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**Caddo Community Action Agency, Inc.
Shreveport, Louisiana**

Financial Statements

**For the Years Ended January 31, 1999 and 1998
With Supplemental Information Schedules**

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

Release Date 8-11-99

Caddo Community Action Agency, Inc.
Shreveport, Louisiana

Table of Contents

| | <u>Page No.</u> |
|---|-----------------|
| Independent Auditors' Report | 1 - 2 |
| Financial Statements: | |
| Statements of Financial Position | 3 |
| Statements of Activities: | |
| For the Year Ended January 31, 1999 | 4 |
| For the Year Ended January 31, 1998 | 5 |
| Statements of Cash Flows | 6 |
| Notes to Financial Statements | 7 - 13 |
| Combining Schedules: | |
| Combining Schedule of Financial Position | 14 |
| Combining Schedule of Activities | 15 |
| Schedule of Expenditures of Federal Awards | 16 - 17 |
| Supplemental Schedules Prepared for Grants and Contracts Analysis: | |
| Head Start Grant No. 06CH6376/27 | |
| Schedule of Revenues, Expenses and Changes in Fund Balance | |
| For the Contract Period: February 1, 1998 to January 31, 1999 | 19 |
| Child and Adult Care Food Program | |
| Schedule of Revenues, Expenses and Changes in Fund Balance | |
| For the Period: February 1, 1998 to January 31, 1999 | 20 |

(Continued)

Table of Contents
(Continued)

| | <u>Page No.</u> |
|--|-----------------|
| Summer Child Care Program Schedule of Revenues, Expenses and Changes in Fund Balance For the Period: February 1, 1998 to January 31, 1999 | 21 |
| Community Services Block Grant Contract # 98N0036 Schedule of Revenues and Expenses For the Contract Period: January 1, 1998 to December 31, 1998 | 22 |
| Weatherization Assistance Program DOA # 37070037401 Schedule of Revenues, Expenses and Changes in Fund Balance For the Contract Period: April 1, 1997 to March 31, 1998 | 23 |
| Low-Income Home Energy Assistance Program DOA # 37080052703 Schedule of Revenues, Expenses and Changes in Fund Balance For the Contract Period: January 1, 1998 to December 31, 1998 | 24 |
| Family Day Care Home Program Schedule of Revenues, Expenses and Changes in Fund Balance For the Contract Period: October 1, 1997 to September 30, 1998 | 25 |
| Shreveport Water Assistance Program Schedule of Revenues, Expenses and Changes in Fund Balance For the Contract Period: January 1, 1998 to December 31, 1998 | 26 |
| Summer Food Service Program Schedule of Revenues, Expenses and Changes in Fund Balance For the Contract Period: June 8, 1998 to August 7, 1998 | 27 |
| Emergency Food and Shelter Program Schedule of Revenues, Expenses and Changes in Fund Balance For the Period: February 1, 1998 to January 31, 1999 | 28 |
| Commodities Distribution Schedule of Revenues, Expenses and Changes in Fund Balance For the Period: February 1, 1998 to January 31, 1999 | 29 |

(Continued)

Table of Contents
(Continued)

| | <u>Page No.</u> |
|--|-----------------|
| General Funds | |
| Schedule of Revenues, Expenses and Changes in Fund Balance For the Period: February 1, 1998 to January 31, 1999 | 30 |
| Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> | 31-32 |
| Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 | 33-34 |
| Summary Schedule of Prior Audit Findings | 35 |
| Schedule of Findings and Questioned Costs | 36- 37 |
| Schedules for Louisiana Legislative Auditor: | |
| Summary Schedule of Prior Audit Findings | 38 |
| Corrective Action Plan for Current Year Audit Findings | 39 |

COOK & MOREHART

Certified Public Accountants

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA
A. EDWARD BALL, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

RAYBURN G. COOK (RET.)

VICKIE D. NOBLE, CPA
CHERYL H. MANGRUM, CPA

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' 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, 1999 and 1998, 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 audits.

We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 respects, the financial position of Caddo Community Action Agency, Inc., as of January 31, 1999 and 1998, 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 July 16, 1999 on our consideration of Caddo Community Action Agency, Inc.'s internal control over financial reporting and on 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 Caddo Community Action Agency, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements of Caddo 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.

The accompanying supplemental 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. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

The accompanying supplemental schedules, listed as "Supplemental Information Schedules Prepared For Grants and Contracts Analysis" in the table of contents and shown on pages 19-30 are presented for the purpose of providing various funding sources of Caddo 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 Caddo Community Action Agency, Inc., and certain schedules are for periods other than the organization's fiscal year. *These schedules are not presented in accordance with generally accepted accounting principles.* Accordingly, the schedules mentioned previously on pages 19-30 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.



Cook & Morehart
Certified Public Accountants
July 16, 1999

Caddo Community Action Agency, Inc.
 Shreveport, Louisiana
 Statements of Financial Position
 January 31, 1999 and 1998

| Assets | <u>1999</u> | <u>1998</u> |
|---|-----------------------------------|-----------------------------------|
| Current assets: | | |
| Cash | \$ 181,136 | \$ 213,993 |
| Grant receivables | 519,855 | 955,590 |
| Due from other funds | 37,348 | 34,181 |
| Other assets | | 7,378 |
| Total current assets | <u>738,339</u> | <u>1,211,142</u> |
| Property and Equipment: | | |
| Property and equipment | 2,113,553 | 1,804,973 |
| Accumulated depreciation | (1,053,886) | (880,275) |
| Net property and equipment | <u>1,059,667</u> | <u>924,698</u> |
| Total Assets | <u><u>\$ 1,798,006</u></u> | <u><u>\$ 2,135,840</u></u> |
| Liabilities Net Assets | | |
| Current liabilities: | | |
| Accounts payable | \$ 275,583 | \$ 844,790 |
| Accrued liabilities | 284,747 | 259,915 |
| Due to other funds | 37,348 | 34,181 |
| Refundable advances | 130,608 | 63,133 |
| Total current liabilities | <u>728,286</u> | <u>1,202,019</u> |
| Net assets: | | |
| Unrestricted: | | |
| Operating | (15,641) | (10,685) |
| Designated for use in programs | 3,457 | 1,682 |
| Fixed assets | 1,059,667 | 924,698 |
| Unrestricted net assets | <u>1,047,483</u> | <u>915,695</u> |
| Temporarily restricted | <u>22,237</u> | <u>18,126</u> |
| Total net assets | <u>1,069,720</u> | <u>933,821</u> |
| Total Liabilities and Net Assets | <u><u>\$ 1,798,006</u></u> | <u><u>\$ 2,135,840</u></u> |

The accompanying notes are an integral part of this statement.

Caddo Community Action Agency, Inc.
 Shreveport, Louisiana
 Statement of Activities
 For the Year Ended January 31, 1999

| | Unrestricted | Temporarily Restricted | Total |
|---|--------------|---------------------------|--------------|
| Revenues and Reclassifications: | | | |
| Contractual revenue - grants | \$ 8,140,373 | \$ | \$ 8,140,373 |
| Miscellaneous revenues | 92,383 | 6,000 | 98,383 |
| Net assets released from restrictions - Satisfaction of program restrictions | 1,889 | (1,889) | |
| | 8,234,645 | 4,111 | 8,238,756 |
| Expenses: | | | |
| Head Start program | 4,697,589 | | 4,697,589 |
| Child care food program | 552,025 | | 552,025 |
| Summer child care | 242,204 | | 242,204 |
| Community services | 643,870 | | 643,870 |
| Weatherization assistance | 382,500 | | 382,500 |
| Home energy assistance | 940,588 | | 940,588 |
| Family day care services | 450,177 | | 450,177 |
| Water assistance | 8,922 | | 8,922 |
| Summer food service | 47,569 | | 47,569 |
| Emergency food and shelter | 29,541 | | 29,541 |
| Food distribution | 8,563 | | 8,563 |
| Other general services | 99,309 | | 99,309 |
| | 8,102,857 | | 8,102,857 |
| Changes in net assets | 131,788 | 4,111 | 135,899 |
| Net assets as of beginning of year | 915,695 | 18,126 | 933,821 |
| Net assets as of end of year | \$ 1,047,483 | \$ 22,237 | \$ 1,069,720 |

The accompanying notes are an integral part of this statement.

Caddo Community Action Agency, Inc.
 Shreveport, Louisiana
 Statement of Activities
 For the Year Ended January 31, 1998

| | <u>Unrestricted</u> | <u>Temporarily Restricted</u> | <u>Total</u> |
|---|---------------------|-----------------------------------|-------------------|
| Revenues and Reclassifications: | | | |
| Contractual revenue - grants | \$ 7,233,842 | \$ | \$ 7,233,842 |
| Miscellaneous revenues | 64,706 | 6,000 | 70,706 |
| Net assets released from restrictions - Satisfaction of program restrictions | 1,614 | (1,614) | |
| Total revenues and reclassifications | <u>7,300,162</u> | <u>4,386</u> | <u>7,304,548</u> |
| Expenses: | | | |
| Head Start program | 4,461,385 | | 4,461,385 |
| Child care food program | 497,317 | | 497,317 |
| Summer child care | 191,211 | | 191,211 |
| Community services | 572,137 | | 572,137 |
| Weatherization assistance | 250,524 | | 250,524 |
| Home energy assistance | 485,986 | | 485,986 |
| Family day care services | 409,998 | | 409,998 |
| Water assistance | 8,451 | | 8,451 |
| Summer food service | 35,585 | | 35,585 |
| Emergency food and shelter | 20,810 | | 20,810 |
| Food distribution | 11,486 | | 11,486 |
| Drug-free education | 19,121 | | 19,121 |
| Other general services | 54,308 | | 54,308 |
| Total expenses | <u>7,018,319</u> | | <u>7,018,319</u> |
| Changes in net assets | 281,843 | 4,386 | 286,229 |
| Net assets as of beginning of year | <u>633,852</u> | <u>13,740</u> | <u>647,592</u> |
| Net assets as of end of year | <u>\$ 915,695</u> | <u>\$ 18,126</u> | <u>\$ 933,821</u> |

The accompanying notes are an integral part of this statement.

Caddo Community Action Agency, Inc.
 Shreveport, Louisiana
 Statements of Cash Flows
 January 31, 1999 and 1998

| Operating activities | 1999 | 1998 |
|---|------------|------------|
| Changes in net assets | \$ 135,899 | \$ 286,229 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation | 106,599 | 107,945 |
| (increase) decrease in operating activities | | |
| Grant receivables | 435,735 | (484,669) |
| Prepaid expenses | | 7,639 |
| Other assets | 7,378 | 7,297 |
| Increase (decrease) in operating liabilities: | | |
| Accounts payable | (569,207) | 488,605 |
| Accrued liabilities | 24,832 | 28,796 |
| Refundable advances | 67,475 | (28,696) |
| Net cash provided by operating activities | 208,711 | 413,146 |
| Investing Activities | | |
| Payments for property and equipment | (241,568) | (361,410) |
| Net cash used in investing activities | (241,568) | (361,410) |
| Net increase (decrease) in cash | (32,857) | 51,736 |
| Cash as of beginning of year | 213,993 | 162,257 |
| Cash as of end of year | \$ 181,136 | \$ 213,993 |

The accompanying notes are an integral part of this statement.

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Financial Statements
January 31, 1999 and 1998

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Caddo Community Action Agency, Inc., (CCAA) is a private non-profit organization 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 (59%) – 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.

Child Care Food Program (7%) - Provides a food service program in coordination with the Head Start and Summer Child Care Programs. Funding is provided by federal funds passed through the State of Louisiana, Department of Education.

Summer Child Care (3%) – 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 (5%) – 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 (11%) – 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 (5%) – Provides a food service program for children in private nonprofit centers of approximately 110 homes. Funding is provided by federal funds passed through the State of Louisiana, Department of Education.

(Continued)

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Financial Statements
January 31, 1999 and 1998
(Continued)

Shreveport Water Assistance Program (.1%) – Provides assistance to hardship families in paying their water bills. Funding is provided by a contract with the City of Shreveport.

Summer Food Service Program (.6%) – 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 (.3%) – 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 (.1%) – 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.

B. Basis of Accounting

The financial statements of CCAA 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

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

E. Use of Estimates

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

(Continued)

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Financial Statements
January 31, 1999 and 1998
(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, 1999 or January 31, 1998.

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. CCAA has adopted a policy to capitalize all items with a unit cost of \$500 or greater.

H. Retirement Obligations

Effective January 1999, CCAA began offering a 401(K) plan for its employees. Employees with at least one year of service may contribute a portion of their gross wages ranging from 1% to 15% (not to exceed \$7,000) to the plan. CCAA will match the employees' contributions at \$.25 on the dollar up to 4% of the employees gross wages. The amount contributed to the plan for the year ended January 31, 1999 was \$1,377.

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. Contractual grant revenue is reported as unrestricted support due to the restrictions placed on those funds by the funding sources being met in the same reporting period as the revenue is earned.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

J. Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(Continued)

Caddo Community Action Agency, Inc.
 Shreveport, Louisiana
 Notes to Financial Statements
 January 31, 1999 and 1998
 (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, 1999 and 1998, 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. At January 31, 1999 total cash balances held at financial institutions was \$280,693. Of this amount, \$102,374 was secured by FDIC and the remaining \$178,319 was collateralized by pledged securities. At January 31, 1998 total cash balances held at financial institutions was \$222,714. Of this amount, \$101,982 was secured by FDIC and the remaining \$120,732 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, 1999 and 1998:

| Fund | 1999 | | 1998 | |
|-----------------------------------|-------------------------|-----------------------|-------------------------|-----------------------|
| | Due From Other Funds | Due To Other Funds | Due From Other Funds | Due To Other Funds |
| Unrestricted | \$ 12,440 | \$ 19,908 | \$ 13,858 | \$ 15,323 |
| Restricted Funds: | | | | |
| Water Assistance Program | 10,000 | - | - | - |
| Community Services Block Grant | - | 53 | - | 56 |
| Weatherization Assistance Program | 5,000 | - 6,085 | 15,415 | - |
| Home Energy Assistance Program | 9,908 | 5,000 | 4,908 | 5,000 |
| Homeless Assistance Program | - | - | - | - |
| Family Day Care Home Program | - | 6,302 | - | 13,802 |
| | <u>\$ 37,348</u> | <u>\$ 37,348</u> | <u>\$ 34,181</u> | <u>\$ 34,181</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, 1999 and 1998, but received after that date.

(Continued)

Caddo Community Action Agency, Inc.
 Shreveport, Louisiana
 Notes to Financial Statements
 January 31, 1999 and 1998
 (Continued)

(5) Property and Equipment

Property and equipment consisted of the following at January 31, 1999:

| | Estimated Depreciable Life | Purchased With Federal Funds | Purchased With Non-Federal Funds | Total |
|--|----------------------------------|------------------------------------|---|---------------------|
| Buildings and improvements | 20-30 years | \$ 966,473 | \$ - | \$ 966,473 |
| Land | | 40,000 | | 40,000 |
| Furniture, fixtures, equipment | 5-10 years | 469,789 | 3,174 | 472,963 |
| Vehicles | 5 years | 621,151 | 12,966 | 634,117 |
| Accumulated depreciation | | <u>(1,044,316)</u> | <u>(9,570)</u> | <u>(1,053,886)</u> |
| Net investment in property and equipment | | <u>\$ 1,053,097</u> | <u>\$ 6,570</u> | <u>\$ 1,059,667</u> |

Property and equipment consisted of the following at January 31, 1998:

| | Estimated Depreciable Life | Purchased With Federal Funds | Purchased With Non-Federal Funds | Total |
|--|----------------------------------|------------------------------------|---|-------------------|
| Buildings and improvements | 20-30 years | \$ 793,761 | \$ - | \$ 793,761 |
| Furniture, fixtures, equipment | 5-10 years | 416,423 | 3,174 | 419,597 |
| Vehicles | 5 years | 578,649 | 12,967 | 591,615 |
| Accumulated depreciation | | <u>(873,935)</u> | <u>(6,341)</u> | <u>(880,275)</u> |
| Net investment in property and equipment | | <u>\$ 914,898</u> | <u>\$ 9,800</u> | <u>\$ 924,698</u> |

Depreciation expense was \$106,599 and \$107,945 for the years ended January 31, 1999 and 1998, respectively.

(6) Refundable Advances

CCAA 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.

(Continued)

Caddo Community Action Agency, Inc.
 Shreveport, Louisiana
 Notes to Financial Statements
 January 31, 1999 and 1998
 (Continued)

(7) **Accrued Liabilities**

Accrued liabilities at January 31, 1999 and 1998 consisted of the following:

| | <u>1999</u> | <u>1998</u> |
|-----------------------|-------------------|-------------------|
| Accrued payroll | \$ 140,058 | \$ 129,258 |
| Accrued leave | 60,628 | 59,995 |
| Payroll taxes payable | 84,061 | 70,662 |
| | <u>\$ 284,747</u> | <u>\$ 259,915</u> |

(8) **Unrestricted, Operating Net Assets**

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

| | <u>1999</u> | <u>1998</u> |
|--------------------------|---------------------|---------------------|
| Head Start Program | \$ (29,064) | \$ (29,064) |
| Home Energy Assistance | | 1,104 |
| Family Day Care Services | (4,561) | (4,561) |
| Water Assistance | 15,206 | 12,672 |
| Summer Food Service | (6,196) | (5,812) |
| Food Distribution | (1,264) | (1,648) |
| General Services | 10,238 | 16,624 |
| | <u>\$ (15,641)</u> | <u>\$ (10,685)</u> |

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

(9) **Designated Net Assets**

The designated fund balances at January 31, 1999, consisted of \$1,752 designated for use within the Liheap Program and \$1,705 designated for use within the Emergency Relief Program. The designated fund balance at January 31, 1998, consisted of \$1,682 designated for use within the Emergency Relief Program.

(10) **Restrictions on Net Assets**

CCCA has received certain funds from the Caddo Parish Commission to be used specifically for the Emergency Aid Program. Those funds are shown as temporarily restricted until expended for the Emergency Aid Program. At January 31, 1999 and 1998 the restricted funds were \$22,237 and \$18,126, respectively.

(Continued)

Caddo Community Action Agency, Inc.
 Shreveport, Louisiana
 Notes to Financial Statements
 January 31, 1999 and 1998
 (Continued)

(11) *Contractual Revenue – Grants*

During the years ended January 31, 1999 and 1998, CCAA received contractual revenue from federal and state grants in the amount of \$8,140,373 and \$7,233,842, respectively. The continued existence of these funds is based on annual contract renewals with various funding sources.

(12) *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, 1998 to January 31, 1999 was approximately \$53,033. The value of the commodities distributed from February 1, 1997 to January 31, 1998 was approximately \$39,854. The values of the commodities distributed are not reflected in the accompanying financial statements.

(13) *Contingency*

The U.S. Department of Health and Human Services had requested repayment of \$39,064 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 transferred \$5,000 from the nonfederal funds to the Head Start account during the year ended January 31, 1998. The balance of the over expenditure as of January 31, 1999 and 1998 is \$29,064.

(14) *Leases*

The agency leases several buildings and certain equipment under operating leases. The rental costs on these items for the years ended January 31, 1999 and 1998, was \$81,075 and \$77,284, respectively. Commitments under lease agreements having initial or remaining non-cancellable terms in excess of one year are as follows:

| <u>Year Ended Jan. 31</u> | <u>Amount</u> |
|---------------------------|------------------|
| 2000 | \$ 26,652 |
| 2001 | 26,652 |
| 2002 | 22,989 |
| 2003 | 12,000 |
| 2004 | <u>4,000</u> |
| | <u>\$ 92,293</u> |

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Combining Schedule of Financial Position
January 31, 1998

| Assets | Head Start Program | Child Care | | Weather-ization Assistance | Home Energy Assistance | Family Day Care Services | Water Assistance | Summer Food Service | Emergency Food and Shelter | Food Distribution | Other General Services | Total |
|----------------------------------|--------------------|--------------|-------------------|----------------------------|------------------------|--------------------------|------------------|---------------------|----------------------------|-------------------|------------------------|--------------|
| | | Food Program | Summer Child Care | | | | | | | | | |
| Current assets: | | | | | | | | | | | | |
| Cash | \$ 18,287 | \$ 66,026 | \$ 1,128 | \$ 36,033 | \$ 15,578 | \$ 2,392 | \$ 4,930 | \$ (6,196) | \$ 693 | \$ (1,264) | \$ 43,529 | \$ 181,136 |
| Grant receivables | 215,705 | 168,927 | 33,292 | 16,005 | 15,410 | 67,516 | 1,292 | | | | 1,708 | 519,855 |
| Due from other funds | | | | 5,000 | 9,908 | | 10,000 | | | | 12,440 | 37,348 |
| Total current assets | 233,992 | 168,927 | 34,420 | 57,038 | 40,896 | 69,908 | 16,222 | (6,196) | 693 | (1,264) | 57,677 | 738,339 |
| Property and equipment: | | | | | | | | | | | | |
| Property and equipment | 2,065,894 | | 20,748 | 3,984 | 1,501 | 5,285 | | | | | 16,141 | 2,113,553 |
| Accumulated depreciation | (1,015,262) | | (19,931) | (3,586) | (1,501) | (4,036) | | | | | (9,570) | (1,053,886) |
| Net property & equipment | 1,050,632 | | 817 | 398 | - | 1,249 | | | | | 6,571 | 1,059,667 |
| Total Assets | \$ 1,284,624 | \$ 168,927 | \$ 35,237 | \$ 57,436 | \$ 40,896 | \$ 71,157 | \$ 16,222 | \$ (6,196) | \$ 693 | \$ (1,264) | \$ 64,248 | \$ 1,798,006 |
| Liabilities Net Assets | | | | | | | | | | | | |
| Current liabilities: | | | | | | | | | | | | |
| Accounts payable | \$ 9,880 | \$ 168,927 | \$ 4,642 | \$ 15,824 | \$ 273 | \$ 59,746 | \$ | \$ | \$ | \$ | \$ 3,193 | \$ 275,583 |
| Accrued liabilities | 250,007 | | 21,270 | 6,938 | 2,008 | 3,112 | 1,016 | | | | 396 | 284,747 |
| Due to other funds | | | 52 | 6,086 | 5,000 | 6,302 | | | | | 19,908 | 37,348 |
| Refundable advances | 3,169 | 61,384 | | 28,190 | 31,863 | 5,309 | | | 693 | | | 130,608 |
| Total current liabilities | 263,056 | 168,927 | 34,420 | 57,038 | 39,144 | 74,469 | 1,016 | | 693 | | 23,497 | 728,286 |
| Net assets: | | | | | | | | | | | | |
| Unrestricted: | | | | | | | | | | | | |
| Operating | (29,064) | | | | | (4,561) | 15,206 | (6,196) | | (1,264) | 10,238 | (15,641) |
| Designated | | | | | 1,752 | 1,249 | | | | | 1,705 | 3,457 |
| Fixed assets | 1,050,632 | | 817 | 398 | | | | | | | 6,571 | 1,059,667 |
| Unrestricted net assets | 1,021,568 | | 817 | 398 | 1,752 | (3,312) | 15,206 | (6,196) | | (1,264) | 18,514 | 1,047,483 |
| Temporarily restricted | | | | | | | | | | | 22,237 | 22,237 |
| Total net assets | 1,021,568 | | 817 | 398 | 1,752 | (3,312) | 15,206 | (6,196) | | (1,264) | 40,751 | 1,069,720 |
| Total Liabilities and Net Assets | \$ 1,284,624 | \$ 168,927 | \$ 35,237 | \$ 57,436 | \$ 40,896 | \$ 71,157 | \$ 16,222 | \$ (6,196) | \$ 693 | \$ (1,264) | \$ 64,248 | \$ 1,798,006 |

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Combining Schedule of Activities
For the Year Ended January 31, 1999

| | Head Start Program | Child Care Food Program | Summer Child Care | Community Service | Weather-ization Assistance | Home Energy Assistance | Family Day Care Services | Water Assistance | Summer Food Service | Emergency Food and Shelter | Food Distribution | Other General Services | Total |
|--------------------------------------|---------------------|-------------------------|-------------------|-------------------|----------------------------|------------------------|--------------------------|------------------|---------------------|----------------------------|-------------------|------------------------|---------------------|
| | | | | | | | | | | | | | |
| Revenues | | | | | | | | | | | | | |
| Contractual revenue - grants | \$ 4,830,003 | \$ 552,025 | \$ 242,204 | \$ 644,622 | \$ 381,703 | \$ 941,236 | \$ 449,822 | \$ 11,337 | \$ 47,185 | \$ 29,541 | \$ 8,947 | \$ 1,748 | \$ 8,140,373 |
| Miscellaneous revenues | 6,184 | | | | | | | 119 | | | | 92,080 | 98,383 |
| Total revenues | 4,836,187 | 552,025 | 242,204 | 644,622 | 381,703 | 941,236 | 449,822 | 11,456 | 47,185 | 29,541 | 8,947 | 93,828 | 8,238,756 |
| Expenses | | | | | | | | | | | | | |
| Salaries | 2,966,262 | 310,784 | 189,594 | 428,018 | 98,446 | 55,426 | 46,742 | 7,022 | 18,525 | | 5,108 | 26,895 | 4,152,822 |
| Fringe benefits | 409,699 | 40,853 | 24,044 | 76,960 | 14,086 | 6,537 | 8,655 | 1,247 | 1,817 | | 866 | 3,556 | 588,320 |
| Travel | 52,613 | 24,619 | 353 | 3,671 | 3,910 | 701 | 903 | | 322 | | 1,953 | 2,697 | 65,170 |
| Equipment | 257,347 | | 1,280 | 4,147 | | 148 | 244 | 445 | | | 450 | 2,022 | 34,858 |
| Occupancy | 29,862 | | 8,597 | 26,438 | 421 | 466 | 4,041 | | 257 | | | 4,172 | 302,189 |
| Telephone | 87,733 | | 916 | 14,400 | 1,631 | 730 | 851 | | 52 | | | 6,824 | 55,266 |
| Insurance | 123,183 | | 6,006 | 8,243 | 3,796 | 1,258 | 5,524 | | 1,824 | | | | 106,554 |
| Vehicle operation | 126,449 | | 4,702 | 4,728 | 5,331 | | 2,551 | | | | | 534 | 144,157 |
| Supplies | 127,557 | | 810 | 3,475 | 130,916 | 3,139 | 5,968 | 189 | 2,361 | | 121 | 3,454 | 302,749 |
| Professional services | 296,682 | | 5,902 | 2,417 | 1,431 | | 2,926 | | 22,342 | | | | 135,141 |
| Food and related supplies | 118,078 | | | 1,145 | | 40,700 | 678 | 19 | 69 | 64 | 65 | 45,927 | 844,700 |
| Miscellaneous | 102,124 | | | 65,915 | 797 | 831,483 | 357 | | 29,477 | | | | 337,457 |
| Client assistance payments | | | | 93 | | | | | | | | 3,228 | 926,875 |
| Depreciation | | | | | | | | | | | | | 106,599 |
| Total expenses | 4,697,589 | 552,025 | 242,204 | 643,870 | 382,500 | 940,588 | 450,177 | 8,922 | 47,569 | 29,541 | 8,563 | 99,309 | 8,102,857 |
| Change in net assets | 138,598 | | | 752 | (797) | 648 | (355) | 2,534 | (384) | | 384 | (5,481) | 135,899 |
| Net assets, beginning of year | 882,970 | | | 65 | 1,195 | 1,104 | (2,957) | 12,672 | (5,812) | | (1,648) | 46,232 | 933,821 |
| Net assets, end of year | \$ 1,021,568 | \$ | \$ | \$ 817 | \$ 398 | \$ 1,752 | \$ (3,312) | \$ 15,206 | \$ (6,196) | \$ | \$ (1,264) | \$ 40,751 | \$ 1,069,720 |

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

| <u>Federal Grantor / Pass-Through Grantor / Program Title</u> | <u>Federal CFDA Number</u> | <u>Pass-Through Grantor's Number</u> | <u>Expenditures</u> |
|--|--------------------------------|--|---------------------|
| <u>U.S. Department of Agriculture</u> | | | |
| Passed through Louisiana Department of Education: | | | |
| Child and Adult Care Food Program (FDCH) (Fy 9-30-98) | 10.558 | N/A | \$ 308,341 |
| Child and Adult Care Food Program (FDCH) (Fy 9-30-99) | 10.558 | N/A | 141,864 |
| Child and Adult Care Food Program (Head Start & Summer Child Care) | 10.558 | N/A | 552,025 |
| Child and Adult Care Food Program (Summer Food Service) | 10.559 | N/A | 47,569 |
| Passed through Louisiana Department of Agriculture and Forestry: | | | |
| Temporary Emergency Food Assistance Program | 10.568 | N/A | 8,563 |
| Food Distribution - Value of Commodities Distributed | 10.550 | N/A | 53,033 |
| Total Department of Agriculture | | | <u>1,111,395</u> |
| <u>U.S. Department of Education</u> | | | |
| Passed through Louisiana Department of Education: | | | |
| Safe and Drug-Free Schools and Community Act (SDFSCA) (Fy 6-30-98) | 84.186 | 28-98-73BK-D | <u>1,748</u> |

(Continued)

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

| Federal Grantor / Pass-Through Grantor / Program Title | Federal CFDA Number | Pass-Through Grantor's Number | Expenditures |
|---|----------------------------|---|---|
| <u>U.S. Federal Emergency Management Agency</u> Emergency Food and Shelter | 83.523 | Unknown | <u>29,541</u> |
| <u>U.S. Department of Health and Human Services</u> Passed through Caddo Parish Commission: Head Start | 93.600 | 06CH6376/27 | 4,830,003 |
| Passed through Louisiana Department of Labor: Community Services Block Grant (Fy 12-31-98) Community Services Block Grant (Fy 12-31-99) | 93.569 93.569 | 98N0036 99N0036 | 590,220 54,404 |
| Passed through Louisiana Department of Social Services: Home Energy Assistance Program (Fy 12-31-98) Weatherization Assistance for Low-Income Persons (Fy 3-31-98) Weatherization Assistance for Low-Income Persons (Fy 3-31-99) | 93.568 93.568 93.568 | 37080052703 37070037401 37070037401 | 941,994 146,775 234,928 |
| Passed through Louisiana Department of Social Services - Office of Family Support Summer Child Care Program - Child Care Assistance Program Total Department of Health and Human Services | 93.596 | N/A | <u>242,204</u> <u>7,040,528</u> <u>\$ 8,183,212</u> |

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

NOTE 2: Nonmonetary assistance is reported in the schedule at the fair value of the commodities received and distributed.
 At January 31, 1999, CCAA had no food commodities in inventory.

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

Caddo Community Action Agency, Inc.
 Shreveport, Louisiana
 Head Start Grant No. 06CH6376/27
 U.S. Department of Health and Human Services
 Schedule of Revenues, Expenses and Changes in Fund Balance
 For the Contract Period: February 1, 1998 to January 31, 1999

| Revenues: | Budget | Actual | COB Balances Current Year |
|---|--------------|--------------|------------------------------|
| Department of Health & Human Services | \$ 5,501,613 | \$ 5,501,613 | |
| Grantee's contribution | 1,375,403 | 1,207,501 | |
| Total revenue | 6,877,016 | 6,709,114 | |
| | | | |
| Expenses: | | | |
| Personnel | 3,318,335 | 2,961,530 | 356,805 |
| Fringe benefits | 499,570 | 409,120 | 90,450 |
| Travel | 49,644 | 42,735 | 6,909 |
| Supplies | 157,037 | 139,209 | 17,828 |
| Contractual | 294,062 | 150,469 | 143,593 |
| Other | 1,182,965 | 1,126,940 | 56,025 |
| | 5,501,613 | 4,830,003 | 671,610 |
| Grantee's share of inkind contributions | 1,375,403 | 1,207,501 | |
| Total all expenses | \$ 6,877,016 | 6,037,504 | |
| Revenue over (under) expenses | | 671,610 | |
| Fund balance, beginning February 1, 1998 | | 2,343 | |
| Fund balance, ending January 31, 1999 | | \$ 673,953 | |
| | | | |
| Fund balance analysis: | | | |
| Expenditures over revenues grant #06CH6376/15 | | (9,575) | |
| Expenditures over revenues grant #06CH6376/17 | | (9,497) | |
| Expenditures over revenues grant #06CH6376/15 | | (9,992) | |
| Revenues over expenses grant #06CH6376/26 | | 31,407 | |
| Revenues over expenses grant #06CH6376/27 | | 671,610 | |
| Fund balance, January 31, 1999 | | \$ 673,953 | |

Caddo Community Action Agency, Inc.
Shreveport Louisiana
Child and Adult Care Food Program
Louisiana Department of Education
Schedule of Revenues, Expenses and Changes in Fund Balance
For the Period: February 1, 1998 to January 31, 1999

Revenue:

| | |
|-------------------------|-------------------|
| Contract revenue | \$ 552,025 |
|-------------------------|-------------------|

Expenses:

| | |
|-----------------------|---------|
| Salaries | 308,573 |
| Fringe benefit | 40,853 |
| Equipment and repairs | 24,619 |
| Non food supplies | 24,186 |
| Food service costs | 153,794 |

| | |
|-----------------------|----------------|
| Total expenses | 552,025 |
|-----------------------|----------------|

Excess revenue (expenses)

| | |
|---|--------------|
| Fund balance, beginning February 1, 1998 | _____ |
|---|--------------|

| | |
|--|-----------------|
| Fund balance, ending January 31, 1999 | \$ _____ |
|--|-----------------|

Caddo 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, 1998 to January 31, 1999

Revenue:

| | |
|------------------|-------------------|
| Contract revenue | <u>\$ 248,135</u> |
|------------------|-------------------|

Expenses:

| | |
|----------------|--------------|
| Salaries | 191,805 |
| Fringe benefit | 24,044 |
| Travel | 353 |
| Supplies | 2,328 |
| Services | 15,682 |
| Other costs | <u>7,992</u> |

| | |
|----------------|----------------|
| Total expenses | <u>242,204</u> |
|----------------|----------------|

| | |
|---------------------------|-------|
| Excess revenue (expenses) | 5,931 |
|---------------------------|-------|

| | |
|--|---------------|
| Fund balance, beginning February 1, 1998 | <u>55,453</u> |
|--|---------------|

| | |
|---------------------------------------|-------------------------|
| Fund balance, ending January 31, 1999 | <u><u>\$ 61,384</u></u> |
|---------------------------------------|-------------------------|

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Community Services Block Grant
Department of Labor
Contract No. 98N0036
Schedule of Revenues and Expenses
For the Contract Period: January 1, 1998 to December 31, 1998

| Revenues: | <u>Budget</u> | <u>Actual</u> | <u>(Over) Under Budget</u> |
|-----------------------------------|-------------------|-----------------|--------------------------------|
| Contract revenue | \$ 734,614 | \$ 640,138 | |
| Expenses: | | | |
| Administration: | | | |
| Salaries | 197,472 | 187,906 | 9,566 |
| Fringe benefits | 41,901 | 38,892 | 3,009 |
| Travel | 2,500 | 1,810 | 690 |
| Equipment | 5,000 | | 5,000 |
| Other support costs | 40,000 | 37,246 | 2,754 |
| Subtotal administration | <u>286,873</u> | <u>265,854</u> | <u>21,019</u> |
| Program activities: | | | |
| Salaries | 243,430 | 237,837 | 5,593 |
| Fringe benefits | 42,545 | 36,676 | 5,869 |
| Travel | 2,500 | 1,861 | 639 |
| Equipment | 10,000 | | 10,000 |
| Other support costs | 35,000 | 29,571 | 5,429 |
| Direct assistance to clients | 112,869 | 66,084 | 46,785 |
| Subtotal program activities | <u>446,344</u> | <u>372,029</u> | <u>74,315</u> |
| Community food and nutrition | <u>1,397</u> | <u>1,145</u> | <u>252</u> |
| Total expenses | <u>\$ 734,614</u> | <u>639,028</u> | <u>\$ 95,586</u> |
| Excess revenue (expenses) | | <u>\$ 1,110</u> | |
| Returned funds, February 15, 1999 | | <u>\$ 1,110</u> | |

Caddo Community Action Agency, Inc.
Shreveport Louisiana
Weatherization Assistance Program
Louisiana Department of Social Services
Office of Community Support
DOA No: 370-70037401

Schedule of Revenues, Expenses and Changes in Fund Balance
For the Period: April 1, 1997 to March 31, 1998

Revenue:

Contract revenue \$ 385,584

Expenses:

| | |
|-----------------------------------|--------------|
| Administrative costs | 17,396 |
| Program support/materials | 334,086 |
| Liability insurance | 1,395 |
| Training and technical assistance | 13 |
| Financial audit | <u>1,585</u> |

Total expenses 354,475

Excess revenue (expenses) 31,109

Fund balance, beginning April 1, 1997 10,032

Fund balance, ending March 31, 1998 \$ 41,141

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Low Income Home Energy Assistance Program
Louisiana Department of Social Services
Office of Community Services
DOA No: 370-80052703

Schedule of Revenues, Expenses and Changes in Fund Balance
For the Contract Period: January 1, 1998 to December 31, 1998

| Revenues: | Budget | Actual | (Over) Under Budget |
|---|------------|------------|------------------------|
| Contract revenue | \$ 973,857 | \$ 973,857 | |
| | | | |
| Expenses: | | | |
| Administrative costs | 85,424 | 71,706 | 13,718 |
| Assistance payments | 888,433 | 870,288 | 18,145 |
| Total expenses | \$ 973,857 | 941,994 | \$ 31,863 |
| | | | |
| Excess revenue (expenses) | | 31,863 | |
| | | | |
| Fund balance, beginning January 1, 1998 | | 5,083 | |
| Fund balance, ending December 31, 1998 | | \$ 36,946 | |

Caddo Community Action Agency, Inc.
Shreveport Louisiana
Family Day Care Home Program
Louisiana Department of Education
Schedule of Revenues, Expenses and Changes in Fund Balance
For the Period: October 1, 1997 to September 30, 1998

Revenue:

| | |
|------------------|------------|
| Contract revenue | \$ 444,052 |
|------------------|------------|

Expenses:

| | |
|-------------------|---------|
| Salaries | 48,079 |
| Fringe benefit | 9,214 |
| Travel | 938 |
| Office costs | 4,812 |
| Operating costs | 4,980 |
| Contract costs | 2,585 |
| Other costs | 9,127 |
| Provider payments | 356,282 |

| | |
|----------------|---------|
| Total expenses | 436,017 |
|----------------|---------|

| | |
|---------------------------|-------|
| Excess revenue (expenses) | 8,035 |
|---------------------------|-------|

| | |
|---|---------|
| Fund balance, beginning October 1, 1997 | (1,125) |
|---|---------|

| | |
|---|----------|
| Fund balance, ending September 30, 1997 | \$ 6,910 |
|---|----------|

| | |
|----------------------------------|-------|
| Funds returned, January 11, 1999 | \$864 |
|----------------------------------|-------|

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 Period: January 1, 1998 to December 31, 1998

Revenue:

| | | |
|------------------|----|--------|
| Contract revenue | \$ | 10,055 |
| Interest | | 104 |
| | | 10,159 |
| Total revenue | | 10,159 |

Expenses:

| | | |
|----------------|--|-------|
| Salaries | | 5,917 |
| Fringe benefit | | 927 |
| Other expense | | 571 |
| | | 7,415 |
| Total expenses | | 7,415 |

| | | |
|---|----|--------|
| Excess revenue (expenses) | | 2,744 |
| Fund balance, beginning January 1, 1998 | | 12,014 |
| | | 14,758 |
| Fund balance, ending December 31, 1998 | \$ | 14,758 |

Caddo 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 Period: June 8, 1998 to August 7, 1998

Revenue:

| | |
|--|------------------|
| Reimbursements - Department of Education | <u>\$ 50,808</u> |
|--|------------------|

Expenses:

| | |
|---------------------|---------------|
| Salaries | 18,525 |
| Fringe benefit | 1,817 |
| Vehicle gas and oil | 1,824 |
| Food purchases | 22,342 |
| Other expense | <u>3,061</u> |
| Total expenses | <u>47,569</u> |

| | |
|---------------------------|--------------|
| Excess revenue (expenses) | <u>3,239</u> |
|---------------------------|--------------|

| | |
|--------------------------------------|---------|
| Fund deficit, beginning June 8, 1998 | (5,813) |
|--------------------------------------|---------|

| | |
|----------------------------------|----------------|
| Funds returned, February 4, 1998 | <u>(3,622)</u> |
|----------------------------------|----------------|

| | |
|-------------------------------------|--------------------------|
| Fund deficit, ending August 8, 1998 | <u><u>\$ (6,196)</u></u> |
|-------------------------------------|--------------------------|

Caddo Community Action Agency, Inc.
Shreveport Louisiana
Emergency Food and Shelter Program
Schedule of Revenues, Expenses and Changes in Fund Balance
For the Period: February 1, 1998 to January 31, 1999

Revenue:

| | | |
|------------------|--|-----------|
| Contract revenue | | \$ 29,414 |
| | | <hr/> |

Expenses:

| | | |
|-------------------|--|--------|
| Administration | | 64 |
| Direct assistance | | 29,477 |
| | | <hr/> |
| Total expenses | | 29,541 |
| | | <hr/> |

| | | |
|---------------------------|--|-------|
| Excess revenue (expenses) | | (127) |
|---------------------------|--|-------|

| | | |
|--|--|-------|
| Fund balance, beginning February 1, 1998 | | 820 |
| | | <hr/> |

| | | |
|---------------------------------------|--|-------------|
| Fund balance, ending January 31, 1999 | | \$ 693 |
| | | <hr/> <hr/> |

Caddo Community Action Agency, Inc.
Shreveport Louisiana
Commodities Distribution
Louisiana Department of Agriculture and Forestry
Schedule of Revenues, Expenses and Changes in Fund Balance
For the Period: February 1, 1998 to January 31, 1999

Revenue:

| | |
|------------------|-----------------|
| Contract revenue | <u>\$ 8,947</u> |
|------------------|-----------------|

Expenses:

| | |
|-----------------|--------------|
| Salaries | 5,108 |
| Fringe benefits | 866 |
| Other expenses | <u>2,589</u> |

| | |
|----------------|--------------|
| Total expenses | <u>8,563</u> |
|----------------|--------------|

| | |
|---------------------------|-----|
| Excess revenue (expenses) | 384 |
|---------------------------|-----|

| | |
|--|----------------|
| Fund deficit, beginning February 1, 1998 | <u>(1,648)</u> |
|--|----------------|

| | |
|---------------------------------------|--------------------------|
| Fund deficit, ending January 31, 1999 | <u><u>\$ (1,264)</u></u> |
|---------------------------------------|--------------------------|

Caddo Community Action Agency, Inc.
 Shreveport Louisiana
 General Funds
 Schedule of Revenues, Expenses and Changes in Fund Balance
 For the Period: February 1, 1998 to January 31, 1999

Revenue:

| | | |
|---------------------------|----|--------|
| Caddo Parish Commission | \$ | 27,000 |
| Medicaid application fees | | 9,450 |
| Emergency aid - CPC | | 6,000 |
| Miscellaneous | | 51,428 |
| | | 93,878 |
| Total revenue | | 93,878 |

Expenses:

| | | |
|----------------------|--|--------|
| Salaries | | 26,895 |
| Fringe benefits | | 3,556 |
| Travel | | 2,697 |
| Utilities | | 4,070 |
| Supplies | | 1,134 |
| Equipment | | 757 |
| Telephone | | 6,823 |
| Building maintenance | | 102 |
| Vehicle gas and oil | | 533 |
| Miscellaneous | | 49,561 |
| | | 96,128 |
| Total expenses | | 96,128 |

| | | |
|---------------------------|--|---------|
| Excess revenue (expenses) | | (2,250) |
|---------------------------|--|---------|

| | | |
|--|--|--------|
| Fund balance, beginning February 1, 1998 | | 36,431 |
| | | 36,431 |

| | | |
|---------------------------------------|--|-----------|
| Fund balance, ending January 31, 1999 | | \$ 34,181 |
| | | \$ 34,181 |

COOK & MOREHART

Certified Public Accountants

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA
A. EDWARD BALL, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

RAYEBURN G. COOK (RET.)

VICKIE D. NOBLE, CPA
CHERYL H. MANGRUM, CPA

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

**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, 1999, and have issued our report thereon dated July 16, 1999. 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 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 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 July 16, 1999.

This report is intended solely for the information and use of management, the Board of Directors and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Cook & Morehart", with a long horizontal flourish extending to the right.

Cook & Morehart
Certified Public Accountants
July 16, 1999

COOK & MOREHART

Certified Public Accountants

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA
A. EDWARD BALL, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

RAYEBURN G. COOK (RET.)

VICKIE D. NOBLE, CPA
CHERYL H. MANGRUM, CPA

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

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, *Audits 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 those 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 those 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 Caddo 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 Caddo 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 Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Caddo Community Action Agency, Inc.'s ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 99-C1.

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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weaknesses.

This report is intended solely for the information and use of management, the Board of Directors and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Cook & Morehart
Certified Public Accountants
July 16, 1999

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Summary Schedule of Prior Audit Findings
January 31, 1999

DEPARTMENT OF ENERGY

FINDING 98-B1: Weatherization Assistance for Low-Income Persons

Condition: This finding questioned \$50,058 of expenditures of the Weatherization as a result of the maximum allowable expenditures per units weatherized being exceeded for the two year contract period ended March 31, 1997.

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

Current Status: The Agency has communicated with the funding source, but this finding has not been resolved.

Caddo Community Action Agency, Inc.
Shreveport, 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 Caddo 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. No instances of noncompliance material to the financial statements of Caddo Community Action Agency, Inc. were disclosed during the audit.
4. One reportable condition is reported in the Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133. The condition is not reported as a material weakness.
5. The auditor's report on compliance for the major federal award programs for Caddo Community Action Agency, Inc. expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for Caddo Community Action Agency, Inc. reported in Part C. of this schedule.
7. The programs tested as major programs included: 1) Head Start Program CFDA #93.600; 2) Child and Adult Care Food Program (FDCH and Head Start) CFDA #10.558; 3) Low-Income Home Energy Assistance and Weatherization Assistance for Low-Income Persons CFDA #93.568.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Caddo Community Action Agency, Inc qualifies as a low-risk auditee.

B. Findings – Financial Statements Audit - NONE

(Continued)

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Schedule of Findings and Questioned Costs
January 31, 1999
(Continued)

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

DEPARTMENT OF AGRICULTURE

99-C1 Child and Adult Care Food Program (FDCH) – CFDA #10.558

Condition: Controls are not effective to ensure the accuracy and completeness of data used to make eligibility determinations and to ensure that all required forms and supporting documentation are maintained in participant files. Documentation of eligibility determinations is not in accordance with program requirements. In addition, there are no edit checks and balancing procedures, and there are no periodic analytical reviews of participant files by management.

Criteria: The rules and regulations covering eligibility and recordkeeping requirements for the FDCH program are found in Title 7 CFR Part 226.

Effect: Files examined during audit testwork had to be returned to staff 4 to 5 times in order to attempt to obtain all information needed. Some information needed was never obtained. As a result of the lack of controls, some participant files did not contain all required documentation. This, in turn, resulted in some children being served who may not have been eligible for the program.

Recommendation: We recommend that the agency develop a checklist to be used for each participant file to ensure that files are complete and contain all necessary information. In addition, the agency should assign someone with the responsibility for reviewing files on a continuing basis to ensure completeness of information.

Response: When the agency became aware of the problem from Louisiana Department of Education, management assigned three new staff members to oversee the Family Day Care Home Program. The new staff will receive necessary training from the state as well as management staff. All files will be re-examined for proper documentation to ensure that files are complete and contain all necessary information. The Assistant Executive Director will be responsible for reviewing the files on a regular basis.

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Summary Schedule of Prior Audit Findings
Schedule for Louisiana Legislative Auditor
January 31, 1999

The prior year finding for the year ended January 31, 1998, is addressed on page 35 in the Summary Schedule of Prior Audit Findings.

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

Comment #1: Travel Expenditures

CCAA enforced its written travel policy to address the comment. Much improvement was noted in this area during this year's audit.

Comment #2: Family Day Care Home provider files

See reportable condition relating to this comment in current year Schedule of Findings and Questioned Costs, finding number 99-C1.

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Corrective Action Plan for Current Year Audit Findings
Schedule for Louisiana Legislative Auditor
January 31, 1999

The current year findings, for the year ended January 31, 1999, are addressed on pages 36– 37 in the Schedule of Findings and Questioned Costs.

The corrective action plan for the management letter comments for the year ended January 31, 1999 are addressed below:

Comment #1: In-Kind Documentation

The agency has developed a system whereby the Head Start Department will monitor the in-kind documentation and amounts on a monthly basis. Once the in-kind documentation is monitored by the Head Start Department, it will be forwarded to the Accounting Department and the Accounting Clerk will check and verify the in-kind documentation before the monthly report is processed.

Comment #2: Claims for Reimbursement

The agency will contact the funding source to determine resolution of funds left. The claims for reimbursement will be prepared directly from the agency's general ledger each month.

COOK & MOREHART

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Management Letter

July 16, 1999

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

Attention: Laurance Guidry, Executive Director

We have audited the financial statements of Caddo Community Action Agency, Inc., for the year ended January 31, 1999, and have issued our report thereon dated July 16, 1999. In planning and performing our audit of the financial statements of Caddo 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 testing of the Head Start program in-kind requirements, we noted that there was not a proper monitoring of the in-kind contributions during the year.

We suggest that the in-kind documentation be submitted to the accounting department and reviewed for appropriate documentation and amounts on a monthly basis to ensure a proper monitoring throughout the year.

Comment #2: The administrative portion of the monthly claims for reimbursement for the Family Day Care Home Program was not prepared from or reconciled to the agency's general ledger during the year. As a result, there were funds remaining of \$8,035 for the contract ended September 30, 1998.

We suggest that the agency contact the funding source to determine the resolution of these funds. We further suggest that the claims for reimbursement be prepared from or reconciled to the agency's general ledger each month.

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

A handwritten signature in cursive script, appearing to read "Cook & Morehart", with a long horizontal flourish extending to the right.

Cook & Morehart
Certified Public Accountants