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Five Star Multi-Purpose Community Action Agency, Inc.
Jennings, Louisiana

Financial Statements

As of and for the Year Ended June 30, 1967
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 auditor, 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 - 6-23-68

Pinco Bell's Multi-Purpose Community Action Agency, Inc.
Jarroldo, Louisiana

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Five Ball Multi-Purpose Community Action Agency, Inc.
Jennings, Louisiana

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COOK & SHORREY

Chartered Public Accountants

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Independent Auditor's Report

To the Board of Directors
Pine Belt Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana

We have audited the accompanying statement of financial position of Pine Belt Multi-Purpose Community Action Agency, Inc. as of June 30, 1997, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Pine Belt Multi-Purpose Community Action Agency, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pine Belt Multi-Purpose Community Action Agency, Inc. as of June 30, 1997 and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated October 28, 1997 on our consideration of Pine Belt Multi-Purpose 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 Pine Belt Multi-Purpose 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 4-133, *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 schedules on pages 15 and 16 are presented for the purpose of additional analysis and are not a required part of the financial statements. 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 aspects 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 18 - 25, are presented for the purpose of providing various funding sources of Pine Bluff Multi-Purpose 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 Pine Bluff Multi-Purpose Community Action Agency, Inc., and certain schedules are for periods other than Pine Bluff's audit year. These schedules are not presented in accordance with generally accepted accounting principles. Accordingly, these schedules 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 Marshall
Certified Public Accountants
October 30, 1967

Pine Bluff Multi-Purpose Community Action Agency, Inc.
 Jonestown, Louisiana
 Statement of Financial Position
 June 30, 1987

Assets:

Current assets:	
Cash	\$ 134,703
Grant receivables	91,873
Other receivables	4,368
Due from other funds	11,508
Total current assets	<u>242,852</u>

Property and equipment:	
Property and equipment	825,086
Accumulated depreciation	<u>1,585,008</u>
Net property and equipment	240,078

Total Assets \$ 482,930

Liabilities and Net Assets:

Current liabilities:	
Accounts payable	\$ 31,812
Accrued liabilities	13,348
Refundable advances	80,708
Due to other funds	11,508
Current portion of long-term debt	39,828
Current portion of other long-term liabilities	15,812
Total current liabilities	<u>212,916</u>

Long-term debt	12,722
Other long-term liabilities	<u>47,681</u>
Total liabilities	<u>273,319</u>

Net assets:

Invested in:	
Operating	1 81,478
Designated for specific programs	38,465
Fixed assets	257,218
Total net assets	<u>287,161</u>

Total Liabilities and Net Assets \$ 482,930

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

Pine Belt Multi-Purpose Community Action Agency, Inc.
 Jamboss, Louisiana
 Statement of Activities
 For the Year Ended June 30, 1987

	<u>Unaudited</u>
Revenues and Other Support:	
Contractual revenues - grants	\$ 2,238,870
Donations - police juries	15,080
Miscellaneous revenues	55,774
Total revenues and other support	<u>2,309,724</u>
Expenses:	
Early child development	1,378,333
Child nutrition services	197,047
Community services	238,538
Transportation services	138,754
Education services	104,820
Hearing assistance	48,528
Emergency assistance	33,689
Daycare assistance	32,417
Commodities distribution	11,880
Other general services	97,374
Total expenses	<u>2,262,455</u>
Change in net assets	47,269
Net assets, as of beginning of year	165,015
Net assets as of end of year	<u>\$ 212,284</u>

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

Five Bids Multi-Purpose Community Action Agency, Inc.
 Jewarsons, I. (a) (a) (a) (a) (a)
 Statement of Cash Flows
 For the Year Ended June 30, 1987

Operating activities

Change in net assets	+	44,248
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		67,632
Loss on disposal of property and equipment		365
Gain on sale of property and equipment	(-)	1,248
Increase (decrease) in operating assets:		
Cash receivables	(-)	44,878
Other receivables	(-)	4,358
Increase (decrease) in operating liabilities:		
Accounts payable		17,158
Accrued liabilities		7,158
Payable advances		<u>41,886</u>
Net cash provided by operating activities		<u>137,682</u>

Investing Activities

Payments for property and equipment	(-)	151,288
Proceeds from disposal of property and equipment		1,248
Net cash used in investing activities		<u>(149,990)</u>

Financing Activities

New loan principal		68,131
Repayments of long-term debt	+	18,000
Repayments of other long-term liabilities	+	15,287
Net cash provided by financing activities		<u>101,418</u>

Net (decrease) in cash		45,087
Cash as of beginning of year		78,321
Cash as of end of year		<u>123,408</u>

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

Pine Belt Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana
Notes to Financial Statements
June 30, 1987

II: Summary of Significant Accounting Policies:

A. Nature of Activities:

Pine Belt Multi-Purpose Community Action Agency, Inc. (Pine Belt) is a private nonprofit corporation incorporated under the laws of the State of Louisiana. Pine Belt is governed by a Board of Directors composed of members from Jackson, Bienville, Morehouse, Red River, Sabine and West Parishes which are the parishes that Pine Belt serves. Pine Belt operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in these parishes in Louisiana. The following programs, with their approximate percentage of total revenues indicated, are administered by Pine Belt:

Head Start Program (62%) - Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided by federal funds from the U.S. Department of Health and Human Services.

Child Care Food Program (7%) - Provides a food service program in coordination with the Head Start Program. Funding is provided by federal funds from U.S.D.A. passed through the Louisiana Department of Education.

Community Services Block Grant (17%) - 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.

Project Independence Transportation (5%) - Provides transportation services to eligible participants. Funding is provided by federal and state funds from the Louisiana Department of Social Services.

Project Independence Education (5%) - Provides education, job skills training, job development and placement skills to eligible participants. Funding is provided by federal and state funds from the Louisiana Department of Social Services.

Public Transit (3.7%) - Provides transportation services to eligible participants. Funding is provided by federal funds passed through the Louisiana Department of Health and Hospitals, transit fares and other miscellaneous revenues.

Emergency Assistance (1.5%) - Provides emergency food and shelter to areas of high need through out the community to persons based upon their unemployment or poverty status. Funding is provided by federal FEMA funds passed through a local United Way Agency.

(Continued)

Pine Belt Multi-Purpose Community Action Agency, Inc.
Joneston, Louisiana
Notes to Financial Statements
June 30, 1999
(Continued)

Summer Child Care (1%) - Provides quality child care during the summer months to children identified by the Head Start program. The children are not exceed 13 years of age except for children with disabilities. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

Section 8 Housing Assistance Program (2%) - Provides a housing subsidy program funded by the United States Department of Housing and Urban Development. Pine Belt has entered into a contract to administer the program for Jackson Parish in Louisiana. The program provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for low-income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution toward the rent.

Family Preservation (2%) - Provides services to families at risk for the removal of children and/or family dissolution. Funding is provided by federal funds passed through the Louisiana Department of Social Services.

Summer Food Program (1%) - Provides a food service program for needy children during the summer months when area schools are closed for the summer. Funding is provided by Federal Funds passed through the Louisiana Department of Education.

HUD Housing (1%) - Leases HUD property from the U. S. Department of Housing and Urban Development for the purpose of providing affordable shelter to homeless or impoverished individuals. They receive no funding from HUD. Funding is provided from the rent payments received.

Commodities Distribution (5%) - 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.

General Assistance (2%) - Accounts for miscellaneous administrative activities and other general operations of the agency that are not charged to another fund. Revenue consists of miscellaneous receipts collected during the year.

B. Basis of Accounting

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

(Continued)

Five Belt Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana
Notes to Financial Statements
June 30, 1997
(Continued)

C. Basis of Presentation

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

D. Income Tax Status

Five Belt is a non-profit 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 Five Belt's tax-exempt purpose would be subject to taxation as unrelated business income. Five Belt had no such income for this audit period.

E. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results could differ from these estimates.

F. Cash and Cash Equivalents

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

G. Property and Equipment

Property and equipment are carried at cost. Depreciations computed using the straight-line method over the estimated useful life of each asset. The Federal Government has a reversionary interest in property purchased with Federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to federal regulations.

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.

(Continued)

Pine Belt Multi-Purpose Community Action Agency, Inc.
Joplin, Missouri
Notes to Financial Statements
June 30, 1987
(Continued)

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 period has ended or purpose or condition 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. Compensation Absences:

Employees may accrue vacation leave up to 300 hours. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 90 hours. Employees can also accrue sick leave, but accumulated sick leave is forfeited upon separation of employment.

J. Retirement Obligations

The employees of Pine Belt are members of the Social Security System. There are no other retirement plans available through Pine Belt.

(2) Concentrations of Credit Risk

Financial instruments that potentially subject Pine Belt to concentrations of credit risk consist principally of temporary cash investments and grants receivables.

Exposures to credit risk with respect to grant receivables are limited due to these amounts being due from governmental agencies under contractual terms. As of June 30, 1987, Pine Belt had no significant concentrations of credit risk in relation to grant receivables.

Pine Belt maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. At June 30, 1987 total cash balances held at financial institutions was \$214,876. Of this amount, \$179,452 was secured by FDIC and the remaining \$35,424 was secured by a collateralization agreement with a financial institution.

(3) Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from funding sources at June 30, 1987, but received after that date.

(Continued)

Five Oaks Multi-Purpose Community Action Agency, Inc.
 Jefferson, Louisiana
 Notes to Financial Statements
 June 30, 1987
 (Continued)

14) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at June 30, 1987:

Fund	Due From Other Funds	Due To Other Funds
Unrestricted	\$ —	\$ 7,800
Restricted Funds:		
Project Independence Transportation Program	3,504	1,028
Project Independence Education Program	848	2,160
RSD Housing Program	—	701
Public Transit Program	7,847	—
	<u>\$ 11,999</u>	<u>\$ 11,989</u>

15) Property and Equipment

Property and Equipment consists of the following at June 30, 1987:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings	20 - 30 years	\$ 84,753	\$ —	\$ 84,753
Furniture and equipment	5 - 7 years	284,875	10,804	295,679
Vehicles	5 years	376,898	80,158	457,056
Accumulated depreciation		(473,388)	(91,871)	(565,259)
Net investment in plant		<u>\$ 268,238</u>	<u>\$ 8,889</u>	<u>\$ 277,127</u>

Depreciation expense for the year ended June 30, 1987 was 857,932.

(Continued)

First Debt Multi-Purpose Community Action Agency, Inc.
Jennifers, Louisiana
Notes to Financial Statements
June 30, 1987
(Continued)

(6) **Refundable Advances**

First Debt 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.

(7) **Other Liabilities**

Other liabilities at June 30, 1987 consist of the following:

	<u>Total</u>	<u>Current</u>	<u>Long Term</u>
<p>Amount due to the Louisiana Department of Social Services, Office of Community Services resulting from unrecorded findings and qualified costs associated with the Weatherization Assistance Program from 1989 through 1994. A repayment agreement for \$50,000 has been formally accepted. The repayment agreement calls for an initial payment of 12,000 with 105 monthly payments of \$244 and the 106th payment in the amount of \$57.</p>	\$ 51,500	\$ 6,528	\$ 45,000
<p>Amount due to the Louisiana Department of Education resulting from audit findings for 1992, 1993, 1994 and 1995. A repayment agreement has been accepted in which First Debt agrees to pay \$282 a month for 36 months with a final payment of \$268 due November, 1998.</p>	11,000	8,400	2,600
Total Other Liabilities	<u>\$ 62,500</u>	<u>\$ 14,928</u>	<u>\$ 47,600</u>

(Continued)

Pine Belt Multi-Purpose Community Action Agency, Inc.
 Jefferson, Louisiana
 Notes to Financial Statements
 June 30, 1987
 (Continued)

(B) Long-term Debt

Long-term debt at June 30, 1987 consists of the following:

Notes payable to a local bank, due in monthly installments of 1763.28, including interest at 9.5%, final payment due November 5, 1985, unsecured	\$ 13,000
Notes payable to a local bank, due on August 28, 1987, including interest of 18.5%	65,000
Notes payable to a local bank, due in monthly installments of 4872.75, including interest at 10.75 %, final payment due June 28, 1988, secured by an automobile	8,750
Total long-term debt	<u>86,750</u>
Less current installments on long-term debt	<u>135,520</u>
	<u>\$ 3,230</u>

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

For the Year Ending June 30,	Approximate Amount
1988	\$ 79,520
1989	<u>3,730</u>
	<u>\$ 83,250</u>

Interest expense paid on these notes for the year ended June 30, 1987 was 12,486.

(Continued)

Pine Belt Multi-Purpose Community Action Agency, Inc.
Jennings, Louisiana
Notes to Financial Statements
June 30, 1987
(Continued)

109) Unrestricted Operating Net Asset:

As of June 30, 1987, the unrestricted operating net assets consisted of the following programs:

Project Independence Transportation	\$ 10,028
Project Independence Education	11,080
Public Transit	10,382
HUB Housing	2,330
Family Preservation	218
General Services	81,022
	<u>\$ 118,050</u>

110) Unrestricted Designated Net Assets

As of June 30, 1987, the unrestricted designated net assets consisted of the following programs:

Child Adult Care Feed Program	\$ 30,518
Section 8 Housing Program	<u>7,852</u>
	\$ 38,370

These funds are designated to be used only for the operations of these programs.

111) Commodities Distribution

The expenses shown as commodities distribution represent certain costs to distribute the commodities. The value of the commodities distributed was approximately 947,675 during July 1, 1986 through June 30, 1987. The value of the commodities distributed is not reflected in the accompanying financial statements.

112) Contractual Revenue - Grants

During the year ended June 30, 1987, Pine Belt received contractual revenue from federal and state grants in the amount of \$2,736,876. The continued existence of these funds is based on annual contract renewals with various funding sources.

(Continued)

Five Bell Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana
Notes to Financial Statements
June 30, 1997
(Continued)

(13) Leases

The agency leases certain buildings and equipment under operating leases. The rental costs on these items for the year ended June 30, 1997, were \$22,508. There were no commitments under lease agreements having initial or remaining non-cancelable terms in excess of one year.

(14) Partnership Investments

Five Bell has entered into two limited partnerships with the following details:

Five Bell serves as the Managing General Partner for Sabine Housing 1904 Partners, a Louisiana Partnership in Commencement, organized and operated for the construction, ownership and management of a forty unit apartment complex in Mary, Louisiana known as William E. Palfin Apartments, permanent financing provided with funds provided by the Home Affordable Rental Housing Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Five Bell serves as the Managing General Partner for Northwood Apartments Partnership, a Louisiana Partnership in Commencement organized and operated for the construction, ownership and management of a forty unit apartment complex in Bogalusa, Louisiana, known as Northwood Apartments, permanent financing provided with funds provided by the Home Affordable Rental Housing Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Five Bell entered into Management Sub-Contracts with Calibus Property Management, Inc., in which they will co-manage both of the Partnerships. Five Bell's ownership percentages of the partnerships are 5% each.

(Continued)

Am. Int. Corp. - Parent Company - 1989 Report to
 Shareholders
 Consolidated Balance Sheet
 as of Year Ended June 30, 1989

	Total Assets	Total Liabilities	Total Equity	Total Assets	Total Liabilities	Total Equity	Total Assets	Total Liabilities	Total Equity	Total Assets	Total Liabilities	Total Equity
1988	1,493,277	987,497	505,780	1,707,902	1,219,912	487,990	1,822,804	1,340,824	481,980	1,965,784	1,471,744	494,040
1987	1,484,228	988,602	495,626	1,733,833	1,302,817	431,016	1,859,749	1,403,841	455,908	2,015,658	1,525,761	489,897
1986	1,474,128	984,294	489,834	1,760,812	1,385,826	374,986	1,903,749	1,486,857	416,892	2,059,641	1,610,773	448,868
1985	1,464,028	979,986	484,042	1,787,791	1,468,845	328,946	1,953,749	1,571,866	381,883	2,103,630	1,701,784	401,846
1984	1,453,928	975,678	478,250	1,814,770	1,551,864	272,906	1,903,749	1,656,875	246,874	2,047,620	1,786,793	260,827
1983	1,443,828	971,370	472,458	1,841,749	1,634,883	207,866	1,893,749	1,741,894	151,855	2,091,610	1,871,802	219,808
1982	1,433,728	967,062	466,666	1,868,728	1,717,902	110,826	1,883,749	1,826,913	56,836	2,135,600	1,956,811	178,789
1981	1,423,628	962,754	460,874	1,895,707	1,800,921	94,786	1,873,749	1,911,932	(38,183)	2,179,590	2,001,820	(21,230)
1980	1,413,528	958,446	455,082	1,922,686	1,883,940	38,746	1,863,749	1,996,951	(133,202)	2,223,580	2,086,829	(136,249)
1979	1,403,428	954,138	449,290	1,949,665	1,966,959	(17,294)	1,853,749	2,081,970	(228,221)	2,267,570	2,171,838	(104,268)
1978	1,393,328	949,830	443,498	1,976,644	2,049,968	(73,324)	1,843,749	2,166,989	(123,240)	2,311,560	2,256,847	(44,287)
1977	1,383,228	945,522	437,706	2,003,623	2,132,987	(129,364)	1,833,749	2,251,998	(118,249)	2,355,550	2,341,856	(11,306)
1976	1,373,128	941,214	431,914	2,030,602	2,215,996	(185,394)	1,823,749	2,336,997	(113,248)	2,399,540	2,426,865	(27,325)
1975	1,363,028	936,906	426,122	2,057,581	2,298,995	(241,414)	1,813,749	2,421,996	(228,247)	2,443,530	2,511,874	(68,344)
1974	1,352,928	932,598	420,330	2,084,560	2,381,994	(297,434)	1,803,749	2,506,995	(293,246)	2,487,520	2,601,883	(114,363)
1973	1,342,828	928,290	414,538	2,111,539	2,464,993	(353,454)	1,793,749	2,591,994	(359,245)	2,531,510	2,691,892	(160,382)
1972	1,332,728	923,982	408,746	2,138,518	2,547,992	(409,474)	1,783,749	2,676,993	(425,244)	2,575,500	2,781,901	(206,400)
1971	1,322,628	919,674	402,954	2,165,497	2,630,991	(481,494)	1,773,749	2,761,992	(491,243)	2,619,490	2,871,910	(252,419)
1970	1,312,528	915,366	397,162	2,192,476	2,713,990	(553,514)	1,763,749	2,846,991	(557,242)	2,663,480	2,961,919	(308,438)
1969	1,302,428	911,058	391,370	2,219,455	2,796,989	(585,534)	1,753,749	2,931,990	(623,241)	2,707,470	3,051,928	(364,457)
1968	1,292,328	906,750	385,578	2,246,434	2,879,988	(631,554)	1,743,749	3,016,989	(689,240)	2,751,460	3,141,937	(420,476)
1967	1,282,228	902,442	379,786	2,273,413	2,962,987	(687,574)	1,733,749	3,101,988	(755,239)	2,795,450	3,231,946	(476,495)
1966	1,272,128	898,134	373,994	2,300,392	3,045,986	(743,594)	1,723,749	3,186,987	(821,238)	2,839,440	3,321,955	(532,514)
1965	1,262,028	893,826	368,202	2,327,371	3,128,985	(799,614)	1,713,749	3,271,986	(887,237)	2,883,430	3,411,964	(588,533)
1964	1,251,928	889,518	362,410	2,354,350	3,211,984	(855,634)	1,703,749	3,356,985	(953,236)	2,927,420	3,501,973	(644,552)
1963	1,241,828	885,210	356,618	2,381,329	3,294,983	(911,654)	1,693,749	3,441,984	(1,019,235)	2,971,410	3,591,982	(700,571)
1962	1,231,728	880,902	350,826	2,408,308	3,377,982	(967,674)	1,683,749	3,526,983	(1,085,234)	3,015,400	3,681,991	(756,590)
1961	1,221,628	876,594	345,034	2,435,287	3,460,981	(1,023,694)	1,673,749	3,611,982	(1,151,233)	3,059,390	3,771,999	(812,609)
1960	1,211,528	872,286	339,242	2,462,266	3,543,980	(1,081,714)	1,663,749	3,696,981	(1,217,232)	3,103,380	3,861,998	(868,628)
1959	1,201,428	867,978	333,450	2,489,245	3,626,979	(1,139,734)	1,653,749	3,781,980	(1,283,231)	3,147,370	3,951,997	(924,647)
1958	1,191,328	863,670	327,658	2,516,224	3,709,978	(1,197,754)	1,643,749	3,866,979	(1,349,230)	3,191,360	4,041,996	(980,666)
1957	1,181,228	859,362	321,866	2,543,203	3,792,977	(1,255,774)	1,633,749	3,951,978	(1,415,229)	3,235,350	4,131,995	(1,036,685)
1956	1,171,128	855,054	316,074	2,570,182	3,875,976	(1,313,794)	1,623,749	4,036,977	(1,481,228)	3,279,340	4,221,994	(1,092,704)
1955	1,161,028	850,746	310,282	2,597,161	3,958,975	(1,371,814)	1,613,749	4,121,976	(1,547,227)	3,323,330	4,311,993	(1,148,723)
1954	1,150,928	846,438	304,490	2,624,140	4,041,974	(1,429,834)	1,603,749	4,206,975	(1,613,226)	3,367,320	4,401,992	(1,204,742)
1953	1,140,828	842,130	298,698	2,651,119	4,124,973	(1,487,854)	1,593,749	4,291,974	(1,679,225)	3,411,310	4,491,991	(1,260,761)
1952	1,130,728	837,822	292,906	2,678,098	4,207,972	(1,545,874)	1,583,749	4,376,973	(1,745,224)	3,455,300	4,581,990	(1,316,780)
1951	1,120,628	833,514	287,114	2,705,077	4,290,971	(1,603,894)	1,573,749	4,461,972	(1,811,223)	3,499,290	4,671,989	(1,372,799)
1950	1,110,528	829,206	281,322	2,732,056	4,373,970	(1,661,914)	1,563,749	4,546,971	(1,877,222)	3,543,280	4,761,988	(1,428,818)
1949	1,100,428	824,898	275,530	2,759,035	4,456,969	(1,719,934)	1,553,749	4,631,970	(1,943,221)	3,587,270	4,851,987	(1,484,837)
1948	1,090,328	820,590	269,738	2,786,014	4,539,968	(1,777,954)	1,543,749	4,716,969	(2,009,220)	3,631,260	4,941,986	(1,540,856)
1947	1,080,228	816,282	263,946	2,812,993	4,622,967	(1,835,974)	1,533,749	4,801,968	(2,075,219)	3,675,250	5,031,985	(1,596,875)
1946	1,070,128	811,974	258,154	2,839,972	4,705,966	(1,893,994)	1,523,749	4,886,967	(2,141,218)	3,719,240	5,121,984	(1,652,894)
1945	1,060,028	807,666	252,362	2,866,951	4,788,965	(1,952,014)	1,513,749	4,971,966	(2,207,217)	3,763,230	5,211,983	(1,708,913)
1944	1,049,928	803,358	246,570	2,893,930	4,871,964	(2,010,034)	1,503,749	5,056,965	(2,273,216)	3,807,220	5,301,982	(1,764,932)
1943	1,039,828	799,050	240,778	2,920,909	4,954,963	(2,068,054)	1,493,749	5,141,964	(2,339,215)	3,851,210	5,391,981	(1,820,951)
1942	1,029,728	794,742	234,986	2,947,888	5,037,962	(2,126,074)	1,483,749	5,226,963	(2,405,214)	3,895,200	5,481,980	(1,876,970)
1941	1,019,628	790,434	229,194	2,974,867	5,120,961	(2,184,094)	1,473,749	5,311,962	(2,471,213)	3,939,190	5,571,979	(1,932,989)
1940	1,009,528	786,126	223,402	3,001,846	5,203,960	(2,242,114)	1,463,749	5,396,961	(2,537,212)	3,983,180	5,661,978	(1,989,008)
1939	999,428	781,818	217,610	3,028,825	5,286,959	(2,300,134)	1,453,749	5,481,960	(2,603,211)	4,027,170	5,751,977	(2,045,027)
1938	989,328	777,510	211,818	3,055,804	5,369,958	(2,358,154)	1,443,749	5,566,959	(2,669,210)	4,071,160	5,841,976	(2,101,046)
1937	979,228	773,202	206,026	3,082,783	5,452,957	(2,416,174)	1,433,749	5,651,958	(2,735,209)	4,115,150	5,931,975	(2,157,065)
1936	969,128	768,894	200,234	3,109,762	5,535,956	(2,474,194)	1,423,749	5,736,957	(2,801,208)	4,159,140	6,021,974	(2,213,084)
1935	959,028	764,586	194,442	3,136,741	5,618,955	(2,532,214)	1,413,749	5,821,956	(2,867,207)	4,203,130	6,111,973	(2,269,103)
1934	948,928	760,278	188,650	3,163,720	5,701,954	(2,590,234)	1,403,749	5,906,955	(2,933,206)	4,247,120	6,201,972	(2,325,122)
1933	938,828	755,970	182,858	3,190,699	5,784,953	(2,648,254)	1,393,749	5,991,954	(2,999,205)	4,291,110	6,291,971	(2,381,141)
1932	928,728	751,662	177,066	3,217,678	5,867,952	(2,706,274)	1,383,749	6,076,953	(3,065,204)	4,335,100	6,381,970	(2,437,160)
1931	918,628	747,354	171,274	3,244,657	5,950,951	(2,764,294)	1,373,749	6,161,952	(3,131,203)	4,379,090	6,471,969	(2,493,179)
1930	908,528	743,046	165,482	3,271,636	6,033,950	(2,822,314)	1,363,749	6,246,951	(3,197,202)	4,423,080	6,561,968	(2,549,198)
1929	898,428	738,738	159,690	3,298,615	6,116,949	(2,880,334)	1,353,749	6,331,950	(3,263,201)	4,467,070	6,651,967	(2,605,217)
1928	888,328	734,430	153,898	3,325,594	6,199,948	(2,938,354)	1,343,749	6,416,949	(3,329,200)	4,511,060	6,741,966	(2,661,236)
1927	878,228	730,122	148,106	3,352,573	6,282,947	(3,000,374)	1,333,749	6,501,948	(3,395,200)	4,555,050	6,831,965	(2,717,255)
1926	868,128	725,814	142,314	3,379,552	6,365,946	(3,062,394)	1,323,749	6,586,947	(3,461,200)	4,599,040	6,921,964	(2,773,274)
1925	858,028	721,506	136,522	3,406,531	6,448,945	(3,124,414)	1,313,749	6,671,946	(3,527,200)	4,643,030	7,011,963</	

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

Pine Bluff Multi-Purpose Community Action Agency, Inc.
 Jonesboro, Louisiana
 Head Start Grant No. 66C0020813
 Schedule of Revenues, Expenses and Changes in Net Assets
 For the Contract Period December 1, 1980 to November 30, 1981

	Approved Budget	Actual	CIB Balance Current Year
Revenues:			
Amount awarded this budget period	\$ 1,431,394	\$ 1,431,394	
Total Head Start Grant revenues	<u>1,431,394</u>	<u>1,431,394</u>	
Grantor's contribution	362,849	362,849	
Total revenues	<u>1,794,243</u>	<u>1,794,243</u>	
Expenses:			
Personnel	814,186	865,685	51,499
fringe benefits	173,164	162,676	10,488
Travel	23,180	14,549	8,631
Equipment	42,080	-	42,080
Supplies	60,783	84,381	23,598
Other	272,681	798,135	525,454
Head Start grant expenses	<u>1,425,374</u>	<u>1,922,826</u>	<u>621,260</u>
Grantor's share	<u>362,849</u>	<u>362,849</u>	
Total expenses	<u>\$ 1,788,223</u>	<u>1,885,675</u>	
Revenue over expenses		98,568	
Net assets, December 1, 1980		2,482	
Net assets, November 30, 1981		<u>\$ 201,051</u>	

Five Ball Multi-Purpose Community Action Agency, Inc.
 Jonesboro, Louisiana
 Child and Adult Care-Food Program
 Food Stamp Food Service
 Louisiana Department of Education
 Schedule of Revenues, Expenses and Changes in Net Assets
 For the Period July 1, 1988 to June 30, 1989

Revenues:

Contract revenue	\$ 169,401
	169,401
Total revenue	169,401

Expenses:

Salaries	63,050
Fringe benefits	8,783
Other administrative costs	13,673
Space costs	12,174
Food service costs	78,687
	384,367
Total expenses	384,367

Excess revenue (expended)	\$ 15,034
Net assets, July 1, 1988	45,602
Net assets, June 30, 1989	\$ 60,636

Pine Bluff Multi-Purpose Community Action Agency, Inc.
 Jonkers, Lockline
 Community Services Block Grant
 Department of Labor
 Contract No. B046003

Schedule of Revenues, Expenses and Changes in Net Assets
 Budget and Actual
 For the Contract Period January 1, 1988 to December 31, 1988

	<u>Budget</u>	<u>Actual</u>	Actual Over/ Under Budget
Revenues:			
Contract revenue		\$ 226,253	
Total revenue		<u>226,253</u>	
Expenses:			
Administration:			
Salaries	\$ 75,804	74,813	\$ 991
Fringe benefits	12,530	12,264	266
Travel	3,868	1,527	2,341
Other support costs	<u>21,568</u>	<u>20,521</u>	<u>1,047</u>
Total administration	<u>113,770</u>	<u>109,125</u>	<u>4,645</u>
Program Activities:			
Salaries	78,787	78,381	406
Fringe benefits	13,256	13,284	487
Other support costs	13,203	18,831	5,628
Activities	<u>22,838</u>	<u>18,089</u>	<u>4,749</u>
Total program activities	<u>128,084</u>	<u>118,585</u>	<u>9,499</u>
Commodity food and nutrition	3,234	3,072	162
Total expenses	<u>\$ 245,284</u>	<u>222,882</u>	<u>\$ 22,402</u>
Grants revenues (expensed)		<u>3,784</u>	
Funds returned, February 1987	\$ 3,791		

Five Oaks Multi-Purpose Community Action Agency, Inc.

Jonesboro, Louisiana

Project: Independence Transportation Program

OCS #80108, 08157, 08086, 80218

Schedule of Revenues, Expenses and Changes in Net Assets

For the Contract Period: July 1, 1986 to June 30, 1987

Revenues:

Grant revenue	\$ 124,262
Marchbooker Police Jury	<u>808</u>
Total revenues	<u>125,070</u>

Expenses:

Marchbooker Parish expenses	185,700
Saline Parish expenses	5,850
Winn Parish expenses	<u>8,813</u>
Total expenses	<u>199,363</u>

Excess revenue (expenses)	73,707
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Other non-federal expenses	\$ 1,244
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Correct recording of van purchase in prior year	8,250
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Net assets, July 1, 1986	160
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Net assets, June 30, 1987	<u>\$ 10,832</u>
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Pine Bluff Multi-Purpose Community Action Agency, Inc.
 Jonestown, Louisiana
 Project Independence Education Program
 OOR #355-8040, ESS #06160
 Schedule of Revenues, Expenses and Changes in Net Assets
 For the Contract Period July 1, 1986 to June 30, 1987

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over / Under Budget</u>
Revenues:			
Grant revenue		\$ 67,687	
Other revenue		49	
Total revenue		\$ 67,736	
Expenses:			
Salaries	\$ 78,600	\$ 71,089	\$ 7,511
Fringe benefits	7,677	5,540	2,137
Operating expenses	22,280	28,694	(6,414)
Materials and supplies	3,500	5,211	(1,711)
Capital purchases	2,400	--	2,400
Other charges	3,408	--	3,408
Total expenses	112,165	100,522	11,643
Excess revenue (expended)		(3,786)	
Net assets, July 1, 1986		1 3,244	
Net assets, June 30, 1987		<u>11 11,000</u>	

Pine Bluff Multi-Purpose Community Action Agency, Inc.
 Jacksonville, Louisiana
 Public Transit Program
 Schedule of Revenues, Expenses and Changes in Net Assets
 For the Period: July 1, 1988 to June 30, 1989

Revenue:

Total Bill funds	\$ 12,817
Jackson Parish Police Jury	12,800
Transit fares	1,413
Miscellaneous	8,068
Total revenue	<u>35,098</u>

Expenses:

Salaries	20,178
Fringe benefits	4,827
Auto repairs and maintenance	4,704
Gasoline	4,710
Other direct expenses	<u>3,989</u>
Total expenses	<u>38,408</u>
Excess revenue (expense)	-3,310
Net assets, July 1, 1988	6,408
Net assets, June 30, 1989	<u>\$ 3,098</u>

Pine Belt Multi-Purpose Community Action Agency, Inc.
 Jennings, Louisiana
 Emergency Assistance Program
FIMR

Schedule of Revenues, Expenses and Changes in Net Assets
 for the Period November 1, 1995 to October 31, 1996

Revenues:

Contract revenue \$ 40,321

Expenses:

Administrative expenses	587
Marthage client assistance	18,394
Jackson client assistance	8,538
Clermont client assistance	8,498
Winn client assistance	<u>6,094</u>

Total expenses 40,301

Grant revenue (reported) 30

Net assets, November 1, 1995 -

Net assets, October 31, 1996 \$ 30

Returned funds, December 31, 1996 \$ (30)

New Orleans Multi-Purpose Community Action Agency, Inc.
 Metairie, Louisiana
 Section 8 Housing Assistance Program
 Schedule of Revenues, Expenses and Changes in Net Assets
 For the Contract Period: October 1, 1995 to September 30, 1996

Revenues:	
Contract revenue	\$ 20,952
Expenses:	
Administrative expenses	2,112
Housing assistance payments	22,026
Total expenses	24,138
Excess revenue (expensed)	1,722
Net assets, October 1, 1995	4,744
Funds returned, March 1996	(1,261)
Net assets, September 30, 1996	<u>\$ 5,135</u>
Funds returned, February 1997	(1,804)

Pine Bluff Multi-Purpose Community Action Agency, Inc.
 Jonesboro, Louisiana
 Family Preservation Program
 Project #378-7537
 Schedule of Revenues, Expenses and Changes in Net Assets
 For the Contract Period January 1, 1986 to December 31, 1986

Revenues:

Grant revenues	\$ 10,000
Other revenues	<u>21</u>
Total revenues	<u>10,021</u>

Expenses:

Salaries	8,402
Travel	424
Operating Services	1,314
Supplies	159
Other expenses	<u>1,622</u>
Total expenses	<u>11,921</u>

Excess revenues (deficit) 4 1,500

Net assets, January 1, 1986

-

Net assets, December 31, 1986

1,500

Pine Bluff Multi-Purpose Community Action Agency, Inc.
 Jonesboro, Louisiana
 HUD Housing Program
 Schedule of Revenues, Expenses and Changes in Net Assets
 For the Period: July 1, 1986 to June 30, 1987

Revenue:

Rent income	\$	1,238
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Expenses:

Salaries		175
T fringe benefits		82
Insurance		208
Other expenses		853
Total expenses		1,368

Excess revenue (expended)		308
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Net assets, July 1, 1986	4	701
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Net assets, June 30, 1987		91
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Phi Beta Kappa Multi-Purpose Community Action Agency, Inc.
 Jonesboro, Louisiana
 Summer Feeding Program
 Louisiana Department of Education
 Schedule of Revenues, Expenses and Changes in Net Assets
 For the Contract Period: June 3, 1986 to August 3, 1986

Revenues:

Contract revenue	\$ 15,878
Total revenue	<u>15,878</u>

Expenses:

Salaries	8,704
Fringe benefits	902
Travel	38
Food purchases	6,512
Other costs	32
Total expenses	<u>16,938</u>

Excess revenues (expended) --

Net assets, beginning June 3, 1986 --

Net assets, ending August 3, 1986 \$ --

Five Belt Multi-Purpose Community Action Agency, Inc.
 Jeanerette, Louisiana
 General Incentive Fund
 Schedule of Revenues, Expenses and Changes in Net Assets
 For the Period: July 1, 1986 to June 30, 1987

Revenues:

Medicaid revenue	4	8,067
Donations - police juries		15,080
Commodities revenue		11,580
CHDS development fee		31,430
CHDS management fees		8,185
Miscellaneous income		5,313
		<hr/>
Total revenues		80,625

Expenses:

Salaries		10,867
Fringe benefits		2,510
Travel		768
Supplies		8,084
Telephone		11,625
Utilities		8,916
Equipment		14,129
Insurance		17,091
Other		3,650
		<hr/>
Total expenses		78,630

Excess revenues (expenses)		1,995
Net assets, July 1, 1986	4	82,878
Net assets, June 30, 1987		<hr/>
		84,873

Pro-Bate Multi-Purpose Community Action Agency, Inc.
 Jefferson, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 1997

Federal Agency / Program-Through/Component Title	Federal CFR Number	Program-Through Contract Number	FY-1997
U.S. Department of Health and Human Services			
Direct Programs			
Head Start (F) 11-20-00	91.000	900W020813	\$11,380
Head Start (F) 11-20-00	91.000	900W020814	761,208
Prized through Louisiana Department of Labor			
Economic Services Book Grant (F) 13-01-000	91.500	900W0212	118,440
Economic Services Book Grant (F) 13-01-021	91.500	97W00023	125,608
Prized through Louisiana Department of Social Services, Office of Community Services			
Family Preparation (F) 13-01-000	91.800	90139	8,200
Title III Transportation	91.801	Unknown	10,911
Prized through Louisiana Department of Social Services, Office of Family Support			
Project Independence Transportation Program	91.801	90138, 90137, 90008, 90018	90,718
Project Independence Education Program	91.801	90138	19,270
Revenue Child Care Program (F) 8-20-051	91.801	900-700023	10,813
U.S. Department of Housing and Urban Development			
Direct Programs:			
Debt Free Housing Business Revolving Program - Jackson (F) 8-20-000	14.007	1400700001	8,287
Debt Free Housing Business Revolving Program - Jackson (F) 8-20-001	14.007	1400700001	30,612

Continued

Pro-Bid Multi-Purpose Community Action Agency, Inc.
 Members Services
 Schedule of Transactions of Federal Assets
 For the Year Ended June 30, 1987

Entity Name / Pass-Through Source / Program Title	Federal CFDA Number	Pass-Through Contract Number	Transaction
U.S. Department of Agriculture Passed through Louisiana Department of Education Early and Adult Care Food Program (Meal Study) Summer Food Service Program	80-508 80-508	80-508 80-508	84,416 13,248
Passed through Louisiana Department of Agriculture and Forestry Temporary Emergency Food Assistance Program Food Distribution - State of Louisiana (Revised)	80-508 80-508	80-508 80-508	11,500 2,875
Federal Emergency Management Agency Passed through a local governing body Emergency Food and Shelter (EFMS) (Fy 85-87-88) Emergency Food and Shelter (EFMS) (Fy 88-89-89)	80-523 80-523	80-523 80-523	11,982 11,086

F 2,178,128

Note 1: The accompanying schedule of transactions of federal assets is prepared on the accrual basis of accounting.

Note 2: Amounts by assistance is reported in the table as the fair value of the commodities received and distributed. At June 30, 1987, Pro-Bid had no food commodities in inventory.

COOK & MOHRHART

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
Pine Belt Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana

We have audited the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc., as of and for the year ended June 30, 1987, and have issued our report thereon dated October 30, 1987. 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 Pine Belt Multi-Purpose 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 Pine Belt Multi-Purpose Community Action Agency, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing an 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 weaknesses 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 to either 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 other matters involving the internal control over financial reporting that we have reported to the management of Pine Belt Multi-Purpose Community Action Agency, Inc., in a separate management letter dated October 30, 1987.

This report is intended for the information of management, the Board of Directors and Federal awarding agencies and pass-through entities. However, this restriction is not intended to limit the distribution of this report.



Cook & Meehan
Certified Public Accountants
December 30, 1987

COOK & SHORREBART

Chartered Public Accountants

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Report on Compliance With Requirements Applicable to Cash Waste Programs and Internal Control Over Compliance in Accordance With BMM Circular A-133

To: the Board of Directors
Pine Belt Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana

Compliance

We have audited the compliance of Pine Belt Multi-Purpose 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 June 30, 1997. Pine Belt Multi-Purpose 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 Pine Belt Multi-Purpose Community Action Agency, Inc.'s management. Our responsibility is to express an opinion on Pine Belt Multi-Purpose Community Action Agency, Inc.'s compliance based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audit of OMB, 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 Pine Belt Multi-Purpose Community Action Agency, Inc.'s compliance with these requirements and performing such other procedures as we consider 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 Pine Belt Multi-Purpose Community Action Agency, Inc.'s compliance with these requirements.

In our opinion, Pine Belt Multi-Purpose 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 June 30, 1997.

Internal Control Over Compliance

The management of Pine Belt Multi-Purpose 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 our audit, we considered Pine Belt Multi-Purpose 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 proposed 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 non-compliance 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 federal awarding agencies and pass-through entities. However, this restriction is not intended to limit the distribution of this report.



Cook & Wernhart
Certified Public Accountants
October 30, 1990

Five Belt Multi-Purpose Community Action Agency, Inc.
Janelona, Louisiana
Summary Schedule of Prior Audit Findings
June 28, 1993

DEPARTMENT OF HEALTH AND HUMAN SERVICES

1986 - Finding No. 1: Community Services Block Grant (CSBG)

Condition: Final grant expenditure accounts per the audited financial statements reflected funds remaining to be returned to the funding source for the grant ended December 31, 1988 in the amount of \$2,702.

Recommendation: The auditors recommended that Five Belt Multi-Purpose Community Action Agency, Inc. communicate with the funding source to resolve the disposition of these funds.

Correct Status: Five Belt Multi-Purpose Community Action Agency, Inc. contacted the funding source and the funding source did not request the funds to be returned.

FEDERAL EMERGENCY MANAGEMENT AGENCY

1988 - Finding No. 2: Emergency Food and Shelter (EFMS)

Condition: There was one expenditure for the EFMS program for 1988 that was paid from a vendor statement. No supporting detailed invoices were available. The EFMA regulations handbook states that detailed invoices will be obtained for all purchases.

Recommendation: The auditors recommended that Five Belt Multi-Purpose Community Action Agency, Inc. communicate with the funding source to resolve the disposition of these funds.

Correct Status: There was no correct activity in regards to this finding.

Five Belt Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana
Schedule of Findings and Questioned Costs
June 28, 1993

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Five Belt Multi-Purpose 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 Five Belt Multi-Purpose 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 #133.
5. The auditor's report on compliance for the major federal award program for Five Belt Multi-Purpose Community Action Agency, Inc. expresses an unqualified opinion.
6. There are no audit findings relative to the major federal award program for Five Belt Multi-Purpose Community Action Agency, Inc. reported in Part E. of the schedule.
7. The program tested as a major program was the Food Start Program CFDA #03.080.
8. The threshold for distinguishing Type A and B programs was \$280,000.
9. Five Belt Multi-Purpose Community Action Agency, Inc. met the 50% coverage rule with no reason to make a determination whether the auditor qualifies as a low-risk auditor.

B. Findings – Financial Statements Audit

None

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

None

COOK & MERRILLANT

Chartered Public Accountants

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DEAR MR. BOARD OF DIRECTORS:

INTERNAL CONTROLS

MANAGEMENT LETTER

INTERNAL CONTROL

REPORT OF CPAs, P.C.
2017 BELLAIR AVENUE
GREEN SPRING, LOUISIANA, 70052
PHONE 504-368-2000

INTERNAL CONTROLS
MANAGEMENT LETTER
INTERNAL CONTROL

Management Letter

Board of Directors
Pine Belt Multi-Purpose Community Action Agency, Inc.
Jonestown, Louisiana

We have audited the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc. (Pine Belt), for the year ended June 30, 1981, and have issued our report thereon dated October 20, 1981. In planning and performing our audit of the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc., we considered its internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

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

Finance Committee

As of June 30, 1981 Pine Belt had cumulative deficits of \$151,478. Management and the Board of Directors should continue to formulate certain financial plans to eliminate the deficits. We recommend that Pine Belt's Finance Committee monitor progress on eliminating the deficits and the liabilities associated with those deficits. We also recommend that the Finance Committee meet periodically and monitor all financial operations of Pine Belt utilizing budgetary financial statements.

Fixed Assets

Pine Belt does not yet have a listing of Agency fixed assets for all programs in a formalized Agency-wide format. The Agency has made progress in developing a fixed asset listing. We recommend that Pine Belt continue to formulate their tracking of fixed assets by completing an Agency-wide listing of fixed assets that is regularly updated for all additions and deletions.

Supporting Documentation

During our audit testing we selected two months to test for supporting documentation for the Project Independence Transportation program monthly billing reports. For one of the months selected, all of the supporting trip logs supporting the services provided could not be located. We suggest that Pine Bluff implement record keeping procedures that will ensure that all supporting documents are readily available for inspection as needed.

Reconciliation of Interagency Accounts

During the course of our audit, we discovered that the various interagency accounts were not reconciled. This caused additional audit time due to the entries that had to be made to reconcile these accounts. We suggest that the interagency accounts be reconciled each month as part of monthly closing procedures. Also, we recommended that these amounts be paid back as soon as funds allow.

Payroll Transfers

During our payroll testing, we noted several instances where payroll transfers from the various programs to the payroll account were not made timely. In addition, the amounts due for these payrolls were not recorded in the programs' general ledgers until paid. Thus the expenses for the programs were not correctly stated for these months. We suggest that all payroll transfers be made timely. However, if there is a delay in payment, we suggest that the proper entries be made in the programs general ledgers to accurately reflect the expenses and the amount due to the payroll account.

Annual and Sick Leave

During the course of the audit, it came to our attention that the agency's accrued annual and sick leave was not tracked during the year for all programs of the agency. We recommend that accurate leave records be maintained throughout the year to ensure that individuals are not paid for leave for which they do not have leave hours accumulated.

Pay Rate Authorizations

Written pay authorizations signed by an authorized official are not required to process payroll transactions for employees of the agency, other than Firefighter employees. We recommend that procedures be implemented that require the completion of a pay rate form for all existing employees that contains the physical approval of the Executive Director and the completion of this form prior to adding any new employees or making a pay change to an existing employee.

Procurement Procedures

The agency's written procurement procedures are not current and are not followed. The current purchase order system is not being utilized by the entire agency. For those programs which do use purchase orders, there is no evidence that the purchase orders are compared to and reconciled with invoices when received. In addition, pricing analysis is not performed for small purchases. We recommended that the agency's procurement policies be updated and

implemented to include all requirements contained in the procurement standards of EMS A-110, *Business-Administration-Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations*, including written standards of conduct governing the administration of procurement contracts, a formal purchase order system, and written documentation of the pricing analysis performed for all procurement actions.

Headstart Report Preparation

The FMS 373 reports -- Federal Cash Transaction Report and the SF 258 reports -- Financial Status Report were prepared inaccurately during the year. Amounts reported did not agree with amounts in the general ledger. We recommend that procedures be implemented to ensure that reports are prepared accurately from agency's general ledger. In addition, the agency's fiscal officer should review the reports and compare amounts reported to general ledger to ensure correctness of reports prior to submission to funding source.

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



Cook & Monahan
Certified Public Accountants
October 28, 1987