

Eads Community Action Agency, Inc.
 Sikeston, Missouri
 Statements of Financial Position
 January 31, 1997 and 1996

Assets

	<u>1997</u>	<u>1996</u>
Current assets:		
Cash	\$ 182,297	\$ 108,021
Grant receivables	470,825	428,881
Due from other funds	70,892	82,861
Prepaid expenses	7,828	64,745
Other assets	<u>74,875</u>	<u>5,252</u>
Total current assets	776,617	789,760
Property and Equipment:		
Property and equipment	1,201,828	1,208,880
Accumulated depreciation	<u>(600,208)</u>	<u>(515,549)</u>
Total property and equipment	601,620	751,081
Total Assets:	<u>\$ 1,378,237</u>	<u>\$ 1,540,841</u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable	\$ 285,155	\$ 429,818
Loan payable	-	20,000
Accrued liabilities	231,128	181,856
Due to other funds	70,892	87,861
Refundable advances	<u>81,828</u>	<u>158,142</u>
Total current liabilities	<u>769,003</u>	<u>897,677</u>
Net assets:		
Unrestricted:		
Operating	(30,882)	(182,821)
Designated for Emergency Relief Program	2,488	-
Fixed assets	<u>871,224</u>	<u>751,081</u>
Temporarily restricted	13,780	-
Total net assets	<u>847,582</u>	<u>843,264</u>
Total Liabilities and Net Assets	<u>\$ 1,378,237</u>	<u>\$ 1,540,841</u>

The accompanying notes are an integral part of this statement.

In accordance with Government Auditing Standards, we have also issued a report dated June 24, 1997 and shown on pages 24-25 to our consideration of Caddo Community Action Agency, Inc.'s internal control structure and a report dated June 24, 1997 and shown on page 26 on its compliance with laws and regulations.

The audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental information schedules listed in the table of contents, and shown on pages 75-18, 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 Schedules Prepared For Grants and Contracts Analysis" in the table of contents and shown on pages 21-22, 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 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 21-22 are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion they are fairly stated on the basis of accounting practices prescribed by the various funding sources.

Cook & Monahan
Certified Public Accountants
June 24, 1997

COOK & MOHRHART

Chartered Public Accountants

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Independent Auditors' Report

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

We have audited the accompanying statements of financial position of Cable Community Action Agency, Inc., (a nonprofit corporation) as of January 31, 1987 and 1986, and the statements of activities and cash flows for the years then ended. These financial statements are the responsibility of Cable 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; Government Auditing Standards, issued by the Comptroller General of the United States; and SSAE Circular 4-133, *Audits of Institutions of Higher Education and Other Nonprofit Organizations*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Agency excluded its obligation for accrued compensated absences from liabilities in the accompanying January 31, 1986 statement of financial position. In our opinion, generally accepted accounting principles require that such obligations be included in the statement of financial position. If this obligation were accounted for properly, liabilities would be increased by \$94,580, and net assets decreased by \$94,580 as of January 31, 1986, and the change in net assets would be decreased by \$5,070, for the year then ended.

In our opinion, except for the effects of not including the obligation for accrued compensated absences in liabilities on the January 31, 1986 financial statements, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Cable Community Action Agency, Inc., as of January 31, 1987 and 1986, and the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles.

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Emergency Community Services Homeless Grant Program Contract # 84P00384

Schedule of Revenues and Expenses
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Eads Community Action Agency, Inc.
Shreveport, Louisiana

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Calde Community Action Agency, Inc.
Shreveport, Louisiana

Financial Statements

For the Year Ended January 31, 1980
With Supplemental Information Schedules

These financial statements were prepared by the management of Calde Community Action Agency, Inc. and are not intended to be audited. The management is responsible for the accuracy and completeness of the information presented. The financial statements are prepared on a cash basis and do not include any accruals or deferrals. The financial statements are prepared in accordance with the accounting principles generally accepted in the United States of America. The financial statements are prepared in accordance with the accounting principles generally accepted in the United States of America. The financial statements are prepared in accordance with the accounting principles generally accepted in the United States of America.

Prepared by: **MA, D.D. 80**

Comment #2: The agency does not have a current Purchasing Procedures Manual, which results in inconsistent purchasing procedures.

We suggest that the agency develop a Purchasing Procedures Manual that details at a minimum, each funding source's purchasing requirements, the documentation requirements for the bid process, the approval process for purchases, procedures for ensuring that all purchases are in compliance with the appropriate budget, the criteria for determining an emergency purchase and the appropriate procedures to follow for an emergency purchase. The manual should also detail the procedures to follow for purchases that do not fall under a specific funding source, or for purchases that fall under a funding contract that does not have formal purchasing requirements.

Comment #3: During the course of our audit, it came to our attention that the interagency due to and from accounts were not being reconciled monthly.

We recommend that CORA reconcile these accounts monthly, and that all interagency account balances be eliminated as soon as possible.

Comment #4: For this audit year, the Summer Feeding Program had total excess expenses over revenues of 18,000. With losses from prior years, this caused a cumulative deficit fund balance of 171,825.

We suggest that CORA formulate a plan to eliminate the deficit in this program and to prevent future losses.

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

CYRUS & MORGENTHAU

Chartered Public Accountants

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Management Letter

June 28, 1987

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

Attention: Lawrence Sobby, Executive Director

We have audited the financial statements of Cade Community Action Agency, Inc., for the year ended January 31, 1987, and have issued our report thereon dated June 24, 1987. In planning and performing our audit of the financial statements of Cade Community Action Agency, Inc., we considered its internal control structure 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 structure.

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

Comment #1: The Agency began the process of implementing a fixed asset system during the year ended January 31, 1987. However, a complete agency wide inventory has not been completed and the listing the Agency has is not being currently updated.

We encourage the Agency to perform a complete agency wide inventory and implement procedures to ensure that this inventory is updated timely in order to have a complete agency wide fixed asset inventory system that is adequately maintained and controlled.

Comment #2: 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 formulate a written travel policy to be utilized in the disbursement of travel advances and the reconciliation of return travel. The policy should include at a minimum an appropriate method to account for the following items: 1) amounts to be reimbursed for tips, the documentation required and whether tips are included in the meal per diem, 2) whether meals provided by a conference will reduce the meal per diem, 3) time frame for reconciling return travel and the procedure to obtain any money due back from the traveler, and 4) procedure for obtaining prior funding source approval, when required.

CADDO COMMUNITY ACTION AGENCY, INC.



4055 St. Vincent Avenue Shreveport, Louisiana 71208 (318) 843-4008 FAX (318) 843-4058
HERBERT D. WILSON, CHAIRMAN, BOARD OF DIRECTORS LAWRENCE GUIDY, EXECUTIVE DIRECTOR

July 22, 1997

Mr. Travis H. Marshall, CPA
Cook & Marshall
Certified Public Accountants
1215 Hagan Avenue
Shreveport, LA 71107

Dear Mr. Marshall:

This letter is in response to the agency's Current Year Findings for the audit period ending January 31, 1997.

Finding #1

The amounts owed by employees will be repaid.

Finding #2

The agency will work with the funding source to correct this finding and ensure that proper purchasing procedures will be followed.

Finding #3

The agency will contact the funding source to repay funds.

Finding #4

The agency is in the process of obtaining adequate documentation supporting the expenses questioned.

If you have any questions or need further information, please feel free to contact me at (318) 851-4008.

With kindest regards, I am

Sincerely,

Lawrence Guidy
Executive Director

"AN EQUAL OPPORTUNITY EMPLOYER"

• Head Start • Community Centers • Transportation • Energy Assistance • FEMA • Comprehensive Housing Counseling
• Family Food Distribution • Rental Center Assistance • Family Day Care Home Program • Senior Food and Nutrition Program
• Shreveport Water Assistance Program • Homeless Program • Weatherization

Finding #3

The following final checkbook has changed due to audit adjustments that were made during this audit for the year ended January 31, 1997:

Program	CFDA #	Exercised/ Event Ending	Pending Action	Original Checkbook	Adjusted Checkbook	
Family Support Home Program	10.558	9-30-96	Louisiana Dept. of Education			
Administration				\$ 80,794	\$ 80,797	
Provider Payments				489,389	489,093	
				489,389	569,890	
Funds to be returned per adjusted checkbook						1,000,000

Recommendation:

The funding source needs to be contacted to receive the remaining funds to be returned.

Finding #4

During our audit period there were payments for legal services in the amount of 16,500 paid from the Head Start Program CFDA #80.608. The supporting invoices stated that these were for retainer fees, however, there was no supporting detail as to the legal transactions handled that would support this fee. GAO Circular 8-122 states that for retainer fees to be allowable they must be supported by evidence of bona fide services available or rendered. The lack of adequate supporting documentation results in a questioned cost of 16,500.

Recommendation:

The funding source needs to be contacted to resolve the allowability of these expenditures, and the agency needs to implement procedures to ensure that no expenditures are made without appropriate supporting documentation.

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Schedule of Findings and Questioned Costs
January 31, 1983

PRIOR YEAR FINDINGS

All prior year findings have been resolved with the appropriate funding sources.

CURRENT YEAR FINDINGS

Finding #1

Travel advances were issued and were reconciled with the employees after completion of travel. However, for the items questioned below, the employee owed funds back to the agency and those amounts were not repaid.

<u>Program</u>	<u>CFDA #</u>	<u>Funding Source</u>	<u>Questioned Costs</u>	<u>Number Of Items</u>
Head Start Program	93.800	U.S. Department of Health & Human Services	4 485	4

Recommendation

Procedures should be implemented to ensure that travel advance funds are repaid timely and the funding source should be contacted to resolve the allowability of these expenditures.

Finding #2

During the contract period ended January 31, 1983, the agency purchased a vehicle with funds from the Head Start Program, CFDA 93.800. There were no bids or price analysis performed, and this purchase was not approved in the Head Start Program budget. The questioned cost is for the purchase price of the vehicle of \$12,000.

Recommendation

The funding source should be contacted to resolve the allowability of this expenditure, and the Agency should ensure that proper purchasing procedures are followed in connection with every purchase.

CYRUS & MCKEHEART

Certified Public Accountants

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Single Audit Report on Compliance With Specific Requirements Applicable to Nonmajor Federal Award Program Transactions

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

We have audited the financial statements of Cable Community Action Agency, Inc., as of and for the year ended January 31, 1987, and have issued our report thereon dated June 24, 1987.

In connection with our audit of the financial statements of Cable Community Action Agency, Inc., and with our consideration of Cable Community Action Agency, Inc.'s control structure used to administer federal awards programs, as required by Office of Management and Budget (OMB) Circular A-133, *Audit of Institutions of Higher Education and Other Nonprofit Organizations*, we selected certain transactions applicable to certain nonmajor federal awards programs for the year ended January 31, 1987.

As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Cable Community Action Agency, Inc.'s compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Cable Community Action Agency, Inc. had not complied, in all material respects, with these requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with these requirements, which are described in a separate management letter dated June 24, 1987.

This report is intended for the information of management, the Board of Directors and the various funding sources of the agency. However, this report is a matter of public record and its distribution is not limited.



Charles W. McKeheart
Cyrus & McKeheart
Certified Public Accountants
June 24, 1987

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Caddo Community Action Agency, Inc. had not complied, in all material respects, with these requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with these requirements, which are described in the accompanying Schedule of Findings and Questioned Costs and in a separate management letter dated June 24, 1967.

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. However, this report is a matter of public record and its distribution is not limited.



Cook & Monahan
Certified Public Accountants
June 24, 1967

COLE & MCKEHEAT

Chartered Public Accountants

202 SOUTH STAMFORD & UNIVERSITY, SUITE 400, 1001 BUCKINGHAM DRIVE, SHREVEPORT, LOUISIANA, 71201

TAXPAYER: EADLE, INC.

REPORTING PERIOD: 1987

DATE OF REPORT: 11/11/87

STATE OF LOUISIANA
 FEDERAL INCOME TAX
 & DEFERRED TAX
 CREDIT OF AMOUNTS, ETC.

BY: [Signature]
 CHARLES MCKEHEAT, CPA
 SOCIETY OF CHARTERED
 ACCOUNTANTS

**Single Audit Report on Compliance With the General
 Requirements Applicable to Federal Award Programs**

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

We have audited the financial statements of Eadle Community Action Agency, Inc., as of and for the year ended January 31, 1987, and have issued our report thereon dated June 24, 1987.

We have applied procedures to test Eadle Community Action Agency, Inc.'s compliance with the following requirements applicable to each of its federal award programs, which are identified in the Schedule of Federal Awards, for the year ended January 31, 1987:

- Political activity
- Civil Rights
- Cash management
- Federal financial reports
- Allowable cost/expense principles
- Drug free workplace
- Administrative requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for *Audits of Institutions of Higher Learning and Other Nonprofit Institutions*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Eadle Community Action Agency, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

In our opinion, Eagle Community Action Agency, Inc., complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to each of its major federal programs for the year ended January 31, 1987.

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. However, this report is a matter of public record and its distribution is not limited.

Cook & Merhart

Cook & Merhart

Certified Public Accountants

June 24, 1987

We performed tests of controls, as required by DMO Circular 4-123, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of Good Community Action Agency, Inc.'s major federal award programs, which are identified in the accompanying Schedule of Federal Awards. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material in a federal awards program 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 structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of Good Community Action Agency, Inc. in a separate management letter dated June 24, 1997.

This report is intended for the information of management, the Board of Directors and the various lending sources of the Agency. However, this report is a matter of public record and its distribution is not limited.


Cook & Monahan
Certified Public Accountants
June 24, 1997

any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal award programs in the following categories:

Accounting controls

- Cash
- Revenues, receivables and receipts
- Donated goods, services and space
- Expenses for goods and services and accounts payable
- Payroll and related liabilities
- Property, equipment and capital expenditures
- Debt and other liabilities
- Governmental financial assistance programs

Case requirements

- Political activity
- Civil Rights
- Cash management
- Federal financial reports
- Alcohol and tobacco principles
- Drug-Free Workplace Act
- Administrative requirements

Specific requirements

- Types of services
- Eligibility
- Matching level of effort
- Reporting
- Cost allocation
- Special requirements if any

Claims for advances and reimbursements

- Amounts claimed or used for matching

For all of the internal control structure categories listed in the preceding paragraph, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended January 31, 1987, Guide Community Action Agency, Inc. expended 50% of its total federal awards under major federal award programs.

COOK & BOURBON

Chartered Public Accountants

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WICKS & WARD, P.C.A.
& CHARLES HALL, COX
& WARD, P.C.A.

COOPER
(MEMBER FIDELITY &
CAPITAL INVESTMENT SERVICES
DIVISION OF FIDELITY &
SECURITIES INVESTMENT SERVICES)

Single Audit Report on the Internal Control Structure Used in Administering Federal Award

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, 1987, and have issued our report thereon dated June 24, 1987. We have also audited the compliance of Caddo Community Action Agency, Inc. with requirements applicable to major federal award programs and have issued our report thereon dated June 24, 1987.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, *Audits of Institutions of Higher Education and Other Nonprofit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements and about whether Caddo Community Action Agency, Inc. complied with laws and regulations, noncompliance with which would be material to a major federal award program.

In planning and performing our audits for the year ended January 31, 1987, we considered the internal control structure of Caddo Community Action Agency, Inc. in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements of Caddo Community Action Agency, Inc. and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated June 24, 1987.

The management of Caddo Community Action Agency, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that events are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in

Reports in Accordance With OMB Circular A-133

COOK & MOHRHART

Certified Public Accountants

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STATE OF TENNESSEE, 1987

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Compliance Report Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

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

We have audited the financial statements of Eddie Community Action Agency, Inc., as of and for the year ended January 31, 1987, and have issued our report thereon dated June 24, 1987.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Eddie Community Action Agency, Inc. is the responsibility of Eddie Community Action Agency, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Eddie Community Action Agency, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. 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.

The results of our tests disclosed immaterial instances of noncompliance with the above requirements, which we have communicated to the management of CEAA in the accompanying Schedule of Findings and Questioned Costs and a separate management letter dated June 24, 1987.

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. However, this report is a matter of public record and its distribution is not limited.

Cook & Mohrhart
Certified Public Accountants
June 24, 1987

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure and its operation that we consider to be material weaknesses as defined above.

We noted other matters involving the internal control structure and its operation that we have reported to the management of Eagle Community Action Agency, Inc. in a separate management letter dated June 24, 1987.

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. However, this report is a matter of public record and its distribution is not limited.



Cook & Merhart
Certified Public Accountants
June 24, 1987

COOK & MEADSBART

Chartered Public Accountants

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Report on the Internal Control Structure Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

To the Board of Directors
Cable Community Action Agency, Inc.
Memphis, Louisiana

We have audited the financial statements of Cable Community Action Agency, Inc., as of and for the year ended January 31, 1987, and have issued our report thereon dated June 24, 1987.

We conducted our audit in accordance with generally accepted auditing standards and 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.

The management of Cable Community Action Agency, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, stress or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of Cable Community Action Agency, Inc., for the year ended January 31, 1987, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Reports in Accordance With Government Auditing Standards

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
General Fund
Schedule of Revenues, Expenses and Changes in Fund Balance
For the Period: February 1, 1968 to January 31, 1969

Revenues:

Caddo Parish Commission	\$ 41,000
Medicaid application fees	8,734
Miscellaneous	41,550
Total revenues	<u>91,284</u>

Expenses:

Salaries	8,240
Fringe benefits	1,550
Travel	1,432
Utilities	1,714
Consultants	885
Telephone	2,032
Miscellaneous	8,089
Total expenses	<u>26,222</u>

Excess revenues (expenses)	65,062
Fund balance, beginning February 1, 1968	1 21,812
Transfer from Housing Counseling - program ended	11,475
Transfer to Medicaid program	1 5,000
Transfer from Home Energy	800
Transfer to Homeless Program	1 304
Fund balance, ending January 31, 1969	<u>1 32,653</u>

Cable Community Action Agency, Inc.
 Shreveport, Louisiana
 Commodity Distribution
 (Louisiana Department of Agriculture and Forestry)
 Schedule of Revenues, Expenses and Changes in Fund Balance
 For the Period: February 1, 1980 to January 31, 1987

Revenue:	
Contract revenue	\$ 3,685
Expenses:	
Salaries	8,783
Fringe benefits	781
Other expenses	1,388
Total expenses	<u>10,952</u>
Direct revenue (expense)	\$ 5,288
Fund balance, beginning February 1, 1980	8,327
Fund balance, ending January 31, 1987	<u>\$ 13,803</u>

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

Revenues:

Contract revenue 1,321,568

Expenses:

Direct assistance 32,791

Total expenses 32,791

Excess revenue (reported) 8,778

Fund balance, beginning January 1, 1998 1,250

Fund balance, ending December 31, 1998 1,169

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 3, 1968 to August 3, 1968

Revenues:

Reimbursements - Department of Education	\$ 48,180
--	-----------

Expenses:

Salaries	26,158
fringe benefits	4,078
Vehicle gas and oil	1,938
Food purchases	24,587
Other	880

Total expenses

\$72,641

Excess revenue (expended)

(4,908)

Fund balance, beginning June 3, 1968

(3,624)

Fund deficit, ending August 3, 1968

\$11,569

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, 1998 to December 31, 1998

Revenues:	
Contract revenue	\$ 18,080
Interest	84
	18,164
Total revenue	18,164
Expenses:	
Salaries	4,801
Fringe benefits	1,418
Other expenses	1,836
	7,855
Total expenses	7,855
Excess revenue (expended)	10,309
Fund balance, beginning January 1, 1998	8,210
Fund balance, ending December 31, 1998	18,529

Caddo Community Action Agency, Inc.
 Shreveport, Louisiana
 Family Day Care Home Program
 Louisiana Department of Education
 Schedule of Revenue, Expenses and Changes in Fund Balance
 For the Contract Period: October 1, 1995 to September 30, 1996

Revenue:

Contract revenue	\$ 498,983
Total revenue	<u>498,983</u>

Expenses:

Salaries	63,490
Fringe benefits	12,294
Travel	489
Office costs	1,673
Operating costs	4,003
Other costs	7,187
Provider payments	405,043
Total expenses	<u>494,179</u>

Income tax expense (expense) 5,104

Fund balance, beginning October 1, 1995 11,838

Fund balance, ending September 30, 1996 \$ 17,833

Easton Community Action Agency, Inc.
 Shreveport, Louisiana
 Low-Income Home Energy Assistance Program
 Louisiana Department of Social Services
 Office of Community Services
 DSA No. 370000050

Schedule of Revenues, Expenses and Changes in Fund Balance
 For the Contract Period: January 1, 1985 to December 31, 1985

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenues:			
Contract revenue	\$ 475,000	\$ 423,580	
 Expenses:			
Administrative costs	33,168	30,598	(2,570)
Assistance payments	442,405	393,442	48,963
Total expenses	<u>\$ 475,600</u>	<u>\$ 423,037</u>	<u>\$ 42,563</u>
Excess revenue (apportioned)		(3,454)	
Fund balance, beginning January 1, 1985		10,094	
Transfer to General Fund		(800)	
Fund balance, ending December 31, 1985		<u>\$ 5,758</u>	

Caddo Community Action Agency, Inc.
 Shreveport, Louisiana
 Weatherization Assistance Program
 Louisiana Department of Social Services
 Office of Community Services
 BSA No: 3785212

Schedule of Revenues, Expenses and Changes in Fund Balance
 For the Contract Period: April 1, 1989 to March 31, 1990

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
Revenues:			
Contract revenue	\$ 430,758	\$ 430,698	
Expenses:			
Administrative costs	25,450	24,818	632
Program support/materials	381,218	342,833	38,385
Liability insurance	4,447	4,447	-
Training and technical assistance	1,438	326	1,112
Financial costs	6,875	-	6,875
Total expenses	<u>\$ 425,268</u>	<u>\$ 372,313</u>	<u>\$ 52,955</u>
Excess revenue (expense)		68,385	
Fund balance, beginning April 1, 1989		43,302	
Fund balance, ending March 31, 1990		<u>\$ 111,687</u>	
Returned funds, June 30, 1990		16,698	

Eddie Community Action Agency, Inc.
 Shreveport, Louisiana
 Emergency Community Services Homeless Grant Program
 Department of Labor
 Contract No. 54F0303H
 Schedule of Revenues and Expenses
 For the Contract Period: May 1, 1994 to June 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under</u> <u>Budget</u>
Revenue:			
Contract revenue	\$ 60,104	\$ 60,104	
Total revenue	<u>60,104</u>	<u>60,104</u>	
Expenses:			
Homeless:			
Salaries	3,342	3,342	-
Fringe benefits	953	953	-
Activities	<u>40,758</u>	<u>40,758</u>	-
Subtotal homeless	<u>44,845</u>	<u>44,845</u>	-
Prevention of Homelessness:			
Salaries	1,115	1,115	-
Fringe benefits	184	184	-
Activities	<u>20,358</u>	<u>20,358</u>	-
Subtotal prevention of homelessness	<u>21,548</u>	<u>21,548</u>	-
Total expenses	<u>\$ 66,393</u>	<u>\$ 66,393</u>	\$ -
Excess revenue (expense)		<u>\$ -</u>	

Cade Community Action Agency, Inc.
 Monroeville, Louisiana
 Community Services Block Grant
 Department of Labor
 Contract No. OHP96009
 Schedule of Revenues and Expenses
 For the Contract Period: January 1, 1996 to December 31, 1996

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
Revenues:			
Contract revenue	\$ 482,707	\$ 482,688	
Total revenues	<u>482,707</u>	<u>482,688</u>	
Expenses:			
Administration:			
Salaries	158,676	158,170	5,088
fringe benefits	37,087	36,746	2,613
Travel	1,080	720	280
Other support costs	<u>28,627</u>	<u>28,896</u>	(269)
Subtotal administration	<u>225,470</u>	<u>224,532</u>	9,638
Program activities:			
Salaries	168,033	168,081	(48)
fringe benefits	38,134	38,875	(749)
Travel	500	92	408
Other support costs	<u>23,180</u>	<u>23,855</u>	(675)
Subtotal program activities	<u>230,847</u>	<u>236,903</u>	(6,056)
Economic food and nutrition:	1,267	1,267	-
Total expenses	<u>\$ 483,707</u>	<u>483,888</u>	\$ 21,027
Excess revenue (expense)		<u>\$ -</u>	

Cade Community Action Agency, Inc.
 Shreveport, Louisiana
 Child and Adult Care Food Program
 Louisiana Department of Education
 Schedule of Revenues, Expenses and Changes in Fund Balances
 for the Period: February 1, 1985 to January 31, 1987

Revenues:

Contract revenue	\$ 442,000
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Expenses:

Salaries	300,710
Fringe benefits	38,000
Equipment and repairs	14,000
Non food supplies	22,170
Food service costs	112,620
	487,500
Total expenses	487,500

Excess revenue (expenses)	27,480
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Fund balance, beginning February 1, 1985	0 48,000
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Fund deficit, ending January 31, 1987	\$ 18,520
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Cable Community Action Agency, Inc.
 Okemvorn, Indiana
 Head Start Grant No. 00C90278025
 U. S. Department of Health and Human Services
 Schedule of Revenues, Expenses and Changes in Fund Balance
 For the Contract Period: February 1, 1980 to January 31, 1987

	<u>Budget</u>	<u>Actual</u>	OCB Balance Current Year
Revenues:			
Department of Health & Human Services	\$ 4,341,477	4,341,477	
Grantor's contribution	<u>1,698,369</u>	<u>1,698,369</u>	
Total revenue	<u>6,039,846</u>	<u>6,039,846</u>	
Expenses:			
Personnel	2,657,807	2,648,249	88,558
Fringe benefits	547,888	418,888	129,120
Travel	40,845	23,847	17,000
Equipment	38,825	12,020	18,787
Supplies	148,583	118,184	30,400
Contractual	178,582	122,188	40,400
Other	<u>462,817</u>	<u>681,220</u>	(418,750)
	<u>4,341,477</u>	<u>4,341,477</u>	<u> </u>
Grantor's share of initial contribution	<u>1,698,369</u>	<u>1,698,369</u>	
Total all expenses	<u>6,039,846</u>	<u>6,039,846</u>	
Revenues over initial expenses		-	
Fund balance, beginning February 1, 1980		12,287	
Transfer from General Fund		6,000	
Fund balance, ending January 31, 1987		<u>17,287</u>	
Fund balance analysis:			
Revenues over expenses grant # 00C9027814-PASO	1	1,282	
Revenues over expenses grant # 00C9027815-PASO		1,000	
Revenues over expenses grant # 00C9027817-PASO		1,330	
Expenditures over revenues grant # 00C9027816		(14,574)	
Expenditures over revenues grant # 00C9027817		(8,487)	
Expenditures over revenues grant # 00C9027818		1 8,804	
Revenues over expenses grant # 00C9027822		42,521	
Fund balance, January 31, 1987		<u>17,287</u>	

**Supplemental Schedules Prepared for
Exam and Contract Analysis**

Circle Community Action Agency, Inc.
 Memphis, Louisiana
 Schedule of Federal Awards
 For the Year Ended January 31, 2017
 (Continued)

Federal Award Title / Pass-Through Entity / Program Title	Federal CFDA Number	Pass-Through Entity's Number	Dollars
U.S. Federal Drugstore Management Agency Emergency Fund and Shelter	93.553	0400000000	21,770
U.S. Department of Health and Human Services Direct Programs: • Head Start	93.080	0400000000	4,241,857
Pass-Through Louisiana Department of Labor • Community Services Block Grant (Fy 12-11-16) • Community Services Block Grant (Fy 12-11-20) Emergency Community Services Assistance Program (Fy 12-20-18)	93.050 93.050 93.050	8900000 8900000 84000004	405,478 42,340 20,304
Pass-Through Louisiana Department of Social Services • Home Design Assistance Program (Fy 12-11-08)	93.198	370000004	401,900
Total Federal Expenditures			4,671,229

Child Community Action Agency, Inc.
 Strengthen, Sustain
 Schools of Federal Poverty
 for the Year Ended January 31, 1997

Federal Sponsor / Pass-Through Grants / Program Title

	Federal CFDA Number	Pass-Through Sponsor's Number	Expenditures
U.S. Department of Agriculture Passed through Indiana Department of Education: • Child and Adult Care Food Program (IFDCR) (By 8-00-88) • Child and Adult Care Food Program (IFDCR) (By 8-00-85) • Child and Adult Care Food Programs (Meal Start) • Child and Adult Care Food Programs (Summer Food Service)	10158 10148 10148 10158	NA NA NA NA	1 206,488 130,499 489,829 88,178
Passed through Indiana Department of Agriculture and Forestry: Temporary Emergency Food Assistance Program Food Distribution - (State of Connecticut Barterfed)	16168 16202	NA NA	2,545 16,481
U.S. Department of Education Passed through Indiana Department of Education: Title and Drop-Out Schools and Community Act (IDEFSCA) (By 8-00-87)	84180	28-017286-8	73,790
U.S. Department of Health Passed through Indiana Department of Social Services: • Residential Assistance for Low-Income Persons (By 2-21-89) • Residential Assistance for Low-Income Persons (By 2-21-87)	81040 81042	0700212 0700212	791,148 119,872

Continued

CYRIL & MORRIANT

Certified Public Accountants

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DATE OF THIS REPORT: 6/24/80

BLAKE B. CYRIL, CPA
FRANK D. MORRIANT, CPA
& CERTIFIED FINANCIAL ANALYST
CYNTHIA M. MORRIANT, CPA

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF ACCOUNTS
CERTIFIED FINANCIAL ANALYSTS

Report on Schedule of Federal Awards

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, 1980, and have issued our report thereon dated June 24, 1980. 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 audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-133, *Rules of Investigations of Higher Education and Other Nonprofit Organizations*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of Caddo Community Action Agency, Inc. taken as a whole. The accompanying Schedule of Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that Schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



Cyril & Morriant
Certified Public Accountants
June 24, 1980

EAGLE COMMUNITY DEVELOPMENT, INC.
 MEMPHIS, TENNESSEE
 CONSOLIDATED BALANCE SHEET
 AT THE YEAR ENDED JANUARY 2, 1987

	1986		1985		1984		1983		1982		1981		1980	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
Balance at Year Begun:	\$1,211,113	\$1,200	\$1,000	\$10,000	\$1,457	\$1,000	\$1,200	\$1,700	\$1,500	\$1,700	\$1,500	\$1,700	\$1,500	\$1,500
Investment income - grants	850	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-debt income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total income	850	-	-	-	-	-	-	-	-	-	-	-	-	-
Net assets at end of year	\$1,211,963	\$1,200	\$1,000	\$10,000	\$1,457	\$1,000	\$1,200	\$1,700	\$1,500	\$1,700	\$1,500	\$1,700	\$1,500	\$1,500
Expenses:														
Salaries	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)
Office supplies	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Travel	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Equipment	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Depreciation	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Utilities	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Insurance	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Professional services	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Marketing	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Other administrative expenses	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Depreciation	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Total expenses	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)
Change in net assets	(37,147)	(37,147)	(37,147)	(37,147)	(37,147)	(37,147)	(37,147)	(37,147)	(37,147)	(37,147)	(37,147)	(37,147)	(37,147)	(37,147)
Net assets at beginning of year	\$1,249,110	\$1,200	\$1,000	\$10,000	\$1,457	\$1,000	\$1,200	\$1,700	\$1,500	\$1,700	\$1,500	\$1,700	\$1,500	\$1,500
Total assets	\$1,211,963	\$1,200	\$1,000	\$10,000	\$1,457	\$1,000	\$1,200	\$1,700	\$1,500	\$1,700	\$1,500	\$1,700	\$1,500	\$1,500
Net assets at end of year	\$1,211,963	\$1,200	\$1,000	\$10,000	\$1,457	\$1,000	\$1,200	\$1,700	\$1,500	\$1,700	\$1,500	\$1,700	\$1,500	\$1,500

Castle Community Action Agency, Inc.
 Statement of Assets
 Auditing Schedule of Financial Position
 January 31, 1981

Fund	Fund Description	Cash		Accounts Receivable		Inventory		Prepaid Expenses		Fixed Assets		Other Assets		Total
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
	Current assets:													
	Cash	78,000	-	1,000	121	1,000	10	1,000	10	1,000	1,000	1,000	48,000	80,000
	Notes receivable	20,000	5,000	47,500	8,201	8,200	8,100	-	-	40	-	-	80	47,600
	Due from other funds	-	-	11,000	11,000	100	-	-	-	8,000	-	-	8,000	20,000
	Prepaid expenses	7,000	-	-	-	1,000	-	-	-	-	-	-	-	1,000
	Other assets	-	-	-	-	1,000	-	-	-	-	-	-	-	1,000
	Total current assets	105,000	5,000	66,500	20,321	10,200	8,100	1,000	10	10,040	1,000	1,000	88,080	129,600
	Property and equipment	1,000,000	-	10,000	200	-	-	-	-	-	-	-	1,010	1,011,000
	Accumulated depreciation	(100,000)	-	(10,000)	(100)	-	-	-	-	-	-	-	(100)	(100,100)
	Total property & equipment	900,000	-	0	100	-	-	-	-	-	-	-	910	810,900
	Total assets	1,005,000	5,000	66,500	20,421	10,200	8,100	1,000	10	10,040	1,000	1,000	89,090	1,296,500

Fund	Fund Description	Accounts Payable		Deferred Income		Deferred Expenses		Liabilities		Total
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
	Current liabilities:									
	Accounts payable	7,000	11,000	10,000	10,000	-	-	10,000	-	20,000
	Deferred income	(10,000)	-	1,000	4,000	-	-	1,000	-	5,000
	Due to other funds	-	20,000	1,000	-	5,000	-	5,000	-	20,000
	Accumulated depreciation	50,000	-	(1,000)	(1,000)	-	-	(1,000)	-	48,000
	Total liabilities	47,000	31,000	10,000	13,000	5,000	-	10,000	-	35,000

Fund	Fund Description	Net Assets		Total Assets and Net Assets	
		Debit	Credit	Debit	Credit
	Current assets:				
	Cash	78,000	-	78,000	-
	Notes receivable	20,000	5,000	25,000	5,000
	Due from other funds	-	-	-	-
	Prepaid expenses	7,000	-	7,000	-
	Other assets	-	-	-	-
	Total current assets	105,000	5,000	110,000	5,000
	Property and equipment	1,000,000	-	1,000,000	-
	Accumulated depreciation	(100,000)	-	(100,000)	-
	Total property & equipment	900,000	-	900,000	-
	Total assets	1,005,000	5,000	1,010,000	5,000
	Current liabilities:				
	Accounts payable	7,000	11,000	18,000	11,000
	Deferred income	(10,000)	-	(10,000)	-
	Due to other funds	-	20,000	20,000	20,000
	Accumulated depreciation	50,000	-	50,000	-
	Total liabilities	47,000	31,000	88,000	31,000
	Total liabilities and net assets	1,005,000	36,000	1,098,000	36,000

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

(14) Leases

The agency leases several buildings under operating leases. The rental costs on these items for the years ended January 31, 1987 and 1988, was \$82,790 and \$72,483, respectively. Commitments under lease agreements having initial or remaining non-cancelable terms in excess of one year are as follows:

Year Ended Jan. 31,	Amount
1988	\$ 41,754
1989	10,600
2000	12,600
2001	12,600
2002	12,600
2003 and after	18,180
	\$ 112,150

(15) Prior Period Correction

Prior to the year ended February 1, 1985, CCAA was reported as a governmental entity and therefore, their fixed assets were included in a general fixed asset account group and no depreciation was recorded. A prior period correction was made to restate beginning net assets to include the fixed assets less the accumulated depreciation as of January 31, 1985.

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

(B) Restrictions on Net Assets

The Cade Parish Commission gave CCAA \$12,000 for 1986 and \$12,000 for 1987 specifically to be used for the Emergency Aid Program. As of January 31, 1987, \$10,348 of these funds had not been spent yet, and is therefore temporarily restricted until the time that these funds are spent for the specified purpose.

(C) Contractual Revenue - Grants

During the years ended January 31, 1987 and 1988, CCAA received contractual revenue from federal and state grants in the amount of \$6,848,320 and \$6,844,581, respectively. The continued existence of these funds is based on annual contract renewals with various funding sources.

(D) Commodity Distribution

The expenses shown as commodity distribution represent certain costs to distribute commodities under the SNAP Commodity Program. The value of the commodities distributed from February 1, 1986 to January 31, 1987 was approximately \$16,461. The value of the commodities distributed from February 1, 1986 to January 31, 1988 was approximately \$13,804. The value of the commodities distributed are not reflected in the accompanying financial statements.

(E) Contingency

The U.S. Department of Health and Human Services has requested repayment of 120,804 which represents an over-expenditure of funds from a prior grant period. The liability for this amount has not been recorded due to the fact that CCAA has requested 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. However, CCAA transferred \$5,000 from the nonfederal funds to the Head Start account during the year ended January 31, 1987.

(F) Fair Value of Financial Instruments

Statement of Financial Accounting Standards No. 187, "Disclosure About Fair Value of Financial Instruments", requires that CCAA disclose estimated fair values for its financial instruments. The carrying amount of all financial instruments approximates fair value as of January 31, 1987 and 1988.

(Continued)

Caddo Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Combined Financial Statements
(Continued)
January 31, 1987 and 1986

(6) Accrued Liabilities

Accrued liabilities at January 31, 1987 and 1986 consisted of the following:

	1987	1986
Accrued payroll	\$ 126,241	\$ 126,444
Accrued leave	46,240	-
Accrued workers compensation	-	8,460
Payroll taxes payable	43,893	25,829
	\$ 221,174	\$ 181,033

(7) 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.

(8) Unrestricted Operating Net Assets

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

	1987	1986
Head Start Program	\$ 34,044	\$ 39,800
Child Care Feed Program	16,540	46,370
Community Services	-	57
Home Energy Assistance	1,081	6,813
Family Day Care Services	6,280	4,500
Homework Assistance	-	204
Water Assistance	4,295	6,400
Summer Food Service	11,400	8,200
Emergency Food and Shelter	-	1,254
Food Distribution	2,000	8,328
General Services	18,439	30,499
	\$ 102,081	\$ 182,623

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

(Continued)

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

14) Debt Assurances

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

15) Property and Equipment

Property and equipment consisted of the following at January 31, 1997:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings and Improvements	20-30 years	\$ 626,368	\$ -	\$ 626,368
Furniture, fixtures, equipment	5-10 years	276,454	3,714	280,168
Vehicles	5 years	626,613	-	626,613
Accumulated depreciation		(829,493)	(852)	(830,345)
Net investment in property and equipment		\$ 699,932	\$ 2,862	\$ 702,794

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	20-30 years	\$ 600,000	\$ -	\$ 600,000
Leasehold Improvements	20-30 years	42,289	-	42,289
Furniture, fixtures, equipment	5-10 years	304,660	3,174	307,834
Vehicles	5 years	514,538	-	514,538
Accumulated depreciation		(618,232)	(317)	(618,549)
Net investment in property and equipment		\$ 698,655	\$ 2,857	\$ 701,512

Depreciation expense was 1714,040 and 1734,044 for the years ended January 31, 1997 and 1998, respectively.

(Continued)

Castle Community Action Agency, Inc.
Shrewport, Louisiana
Notes to Combined Financial Statements
 (Continued)
January 31, 1987 and 1986

J. Compensated Absence

Employees of CCAA accrue annual and sick leave on a biweekly basis. The amount of annual leave accrued is based on number of years service and sick leave is accrued at the rate of four hours per biweekly pay period. Upon an employee's separation of employment, accrued and/or accrued leave will be paid up to a maximum of 21 days. Accumulated sick leave is forfeited upon separation of employment. At January 31, 1986, it was CCAA's policy not to accrue any liability for compensated absences due to employees, and to record these payments at vigorous when paid. No liability for compensated absences was included in the accompanying January 31, 1986 financial statements.

K. Concentration of Credit Risk

Concentration of credit risk with respect to grant receivables are limited due to these amounts being due from governmental agencies under contracted terms. As of January 31, 1987 and 1986, CCAA had no significant concentrations of credit risk in relation to grant receivables.

CCAA maintains cash balances at several financial institutions located in the Shrewport area. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. At January 31, 1987 total cash balances held at financial institutions was \$250,388. Of this amount, \$122,808 was secured by FDIC and the remaining \$127,580 was collateralized by pledged securities. At January 31, 1986 total cash balances held at financial institutions was \$132,054. Of this amount \$108,267 was secured by FDIC and the remaining \$23,787 was collateralized by pledged securities.

L. Due To and From Other Funds

The following schedule represents amounts due to and due from other funds at January 31, 1987 and 1986:

Fund	1987		1986	
	Due From Other Funds	Due To Other Funds	Due From Other Funds	Due To Other Funds
Unrestricted	\$ 29,354	\$ 36,738	\$ 1,084	\$ 42,496
Restricted Funds:				
Head Start Program	-	-	25,764	-
Water Assistance Program	8,600	-	-	-
Community Services Check Grant	-	23,440	8,910	36,383
Weatherization Assistance Program	12,600	-	28,080	-
Home Energy Assistance Program	10,800	8,080	12,580	8,080
Homeless Assistance Program	-	5,911	300	880
Family Day Care Home Program	320	-	-	3,214
	<u>\$ 70,674</u>	<u>\$ 70,169</u>	<u>\$ 67,664</u>	<u>\$ 82,964</u>

(Continued)

Cable Community Action Agency, Inc.
Monroe, Louisiana
Notes to Combined Financial Statements
(Continued)
January 31, 1987 and 1986

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 amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

F. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, CCAS considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. CCAS has no cash equivalents at January 31, 1987 or January 31, 1986.

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 United 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 regulation. The use of assets purchased with federal funds is limited to the purposes intended by the funding agency.

H. Retirement Obligations

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

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 these funds by the funding source 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.

(Continued)

Cade Community Action Agency, Inc.
Shreveport, Louisiana
Notes to Combined Financial Statements
(Continued)
January 31, 1987 and 1986

Shreveport Water Assistance Program (115) - 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 (184) - 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 (27) - 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 (255) - 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 (256) - Operates a program in which seventh grade youth will learn about the effects of drugs and alcohol use, the reasons 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 CCAA have been prepared on the accrual basis of accounting.

C. Basis of Presentation

Financial statements 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 in the process of obtaining exempt status from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

(Continued)

Easton Community Action Agency, Inc.
Cleveland, Louisiana
Notes to Financial Statements
January 31, 1987 and 1988

(C) Summary of Significant Accounting Policies

A. Nature of Activities

Easton Community Action Agency, Inc. (ECAA) is a private nonprofit corporation incorporated under the laws of the State of Louisiana. ECAA is governed by a Board of Directors composed of 75 members from Easton Parish.

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

Head Start Program (77%) - 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.

Community Services Block Grant (7%) - 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 (5%) - 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 (7%) - 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.

Emergency Community Services Homeless Program (5%) - Provides assistance such as housing, food, utilities and medicine to homeless individuals. Funding is provided by federal funds passed through the State of Louisiana, Department of Labor.

(Continued)

Cable Community Action Agency, Inc.
 Sharpsport, Indiana
 Statements of Cash Flows
 For the Year Ended January 31, 1987 and 1986

	1987	1986
Operating activities		
Change in net assets	\$ (838)	\$ 68,021
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	114,848	104,044
Decrease (increase) in operating assets:		
Grant receivables	18,780	447,480
Prepaid expenses	67,180	(64,745)
Other assets	(8,023)	(267)
Increase (decrease) in operating liabilities:		
Accounts payable	(73,424)	(180,508)
Accrued liabilities	78,085	14,813
Refundable advances	(88,238)	(230,508)
Net cash provided by operating activities	111,268	217,362
Investing Activities		
Payments for property and equipment	(35,828)	(247,123)
Net cash used in investing activities	(35,828)	(247,123)
Financing Activities		
Repayments of loan payable	(23,080)	(68,080)
Net cash used in financing activities	(23,080)	(68,080)
Net (decrease) in cash	68,120	(68,478)
Cash as of beginning of year	98,021	186,438
Cash as of end of year	166,141	117,960

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

Caddo Community Action Agency, Inc.
 Shreveport, Louisiana
 Statement of Activities
 For the Year Ended January 31, 1968

	<u>1967-1968</u>
Revenues and Other Support:	
Contractual revenue — grants	\$ 6,844,581
Miscellaneous revenues	61,686
Total revenues and other support	<u>6,906,267</u>
Expenses:	
Food Start program	4,348,539
Child care food program	454,160
Community services	472,081
Rehabilitation assistance	383,840
Home energy assistance	428,984
Family day care services	618,048
Homeless assistance	38,410
Water assistance	8,538
Summer food service	98,842
Emergency food and shelter	25,088
Food distribution	11,838
Other general services	61,521
Total expenses	<u>6,848,105</u>
Change in net assets	<u>58,162</u>
Net assets as of beginning of year	(58,818)
Prior period correction	608,218
Net assets, as of beginning of year, as restated	<u>549,399</u>
Net assets as of end of year	<u>\$ 607,561</u>

The accompanying notes are an integral part of this statement.

Lubbock Community Action Agency, Inc.
 Directors, Trustees
 Statement of Activities
 For the Year Ended January 31, 1997

	Unrestricted	Temporarily Restricted	Total
Revenues and Other Support:			
Contractual revenues - grants	10,548,230	-	10,548,230
Miscellaneous revenues	86,202	13,740	100,000
	<u>10,634,432</u>	<u>13,740</u>	<u>10,648,172</u>
Total revenues and other support			
Expenses:			
Head Start program	4,228,832	-	4,228,832
Child care food program	448,828	-	448,828
Community services	488,478	-	488,478
Weatherization assistance	378,868	-	378,868
Home energy assistance	427,848	-	427,848
Family day care services	476,272	-	476,272
Homeless assistance	38,548	-	38,548
Water assistance	7,894	-	7,894
Summer food service	87,213	-	87,213
Emergency food and shelter	22,791	-	22,791
Food distribution	8,800	-	8,800
Drug free education	22,780	-	22,780
Other general services	28,880	-	28,880
	<u>6,688,026</u>	<u>-</u>	<u>6,688,026</u>
Total expenses			
Change in net assets	(16,570)	13,740	(2,830)
Net assets as of beginning of year	648,430	-	648,430
	<u>631,860</u>	<u>13,740</u>	<u>645,600</u>
Net assets as of end of year			

The accompanying notes are an integral part of this statement.