrition	92,581	25,422
Summer child care services	211,251	-
Foster grandparents program	222,422	227,857
Retired senior volunteer program	41,528	42,822
Commodities distribution	82,048	82,728
Emergency assistance	28,888	22,412
Drug-free and literacy education	26,228	44,828
Emergency shelter grant	42,812	20,824
Medical application services	44,182	5,772
Housing services	-	18,828
Homeless assistance	-	28,852
General services	122,424	128,828
	<u>2,212,112</u>	<u>2,128,858</u>
Change in net assets	(28,822)	87,168
Net assets, beginning of year	288,228	201,172
Net assets, end of year	<u>\$ 259,406</u>	<u>\$ 288,340</u>

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

Grand Area Community Action Agency, Inc.
Harrison, Louisiana
Statement of Cash Flows
For the Years Ended December 31, 1987 and 1988

	<u>1987</u>	<u>1988</u>
OPERATING ACTIVITIES		
Change in net assets	\$ 76,823	\$ 51,168
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	69,743	76,874
Loss on retirement of property and equipment	1,737	-
(Increase) decrease in operating assets:		
Grants receivable	9,298	11,414
Other receivables	(30,729)	(3,428)
Increase (decrease) in operating liabilities:		
Accounts payable	(8,142)	(41,822)
Accrued liabilities	4,424	5,324
Receivable advances	<u>39,442</u>	<u>24,708</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>6,008</u>	<u>189,588</u>
INVESTING ACTIVITIES		
Proceeds from retirement of property and equipment	8,980	-
Payments for property and equipment	<u>(18,397)</u>	<u>(151,721)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(9,417)</u>	<u>(151,721)</u>
FINANCING ACTIVITIES		
Payments from notes payable	-	21,989
Payments of long-term debt	<u>(13,857)</u>	<u>(7,389)</u>
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	<u>(13,857)</u>	<u>14,600</u>
Net increase (decrease) in cash	(17,266)	1,467
Cash as of beginning of year	69,391	51,823
Cash as of end of year	<u>\$ 52,125</u>	<u>\$ 53,290</u>

Supplemental disclosures:

Cash paid for interest was \$3,117 in 1987 and \$3,045 in 1988.

Noncash investing and financing transactions in 1987:

Acquisition of vehicle		
Cost of vehicle, net of trade-in	\$ 12,727	
Gain on trade-in	(4,237)	
Vehicle loan	(13,580)	

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

Coast Area Community Action Agency, Inc.
Bossier Parish, Louisiana
Notes to Financial Statements
December 31, 1997 and 1998

(1) Summary of Significant Accounting Policies:

A. Nature of Activities:

Coast Area Community Action Agency, Inc. (CACAA) is a private nonprofit corporation incorporated under the laws of the State of Louisiana. CACAA is governed by a Board of Directors from the different parishes that CACAA serves. CACAA operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in the following parishes of Louisiana: Assumption, East Feliciana, West Feliciana, Livingston, St. Helena, Tangipahoa, and Washington. The following programs, with their approximate percentage of total revenues indicated, are administered by CACAA:

Home Energy Assistance (27%) – Operates a program designed to assist low-income households in affording the burden of high energy costs. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

Community Services Block Grant (27%) – 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.

Weatherization Assistance (8%) – Weatherizes (insulates) the dwellings of low-income persons, particularly the elderly and handicapped low-income persons, in order to aid these persons least able to afford higher energy costs and to conserve needed energy. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

Head Start Program (11%) – 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. This category also includes a Family Preservation grant funded with federal funds passed through the Louisiana Department of Social Services to plan activities to prepare a resource directory for Head Start families.

Child Nutrition (5%) – Operates a Child and Adult Care-Food Program in coordination with the Head Start Program and the Summer Child Care Program. Funding is provided by federal funds passed through the Louisiana Department of Education.

Foster Grandparents Program (6%) – Sets up projects which provide one-on-one help to children with special needs or exceptional needs in health, education, welfare and related settings. Foster grandparents must be low-income persons at least 60 years of age. Funding is provided by federal funds from the U.S. Agency The Corporation For National Service.

(Continued)

Great Area Community Action Agency, Inc.
Battmond, Louisiana
Notes to Financial Statements
December 31, 1987 and 1986
(Continued)

Summer Child Care Services (7%) - Provides quality child care during the summer months to children identified by the Head Start Program, and operates a family preservation program directed at Head Start parents who need help to become self-sufficient. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

RSNP Program (1%) - Provides opportunity for aridged persons to volunteer their services in order to remain physically and mentally active. Funding is provided by federal funds from the U.S. Agency The Corporation for National Service.

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.

Emergency Assistance (1%) - Provides emergency food and shelter in areas of high need throughout the community to persons based upon their unemployment or poverty status. Funding is provided by federal funds passed through a local United Way Agency.

Drug-Free and Literacy Education (1%) - Operates a program in which at-risk youth will learn about the effects of drugs and alcoholism, the reason why drugs and alcohol are harmful and ways to resist pressures to abuse drugs and alcohol and develop programs and activities to meet the needs of welfare to work and undereducated non-adolescent adult students to prepare to enter the work force. Funding is provided by federal funds passed through the Louisiana Department of Education.

Emergency Shelter Grants Program (7%) - Provides funds to meet costs for building rehabilitation, operational/maintenance expenses, and essential services in connection with emergency shelter of homeless persons, as well as costs of eligible homeless prevention activities through two Emergency Shelter Grants funded with federal HUD funds passed through the Parishes of Assumption and Tangipahoa, State of Louisiana.

Medical Application Services (1%) - Provides the service to eligible individuals of processing their Medicaid applications. Funding is provided by a unit rate contract with the Louisiana Department of Health and Hospitals.

General Services (3%) - Provides payment of necessary agency expenses not specifically attributable to a grant/contract operated by the agency. Funding is provided by various donations and by management and development fees earned through the operation of three apartment complexes.

B. Basis of Accounting

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

(Continued)

Good News Community Action Agency, Inc.
Hammond, Louisiana
Notes to Financial Statements
December 31, 1997 and 1998
(Continued)

E. Basis of Presentation

Financial statement presentation follows the representations 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.

G. Income Taxes

QACAA 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 QACAA's tax-exempt purpose is subject to taxation as unrelated business income. QACAA had no such income for this audit period.

H. 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, QACAA considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. QACAA had no cash equivalents during 1997 or 1998.

G. Property and Equipment

Acquisitions of buildings, equipment, and improvements in excess of \$500 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.

(Continued)

Grand Area Community Action Agency, Inc.
Hammond, Louisiana
Notes to Financial Statements
December 31, 1987 and 1986
(Continued)

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. Revenue 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.

I. Functional Allocation of 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

GAACA maintains its temporary cash investments with financial institutions that are insured by the FDIC up to \$100,000 at each bank. At December 31, 1987 and 1986 there were no amounts that were not FDIC insured or collateralized by pledged securities.

Concentrations of credit risk with respect to grants receivable were limited due to the balance being comprised of amounts due from governmental agencies under contractual terms. As of December 31, 1987 and 1986, GAACA had no significant concentrations of credit risk in relation to grants receivable.

(Continued)

East Area Community Action Agency, Inc.
Baton Rouge, Louisiana

Notes to Financial Statements
December 31, 1987 and 1986
(Continued)

(3) Grants Receivable

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from the funding sources at December 31, 1987 and 1986, but not received until after that date.

(4) Due To and Due From Other Funds

Fund	1987		1986	
	Due From Other Funds	Due To Other Funds	Due From Other Funds	Due To Other Funds
Unrestricted	\$ 31,100	\$ 67,888	\$ 10,421	\$ 24,105
Restricted Funds:				
Child and Adult Care Food Program	1,108	1,108	128	--
Weatherization Assistance	9,408	10,898	9	7,808
Home Energy Assistance	728	727	--	3,422
Head Start Program	41,888	393	--	--
Summer Child Care	1,100	3,952	--	--
Drug-Free and Literacy Education	--	13,028	--	--
Emergency Shelter Grants Program	--	3,796	--	--
Medical Application Services	14,828	--	10,081	--
	<u>\$ 1,100,804</u>	<u>\$ 1,100,804</u>	<u>\$ 24,581</u>	<u>\$ 24,933</u>

(5) Refundable Advances

EACAA 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.

(6) Unrestricted Operating Net Assets

Unrestricted operating net assets at December 31, 1987 and 1986, are detailed by individual program as follows:

	1987	1986
Commodities Distribution	\$ 6	\$ 131
Medical Application Services	21,144	9,971
General Services	<u>1,21,861</u>	<u>24,322</u>
	<u>\$ 9,847</u>	<u>\$ 43,821</u>

(Continued)

Good Area Community Action Agency, Inc.
Hammond, Louisiana
Notes to Financial Statements
December 31, 1997 and 1996
(Continued)

(7) Property and Equipment

An analysis of the property and equipment at December 31, 1997 is as follows:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings and improvements	30 - 50 years	\$ 182,824	\$ -	\$ 182,824
Furniture and equipment	5 - 7 years	244,345	15,591	259,936
Vehicles	5 years	83,328	39,271	122,599
Accumulated depreciation		<u>1,226,999</u>	<u>1,33,813</u>	<u>1,260,812</u>
Net investment in plant		<u>\$ 223,498</u>	<u>\$ 33,951</u>	<u>\$ 257,449</u>

Depreciation expense for the year ended December 31, 1997 was 186,762.

An analysis of the property and equipment at December 31, 1996 is as follows:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings and improvements	30 - 50 years	\$ 182,824	\$ -	\$ 182,824
Furniture and equipment	5 - 7 years	227,211	12,448	239,659
Vehicles	5 years	83,328	69,908	153,236
Accumulated depreciation		<u>1,176,262</u>	<u>1,36,113</u>	<u>1,212,375</u>
Net investment in plant		<u>\$ 204,121</u>	<u>\$ 26,234</u>	<u>\$ 230,355</u>

Depreciation expense for the year ended December 31, 1996 was 170,674.

(Continued)

Grand Area Community Action Agency, Inc.
Hammond, Louisiana
Notes to Financial Statements
December 31, 1987 and 1986
(Continued)

(b) Long-term Debt

Long-term debt at December 31, 1987 and 1986 consisted of the following:

	<u>1987</u>	<u>1986</u>
Note payable to a bank, due in monthly installments of \$327.42 including interest at 7.58%, secured by a vehicle; final payment due August 28, 2007	\$ 12,318	\$ --
Note payable to a bank, due in monthly installments of \$536.83 including interest at 8.12%, secured by a vehicle; final payment due April 13, 1988	--	8,408
Note payable to a finance company, due in monthly installments of \$485.80 including interest at 13.5%, secured by a vehicle; final payment is a balloon due February 23, 1988	15,541	10,113
Total Debt	<u>27,859</u>	<u>27,418</u>
Less current installments on long-term debt	<u>1,385</u>	<u>10,348</u>
Non-current portion of long-term debt	<u>\$ 26,474</u>	<u>\$ 17,070</u>

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

For the Year Ending <u>December 31,</u>	Approximate <u>Amount</u>
1988	\$ 18,385
1989	3,332
2000	3,568
2001	<u>3,543</u>
	<u>\$ 27,828</u>

Interest expense on these notes for the years ended December 31, 1987 and 1986 was \$3,117 and \$1,845.

(Continued)

Quad Area Community Action Agency, Inc.
 Hammond, Louisiana
Notes to Financial Statements
 December 31, 1987 and 1986
 (Continued)

(10) **Retirement Obligations**

QACAA participates in a tax deferred profit retirement plan whereby an amount up to 5% of the salary of eligible employees is contributed to interest bearing accounts or mutual funds. The funds are in the employee's name upon funding. The amounts contributed for the years ended December 31, 1987 and 1986 were \$51,423 and 442,512.

(11) **Contractual Revenue - Grants**

During the year ended December 31, 1987 and 1986, QACAA received contractual revenue from federal and state grants in the amounts of \$3,044,217 and \$2,851,276, respectively. The continued existence of these funds is based on annual contract renewals with various funding sources.

(12) **Leases**

The agency leases certain buildings and equipment under operating leases. There are no purchase options or renewal terms contained in these leases. They can each be renewed based on the mutual agreement of both parties. Rental costs on these items for the years ended December 31, 1987 and 1986, were as follows:

	<u>1987</u>	<u>1986</u>
Buildings	\$ 34,882	\$ 85,458
Equipment	<u>11,643</u>	<u>30,348</u>
	<u>\$ 46,525</u>	<u>\$ 115,806</u>

Commitments under lease agreements having lease terms in excess of one year are as follows:

<u>For the Year Ending</u> <u>December 31,</u>	
1988	\$ 67,131
1989	58,772
2000	1,288
	<u>\$ 115,181</u>

(13) **Commodities Distribution**

The expenses shown as commodities distribution represent certain costs to distribute the commodities. The value of the commodities distributed was approximately \$308,004 during January 1, 1987 through December 31, 1987 and 4,115,388 during January 1, 1988 through December 31, 1989. The value of the commodities distributed is not reflected in the accompanying financial statements.

(Continued)

Boud Area Community Action Agency, Inc.
Hammond, Louisiana
Notes to Financial Statements
December 31, 1987 and 1986
(Continued)

(C) Partnership Investments

QACAA serves as the Managing General Partner for Livingston Housing 1984 Partners, a Louisiana Partnership in Commencement, organized and operated for the construction, ownership and management of a forty-two unit apartment complex in Livingston, Louisiana known as Cedar Ridge Apartments; permanent financing provided with funds from the Home Affordable Rental Housing Program through regulatory agreements with Louisiana Housing Finance Agency.

QACAA serves as the Managing General Partner for Hammond Housing 1984 Partners, a Louisiana Partnership in Commencement, organized and operated for the construction, ownership and management of a forty-eight unit apartment complex in Hammond, Louisiana known as Hammond Square Apartments; permanent financing provided with funds from the Home Affordable Rental Housing Program through regulatory agreements with Louisiana Housing Finance Agency.

QACAA serves as the Managing General Partner for Jackson Place Apartments, a Louisiana Partnership in Commencement, organized and operated for the construction, ownership and management of a forty unit apartment complex in Jackson, Louisiana known as Jackson Place Apartments; permanent financing provided with funds from the Home Affordable Rental Housing Program through regulatory agreements with Louisiana Housing Finance Agency.

QACAA entered into Management Sub-Contracts with Calhoun Property Management, Inc., in which they will co-manage all Partnerships. QACAA's ownership percentage of all partnerships is .5%.

Boardman Community Justice Agency, Inc.
 (Incorporated, Unaudited)
 Condensed Schedule of Financial Activities
 December 31, 1997

Assets	State Energy Residuals	Community Services	Weather System Residuals	Real Estate Program	Gold Business	Gold Cem. Services	Facilities Construction Program	Special Services Venture Program
Cash	1	1	1	1	1	1	1	1
Accounts receivable	-	-	25,964	-	8,000	1,000	-	-
Accounts payable	-	-	-	-	-	-	94	-
Other receivables	128	-	8,100	11,000	1,000	1,500	-	-
Other liabilities	282	-	14,964	41,100	1,000	1,500	1,000	4,100
Total current assets	513	513	49,028	52,100	11,000	4,500	1,094	4,100
Property and equipment	520	23,800	-	388,000	-	-	1,000	1,000
Accumulated depreciation	-	25,100	-	341,200	-	-	-	5,000
Net property and equipment	520	23,800	-	46,800	-	-	1,000	1,000
Total assets	1,033	24,313	49,028	398,900	11,000	4,500	2,094	5,100
Liabilities and Net Assets								
Current liabilities	1	1	1	1	1	1	1	1
Accounts payable	-	-	25,964	-	-	-	-	-
Accounts receivable	131	-	10,000	282	1,200	1,500	-	-
Due to other funds	-	-	-	-	-	-	-	-
Contract and other long term debt	-	-	8,100	10,222	1,000	-	-	1,000
Other liabilities	151	-	14,964	40,798	2,800	3,500	2,500	4,100
Total liabilities	282	-	49,028	51,800	5,500	5,000	5,000	6,100
Net assets	-	24,313	-	347,100	5,500	-	1,594	-
Reserve fund	-	23,800	-	340,000	-	-	1,000	1,000
Board assets	-	23,800	-	347,100	-	-	1,594	-
Total net assets	282	24,313	49,028	347,100	5,500	-	1,594	1,000
Total liabilities and net assets	1,033	24,313	49,028	398,900	11,000	4,500	2,094	5,100

(Continued)

Basal Health Community Action Agency, Inc.
 Inverness, Colorado
 Combining Schedule of Financial Position
 (Continued)
 December 31, 2022

	Commutative Balances	Intergovt Revenues	Grants and Incomes Support	Emergency Shelter Costs	Medical Apparatus Services	General Services	Total
Assets							
Current assets:							
Cash	\$ 17	-	-	2,278	48	18,995	21,818
Receivables	-	-	28,024	8,888	-	-	36,912
Other receivables	-	-	-	-	22,788	12,548	35,336
Due from other funds	-	-	-	-	14,525	25,382	39,907
Total current assets	17	-	28,024	11,166	37,841	36,945	113,113
Property and equipment:							
Accumulated depreciation	-	-	-	1,718	-	64,664	66,382
Net property and equipment	-	-	-	1,718	-	28,818	31,536
Total Assets	17	-	28,024	12,884	37,841	65,763	144,649
Liabilities and Net Assets							
Current liabilities:							
Accounts payable	13	-	-	2,178	-	15	2,396
Accounts receivable	-	-	-	-	-	23,688	23,688
Accounts payable	-	-	11,675	3,398	-	87,356	102,429
Due to other funds	-	-	-	-	-	18,385	18,385
Current portion long term debt	-	-	1,549	3,323	-	-	4,872
Retainable advances	-	-	26,816	8,346	-	98,028	133,190
Total Current liabilities	13	-	28,465	14,847	-	140,187	171,512
Long term debt:							
Net assets:							
Reserves and							
Equity	4	-	-	-	35,144	25,288	60,436
Fund assets	-	-	-	1,267	-	8,383	9,650
Total net assets	4	-	-	1,267	35,144	33,671	70,186
Total liabilities and net assets	17	-	28,465	16,114	35,144	173,858	144,835

East Area Community Action Agency, Inc.
Statement of Activities
Combining Schedule of Activities
for the Year Ended December 31, 2007

	Home Energy Assistance	Community Services	Weather ization Program	Food Bank Program	Child Support Program	Summer Child Care Program	Senior Activities Program	United Way Inclusion Program
Revenues and Other Support								
Donations - grants In-kind	\$ 694,204	\$ 828,578	\$ 704,948	\$ 947,924	\$ 95,991	\$ 311,291	\$ 214,948	\$ 48,472
Membership revenues	-	-	-	100	-	-	-	-
Total revenues and other support	<u>\$ 694,204</u>	<u>\$ 828,578</u>	<u>\$ 704,948</u>	<u>\$ 948,024</u>	<u>\$ 95,991</u>	<u>\$ 311,291</u>	<u>\$ 214,948</u>	<u>\$ 48,472</u>
Expenses								
Salaries	\$ 30,355	\$ 11,644	\$ 6,676	\$ 55,591	\$ 4,005	\$ 11,538	\$ 5,173	\$ 4,558
Fringe benefits	4,545	81,816	19,818	58,488	3,281	17,294	8,858	5,858
Traffic	7,178	33,000	7,440	28,200	-	83,188	3,724	3,341
Office costs	2,756	75,335	68,861	44,823	-	8,754	4,283	3,581
Telephone	1,813	76,000	8,714	4,433	-	7,260	3,783	1,889
Insurance	228	4,094	3,144	14,893	-	-	-	-
Equipment supplies	849	18,179	4,256	8,889	-	-	-	821
Supplies	1,021	17,383	81,311	66,812	1,788	70,523	646	281
Professional services and contract fees	2,898	9,199	8,104	14,095	4,281	3,795	-	900
Food and related supplies	-	4,544	-	4,166	84,138	14,331	-	-
Utilities	-	1,391	-	-	-	788	-	-
Printing expenses	508,428	58,284	-	-	-	-	-	4,381
Event activities payments	-	2,288	-	41,125	-	-	-	38
Depreciation expense	-	-	-	65,915	9,293	11,481	323	4,545
Total expenses	<u>\$ 644,134</u>	<u>\$ 11,207</u>	<u>\$ 98,458</u>	<u>\$ 552,155</u>	<u>\$ 9,293</u>	<u>\$ 11,481</u>	<u>\$ 83,456</u>	<u>\$ 4,583</u>
Change in net assets	-	71,278	-	195,869	-	-	3,197	1,889
Net assets, beginning of year	-	93,000	-	296,286	-	-	-	128
Net assets, end of year	<u>\$ -</u>	<u>\$ 164,278</u>	<u>\$ -</u>	<u>\$ 492,155</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,197</u>	<u>\$ 1,889</u>

(Continued)

Good Hope Community Action Agency, Inc.
 Government - Localities
 Continuing Activities of Activities
 (Continued)
 For the Year Ended November 30, 1987

	Commodities Distributions	Emergency Assistance	Drug Use and Library Benefits	Emergency Shelter Costs Programs	Mealcard Application Services	General Services	Total
Revenues and Other Support:							
Governmental revenue - grants for services	\$ 56,822	\$ 28,885	\$ 26,300	\$ 41,812	\$ 88,884	\$ -	\$ 3,044,210
Miscellaneous revenues	-	-	-	-	-	48,324	48,324
Total revenues and other support	\$ 56,822	\$ 28,885	\$ 26,300	\$ 41,812	\$ 88,884	\$ 48,324	\$ 3,092,534
Expenses:							
Salaries	\$ 6,473	-	\$ 6,822	\$ 669	\$ 31,894	\$ 8,884	\$ 1,344,116
fringe benefits	\$ 252	-	\$ 2,115	\$ 511	\$ 3,822	\$ 2,211	\$ 208,031
Travel	-	-	766	269	684	11,914	\$ 13,569
Space costs	-	-	-	\$ 11,316	-	-	\$ 11,316
Telephone	-	-	-	-	-	1,889	\$ 48,426
Insurance	-	-	-	-	-	1,674	\$ 21,465
Equipment expenses	-	-	-	-	-	\$ 449	\$ 26,348
Supplies	-	-	-	-	-	3,217	\$ 42,991
Professional services and contract labor	-	-	-	-	369	1,795	\$ 43,226
Food and nutritional supplies	-	-	-	-	-	3,811	\$ 43,881
Meals	41	497	\$ 526	-	-	\$ 2,924	\$ 4,088
Insurance expenses	-	-	-	-	-	8,280	\$ 14,798
Other asset acquisitions	-	28,494	-	11,145	-	-	\$ 94,631
Depreciation expenses	-	-	-	183	-	1,686	\$ 21,121
Total expenses	\$ 68,828	\$ 29,385	\$ 12,726	\$ 65,311	\$ 44,852	\$ 18,544	\$ 3,174,089
Change in net assets	\$ 12,9	-	-	\$ 1,268	\$ 2,031	\$ 4,880	\$ 30,826
Net assets, beginning of year	\$ 11	-	-	-	\$ 24,323	\$ 26,480	\$ 268,329
Net assets, end of year	\$ 24	-	-	\$ 1,268	\$ 26,354	\$ 31,360	\$ 309,155

**Supplemental Information Schedules
For Items and Contracts Analysis**

Good Area Community Action Agency, Inc.

Hammond, Louisiana

Low-Income Home Energy Assistance Program

Contract No. 014700

Schedule of Revenues, Expenditures and Changes in Fund Balance

For the Contract Period January 1, 1997 to December 31, 1997

	<u>Actual</u>	<u>Budget</u>	<u>Actual (Over/ Under Budget)</u>
Revenues:			
Contract revenue	\$ 644,334		
Expenditures:			
Administrative	44,908	\$ 44,904	\$ 48
Direct services	<u>589,426</u>	<u>589,398</u>	<u>28</u>
Total expenditures	<u>644,334</u>	<u>\$ 644,334</u>	<u>\$ -</u>
Excess revenues (expended)	-		
Fund balance, January 1, 1997	<u>-</u>		
Fund balance, December 31, 1997	<u>\$ -</u>		

David Area Community Action Agency, Inc.
 Hammond, Louisiana
 Community Services Block Grant
 Contract No. 9796000

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

	<u>Actual</u>	<u>Budget</u>	<u>Actual (Over/ Under) Budget</u>
Revenues:			
Contract revenue	\$ 628,578		
Expenditures:			
Administration:			
Salaries	176,581	\$ 176,581	\$ --
Fringe benefits	36,864	36,864	--
Travel	10,800	10,800	--
Other support costs	30,468	37,468	--
Total Administration	<u>253,845</u>	<u>263,845</u>	<u>--</u>
Program Activities:			
Salaries	306,267	306,267	--
Fringe benefits	58,168	58,168	--
Travel	13,080	13,080	--
Equipment purchases	22,879	22,879	--
Other support costs	113,216	113,216	--
Activities	31,080	31,080	--
Total Program Activities	<u>573,288</u>	<u>573,288</u>	<u>--</u>
Commodity Food and Nutrition	<u>1,833</u>	<u>1,833</u>	<u>--</u>
Total expenditures	<u>828,578</u>	<u>\$ 828,578</u>	<u>\$ --</u>
Excess revenues (expenditures)	-		
Fund balance, January 1, 1987	-		
Fund balance, December 31, 1987	<u>\$ --</u>		

East Area Community Action Agency, Inc.
Bossier, Louisiana
Weatherization Assistance Program
Contract No. 501355

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Contract Period: April 1, 1986 to March 31, 1987

Revenues:

Contract revenue \$ 84,120

Expenditures:

Administration 2,658
Liability insurance 1,210
Materials/Program Support 81,218
Financial audit 1,800

Total expenditures 84,120

Excess (revenues) (expenditures) -

Fund balance, April 1, 1986 -

Fund balance, March 31, 1987 \$ -

Oued Area Community Action Agency, Inc.
 Hammond, Louisiana
 Head Start Grant No. 0603-0-0402100
 U. S. Department of Health and Human Services
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 For the Contract Period: December 1, 1986 to November 30, 1987

	Actual	Budget	000 Balances Current Year
Revenues			
Department of Health and Human Services	\$ 560,282	\$ 560,282	
Grantee's contribution	<u>140,821</u>	<u>140,821</u>	
Total revenues	<u>701,103</u>	<u>701,103</u>	
Expenditures			
Personnel	300,104	300,273	0,865
Fringe benefits	55,858	71,721	15,703
Travel	24,254	4,358	(19,894)
Supplies	56,834	40,854	(15,984)
Contractual	4,300	15,300	10,800
Other	121,448	100,838	2,100
	<u>663,292</u>	<u>633,252</u>	<u>1 -</u>
Grantee's share	140,821	140,821	
Total all expenditures	<u>804,113</u>	<u>774,073</u>	
Revenue over (under) expenditures	-		
Fund balance, beginning December 1, 1986	-		
Fund balance, ending November 30, 1987	<u>\$ -</u>		

Bass Area Community Action Agency, Inc.
 Hammond, Louisiana
 Child and Adult Care Food Program
 Head Start Food Service

Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period: October 1, 1986 to September 30, 1987

Revenues:

Contract revenues	\$	84,815
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Expenditures:

Salaries		18,733
Fringe benefits		3,585
Consultant		4,000
Audit		500
Supplies		3,090
Food purchases		58,117
Total expenditures:		88,025

Excess revenues (expenditures)

-

Fund balance, October 1, 1986

-

Fund balance, September 30, 1987

-

Good Area Community Action Agency, Inc.
Hammond, Louisiana
Summer Child Care Program
Contract No. 019847

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

Revenues:

Contract revenue \$ 302,418

Expenditures:

Salaries 106,439
Fringe benefits 18,573
Travel 5,089
Supplies 8,731
Equipment rental 983
Operating services 8,973
Other expenses 54,983

Total expenditures 302,418

Excess revenue (expenditures) -

Fund balance, June 1, 1987 -

Fund balance, December 31, 1987 \$ -

East Area Community Action Agency, Inc.
Hammond, Louisiana
Family Preservation Program
Contract No. 518030

Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Contract Period: May 1, 1997 to August 31, 1997

Revenues:

Contract revenue \$ 7,500

Expenditures:

Salaries 4,000

Fringe benefits 420

Travel 580

Supplies 1,771

Other 580

Total expenditures 7,580

Excess revenue (expenditures) -

Fund balance, May 1, 1997 -

Fund balance, August 31, 1997 \$ -

Good News Community Action Agency, Inc.
 Hammond, Louisiana
 Foster Grandparents Program
 Contract No. 338W811114

Schedule of Revenues, Expenditures and Changes in Fund Balances
 For the Contract Period, January 1, 1987 to December 31, 1987

	Federal	Nonfederal	Total
Revenues:			
Contract revenue	\$ 239,858	\$ -	\$ 239,858
Nonfederal share			
In-kind contributions	-	30,344	30,344
State revenue	-	21,899	21,899
Total revenue	<u>239,858</u>	<u>52,232</u>	<u>292,090</u>
Expenditures:			
Personnel	53,175	-	53,175
Fringe	4,643	1,418	6,061
Travel	1,954	180	2,134
Equipment	525	1,800	2,325
Supplies	684	168	852
Rent	280	2,880	3,160
Contractual	1,580	-	1,580
Communications	1,692	1,520	3,212
Total volunteer support expenses	<u>64,241</u>	<u>4,908</u>	<u>69,149</u>
Volunteer stipends	149,394	2,693	152,087
Volunteer travel	13,816	5,685	19,501
Volunteer recognition	1,811	2,152	3,963
Volunteer other	2,814	32,228	35,042
Total volunteer expenses	<u>167,835</u>	<u>42,758</u>	<u>210,593</u>
Total expenditures	<u>221,878</u>	<u>52,832</u>	<u>274,710</u>
Excess revenues (expenditures)	1,979	-	1,979
Fund balance, January 1, 1987	-	-	-
Fund balance, December 31, 1987	<u>\$ 1,979</u>	<u>\$ -</u>	<u>\$ 1,979</u>

Geul Area Community Action Agency, Inc.
 Hammond, Louisiana
 Retired Senior Volunteer Program
 Contract No. 340W1808T

Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Contract Period: July 1, 1989 to June 30, 1997

	<u>Federal</u>	<u>Nonfederal</u>	<u>Total</u>
Revenue:			
Contract revenue	\$ 28,125	\$ -	\$ 28,125
Nonfederal share			
In-kind contributions	-	2,500	2,500
State revenue	-	12,486	12,486
	<u>28,125</u>	<u>14,986</u>	<u>43,111</u>
Total revenue	<u>28,125</u>	<u>14,986</u>	<u>43,111</u>
Expenditures:			
Personnel	23,608	908	24,516
Fringe	298	5,342	5,640
Travel	1,323	-	1,323
Audit	-	908	908
Equipment	-	498	498
Supplies	164	63	227
Space costs	-	3,100	3,100
Communications	-	1,217	1,217
Other	55	82	137
	<u>25,199</u>	<u>11,808</u>	<u>37,007</u>
Total volunteer support expenses	<u>25,199</u>	<u>11,808</u>	<u>37,007</u>
Volunteer travel	3,833	343	4,176
Volunteer other	163	3,025	3,188
	<u>3,996</u>	<u>3,368</u>	<u>7,364</u>
Total volunteer expenses	<u>3,996</u>	<u>3,368</u>	<u>7,364</u>
Total expenditures	<u>29,195</u>	<u>14,986</u>	<u>44,181</u>
Excess revenues (expenditures)	-	-	-
Fund balance, July 1, 1989	-	-	-
Fund balance, June 30, 1997	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

East Area Community Action Agency, Inc.
Baton Rouge, Louisiana
Temporary Emergency Food Assistance Program
Commodities Program

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

Revenues:

Contract revenue \$ 90,833

Expenditures:

Salaries 90,413

Fringe benefits 8,332

Travel 230

Other 41

Total expenditures 99,020

Excess revenue (expenditures) (8,187)

Fund balance, January 1, 1987 131

Fund balance, December 31, 1987 \$ 4

East Area Community Action Agency, Inc.
Baton Rouge, Louisiana
Emergency Food and Shelter Program
FCMA

Schedule of Revenue, Expenditures and Changes in Fund Balance
For the Contract Period: January 1, 1987 to December 31, 1987

Revenue:

Contract revenue \$ 26,855

Expenditures:

Emergency food 24,000

Emergency rent/mortgage 1,334

Emergency utilities 2,035

Miscellaneous 911

Total expenditures 28,360

Excess revenue (expenditures) -

Fund balance, January 1, 1987 -

Fund balance, December 31, 1987 \$ -

Orleans Area Community Action Agency, Inc.

Hammond, Louisiana

The Governor's Safe and Drug-Free Program

Project No. 28-93-7302-C3

Schedule of Revenues, Expenditures and Changes in Fund Balance

For the Contract Period: July 1, 1988 to June 30, 1993

	<u>Actual</u>	<u>Budget</u>	<u>Actual (Over) Under Budget</u>
Revenues:			
Contract revenue	\$ 58,000		
Expenditures:			
Salaries	13,500	13,500	-
Fringe benefits	1,940	1,940	-
Travel	895	895	-
Supplies	38,080	38,080	-
Indirect costs	<u>3,785</u>	<u>3,785</u>	<u>-</u>
Total expenditures	<u>60,000</u>	<u>\$ 58,000</u>	<u>\$ 2,000</u>
Excess revenues (expenditures)	-		
Fund balance, July 1, 1988	<u>-</u>		
Fund balance, June 30, 1993	<u>\$ -</u>		

Bass Area Community Action Agency, Inc.
 Hammond, Louisiana
Emergency Shelter Grants Program
Contract No. 02574 - Ascension Parish
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Contract Period July 1, 1995 to December 31, 1997

	<u>Actual</u>	<u>Budget</u>	<u>Actual (Over) Under Budget</u>
Revenues:			
Contract revenue	\$ 30,000		
Matching funds	30,000		
Total revenue	<u>\$ 60,000</u>		
Expenditures:			
Services	7,808	\$ 7,808	\$ --
Operations	18,313	18,408	87
Homeless prevention	3,138	3,227	89
Grant administration	-	213	213
Subtotal	<u>29,343</u>	<u>30,000</u>	<u>657</u>
Matching funds	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total expenditures	<u>59,343</u>	<u>\$ 60,000</u>	<u>\$ 657</u>
Excess revenue (expenditures)	980		
Fund balance, July 1, 1995	-		
Fund balance, December 31, 1997	<u>\$ 980</u>		

Quad Area Community Action Agency, Inc.
 Hammond, Indiana
 Emergency Shelter Grants Program
 Contract No. 55818 - Tangipahoa Parish
 Schedule of Revenue, Expenditures and Changes in Fund Balance
 For the Contract Period: July 1, 1995 to June 30, 1997

	<u>Actual</u>	<u>Budget</u>	Actual (Over/ Under Budget)
Revenue:			
Contract revenue	\$ 12,207		
Matching funds	40,780		
Total revenue	<u>52,987</u>		
Expenditures:			
Services	\$ 8,421	\$ 9,700	\$ 1,279
Operations	16,955	16,032	(923)
Homeless prevention	8,921	8,980	(59)
Grant administration	-	862	862
Subtotal	<u>34,297</u>	<u>35,574</u>	<u>1,279</u>
Matching funds	<u>40,780</u>	<u>40,780</u>	<u>-</u>
Total expenditures	<u>75,077</u>	<u>76,354</u>	<u>1,279</u>
Excess revenue (expended)	-		
Fund balance, July 1, 1995	-		
Fund balance, June 30, 1997	<u>\$ -</u>		

Good Area Community Action Agency, Inc.
 Hammond, Louisiana
 Medicaid Program
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Period: January 1, 1987 to December 31, 1987

Revenues:

Contract revenue	\$ 46,984
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Expenditures:

Salaries	37,964
Fringe benefits	5,350
Travel	404
Audit	362

Total expenditures	44,080
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Excess revenues (expenditures)	2,902
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Fund balance, January 1, 1987	24,327
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Fund balance, December 31, 1987	\$ 27,189
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Bad Ass Community Action Agency, Inc.
 Licensed, 501(c)(3)
 Stable of Transitions of Federal Awards
 For the Year Ended December 31, 2020

Field of Activity / Project Description / Program Title	Federal DFIA Number	Fiscal Through Fiscal Year's Number	Expenses
U.S. Department of Health and Human Services			
Event Programs:			
Head Start (Fy 11-20-20)	01-058	00-00000100	\$30,884
Head Start (Fy 11-20-20)	01-058	00-00000200	17,287
Parent Through Initiatives Department of Labor			
Community Services Block Grant (Fy 10-21-20)	01-049	0700020	658,626
Parent Through Initiatives Department of Social Services, Office of Family Support			
Summer Child Care Program	01-050	01-0047	202,428
Parent Through Initiatives Department of Social Services, Office of Community Services			
Basic Child Maintenance Program - Energy (Fy 12-21-20)	01-058	01-0760	644,204
Family Preservation (Fy 8-21-20)	01-058	01-0000	1,548
Family Preservation (Fy 8-21-20)	01-058	03-0004	1,303
Total U.S. Department of Health and Human Services			
			<u>2,827,082</u>
The Corporation for National Service			
Event Programs:			
Parent Engagement Program (Fy 10-21-20)	01-011	200-0011-04	370,078
Retired Senior Volunteer Program (Fy 0-20-20)	01-002	2000000000	18,208
Retired Senior Volunteer Program (Fy 0-20-20)	01-002	2000000000	18,642
Total Corporation for National Service			
			<u>397,928</u>

(Continued)

Bad Axe Community Action Agency, Inc.
 Licensed, L-101010
 Schedule of Federal Receipts
 For the Year Ended December 31, 1997

Federal Source (Pass-Through Source) (Program Title)	Federal CFDA Number	Pass-Through Contract Number	Expenditures
U.S. Department of Housing and Urban Development			
Passed through The Recreation Parks Council			
Emergency Shelter Grants Program (Fy 12-31-87)	14.231	89774	11,184
Emergency Shelter Grants Program (Fy 8-30-88)	14.231	525479	488
Passed through Transportation Funds			
Emergency Shelter Grants Program (Fy 8-30-87)	14.231	89718	23,982
Emergency Shelter Grants Program (Fy 8-30-88)	14.231	524758	1,387
Total U.S. Department of Housing and Urban Development			<u>40,111</u>
U.S. Department of Education			
Passed through Louisiana Department of Education			
Title I - Schools and Community (Fy 8-30-87)	84.186	28-87-2923-3	14,874
Title I - Schools and Community (Fy 8-30-88)	84.186	28-88-2923-8	18,078
Title I Education	84.182	(Unknown)	2,958
Total U.S. Department of Education			<u>35,910</u>
U.S. Department of Justice			
Passed through Louisiana Department of Social Services, Office of Community Services			
Welfare-to-Work Program (Fy 3-31-87)	81.082	500385	94,823
Welfare-to-Work Program (Fy 3-31-88)	81.082	915940	147,829
Total U.S. Department of Justice			<u>281,652</u>

Quad Cities Community Action Agency, Inc.
 Hammond, Louisiana
 Schedule of Federal Awards
 For the Year Ended December 31, 1997

Federal or State/Disposal System Program Title	Federal CFDA Number	Period-Through Fiscal Year's Number	Expenditures
U.S. Department of Health			
Passed through Louisiana Department of Education			
Child Care Food Program - Head Start (Fy 8-20-87)	10-558	Unknown	76,219
Child Care Food Program - Head Start (Fy 8-20-88)	10-558	Unknown	18,382
Passed through Louisiana Department of Agriculture and Forestry			
Temporary Emergency Food Assistance Program			
Food Distribution - Urban of Communities Disrupted	10-568	Unknown	80,849
	10-558	Unknown	266,834
			<u>203,275</u>
United States Department of Agriculture			
State of Louisiana Management Agency			
Passed through a local governing board			
Emergency Food and Shelter (EFMS) (Fy 12-21-87)	10-523	Unknown	28,889
			<u>28,889</u>
Total Federal Emergency Management Agency			
Total federal expenditures			
			<u>\$ 3,184,228</u>

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

NOTE 2: Management activities reported in the schedule of the fair value of the commodities received and distributed, 48 December 31, 1987, should not be used commensurate to inventory.

COOK & MOREHART

Chartered Public Accountants

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**Report on Compliance and on Internal Control over Financial
Reporting Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards**

To the Board of Directors
Good Area Community Action Agency, Inc.
Hammond, Louisiana

We have audited the financial statements of Good Area Community Action Agency, Inc., as of and for the year ended December 31, 1987, and have issued our report thereon dated June 5, 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 Good Area Community Action Agency, 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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Good Area Community Action Agency, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. 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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted certain other matters involving the internal control over financial reporting that we have reported to the management of Good Area Community Action Agency, Inc. in a separate management letter dated June 5, 1998.

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



Cook & Morehart
Certified Public Accountants
June 5, 1998

COOK & MOREHART

Certified Public Accountants

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MEMBER
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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
Quad Area Community Action Agency, Inc.
Memphis, Louisiana

Compliance

We have audited the compliance of Quad Area Community Action Agency, 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, 1997. Quad Area Community Action Agency, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Quad Area Community Action Agency, Inc.'s management. Our responsibility is to express an opinion on Quad Area Community Action Agency, Inc.'s compliance based on our work.

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 Direct, 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 material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Quad Area Community Action Agency, Inc.'s compliance with these 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 Quad Area Community Action Agency, Inc.'s compliance with these requirements.

In our opinion, Quad Area 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 for the year ended December 31, 1997.

Internal Control Over Compliance

The management of Quad Area Community Action Agency, 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 Quad Area 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 our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management, 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 & Morehart
Certified Public Accountants
June 5, 2008

**Good Area Community Action Program, Inc.
Birmingham, Louisiana**

**Summary Schedule of Prior Audit Findings
December 31, 1997**

There were no findings or questioned costs in the audit for the year ended December 31, 1998.

**Schedule of Findings and Questioned Costs
December 31, 1997**

A. Summary of Audit Results:

1. The auditor's report expresses an unqualified opinion on the financial statements of Good Area Community Action Agency, Inc.
2. No reportable conditions are 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.
3. No instances of noncompliance material to the financial statements of Good Area Community Action Agency, Inc. were disclosed during the audit.
4. No 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.
5. The auditor's report on compliance for the major federal award programs for Good Area Community Action Agency, Inc. expresses an unqualified opinion.
6. There are no audit findings relative to the major federal award programs for Good Area Community Action Agency, Inc. reported in Part C. of this Schedule.
7. The programs tested as major programs included: 1) Head Start Program (FOA #02.080), 2) Community Services Block Grant (FOIA #02.080) and 3) Home Energy Assistance Program (FOIA# 02.098).
8. The threshold for distinguishing Types A and B programs was 1,000,000.
9. Good Area Community Action Agency, Inc. met the 50% coverage rule with no reason to make a determination whether the auditee qualifies as a low-risk auditee.

B. Findings – Financial Statements Audit: NONE

C. Findings and Questioned Costs – Major Federal Award Programs Audit: NONE

COOK & MOBHART

Chartered Public Accountants

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Management Letter

June 5, 1998

Winnie Sibbey, Executive Director
Gaud Area Community Action Agency, Inc.
Hammond, Louisiana

We have audited the financial statements of Gaud Area Community Action Agency, Inc., for the year ended December 31, 1997, and have issued our report thereon dated June 5, 1998. In planning and performing our audit of the financial statements 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 we noted certain matters involving the internal control over financial reporting that are presented for your consideration. This comment and recommendation has been discussed with the appropriate members of management.

(1) Funds Borrowed From the Head Start Program

At December 31, 1997, Gaud had borrowed \$41,806 from the Head Start program to pay the agency's December payroll and related expenses as well as other operating expenses of the agency. These funds were entirely paid back by March 27, 1998. We recommend that Gaud implement procedures to enable them to have proper cash flow to meet the expenses of the agency, and ensure that there should be no borrowing from the Head Start Funds for any purpose.

(2) Travel Policy

Gaud has a travel policy that specifies the procedures to be used for travel expenditures. However, this policy is not always followed consistently for all travel expenditures and/or for all programs. We recommend that the travel policy be followed for every travel expenditure, including of programs administered by Gaud.

We express our sincere thanks to the personnel of Great Area Community Action Agency, Inc., for the cooperation and assistance provided us during our examination. We are available to provide you assistance and consultation in the implementation of the above recommendations. This letter is furnished solely for the use of management and is not to be used for any other purpose.



Cook & Morehart
Certified Public Accountants