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COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Time Period Ended
December 31, 1987
With Supplemental Information Schedules

Under provisions of 45 CFR 102, this report is a public document. A copy of this report has been submitted to the public, or reviewed, orally and other appropriate public officials. The report is available for public inspection in the Baton Rouge office of the U.S. Tax Collector and, where appropriate, at the office of the jurisdiction of court.

Release Date JUN 03 1988

**VERNON R
COON**
COMMUNITY ACTION AGENCY

COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1997
With Supplemental Information Schedules

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OF EAST CARROLL PARISH
Lake Providence, Louisiana
Contents, December 31, 1997

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NEWSPAPER ACCOUNTS
PROPERTY AND EQUIPMENT
PUBLIC ACCOUNTANTS

SECURITY OF INVESTMENTS
CORPORATE FINANCE
ACCOUNTING

PLANNING RELATED TO
INDIVIDUALS

ACCOUNTING, AUDITING
AND FINANCIAL SERVICES

110 PROFESSIONAL DRIVE,
SUITE 3000B,
LAWRENCE, MISSISSIPPI
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Independent Auditor's Report

COMMUNITY ACTION AGENCY OF EAST CARROLL PARISH Lake Providence, Louisiana

I have audited the general purpose financial statements of the Community Action Agency of East Carroll Parish, as of December 31, 1997, and for each of the years in the two year period then ended as listed in the table of contents. These general purpose financial statements are the responsibility of the Community Action Agency of East Carroll Parish's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Community Action Agency of East Carroll Parish as of December 31, 1997, and the results of its operations for each of the years in the two year period then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Community Action Agency of East Carroll Parish. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana
Independent Auditor's Report,
December 31, 1997

In accordance with Government Auditing Standards, I have also issued reports dated May 25, 1998, on the Community Action Agency of East Carroll Parish's compliance with laws, regulations, contracts, and grants, and my consideration of the agency's internal control structure.



West Monroe, Louisiana
May 25, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1997

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		TOTAL MEMORANDUM TOTAL
	GENERAL FUND	SPECIAL REVENUE FUNDS	GENERAL FUND ASSETS	GENERAL LONG-TERM DELIABILITIES	
ASSETS					
Cash	\$16,508	\$11,280			\$27,788
Accounts receivable		4,440			4,440
Due from other funds	10				10
Office furnishings and equipment			\$11,706		11,706
Amount to be provided for retirement of general long-term obligations				\$1,744	1,744
TOTAL ASSETS	<u>\$16,518</u>	<u>\$26,720</u>	<u>\$23,706</u>	<u>\$1,744</u>	<u>\$52,788</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$49,140	\$4,297			\$53,437
Due to other funds		10			10
Deferred amount		18,150			18,150
Compensated absences payable				\$2,190	2,190
Total Liabilities	<u>\$49,140</u>	<u>\$22,457</u>	<u>None</u>	<u>\$2,190</u>	<u>\$73,787</u>
Fund Equity:					
Investment in general fund assets			\$11,706		11,706
Fund balances - unrestricted - not assigned	\$-331	\$4,160			\$3,829
Total Fund Equity	<u>\$-331</u>	<u>\$4,160</u>	<u>\$11,706</u>	<u>None</u>	<u>\$16,157</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$48,809</u>	<u>\$26,617</u>	<u>\$23,706</u>	<u>\$2,190</u>	<u>\$79,722</u>

The accompanying notes are an integral part of this statement.

**COMMUNITY ACTION AGENCY
OF EAST CARROLL
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE -
GENERAL AND SPECIAL REVENUE FUNDS**

Condensed Statement of Revenues, Expenditures,
and Changes in Fund Balances -
(Budget (GAAP) Basis and Actual
For the Year Ended December 31, 1997

	----- GENERAL FUNDS -----			--- SPECIAL REVENUE FUNDS ---		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Incorporational revenues - Federal funds - Federal grants	NONE	NONE		\$74,689	\$74,689	
EXPENDITURES						
Current						
General government - Energy and administrative	\$1,979	\$1,172	887	10,718	15,436	(4,718)
Health and welfare				182,097	187,246	4,871
Total expenditures	1,979	2,172	193	192,815	202,682	(9,867)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(1,979)	(2,172)	193	(200)	1,811	(200)
OTHER FINANCING SOURCES (Uses)						
Operating transfers in		199	199			
Operating transfers out					(199)	(199)
Total other financing sources (uses)	\$0.00	199	199	\$0.00	(199)	(199)
EXCESS (deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(1,979)	(1,813)	162	888	888	
FUND BALANCES AT BEGINNING OF YEAR	7,345	7,345		3,271	3,271	
FUND BALANCES AT END OF YEAR	15,441	\$6,254	192	\$4,099	\$4,169	

The accompanying notes are an integral part of this statement.

**COMMUNITY ACTION AGENCY
OF EAST CARROLL
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE -
GENERAL AND SPECIAL REVENUE FUNDS**

**Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Budget (GAAP) Basis and Actual
For the Year Ended December 31, 1996**

	----- GENERAL FUNDS -----			----- SPECIAL REVENUE FUNDS -----		
	BUDGET	ACTUAL	VARIANCE PAYABLE/ UNAVAILABLE	BUDGET	ACTUAL	VARIANCE PAYABLE/ UNAVAILABLE
REVENUES						
Intergovernmental revenues:						
Federal funds - Federal grants				\$41,000	\$41,000	\$0
Local funds		500	500			
Total revenues	<u>500</u>	<u>500</u>	<u>500</u>	<u>41,000</u>	<u>41,000</u>	<u>0</u>
EXPENDITURES						
Current:						
General government - finance and administrative		1,500	(1,000)	9,500	10,000	(4,500)
Health and welfare				150,000	85,000	65,000
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>(1,000)</u>	<u>160,000</u>	<u>95,000</u>	<u>60,500</u>
EXCESS (deficiency) OF REVENUES OVER EXPENDITURES	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>700</u>	<u>800</u>	<u>100</u>
OTHER FINANCING SOURCES (Uses)						
Operating transfers in		100	100			
Operating transfers out					(100)	(100)
Total other financing sources (uses)	<u>100</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>(100)</u>	<u>(100)</u>
EXCESS (deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>1,000</u>	<u>100</u>	<u>100</u>	<u>700</u>	<u>700</u>	<u>0</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>\$7,800</u>	<u>7,800</u>		<u>2,500</u>	<u>2,500</u>	
FUND BALANCES AT END OF YEAR	<u>\$7,800</u>	<u>\$7,900</u>	<u>(100)</u>	<u>\$3,200</u>	<u>\$3,200</u>	

COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana

Notes to the Financial Statements
As of and for the Two Years Ended
December 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Community Action Agency of East Carroll Parish was created by the East Carroll Parish Police Jury on November 13, 1974. The Community Action Agency is responsible for providing social services to residents of East Carroll Parish, primarily the poor, unemployed, elderly, and handicapped.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the East Carroll Parish Police Jury is the financial reporting entity for the East Carroll Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 establishes criteria for determining which component units should be considered part of the East Carroll Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Approving a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on the organization and/or;
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

**COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana**

Notes to the financial statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are totally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints a voting majority of the Community Action Agency's governing body and has the ability to impose its will, the agency was determined to be a component unit of the East Carroll Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds of the Community Action Agency and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The accounts of the agency are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the accompanying component unit financial statements are described as follows:

General Fund

The General Fund is the general operating fund of the office. It accounts for all activities except those required to be accounted for in other funds.

Special Revenue Funds

The special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana

Notes to the financial statements (Continued)

C. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the funds used to acquire them. Fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets. Approximately 98 per cent of general fixed assets are valued at actual cost while the remaining 2 per cent are valued at estimated cost, based on the actual historical cost of like items. The account group is not a "fund", it is concerned only with the measurement of financial position and does not involve measurement of results of operations.

Long-term obligations, such as compensated absences payable, are recognized as a liability of a governmental fund only when due. The remaining portion of such obligations is reported in the general long-term debt account group.

B. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized and reported in the component unit financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The Community Action Agency's records are maintained on the cash basis of accounting. However, the governmental funds, as reported in the accompanying component unit financial statements, have been converted to the modified accrual basis of accounting using the following practices in recognizing revenues and expenditures:

Revenues

Intergovernmental revenues are recognized in the amounts earned, to the extent that they are both measurable and available.

Substantially all other revenues are recorded when received.

Based on the above criteria, intergovernmental revenues are treated as susceptible to accrual.

COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana

Notes to the financial statements (Continued)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that obligations for employee vested annual and sick leave are recorded as expenditures when paid.

E. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the executive director in November and made available to the public. The budgets are then adopted during the regular December meeting. The proposed budgets are prepared on the modified accrual basis of accounting. The budgets are established and controlled by the board of directors at the function level of expenditures.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budgets must be approved by the board and the grantor agencies.

Fund budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying component unit financial statements include the original adopted budget amounts and all subsequent amendments.

F. CASH

Under state law, the Community Action Agency may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Community Action Agency may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As December 31, 1997, the Community Action Agency has cash demand deposits (book balances) totaling \$38,808.

**COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH**
Lake Providence, Louisiana

Notes to the financial statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits, as the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Deposit balances (bank balances) at December 31, 1997, total \$34,963 and are fully secured by federal deposit insurance.

G. VACATION AND SICK LEAVE

Employees of the Community Action Agency earn from 12 to 18 days of vacation and sick leave each year, depending on length of service. Upon termination, an employee is compensated only for unused vacation leave up to 144 hours.

At December 31, 1997, employees of the Community Action Agency had accumulated and vested \$2,744 of employee leave benefits, computed in accordance with GASB Codification 607. The liability is recorded within the general long-term obligations account group.

The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current year expenditure when leave is actually taken or when employees are paid for accrued leave upon separation of employment, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

**H. TOTAL COLUMN ON COMBINED
BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana

Notes to the financial statements (Continued)

2. CHANGES IN GENERAL FIXED ASSETS

The Community Action Agency of East Carroll Parish had \$13,708 of office furnishings and equipment. There were no additions or deletions during the two years ended December 31, 1997.

3. PENSION PLAN

Substantially all employees of the Community Action Agency are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer, public employee retirement system (PERS) controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Community Action Agency are members of Plan A.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 20 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final average salary for each salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14679, Baton Rouge, Louisiana 70804-4679, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Community Action Agency is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown

COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana

Notes to the financial statements (Continued)

to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Community Action Agency are established and may be amended by state statute. As provided by Louisiana Revised Statute 13:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Community Action Agency's contributions to the System under Plan A for the years ending December 31, 1997, 1996, and 1995, were \$3,502, \$3,229, and \$4,375, respectively, equal to the required contributions for each year.

4. CHANGES IN GENERAL LONG-TERM
OBLIGATIONS

The following is a summary of long-term obligations (compensated absences) transactions for the two years ended December 31, 1997:

Compensated absences, December 31, 1995	\$2,685
For the year ended December 31, 1996:	
Additions	2,881
Retirements	(1,872)
Adjustment	(892)
For the year ended December 31, 1997:	
Additions	2,919
Retirements	(2,740)
Adjustment	<u>(180)</u>
Compensated absences, December 31, 1997	<u>\$2,744</u>

As discussed in note 3G, upon separation from employment, employees are paid for accumulated leave at their current rate of pay. The adjustment is for the purpose of adjusting amounts for annual leave that exceed the maximum of 144 hours.

5. LITIGATION AND CLAIMS

At December 31, 1997, the Community Action Agency is not involved in any litigation, nor is it aware of any unasserted claims.

COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana

Notes to the financial statements (Continued)

6. COMMODITIES

During the two years ended December 31, 1997 and 1996, the Community Action Agency received from the United States Department of Agriculture through the Louisiana State Department of Agriculture, commodities in the amount of \$23,813 and \$10,512, respectively, which were received and distributed to eligible participants in the parish.

SUPPLEMENTAL INFORMATION SCHEDULES

COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended
December 31, 1997

SPECIAL REVENUE FUNDS

COMMUNITY SERVICES BLOCK GRANT FUND

The Community Services Block Grant Fund (CSBG) accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Labor and are allocated to provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community.

STATE APPROPRIATION FUND

The State Appropriation Fund accounts for funds provided by the State Department of Labor and are used to supplement administrative costs of the Community Action Agency.

COMMODITIES FUND

The Commodities Fund accounts for donated food provided by the United States Department of Agriculture through the Louisiana Department of Agriculture for distribution to individuals in need and for funds used for administrative costs associated with the distribution of the food.

LOW INCOME ENERGY ASSISTANCE PROGRAM FUND

The Low-Income Energy Assistance Program Fund (LIEAP) accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services and are used to assist eligible households with energy related utility costs.

EMERGENCY FOOD AND SHELTER FUND

The Emergency Food and Shelter Fund accounts for grants provided from the Federal Emergency Management Agency through the United Way of America and is used to supplement resources available to provide emergency food and shelter to needy individuals.

WEATHERIZATION FUND

The Weatherization Fund accounts for funds provided by the United States Department of Energy through the Louisiana Department of Social Services. The funds are used to assist low-income persons with weatherization programs related to housing.

LOUISIANA HOUSING FINANCE AGENCY

The Louisiana Housing Finance Fund accounts for funds provided by the United States Department of Housing and Urban Development through the State of Louisiana, through the Louisiana Housing Finance Agency. The funds are used for housing rehabilitation.

COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1997

	STATE APPROPRIATIONS FUND	COMMODITIES	LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM	EMERGENCY FOOD AND SHELTER	LA BOURNAY REVENUE	TOTAL
ASSETS						
Cash	\$106	\$3,745	\$10,593	\$3,771	\$309	\$22,204
Receivables	\$106		201	3,979		4,440
TOTAL ASSETS						
	\$4,287	\$3,745	\$10,593	\$7,670	\$309	\$26,730
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable				539		\$4,207
Due to other funds				1,660		10
Deferred revenue	NONE	NONE	\$10,593			18,253
Total Liabilities				7,670		22,560
Fund Equity - fund balances - unreserved - undesignated	NONE	\$3,745	NONE	NONE	\$309	4,160
TOTAL LIABILITIES AND FUND EQUITY						
	\$4,287	\$3,745	\$10,593	\$7,670	\$309	\$26,730

COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lafayette, Louisiana
SPECIAL REVENUE FUNDS

Comparing Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1997

	COMB FUNDS	STAFF FUNDS	COMMITTEES	LOW INCOME FOOD BANK ASSISTANCE PROGRAM	SUBSIDIARY FOOD AND SHELTER	LI-BUSING RESEARCH	TOTAL
REVENUES							
Intergovernmental - federal funds - federal grants	\$7,899	NONE	\$7,200	\$7,981	\$7,612	\$9,006	\$74,009
EXPENDITURES							
Current:							
General government - finance and administration	\$1,241	1,179	2,317	2,317			51,028
Health and welfare	10,149	21,552	9,644	9,644	7,453	28,836	128,054
Total expenditures	\$11,390	22,731	31,961	31,961	7,453	28,836	179,082
EXCESS OF REVENUES OVER EXPENDITURES	None	None	None	None	19	None	1,667
OTHER FINANCING SOURCES (USED)							
Operating transfers out					(19)		(19)
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	None	None	None	None	None	None	None
FUND BALANCES AT BEGINNING OF YEAR	None	\$19	2,387	None	None	309	2,715
FUND BALANCES AT END OF YEAR	None	\$19	\$2,796	None	None	None	\$4,130

COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Labor Services, Levees
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 1996

	CASH FUND	STATE APPORTIONMENT FUND	COMINGLED	LOW INCOME HOME IMPROVEMENT SERVICES FUND	LABORATORY FOR LAND REPAIR	REPAIRS/RECONSTRUCTION	LA. HOUSE RENTAL	TOTAL
REVENUES								
Intergovernmental - federal	31,435	5,000	31,633	301,585	15,000	31,633	31,541	304,824
State - federal grants								
EXPENDITURES								
General government - basic and administrative	47,164		3,400	2,194		35	16	52,804
Health and welfare	1,314		13,174	49,955	1,461	31,254	1,503	68,662
Total expenditures	48,478		16,574	52,149	1,501	31,543	2,115	148,259
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	16,957	5,000	15,059	249,336	147	30,090	1,926	356,482
OTHER FINANCING SOURCES (USED Operating transfer in)					1,073			1,073
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES								
FUND BALANCES AT BEGINNING OF YEAR	5,000	0	1,867	5,000	5,000	5,000	50	2,587
FUND BALANCES AT END OF YEAR	21,457	5,000	17,926	249,336	5,073	30,090	1,970	301,852

**Independent Auditor's Reports Required
by Government Auditing Standards**

The following independent auditor's reports on compliance with laws, regulations and contracts and internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Compliance
With Laws, Regulations, and Contracts**

**COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH**
Lake Providence, Louisiana

I have audited the general purpose financial statements of the Community Action Agency of East Carroll Parish, a component unit of the East Carroll Parish Police Jury as of December 31, 1997, and for each of the years in the two year period then ended, and have issued my report thereon dated May 23, 1998.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide, revised by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Community Action Agency of East Carroll Parish is the responsibility of the Community Action Agency of East Carroll Parish's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Community Action Agency of East Carroll Parish's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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MEMBER AMERICAN
INSTITUTE OF CERTIFIED
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COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana
Independent Auditor's Report
on Compliance, etc.
December 31, 1987

This report is intended for the information of the board of directors of the Community Action Agency of East Carroll Parish, management of the Community Action Agency, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
May 25, 1988



**Independent Auditor's Report
on Internal Control Structure**

**COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana**

I have audited the general purpose financial statements of the *Community Action Agency of East Carroll Parish*, a component unit of the *East Carroll Parish Police Jury*, as of December 31, 1997, and for each of years in the two year period then ended, and have issued my report thereon dated May 25, 1998.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

The management of *Community Action Agency of East Carroll Parish* 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 financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors 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.

VERNON R. COON
COMMUNITY ACTION AGENCY
PUBLIC ACCOUNTANTS

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COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana
Independent Auditor's Report on
Internal Control Structure,
December 31, 1997

In planning and performing my audit of the general purpose financial statements of the Community Action Agency of East Carroll Parish for the two years ended December 31, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My 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 reportable condition in which the design or operation of one or more of the specific 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 general purpose 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. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above.

This report is intended for the information of the board of directors of the Community Action Agency of East Carroll Parish, management of the Community Action Agency, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
May 25, 1998

**COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH**
Labor Relations - Continues

Schedule of Expenditures of Federal Awards
For the Two Year Period December 31, 1997

FEDERAL AGENCY PROGRAM ELEMENT	CFDA NUMBER	FEDERAL FUNDS NUMBER	COMMUNITY ACTION AGENCY ACCOUNT NUMBER	-- 994 --		TOTAL FEDERAL FUNDS	PERCENT OF TOTAL FEDERAL FUNDS	PERCENT OF TOTAL FEDERAL FUNDS	TOTAL FEDERAL FUNDS
				PROGRAM	FUNCTION				
DEPARTMENT OF AGRICULTURE									
Parish through Louisiana Department of Agriculture and Forestry	16.550	80A	80000	31,500	31,500	31,500	100.00	100.00	31,500
Frost (Start/End)	16.550	80A	800	3,411	3,411	3,411	100.00	100.00	3,411
Temporary Emergency Food Assistance				8,089	8,089	8,089	100.00	100.00	8,089
Total United States Department of Agriculture				43,000	43,000	43,000	100.00	100.00	43,000
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Parish through Louisiana Department of Labor	33.781	800000	800000	11,800	11,800	11,800	100.00	100.00	11,800
Community Services Block Grant									
Parish through Louisiana Department of Social Services - Low-Income Home Energy Assistance Total United States Department of Health and Human Services	33.780	335-300000	335-300000	41,500	41,500	41,500	100.00	100.00	41,500
Energy and Urban Development				8,021	8,021	8,021	100.00	100.00	8,021
Total United States Department of Health and Human Services				50,300	50,300	50,300	100.00	100.00	50,300
UNITED STATES DEPARTMENT OF ENERGY									
Parish through Louisiana Department of Social Services - Rehabilitation Assistance for Low-Income Persons	11.041	205-500000	205-500000	11,500	11,500	11,500	100.00	100.00	11,500
Total United States Department of Energy				11,500	11,500	11,500	100.00	100.00	11,500
FEDERAL ENERGY TECHNOLOGY MANAGEMENT AGENCY									
Parish through Louisiana Department of Public Safety, Food and Shelter	18.520	14-500000	14-500000	7,870	7,870	7,870	100.00	100.00	7,870
Total Federal Energy Technology Management Agency				7,870	7,870	7,870	100.00	100.00	7,870
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
Parish through Louisiana Housing Finance Agency - Community Development Block Grant	14.219	140000	140000	1,507	1,507	1,507	100.00	100.00	1,507
Total United States Department of Housing and Urban Development				1,507	1,507	1,507	100.00	100.00	1,507
TOTAL FEDERAL AWARDS				104,677	104,677	104,677	100.00	100.00	104,677

FOOTNOTES:

- The accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting.
- Accountancy continues is reported in the schedule of expenditures of federal awards at the fair market value of commodities received and 4-1/2% off.

COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana

Schedule of Findings and Questioned Costs
For the Two Years Ended December 31, 1997

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Community Action Agency of East Carroll Parish.
2. No reportable conditions relating to the audit of the financial statements of the Community Action Agency of East Carroll Parish were disclosed during the audit.
3. No instances of noncompliance material to the financial statements of the Community Action Agency of East Carroll Parish were disclosed during the audit.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings resulted from the financial statements audit.

COMMUNITY ACTION AGENCY
OF EAST CARROLL PARISH
Lake Providence, Louisiana

Summary Schedule of Prior Audit Findings
For the Two Years Ended December 31, 1993

There were no audit findings reported in the audit for the fifteen months ended December 31, 1993.