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Caddo Community Action Agency, Inc.
Streetsport, Louisiana

Financial Statements

For the Year Ended January 31, 1988
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 reviewer, 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 AUG 26 1988

Eddie Community Action Agency, Inc.
Shreveport, Louisiana

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COOK & MOREHAIRT

Chartered Public Accountants

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Independent Auditor's Report

To the Board of Directors
Caddo Community Action Agency, Inc.
Shreveport, Louisiana

We have audited the accompanying statements of financial position of Caddo Community Action Agency, Inc., as of January 31, 1988 and 1987, and the statements of activities and cash flows for the years then ended. These financial statements are the responsibility of Caddo Community Action Agency, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

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. Those 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 audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of Caddo Community Action Agency, Inc., as of January 31, 1988 and 1987, 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 our report dated June 28, 1988 on our consideration of Caddo Community Action Agency, Inc.'s internal control over financial reporting and on our view of its compliance with certain provisions of laws, regulations, contracts, and grants.

The combining schedules shown on pages 14-15 are presented for the purpose of additional analysis and are not a required part of the financial statements of Caddo Community Action Agency, Inc. The supplemental schedules shown on pages 19-21, are presented for the purpose of providing various funding sources additional individual grant and contract analysis and are also not a required part of the financial statements of Caddo Community Action Agency, Inc. The information prepared on a prescribed basis of the various funding sources of Caddo Community Action Agency, Inc., and certain schedules are for periods other than Caddo Community Action Agency, Inc.'s audit year. These schedules are not presented in accordance with generally accepted accounting principles. Accordingly, the schedules mentioned previously on pages 19-21 are not intended to present financial position and results of

operations in conformity with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and in our opinion are fairly stated on the basis of accounting practices prescribed by the various funding sources.

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 also not a required part of the basic financial statements of Cattle Community Action Agency, Inc. 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.



Carl S. Monhart
Certified Public Accountant
June 30, 1999

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Statements of Financial Position
January 31, 2000 and 1997

Assets

	1998	1997
Current assets:		
Cash	\$ 273,800	\$ 160,252
Grant receivables	685,580	470,921
Due from other funds	34,181	70,000
Prepaid expenses	-	2,608
Other assets	7,238	14,675
Total current assets	1,000,800	718,456

Property and Equipment:		
Property and equipment	1,684,833	1,261,619
Accumulated depreciation	(1,680,209)	(1,630,399)
Net property and equipment	4,624	11,220

Total Assets	1,005,424	729,676
---------------------	------------------	----------------

Liabilities and Net Assets

Current liabilities:		
Accounts payable	\$ 644,780	\$ 360,165
Accrued liabilities	358,075	231,120
Due to other funds	34,181	30,800
Receivable advances	83,133	81,829
Total current liabilities	1,120,170	683,914

Net assets:

Unrestricted:		
Operating	\$ 18,680	\$ 35,851
Dedicated/For Emergency Relief Program	1,683	2,409
Fixed assets	824,698	621,256
Unrestricted net assets	905,061	660,516

Temporarily restricted	18,126	13,740
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Total net assets	923,187	674,256
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Total Liabilities and Net Assets	1,928,611	1,403,932
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The accompanying notes are an integral part of this statement.

**Shenandoah Institute
Statement of Activities
For the Year Ended January 31, 2008**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues and Reclassifications:			
Contractual revenue – grants	\$ 7,233,842	-	\$ 7,233,842
Miscellaneous revenues	84,706	6,080	90,786
Net assets released from restrictions			
Satisfaction of program restrictions	1,814	(1,814)	-
Total revenues and reclassifications:	<u>7,320,362</u>	<u>4,266</u>	<u>7,324,628</u>
Expenses:			
Food bank program	4,481,285	-	4,481,285
Children's food program	483,217	-	483,217
Services obligations	181,211	-	181,211
Community services	673,137	-	673,137
Weatherization assistance	260,534	-	260,534
Home energy assistance	486,868	-	486,868
Family day-care services	488,868	-	488,868
Water assistance	8,461	-	8,461
Summer food on site	26,586	-	26,586
Emergency food and shelter	26,810	-	26,810
Food distribution	11,488	-	11,488
Drug-free education	16,121	-	16,121
Other general services	54,388	-	54,388
Total expenses:	<u>7,618,739</u>	<u>-</u>	<u>7,618,739</u>
Change in net assets	701,643	4,266	705,909
Net assets as of beginning of year	603,852	13,748	617,600
Net assets as of end of year	<u>\$ 1,315,495</u>	<u>\$ 18,124</u>	<u>\$ 1,333,619</u>

The accompanying notes are an integral part of this statement.

Shreveport, Louisiana
 Statement of Activities
 For the Year Ended January 31, 1997

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues:			
Contractual revenues - grants	\$ 6,548,230	-	\$ 6,548,230
Miscellaneous revenues	88,222	12,748	100,970
Total revenues	<u>\$ 6,636,452</u>	<u>12,748</u>	<u>\$ 6,649,200</u>
Expenses:			
Head Start program	4,328,022	-	4,328,022
Child care food program	448,826	-	448,826
Community services	488,478	-	488,478
Weatherization assistance	315,088	-	315,088
Home energy assistance	422,648	-	422,648
Family day care services	479,272	-	479,272
Homeless assistance	38,540	-	38,540
Water assistance	7,684	-	7,684
Summer food service	52,212	-	52,212
Emergency food and shelter	22,781	-	22,781
Food distribution	8,022	-	8,022
Drop-free education	22,788	-	22,788
Other general services	28,888	-	28,888
Total expenses	<u>\$ 6,648,828</u>	<u>-</u>	<u>\$ 6,648,828</u>
Change in net assets:	\$ 14,624	12,748	\$ 27,372
Net assets as of beginning of year	<u>848,438</u>	<u>-</u>	<u>848,438</u>
Net assets as of end of year	<u>\$ 863,062</u>	<u>\$ 12,748</u>	<u>\$ 875,810</u>

The accompanying notes are an integral part of this statement.

Caddo-Community Action Agency, Inc.
Shreveport, Louisiana
Statements of Cash Flows
For the Years Ended January 31, 1988 and 1987

Operating activities	1988	1987
Change in net assets	\$ 286,229	\$ 1
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	107,045	114,840
(Increase)/decrease in operating assets:		
Grant receivables	(404,622)	18,740
Prepaid expenses	7,628	57,186
Other assets	7,287	(8,923)
Increase (decrease) in operating liabilities:		
Accounts payable	488,025	(71,424)
Accrued liabilities	28,780	78,085
Refundable advances	<u>7</u>	<u>(86,218)</u>
Net cash provided by operating activities	412,145	171,284
 Investing Activities		
Payments for property and equipment	<u>(367,410)</u>	<u>(35,028)</u>
Net cash used in investing activities	(367,410)	(35,028)
 Financing Activities		
Payments of loan payable	<u> -</u>	<u>(28,000)</u>
Net cash used in financing activities	<u> -</u>	<u>(28,000)</u>
 Net increase (decrease) in cash	54,735	58,256
Cash at beginning of year	162,757	108,021
Cash at end of year	<u>\$ 217,492</u>	<u>\$ 166,277</u>

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

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Caddo Community Action Agency, Inc. (CCAA) is a private non-profit corporation incorporated under the laws of the State of Louisiana. CCAA is governed by a Board of Directors composed of members from Caddo Parish.

CCAA operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in Caddo, Rapides and Lincoln Parish in Louisiana. CCAA administers the following programs, shown with their approximate percentage of revenues:

Head Start Program (71%) - Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided through federal funds from the U. S. Department of Health and Human Services, and federal funds from U.S.D.A. passed through the Child Care Food Program, State of Louisiana, Department of Education.

Summer Child Care (2%) - Provides quality child care during the summer months to children meeting specified criteria. Funding is provided by federal funds passed through the State of Louisiana, Department of Social Services.

Community Services Block Grant (8%) - Administers various programs to fulfill responsibilities and provide assistance to the poor, disadvantaged and unemployed through housing services, community projects, nutrition services, emergency assistance, employment services, transportation services, and other services. Funding is provided by federal funds passed through the State of Louisiana, Department of Labor.

Weatherization Assistance Program (2%) - Provides assistance to weatherize (insulate the dwellings of low-income persons, particularly the elderly and handicapped low-income in order to conserve needed energy and aid those persons least able to afford higher utility costs. Funding is provided by federal funds passed through the State of Louisiana, Department of Social Services.

Home Energy Assistance Program (7%) - Provides assistance to low income households to offset the burden of high energy costs. Funding is provided by federal funds passed through the State of Louisiana, Department of Social Services.

Family Day Care Home Program (8%) - Provides a food service program for children in private nonprofit centers of approximately 125 homes. Funding is provided by federal Funds passed through the State of Louisiana, Department of Education.

Shreveport Water Assistance Program (1.2%) - Provides assistance to hardship families in paying their water bills. Funding is provided by a contract with the City of Shreveport.

(Continued)

Gadsden Community Action Agency, Inc.
Bossierville, Louisiana
Notes to Combined Financial Statements
January 31, 1998 and 1997
Continued

Summer Food Service Program (SFSP) – 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.

Emergency Food and Shelter Program (EFSP) – Provides funding to purchase food and shelter for people in emergency situations. Funding is provided by federal funds from the U.S. Federal Emergency Management Agency.

Food Distribution Program (FDP) – Operates to improve the diets of individuals in need of food assistance, and to increase the market of domestically produced foods acquired under surplus removal or price support operations. Funding is provided by federal funds passed through the State of Louisiana, Department of Agriculture and Forestry.

Drug-Free Education (DFE) – 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 pressure to abuse drugs and alcohol. Funding is provided by federal funds passed through the Louisiana Department of Education.

B. Basis of Accounting

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

C. Basis of Presentation

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

D. Income Tax Status

GCAA is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

E. Use of Estimates

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

(Continued)

Cable Community Action Agency, Inc.
Shrewport, Louisiana
Notes to Combined Financial Statements
January 31, 1998 and 1997
(Continued)

F. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, CCAA considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. CCAA had no cash equivalents at January 31, 1998 or January 31, 1997.

G. Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using primarily the straight-line method. 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. Retirement Benefits

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

I. 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. Contracted grant revenue is reported as unrestricted support due to the restrictions placed on those funds by the funding sources being met in the same year (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 assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restrictions accomplished), temporarily restricted assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

J. Expense Allocation

The costs of providing various programs and other activities have been summarized as a lump sum total in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(Continued)

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Combined Financial Statements
January 31, 1998 and 1997
(Continued)

(2) Concentrations of Credit Risk

Concentrations of credit risk with respect to grant receivables are limited due to these amounts being due from governmental agencies under contractual terms. As of January 31, 1998 and 1997, CCAA had no significant concentrations of credit risk in relation to grant receivables.

CCAA maintains cash balances at several financial institutions located in the Shreveport area. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. As January 31, 1998 total cash balances held at financial institutions was \$122,714. Of this amount, \$101,880 was secured by FDIC and the remaining \$20,834 was collateralized by pledged securities. At January 31, 1997 total cash balances held at financial institutions was \$263,586. Of this amount \$102,608 was secured by FDIC and the remaining \$160,978 was collateralized by pledged securities.

(3) Due To and From Other Funds

The following schedule represents amounts due to and due from other funds at January 31, 1998 and 1997:

Fund	1998		1997	
	Due From Other Funds	Due To Other Funds	Due From Other Funds	Due To Other Funds
Unrestricted	\$ 13,858	\$ 15,323	\$ 29,254	\$ 26,736
Restricted Funds:				
Water Assistance Program	--	--	\$ 800	--
Community Services Block Grant	--	58	--	23,445
Weatherization Assistance Program	10,415	--	12,500	--
Home Energy Assistance Program	4,260	5,800	10,900	5,080
Elderly Assistance Program	--	--	--	5,011
Family Day Care Home Program	--	10,800	330	--
	<u>\$ 28,533</u>	<u>\$ 31,981</u>	<u>\$ 53,984</u>	<u>\$ 36,272</u>

(4) Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from funding sources at January 31, 1998 and 1997, but received after that date.

(Continued)

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Combined Financial Statements
January 31, 1988 and 1987
(Continued)

(5) Property and Equipment

Property and equipment consisted of the following at January 31, 1988:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings and improvements	20-30 years	\$ 783,761	\$ -	\$ 783,761
Furniture, fixtures, equipment	5-10 years	470,433	3,174	473,607
Vehicles	5 years	578,849	12,061	590,910
Accumulated depreciation		(823,835)	(8,343)	(832,178)
Net investment in property and equipment		\$ 938,208	\$ 5,892	\$ 944,100

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

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings and improvements	20-30 years	\$ 596,389	\$ -	\$ 596,389
Furniture, fixtures, equipment	5-10 years	375,464	3,174	378,638
Vehicles	5 years	528,912	-	528,912
Accumulated depreciation		(628,443)	(852)	(629,295)
Net investment in property and equipment		\$ 872,322	\$ 2,322	\$ 874,644

Depreciation expense was \$187,845 and \$134,848 for the years ended January 31, 1988 and 1987, respectively.

(6) Refundable Advances

CEAA records funds of 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.

(Continued)

Cade Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Combined Financial Statements
January 31, 1998 and 1997
(Continued)

(7) Accrued Liabilities

Accrued liabilities at January 31, 1998 and 1997 consisted of the following:

	1998	1997
Accrued payroll	\$ 178,250	\$ 119,346
Accrued lease	58,985	49,380
Payroll taxes payable	78,862	83,892
	\$ 316,097	\$ 252,618

(8) Restricted, Operating/Net Assets

Included in unrestricted, operating net assets are the following program balances:

	1998	1997
Head Start Program	\$ (28,084)	\$ (34,864)
Child Care Food Program	-	\$ 18,580
Home Energy Assistance	5,184	1,861
Family Day Care Services	(8,581)	\$ 5,208
Water Assistance	13,672	8,546
Summer Food Service	(5,872)	\$ 11,828
Food Distribution	1,688	2,828
Special Services	18,824	78,119
	\$ (12,659)	\$ (38,981)

The deficit balances listed above will be eliminated as unrestricted funds become available.

(9) Restrictions on Net Assets

CCAA has received certain funds from the Cade Parish Commission to be used specifically for the Emergency Aid Program. These funds are shown as temporarily restricted until expended for the Emergency Aid Program. At January 31, 1998 and 1997 the restricted funds were 118,728 and 113,348, respectively.

(10) Contractual Revenues - Grants

During the years ended January 31, 1998 and 1997, CCAA received contractual revenue from federal and state grants in the amount of \$7,223,842 and \$8,548,238, respectively. The continued existence of these funds is based on annual contract renewals with various funding sources.

(Continued)

Cable/Community Action Agency, Inc.
 Shreveport, Louisiana
 Notes to Combined Financial Statements
 January 31, 1998 and 1997
 (Continued)

170. **Commodities Distribution**

The expenses shown as commodities distribution represent certain costs to distribute commodities under the TEFAP Commodities Program. The value of the commodities distributed from February 1, 1997 to January 31, 1998 was approximately \$28,864. The value of the commodities distributed from February 1, 1996 to January 31, 1997 was approximately \$18,481. The values of the commodities distributed are not reflected in the accompanying financial statements.

172. **Contingency**

The U.S. Department of Health and Human Services had requested repayment of \$28,084 which represents an over-expenditure of funds from a prior grant period. The liability for this amount has not been recorded due to CCAA requesting to transfer—deposit \$5,000 a year of non-federal funds into the Head Start bank account to resolve this obligation. A response to this request has not yet been received. CCAA has transferred \$5,000 from the non-federal funds to the Head Start account during the years ended January 31, 1998, and 1997. The balance of the over-expenditures of January 31, 1998 and 1997 is \$28,084 and \$24,084 respectively.

173. **Leases**

The agency leases several buildings under operating leases. The rental costs on these leases for the years ended January 31, 1998 and 1997, was \$77,284 and \$92,280, respectively. Commitments under lease agreements having initial or remaining non-cancelable terms in excess of one year are as follows:

<u>Year Ended Jan. 31</u>	<u>Amount</u>
1998	\$ 26,828
2000	12,800
2001	12,800
2002	12,800
2003	12,800
2004 and after	4,356
	<u>\$ 81,824</u>

Case Company Sales Report
 Company Name
 Reporting Period
 Report Generated: 11/18/2024

Product	Sales		Revenue		Profit		Growth		Market		Forecast		Risk	
	Q1	Q2	Q1	Q2	Q1	Q2	Q1	Q2	Q1	Q2	Q1	Q2	Q1	Q2
Product A	1000	1200	1000	1200	200	240	10%	12%	High	Medium	10%	12%	Low	Medium
Product B	800	900	800	900	150	180	8%	10%	Medium	Low	8%	10%	Medium	Low
Product C	1200	1100	1200	1100	300	280	15%	14%	Low	High	15%	14%	High	Medium
Product D	600	700	600	700	120	140	5%	7%	Medium	Medium	5%	7%	Medium	Medium
Product E	900	1000	900	1000	180	200	12%	14%	High	Medium	12%	14%	Low	Medium
Product F	700	800	700	800	140	160	9%	11%	Medium	Low	9%	11%	Medium	Low
Product G	1100	1200	1100	1200	220	240	13%	15%	Low	Medium	13%	15%	High	Medium
Product H	500	600	500	600	100	120	4%	6%	Medium	High	4%	6%	Medium	High
Product I	850	950	850	950	170	190	11%	13%	High	Medium	11%	13%	Low	Medium
Product J	650	750	650	750	130	150	6%	8%	Medium	Medium	6%	8%	Medium	Medium
Product K	950	1050	950	1050	190	210	14%	16%	Low	Medium	14%	16%	High	Medium
Product L	750	850	750	850	150	170	10%	12%	High	Low	10%	12%	Medium	Low
Product M	1050	1150	1050	1150	210	230	13%	15%	Medium	Medium	13%	15%	High	Medium
Product N	550	650	550	650	110	130	5%	7%	Medium	High	5%	7%	Medium	High
Product O	800	900	800	900	160	180	11%	13%	High	Medium	11%	13%	Low	Medium
Product P	600	700	600	700	120	140	6%	8%	Medium	Medium	6%	8%	Medium	Medium
Product Q	900	1000	900	1000	180	200	12%	14%	Low	Medium	12%	14%	High	Medium
Product R	700	800	700	800	140	160	9%	11%	High	Low	9%	11%	Medium	Low
Product S	1000	1100	1000	1100	200	220	13%	15%	Medium	Medium	13%	15%	High	Medium
Product T	500	600	500	600	100	120	4%	6%	Medium	High	4%	6%	Medium	High
Product U	850	950	850	950	170	190	11%	13%	High	Medium	11%	13%	Low	Medium
Product V	650	750	650	750	130	150	6%	8%	Medium	Medium	6%	8%	Medium	Medium
Product W	950	1050	950	1050	190	210	14%	16%	Low	Medium	14%	16%	High	Medium
Product X	750	850	750	850	150	170	10%	12%	High	Low	10%	12%	Medium	Low
Product Y	1050	1150	1050	1150	210	230	13%	15%	Medium	Medium	13%	15%	High	Medium
Product Z	550	650	550	650	110	130	5%	7%	Medium	High	5%	7%	Medium	High

Public Community Action Agency, Inc.
 Emergency Assistance
 Scheduled Reported Hours of Federal Grants
 For the Year Ended January 31, 1986

Federal Grant Title - Description/Project Title	Fiscal Year	Fiscal Year-Through	Dispositions
	FY84 Budget	FY85's Budget	
U.S. Department of Education			
Federal Through Louisiana Department of Education			
Child and Adult Care Food Program (CACFP) (Fy 8-30-83)	18,598	N/A	4
Child and Adult Care Food Program (CACFP) (Fy 8-30-83)	10,505	N/A	122,678
Child and Adult Care Food Program (CACFP) (Fy 8-30-83)	62,558	N/A	487,317
Child and Adult Care Food Program (Planner-Food Service)	12,558	N/A	56,638
Federal Through Louisiana Department of Agriculture and Forestry			
Emergency Emergency Food Distribution Program	70,595	N/A	8,678
Food Distribution - Year of Commodity Donations	70,595	N/A	28,884
Total Department of Agriculture			37,560
U.S. Department of Education			
Federal Through Louisiana Department of Education			
Child and Adult Care Food Program (CACFP) (Fy 8-30-83)	84,985	28,633,887.0	1,290
Child and Adult Care Food Program (CACFP) (Fy 8-30-83)	84,986	28,663,388.0	18,383
Total Department of Education			19,673
U.S. Department of Energy			
Federal Through Louisiana Department of Social Services			
Recreation Activities for Low Income Persons (Fy 3-31-85)	81,842	3,988,273	40,007
Recreation Activities for Low Income Persons (Fy 3-31-86)	81,842	3,988,274	301,786
Total Department of Energy			341,793
(Continued)			

Caldwell Community Action Agency, Inc.
 Shreveport, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended January 31, 1999
 (Continued)

Federal Program Title	Federal Title Number	Federal Account Number	Expenditures	1997	
				Actual	Revised
4.2. Family Support-Management Areas					
Low Income Food and Shelter				\$3,500	\$3,500
4.3. Department of Health and Human Services					
Food through Food Bank Committee					
Food Bank				\$3,800	\$3,800
Food through Louisiana Department of Health					
Community Services Food Bank: Fy 12-31-97				\$3,980	\$3,980
Community Services Food Bank: Fy 12-31-98				\$3,288	\$3,288
Food through Louisiana Department of Social Services					
Home Energy Assistance Program: Fy 12-31-97				\$3,888	\$3,888
Food through Louisiana Department of Social Services--Office of Family Support					
Summer Child Care Program - Child Care Assistance Program				\$3,888	\$3,888
Social Department of Health and Human Services					
Total Federal Expenditures:				\$181,210	\$181,210
				\$2,085,887	\$2,085,887
				\$ 1,720,124	\$ 1,720,124

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

NOTE 2: Reconciling adjustments is reported in the schedule at the foot of each column. Reconciling adjustments are reported in the schedule at the foot of each column of the amounts received and disbursed on December 31, 1997. (SBA's fund on final reconciliation is zero.)

**Supplemental Schedules Prepared for
Grants and Contracts Analysis**

Culpeper Community Action Agency, Inc.
 Dinwiddie, Louisiana
 Head Start Grant No. 08C4637629
 U. S. Department of Health and Human Services
 Schedule of Revenues, Expenses and Changes in Fund Balance
 For the Contract Period: February 9, 1997 to January 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>CSB Balance</u> <u>Current Year</u>
Revenues:			
Department of Health & Human Services	\$ 4,782,830	4,782,830	
Grantor's contribution	<u>1,185,343</u>	<u>1,182,890</u>	
Total revenues	<u>5,968,173</u>	<u>5,965,720</u>	
Expenses:			
Personnel	3,719,808	3,734,793	(13,985)
Travel/benefits	647,868	332,818	170,042
Tuition	82,400	36,829	25,524
Equipment	287,197	283,891	4,199
Supplies	231,878	190,888	40,981
Contractual	189,837	193,739	25,902
Other	753,038	933,861	1,181,929
	<u>4,782,830</u>	<u>4,761,340</u>	<u>21,492</u>
Grantor's volume of in-kind contributions	<u>1,185,343</u>	<u>1,182,890</u>	
Total all expenses	<u>5,968,173</u>	<u>5,944,230</u>	
Revenue over (under) expenses		<u>21,492</u>	
Fund balance, beginning February 1, 1997		17,307	
See Amendment #3 FY 98 to modify over application of CSB for FY 98		<u>58,888</u>	72,304
Reprogrammed excess funds grant #08C4637629		(97,499)	
Transfer from base of fund		6,800	
Returned excess funds grant #98C4637614		(2,383)	
Returned excess funds grant #98C4637615		(3,688)	
Returned excess funds grant #98C4637617		(6,308)	
Fund balance, ending January 31, 1998		<u>1,234</u>	
Fund balance analysis:			
Expenditures over revenues grant # 08C4637615		(9,579)	
Expenditures over revenues grant # 08C4637617		(9,485)	
Expenditures over revenues grant # 08C4637616		(9,892)	
Revenues over expenses grant # 08C4637629		29,407	
Fund balance, January 31, 1998		<u>1,234</u>	

Cable Community Action Agency, Inc.
 Shreveport, Louisiana
 Child and Adult Care Food Program
 Louisiana Department of Education
 Schedule of Receipts, Expenses and Change in Fund Balance
 For the Period: February 1, 1987 to January 31, 1988

Revenues:

Contract interest \$ 313,000

Expenses:

Salaries 389,160
 Fringe benefits 40,118
 Equipment and repairs 12,714
 Non-food supplies 14,780
 Food service costs 118,552

Total expenses 685,324

Excess revenue in period 368,300

Fund balance, beginning February 1, 1987 (18,500)

Fund deficit, ending January 31, 1988 \$ 10,000

Eastde Community Action Agency, Inc.
 Shreveport, Louisiana
 Summer Child Care Program
 Louisiana Department of Social Services
 Office of Family Support
 Schedule of Revenues, Expenses and Changes in Fund Balance
 For the Period: February 1, 1997 to January 31, 1998

Revenue:

Contract revenue	\$ 248,583
Total revenue	<u>248,583</u>

Expenses:

Salaries	131,575
Fringe/benefits	62,032
Supplies	40,580
Equipment	2,000
Services	2,814
Other costs	6,179
Fuel costs	48,731
Total expenses	<u>191,219</u>

Excess revenue (expense) 57,463

Fund balance, beginning February 1, 1997 -

Fund balance, ending January 31, 1998 \$ 57,463

Caddo Community Action Agency, Inc.
 Shreveport, Louisiana
 Community Services Block Grant
 Department of Labor
 Contract No. D79W0039

Schedule of Revenues and Expenses
For the Contract Period: January 1, 1957 to December 31, 1957

	<u>Budget</u>	<u>Actual</u>	<u>Over Under</u> <u>Budget</u>
Revenue:			
Contract revenue	\$ 681,551	\$ 588,184	
Total revenue	<u>681,551</u>	<u>588,184</u>	
Expenses:			
Administration:			
Salaries	176,850	175,982	868
Fringe benefits	43,850	32,470	11,380
Travel	4,800	2,174	2,626
Equipment	5,800	-	5,800
Other support costs	60,829	70,720	(9,891)
Subtotal administration	<u>291,329</u>	<u>281,356</u>	<u>9,973</u>
Program activities:			
Salaries	218,308	218,319	(11)
Fringe benefits	38,218	32,118	6,100
Travel	6,000	800	5,200
Equipment	5,000	-	5,000
Other support costs	47,540	75,108	(27,568)
Direct assistance to clients	58,000	45,719	12,281
Subtotal program activities	<u>379,166</u>	<u>372,054</u>	<u>7,112</u>
Community food and nutrition:	1,477	1,478	(1)
Total expenses	<u>\$ 671,972</u>	<u>\$ 655,998</u>	<u>\$ 15,974</u>
Excess revenue (expense)		<u>\$ 131,886</u>	
Returned funds, January 31, 1958		<u>\$ 131,886</u>	

Cade Community Action Agency, Inc.
 Shreveport, Louisiana
 Weatherization Assistance Program
 Louisiana Department of Social Services
 Office of Community Services
 O&A No. 0705212

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

Revenue:

Contract revenue	<u>\$ 98,420</u>
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Expenses:

Administrative costs	18,558
Program support/materials	138,589
Liability insurance	1,000
Training and technical assistance	751
Financial audit	5,290
Total expenses	<u>364,188</u>

Excess revenue (expenses)	(265,768)
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Fund balance, beginning April 1, 1986	37,551
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Retained funds, June 30, 1986	(15,580)
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Fund balance, ending March 31, 1987	<u>\$ 18,000</u>
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Gulfco Community Action Agency, Inc.
 Shreveport, Louisiana
 Low-Income Home Energy Assistance Program
 Louisiana Department of Social Services
 Office of Community Services
 DBA No. 370790333

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

	Budget	Actual	(Over/Under Budget)
Revenues:			
Contract revenue	\$ 501,438	\$ 490,828	
Expenses:			
Administrative costs	34,868	33,818	1,050
Assistance payments	460,455	457,010	3,445
Total expenses	\$ 501,438	\$ 490,828	\$ 10,610
Excess revenue (expended)		33	
Fund balance, beginning January 1, 1987		5,850	
Fund balance, ending December 31, 1987		\$ 5,883	

Caddo Community Action Agency, Inc.
 Shreveport, Louisiana
 Family Day Care Home Program
 Louisiana Department of Education
 Schedule of Revenues, Expenses and Changes in Fund Balances
 For the Contract Period: October 1, 1995 to September 30, 1997

Revenues:

Contract revenue	\$ 420,424
Adult residential center grant	1,850
Training grant	1,736
Total revenues	<u>424,010</u>

Expenses:

Salaries	62,464
Fringe benefits	6,633
Travel	1,145
Office costs	3,964
Printing costs	4,835
Equipment	1,783
Contract costs	3,830
Other costs	6,744
Provider payments	203,985
Total expenses	<u>423,379</u>

Excess revenue (expenses)	3,435
Fund balance, beginning October 1, 1995	13,023
Returned G00050 excess funds (payment agreement)	(16,481)
Returned G00058 excess funds, October 17, 1997	(5,185)
Fund balance, ending September 30, 1997	<u>\$ 1,192</u>

Caddo Community Action Agency, Inc.
 Shreveport, Louisiana
 Shreveport Water Assistance Program
 City of Shreveport
 Schedule of Revenues, Expenses and Changes in Fund Balance
 For the Contract Period: January 1, 1987 to December 31, 1987

Revenue:

Contract revenue	4	11,384
Interest		37
		11,421
Total revenue		11,421

Expenses:

Salaries		6,385
Fringe benefits		1,185
Travel		982
Other expenses		1,639
		8,981
Total expenses		8,981

Expense account balance 2,470

Fund balance, beginning January 1, 1987 8,694

Fund balance, ending December 31, 1987 8 12,074

Cade Community Action Agency, Inc.
 Shreveport, Louisiana
 Summer Food Service Program
 Louisiana Department of Education
 Schedule of Revenues, Expenses and Changes in Fund Balance
 For the Contract Period: June 8, 1997 to August 1, 1997

Revenues:

Reimbursements - Department of Education	\$ 41,681
--	-----------

Expenses:

Salaries	10,482
Fringe benefits	1,815
Vehicle gas and oil	1,447
Food purchases	18,561
Other	311
	32,616
Total expenses	\$ 32,616

Excess revenue (expended)	9,065
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Fund balance deficit, beginning, June 8, 1997	\$ 11,620
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Fund balance deficit, ending, August 1, 1997	\$ 2,555
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Gadsden Community Action Agency, Inc.
 Enterprise, Louisiana
 Emergency Food and Shelter Program
 Schedule of Revenues, Expenses and Changes in Fund Balances
 For the Period: February 1, 1997 to January 31, 1999

Revenues:

Contract revenue	\$ 70,000
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Expenses:

Administration	48
Direct assistance	59,760

Total expenses	59,808
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Excess revenue (expended)	(10,008)
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Fund balance, beginning February 1, 1997	11,008
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Fund balance, ending January 31, 1999	\$ 1,000
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Cade's Community Action Agency, Inc.
 Cloutierport, Louisiana
 Commodities Distribution
 Louisiana Department of Agriculture and Forestry
 Schedule of Revenues, Expenses and Changes in Fund Balance
 For the Period: February 1, 1997 to January 31, 1998

Revenues:	
Contract revenue	\$ <u>5,828</u>
Expenses:	
Salaries	8,858
Fringe benefits	950
Other expenses	1,838
Total expenses	<u>11,646</u>
Excess revenues (expenses)	(4,818)
Fund balance, beginning February 1, 1997	2,838
Fund balance, ending January 31, 1998	<u>1,1</u> <u>1,820</u>

Cade's Community Action Agency, Inc.
 Shreveport, Louisiana
 Governor's Safe and Drug-Free Program
 Louisiana Department of Education
 Project Number 26-02-7308-0

Schedule of Revenues, Expenses and Changes in Fund Balance
 For the Contract Period: July 1, 1999 to June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Over Under Budget</u>
Revenues:			
Contract revenue	\$ 25,000	\$ 25,000	
Expenses:			
Purchased professional services	500	500	--
Other purchased services	650	650	--
Supplies	23,000	23,000	--
Indirect costs	1,850	1,850	--
Total expenses:	<u>\$ 26,000</u>	<u>26,000</u>	<u>\$ --</u>
Excess revenue (reported)		--	
Fund balance, beginning July 1, 1999		--	
Fund balance, ending June 30, 1999		<u>\$ --</u>	

Eddie Community Action Agency, Inc.
 Shreveport, Louisiana
 General Fund
 Schedule of Revenues, Expenses and Changes in Fund Balance
 For the Period: February 1, 1987 to January 31, 1988

Revenues:

Eddie Parish Commission	\$ 25,000
Medicaid applications/fees	3,576
Emergency aid - CPC	6,000
Miscellaneous	35,556
	<hr/>
Total revenues	70,132

Expenses:

Salaries	18,281
Fringe benefits	3,580
Travel	6,746
Utilities	3,089
Supplies	1,769
Equipment	3,287
Telephone	1,487
Building maintenance	1,273
Vehicle gas and oil	580
Miscellaneous	21,521
	<hr/>
Total expenses	61,383

Excess revenue (expended)	8,749
Fund balance, beginning February 1, 1987	31,850
Transfer to food bank program	(5,000)
Fund balance, ending January 31, 1988	<u>75,321</u>

COOK & MOHRHART

Certified 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
Caddo Community Action Agency, Inc.
Shreveport, Louisiana

We have audited the financial statements of Caddo Community Action Agency, Inc., as of and for the year ended January 31, 1998, and have issued our report thereon dated June 26, 1998. 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 Caddo 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 those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as item 57-61.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Caddo 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 other matters involving the internal control over financial reporting which we have reported to management of Caddo Community Action Agency, Inc. in a separate management letter dated June 26, 1998.

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



Cook & Merhart

Certified Public Accountants

June 30, 1998

COOK & PROBERT

Chartered Public Accountants

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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
Caddo Community Action Agency, Inc.
Shreveport, Louisiana

Compliance

We have audited the compliance of Caddo 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 January 31, 1999. Caddo 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 Caddo Community Action Agency, Inc.'s management. Our responsibility is to express an opinion on Caddo Community Action Agency, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Those 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 Caddo 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 Caddo Community Action Agency, Inc.'s compliance with these requirements.

In our opinion, Caddo 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 January 31, 1999.

Internal Control Over Compliance

The management of Cadeo 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 Cadeo 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 the internal control over compliance in accordance with OMB Directive A-123.

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 30, 1986

Cable Community Action Agency, Inc.
Shreveport, Louisiana
Summary Schedule of Prior Audit Findings
January 31, 1988

FINDING 81-1: Head Start Program

Condition: This finding questioned 1405 of travel advance expenditures that were not documented expenditures and were not returned to the agency.

Recommendation: The auditor recommended that procedures be implemented to ensure that excess advance funds are repaid timely and that the funding source be contacted to resolve the allowability of those expenditures.

Corrective Action: The entire 1405 was repaid to the Head Start program.

FINDING 81-2: Head Start Program

Condition: This finding questioned the 172,033 purchase price of a vehicle purchased by the Head Start Program due to the fact that no bids or price analysis was performed and the expenditure was not approved in the program budget.

Recommendation: The auditor recommended that the agency contact the funding source to resolve the allowability of this expenditure, and that proper purchasing procedures be followed in connection with every purchase.

Corrective Action: The funding source did allow this expenditure to be charged to the Head Start Program since the agency was able to justify this amount as a fair and equitable share to be charged to the Head Start Program.

FINDING 81-3: Family Day Care Home Program

Condition: This finding stated that the final classes amounts had changed on this program due to audit adjustments and there was \$5,192 to be returned to the funding source.

Corrective Action: These funds were returned on October 17, 1987.

FINDING 81-4: Head Start Program

Condition: This finding questioned a \$5,500 legal fee retained that had no supporting documentation.

Recommendation: The auditor recommended that the agency contact the funding source to resolve the allowability of this expenditure and that procedures be implemented to ensure no expenditures are made without appropriate supporting documentation.

Corrective Action: A detailed bill was obtained from the attorney that revealed adequate supporting documentation. The funding source did allow the expenditure.

Cade Community Action Agency, Inc.
Birmingham, Louisiana
Schedule of Findings and Questioned Costs
January 31, 1999

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Cade Community Action Agency, Inc.
2. No reportable conditions are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. One instance of noncompliance material to the financial statements of Cade Community Action Agency, Inc. was 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-121.
5. The auditor's report on compliance for the major federal award programs for Cade Community Action Agency, Inc. expresses an unqualified opinion.
6. There are no audit findings relative to the major federal award programs for Cade Community Action Agency, Inc. reported in Part C. of this schedule.
7. The programs tested as major programs included: 1) Head Start Program DFSA #83,800; 2) A cluster of Child and Adult Care Food Program (CACFP) and Head Start CFDA #18,558 and Summer Food Program CFDA #18,589; 3) Community Services Block Grant CFDA #83,568; and 4) Low-income Home Energy Assistance DFBA #83,568.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Cade 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

DEPARTMENT OF ENERGY - State of Louisiana, Department of Social Services, Office of Community Services

85-81 Weatherization Assistance for Low-income Persons-CFRA No. 81,042; Grant No. 3180212; Grant Period - Two Years Ended March 31, 1997

Statement of Condition: The maximum allowable expenditure per unit weatherized was exceeded.

(Continued)

Cade Community Action Agency, Inc.
Bossierport, Louisiana
Schedule of Findings and Questioned Costs
January 31, 1988
(Continued)

Criteria: The program requires that the average cost per unit manufactured not exceed \$1,000 for this contract period.

Effect of Condition: The excess costs may be disallowed.

Questioned Costs:	
Units manufactured	327
Maximum allowable per unit	\$ _____ 1,000
Allowable for materials - program support	\$ 431,754
Actual expenditures for materials - program support	\$ _____ 881,812
Amount questioned	\$ _____ 450,058

Recommendation: The agency should communicate with the funding source to resolve the allowability of the amount questioned.

Response: Cade Community Action Agency, Inc. will contact the Department of Social Services and explain the circumstances and try to resolve the allowability of the amount questioned.

C. Findings and Questioned Costs - Major Federal Award Programs Audit - 1988

Ezelle Community Action Agency, Inc.
Stevestown, Louisiana
Summary Schedule of Prior Audit Findings
Schedule for Louisiana Legislative Auditor
January 31, 1988

The prior year findings for the year ended January 31, 1987, are addressed on page 39 in the Summary Schedule of Prior Audit Findings.

The prior year management letter comments are addressed below for the year ended January 31, 1987:

Comment #1: Fixed Asset System

CEAA did implement a fixed asset system and completed an agency wide inventory.

Comment #2: Travel Expenditures

CEAA formulated a written travel policy to address the comment.

Comment #3: Purchasing Procedures Manual

CEAA did develop a purchasing procedures manual.

Comment #4: Interagency Due To and From Reconciliation

CEAA is now reconciling due to and from accounts monthly and has eliminated some of the accounts.

Comment #5: Summer Feeding Program Losses

CEAA implemented a system to properly monitor the Summer Feeding Program to prevent future losses. The 1987 summer program did not have a deficit.

COOK & MOHRHART

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Management Letter

June 30, 1988

The Board of Directors of the
Cable Community Action Agency, Inc.
Birmingham, Alabama

Attention: Lawrence Gentry, Executive Director

We have audited the financial statements of Cable Community Action Agency, Inc., for the year ended January 31, 1988, and have issued our report thereon dated June 28, 1988. In planning and performing our audit of the financial statements of Cable Community Action Agency, Inc., we considered its internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

During our audit the following items were noted involving 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 CCAA. These comments have been discussed with the appropriate members of management.

Comment #1: During our audit, we tested several travel expenditures. There was not a consistent method used for issuing travel advances and travel reimbursements.

We suggest that the Agency enforce the written travel policy concerning the disbursement of travel advances and the reconciliation of return travel.

Comment #2: During our audit we selected 25 Family Day Care Home provider files for compliance testing. Cook & Mohrhart had a difficult time in obtaining the information selected for testing. The organization of the supporting eligibility information for the providers is not organized in a manner that allows the client to locate it in a timely manner.

We recommend that procedures be developed to ensure all required documentation is organized in a format that provides for ready access. We also recommend that someone be assigned to review all files on a regular basis to ensure that all required documentation is obtained.

Comment#3: There was 43,436.81 of funds remaining in the Family Day Care Home Program for the contract ended September 30, 1997. We suggest that the agency contact the funding source to determine the resolution of these funds.

This letter is furnished solely for the use of management and is not to be used for any other purpose.



Cook & Merchant
Certified Public Accountants

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Corrective Action Plan for Current Year Audit Findings
Schedule for Louisiana Legislative Auditor
January 31, 1998

The current year findings, for the year ended January 31, 1998, are addressed on pages 32-38 in the Schedule of Findings and Questioned Costs.

The corrective action plan for the management letter comments for the year ended January 31, 1998 are addressed below:

Comment #1

The agency will more strictly enforce the written travel policy concerning reconciliation of travel advances by employees of the agency. If the advances are not reconciled properly, then the Executive Director will be notified.

Comment #2

The agency has been funded for an Administrative Clerk position that will allow internal monitoring of the Family Day Care Homes files and documentation. This position will be responsible for reviewing the files on a regular basis.

Comment #3

The agency will contact the funding source to determine resolution of funds left.