

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

**ANNUAL FINANCIAL REPORT
DECEMBER 31, 2019**

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Financial Report
Year Ended December 31, 2019

Table of Contents

	<u>Page</u>
Independent Auditor's Report	1-2
Basic Financial Statements	
Statement of Financial Position	4
Statement of Activities	5
Statement of Cash Flows	6
Statement of Functional Expenses	7
Notes to Financial Statements	9-14
Combining Schedules	
Combining Schedule of Financial Position	16
Combining Schedule of Activities	17
Combining Schedule of Financial Position - Workforce Investment Opportunity Act	18
Combining Schedule of Activities - Workforce Investment Opportunity Act	19
Supplementary Information Schedules Prepared for Grant and Contract Analysis	
Community Service Block Grant-Grant No: 2019N0029 Schedule of Budgeted and Actual Revenues and Expenditures for the Period Ended December 31, 2019	21
Community Service Block Grant-Grant No: 2020N0029 Schedule of Budgeted and Actual Revenues and Expenditures for the Period Ended December 31, 2019	22
Weatherization Assistance (DOE & DHHS SUP) Program Schedule of Program Year 2018 Budgeted and Actual Revenues and Expenditures Completed in the Period Ended December 31, 2019	23
Weatherization Assistance (DHHS) Program Schedule of Program Year 2018 Budgeted and Actual Revenues and Expenditures Completed during the Period Ended December 31, 2019	24

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Table of Contents
(continued)

	<u>Page</u>
Weatherization Assistance (DOE & DHHS SUP) Program Schedule of Program Year 2019 Budgeted and Actual Revenues and Expenditures Incurred during the Period Ended December 31, 2019	25
Weatherization Assistance (DHHS) Program Schedule of Program Year 2019 Budgeted and Actual Revenues and Expenditures Incurred during the Period Ended December 31, 2019	26
Head Start-Grant 06CH7157/05-04 Schedule of Budgeted and Actual Revenues and Expenditures for the Program Year Ended March 31, 2019	27
Workforce Investment Opportunity Act-Adult: Schedule of Program Year 2017 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2019	28
Workforce Investment Opportunity Act-Adult: Schedule of Program Year 2018 Appropriations (Budget) for Total Revenues and Expenditures Incurred during the Year Ended December 31, 2019	29
Workforce Investment Opportunity Act-Adult: Schedule of Fiscal Year 2018 Appropriations (Budget) for Revenues and Expenditures were Incurred during the Year Ended December 31, 2019	30
Workforce Investment Opportunity Act-Adult: Schedule of Fiscal Year 2019 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2019	31
Workforce Investment Opportunity Act-Adult: Schedule of Fiscal Year 2019 Appropriations (Budget) for Revenues and Expenditures were Incurred during the Year Ended December 31, 2019	32
Workforce Investment Opportunity Act-Adult: Schedule of Fiscal Year 2020 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2019	33
Workforce Investment Opportunity Act-Youth: Schedule of Program Year 2017 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2019	34

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Table of Contents
(continued)

	<u>Page</u>
Workforce Investment Opportunity Act-Youth: Schedule of Program Year 2018 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2019	35
Workforce Investment Opportunity Act-Youth: Schedule of Program Year 2019 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2019	36
Workforce Investment Opportunity Act-Dislocated Worker: Schedule of Fiscal Year 2018 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2019	37
Workforce Investment Opportunity Act-Dislocated Worker: Schedule of Fiscal Year 2018 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2019	38
Workforce Investment Opportunity Act-Dislocated Worker: Schedule of Fiscal Year 2019 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2019	39
Workforce Investment Opportunity Act-Dislocated Worker: Schedule of Fiscal Year 2019 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2019	40
Workforce Investment Opportunity Act-Dislocated Worker: Schedule of Fiscal Year 2019 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2019	41
Other Required Supplementary Information	
Schedule of Expenditures of Federal Awards	43
Notes to Schedule of Expenditures of Federal Awards	44
Schedule of Compensation, Benefits and Other Payments to Agency Head	45
Other Reports/Schedules	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	47-48

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Table of Contents
(continued)

	<u>Page</u>
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	49-50
Schedule of Findings and Questioned Costs	51

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation
Roger M. Cunningham, CPA - A Professional Corporation
Jessica H. Broadway, CPA - A Professional Corporation
Ryan E. Todtenbier, CPA - A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447
www.tcbtcpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
LaSalle Community Action Association, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of LaSalle Community Action Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of LaSalle Community Action Association, Inc. as of December 31, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements of LaSalle Community Action Association, Inc. taken as a whole. Act 706 of the Louisiana 2014 Legislative Session requires a Schedule of Compensation, Benefits and Other Payments to Agency Head, reflected on page 40, to supplement the financial statements. The combining schedules, supplemental information schedules prepared for grant contract analysis, and the accompanying schedule of expenditures of federal awards, as required by the *Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records, used to prepare the financial statements.

We have applied certain limited procedures to the supplemental information schedules prepared for grant contract analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the supplemental information schedules prepared for grant contract analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Schedule of Compensation, Benefits and Other Payments to Agency Head, combining schedules, and schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2021, on our consideration of LaSalle Community Action Association, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LaSalle Community Action Association, Inc.'s internal control over financial reporting and compliance.



Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

March 22, 2021

BASIC FINANCIAL STATEMENTS

LaSalle Community Action Association, Inc.
Statement of Financial Position
For the Year ended December 31, 2019

Assets	
Current Assets:	
Cash	\$ 611,101
Due from grantors	152,958
Due from other funds	3,606
Other receivables	17,492
Total Current Assets	<u>\$ 785,157</u>
Property & Equipment:	
Property & Equipment	\$ 2,053,503
Accumulated Depreciation	<u>(1,779,843)</u>
Net Property & Equipment	\$ 273,660
Total Assets	<u>\$ 1,058,817</u>
Liabilities and Net Assets	
Current Liabilities:	
Cash Overdraft	\$ 179,274
Accounts Payable	242,677
Accrued Liabilities	366,755
Due to grantors	2,400
Due to other funds	3,606
Short-term debt	50,000
Current portion of long-term debt	22,659
Total Current Liabilities	<u>\$ 867,371</u>
Long-term liabilities:	
Long-term debt	<u>19,474</u>
Total Liabilities	\$ 886,845
Net Assets:	
Without donor restrictions	<u>171,972</u>
Total Liabilities and Net Assets	<u>\$ 1,058,817</u>

See independent auditors' report and notes to financial statements.

LaSalle Community Action Association, Inc.
Statement of Activities
For the Year ended December 31, 2019

Unrestricted Revenues:	
Federal/State Grants	\$ 6,651,832
Support-	
Miscellaneous Revenues	93,881
In-Kind Contributions	<u>945,394</u>
Total Unrestricted Revenues	<u>\$ 7,691,107</u>
Expenses:	
Program Expenses	\$ 6,801,436
General and Administrative Expenses	<u>1,059,310</u>
Total Expenses	\$ 7,860,746
Change in Net Assets	<u>(169,639)</u>
Net Assets - Beginning of Year	341,611
Net Assets - End of Year	<u>\$ 171,972</u>

See independent auditors' report and notes to financial statements.

LaSalle Community Action Association, Inc.
Statement of Cash Flows
For the Year ended December 31, 2019

Operating Activities:

Change in Net Assets	\$ (169,639)
Adjustments to reconcile change in net assets to net cash provided by operating activities-	
Depreciation	84,605
(Increase) decrease in operating assets-	
Due from grantors	54,829
Increase (Decrease) in operating liabilities-	
Accounts Payable	118,607
Accrued liabilities	<u>(25,712)</u>
Net Cash Provided by Operating Activities	\$ 62,690

Investing Activities:

Payments for property and equipment	(86,267)
-------------------------------------	----------

Financing Activities:

Repayments of long-term debt	<u>(21,293)</u>
------------------------------	-----------------

Net Increase in Cash	\$ (44,870)
----------------------	-------------

Cash as of Beginning of Year	<u>476,697</u>
------------------------------	----------------

Cash as of End of Year	<u>\$ 431,827</u>
------------------------	-------------------

Supplemental Schedule of Noncash Investing and Financing Activities and Other Disclosures:

Operating Activities Reflect the Following-	
Interest Paid	<u>\$ 4,299</u>

LaSalle Community Action Association, Inc.
Statement of Functional Expenses
For the Year ended December 31, 2019

	<u>Program Services</u>	<u>Support Services</u> General and Administrative	<u>Total Expenses</u>
Personnel Costs			
Personnel	\$ 2,684,525	\$ 833,143	\$ 3,517,668
Fringe Benefits	321,654	86,963	408,617
	<hr/>	<hr/>	<hr/>
Total Personnel Costs	\$ 3,006,179	\$ 920,106	\$ 3,926,285
Other Expenses			
Travel	\$ 94,130	\$ 17,998	\$ 112,128
Administrative expenses	43,244	47,964	91,208
Program Costs	1,092,218	37,855	1,130,073
Material	2,721	-	2,721
Equipment and maintenance	134,598	10,002	144,600
Occupancy	330,024	-	330,024
Telephone	78,724	-	78,724
Insurance	140,633	8,957	149,590
Vehicle Operation	44,539	-	44,539
Supplies and postage	190,476	8,712	199,188
Stipends	6,980	-	6,980
Utilities	102,765	-	102,765
Professional services	119,952	3,223	123,175
Publications	1,728	151	1,879
Food and related supplies	235,032	43	235,075
Miscellaneous	10,502	-	10,502
Client and assistance payments	137,999	-	137,999
Grantee in-kind expenses	944,387	-	944,387
Depreciation	84,605	-	84,605
Interest	-	4,299	4,299
	<hr/>	<hr/>	<hr/>
Total Other Expenses	\$ 3,795,257	\$ 139,204	\$ 3,934,461
	<hr/>	<hr/>	<hr/>
Total Functional Expenses	\$ 6,801,436	\$ 1,059,310	\$ 7,860,746

NOTES TO FINANCIAL STATEMENTS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Financial Statements
December 31, 2019

INTRODUCTION

LaSalle Community Action Association, Inc. (Association) is a nonprofit corporation incorporated under the laws of the State of Louisiana. The Association is governed by a Board of Directors duly elected by members. The Association operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in various parishes in Louisiana. The following programs, with their approximate percentage of total revenues indicated, are administered by the Association:

Community Services Block Grant (6%) - Administers programs designed to provide services and activities that will have a measurable impact on causes of poverty in the community. Funding is provided by federal funds passed through the Louisiana Workforce Commission.

Emergency Food and Shelter (1%) - Provides emergency food and shelter in areas of high need throughout the community to persons based upon their unemployment or poverty status. Funding is provided by U.S. Department of Homeland Security FEMA funds passed through a local governing board.

Weatherization Program (7%) - Provides assistance to qualifying individuals to make their home more energy efficient. Funding is provided by the Departments of Energy and Health and Human Services passed through the Louisiana Housing Finance Agency, who in turn contracts with the Association to perform the services.

Head Start Program (60%) - Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided by federal funds from the U.S. Department of Health and Human Services.

Head Start Food Reimbursement Program (5%) - Provides a food service program in coordination with the Head Start and Summer Child Care Assistance Programs. Funding is provided by the federal funds from U.S.D.A. passed through the Louisiana Department of Education.

Section 8 Housing Assistance Program (3%) - Provides a housing subsidy program by making payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for low-income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution toward the rent. Funding is provided by the U. S. Department of Housing and Urban Development to the Catahoula Police Jury, who in turn contracts with the Association to perform the services.

Workforce Investment Opportunity Act (15%) - Provides job training opportunities to qualifying individuals. Funding is provided by the Department of Labor passed through the Louisiana Workforce Commission to the LaSalle Parish Police Jury, who in turn contracts with the Association to perform the services.

LIHEAP Energy Assistance (2%) - Provides to qualifying individuals assistance in meeting their utility bills. Funding is provided by the Department of Health and Human Services passed through the Louisiana Housing Finance Agency, who in turn contracts with the Association to perform the services.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Financial Statements
December 31, 2019

Energy Special Needs (0%) - Provides to qualifying individuals assistance in meeting their utility bills. Funding is provided by the Department of Health and Human Services passed through the Louisiana Housing Finance Agency.

General Assistance and Other Programs (1%) - Accounts for miscellaneous administrative activities and other small grants of the association that are not charged to another fund. Revenue consists of miscellaneous receipts collected during the year.

1. Summary of Significant Accounting Policies:

Reporting Entity-

The accounting and reporting policies of the Association conform to generally accepted accounting principles as applicable to non-profit organizations, and are applied on a consistent basis between periods.

The following is a summary of certain significant accounting policies and practices:

Financial Statement Presentation - The Association has adopted FASB Financial Accounting Standards Update 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Under FASB ASU 2016-14, the Association is required to report information regarding its financial position and activities according to the following net asset classifications:

- Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Association's management and the board of directors. The revenues received and expenses incurred in conducting the mission of the Association are included in this category. The Association has determined that any donor-imposed restrictions for current or developing programs and activities are generally met within the operating cycle of the Association; therefore, the Association's policy is to record these net assets as without donor restrictions.
- Net assets with donor restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Association or by the passage of time. Other donor restrictions are perpetual in nature; whereby, the donor has stipulated the funds be maintained in perpetuity.

Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statements of Activities and Changes in Net Assets.

Basis of Accounting - The Association uses the accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when they are incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Financial Statements
December 31, 2019

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosures of contingent 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 those estimates.

Fixed Assets - Assets are recorded at cost if purchased or at market value at time of donation. Depreciation on all exhaustible fixed assets is charged as an expense against the operations of the Association. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets ranging from 3 to 50 years. The Association maintains a threshold level of \$5,000 or more for capitalizing capital assets. The federal government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds there from is subject to federal regulations.

Income Taxes - The Association is a non-profit organization that is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Association's Form 990, *Return of Organization Exempt from Income Tax*, for the years ending 2014 through 2019 remain subject to examination by the Internal Revenue Service, generally for three years after they were filed.

Compensated Absences - Employees may accrue vacation leave and sick pay. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 80 hours, but accumulated sick leave is forfeited.

Cash and Equivalents - For the purpose of the statements of cash flows, the Association considers all unrestricted highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Functional Allocation of Expenses - The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

Revenue and Support - Contributions received are recorded as with or without donor restrictions, depending on the existence and/or nature of any donor restrictions. Contractual grant revenue is reported as without donor restrictions due to the restrictions placed on those funds by the funding sources being met in the same reporting period as the revenue is earned.

Support that is restricted by the donor is reported as an increase in with donor restrictions 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 with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time or purpose restriction is met), net assets with donor restrictions are reclassified as net assets without donor restrictions. The Association had no net assets with donor restrictions at December 31, 2019.

Grant Receivables - Various funding sources provide reimbursement of allowable costs under contracts or agreements.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Financial Statements
December 31, 2019

2. Cash and Cash Equivalents:

The cash and cash equivalents of the Association are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Association will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Association that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Association's name.

Cash is held separately by each of the Association's funds. At December 31, 2019, cash totaled \$431,827 (book balances). Bank account balances at December 31, 2019, totaled \$247,628. The total amount was insured by federal depository insurance.

3. Fixed Assets:

The following is a summary of changes in fixed assets for LaSalle Community Action Association for the period ended December 31, 2019:

	Estimated Depreciable Life	Balance 12/31/18	Additions	Deletions	Balance 12/31/19
Buildings	30 years	\$ 446,700	\$ 0	\$ 0	\$ 446,700
Equipment & Furniture	3-10 years	1,527,147	86,267	(6,611)	1,606,803
Accumulated Depreciation		<u>(1,701,849)</u>	<u>(84,605)</u>	<u>6,611</u>	<u>(1,779,843)</u>
Total Fixed Assets, Net		<u>\$ 271,998</u>	<u>\$ 1,662</u>	<u>\$ 0</u>	<u>\$ 273,660</u>

Depreciation expense was \$84,605 for the year ended December 31, 2019.

4. Economic Dependency:

LaSalle Community Action Association receives the majority of its revenue from funds provided through federal and state grants administered by the State of Louisiana. The grants are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Association receives could be reduced significantly, having an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Association will receive in the next fiscal year.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Financial Statements
December 31, 2019

5. Long-Term Debt:

Long-Term debt as of December 31, 2019, is as follows:

Real estate secured note payable to a bank, at 6.00% payable in monthly payments of \$698 including interest with final payment due in October, 2021.	<u>\$42,133</u>
---	-----------------

Future maturities of long-term debt are as follows:

2020	\$22,659
2021	<u>19,474</u>
Total	<u>\$42,133</u>

6. Short-Term Debt:

The Association entered into an agreement with Louisiana Housing Corporation for a revolving loan agreement for the Weatherization Assistance Program for an advance payment to ensure efficient operation the program with minimal financial impediment. The Association received this advancement of \$50,000 which is viewed as a single loan and will be applied to the cost reports for July, August and September 2019.

7. Retirement:

All employees of the Association participate in the Social Security System. The Association and its employees both contribute 6.2% of each employee's salary to the System. Retirement amounts are paid to the Social Security System, which is responsible for administration and disbursing benefits. The Association has no liability for any deficit the system may incur.

The Association maintains a retirement account for its employees. The Association contributes 2% of the participating employee compensation to the retirement account. Retirement expense for the year ended December 31, 2019 was \$24,060.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Financial Statements
December 31, 2019

8. Compensation Paid to Members of the Board of Directors:

Members of the Board of Directors of the Association receive no compensation and are reimbursed only for any expenses incurred relating to the Association's business, which must have appropriate supporting documentation.

9. In-Kind Revenue and Expenses:

The Head Start Program requires the Association to contribute at least 20% of the program's operating expenses which can be accomplished by soliciting contributions from businesses, organizations, and individuals for the use of facilities, services, materials, and food. The use of contributed facilities is valued at the fair rental value of the space used. Contributed services, materials, and food are valued at what these items would cost if not provided by donation. Contributed facilities, services, materials, and food for the Head Start Program are reflected in the financial statements as Grantee in-kind contributions and expenses at fair value, which amounted to \$945,394 for the year ended December 31, 2019.

10. Pending Litigation:

The Association has no legal action or threatening litigation pending at December 31, 2019.

11. Related Party Transactions:

There were no related party transactions for the period ended December 31, 2019.

12. Subsequent Events:

Management has evaluated events through March 22, 2021 the date on which the financial statements were available to be issued. In March, 2020, the World Health Organization declared the outbreak of novel coronavirus disease (COVID-19) as a pandemic. Although this matter has the potential to negatively impact the results of operations and financial position of the Agency, the related financial impact cannot be reasonably estimated at this time.

COMBINING SCHEDULES

LaSalle Community Action Association, Inc.
Combining Schedule of Financial Position
For the Year ended December 31, 2019

	<u>Community Service Block Grant</u>	<u>Emergency Food and Shelter</u>	<u>Weatherization Assistance</u>	<u>Head Start</u>	<u>Child and Adult Care Food Program</u>	<u>Head Start Miscellaneous Projects</u>	<u>HUD Section 8</u>	<u>WIA</u>	<u>LIHEAP Energy Assistance</u>	<u>Strategies to Empower People</u>	<u>General Services</u>	<u>Total</u>
<u>Assets</u>												
Current Assets:												
Cash	\$ 34,216	\$ 22,117	\$ 3,337	\$ 379,438	\$ 25,370	\$ 10,867	\$ 35,832	\$ 70,243	\$ -	\$ -	\$ 29,681	\$ 611,101
Due from grantors	-	-	57,743	47,957	28,025	-	6	7,913	10,943	-	371	152,958
Due from other funds	-	-	599	1,208	-	-	-	-	-	-	1,799	3,606
Other receivables	7,698	-	-	-	-	-	-	-	-	-	9,794	17,492
Total Current Assets	\$ 41,914	\$ 22,117	\$ 61,679	\$ 428,603	\$ 53,395	\$ 10,867	\$ 35,838	\$ 78,156	\$ 10,943	\$ -	\$ 41,645	\$ 785,157
Property & Equipment:												
Property & Equipment:	\$ 3,636	\$ -	\$ 220,027	\$ 1,747,544	\$ 9,954	\$ 1,349	\$ 919	\$ 2,141	\$ 303	\$ -	\$ 67,630	\$ 2,053,503
Accumulated Depreciation	(2,727)	-	(212,061)	(1,523,928)	(9,954)	(1,349)	(805)	(1,745)	(75)	-	(27,199)	(1,779,843)
Net Property & Equipment	\$ 909	\$ -	\$ 7,966	\$ 223,616	\$ -	\$ -	\$ 114	\$ 396	\$ 228	\$ -	\$ 40,431	\$ 273,660
Total Assets	\$ 42,823	\$ 22,117	\$ 69,645	\$ 652,219	\$ 53,395	\$ 10,867	\$ 35,952	\$ 78,552	\$ 11,171	\$ -	\$ 82,076	\$ 1,058,817
<u>Liabilities and Net Assets</u>												
Current Liabilities:												
Cash Overdraft	\$ -	\$ -	\$ -	\$ 92,391	\$ -	\$ -	\$ -	\$ -	\$ 75,154	\$ 544	\$ 11,185	\$ 179,274
Accounts Payable	10,814	304	24,370	124,153	19,705	-	246	46,237	9,776	7	7,065	242,677
Accrued Liabilities	29,225	-	24,317	241,360	3,667	-	576	47,758	14,700	-	5,152	366,755
Due to grantors	-	-	-	-	-	-	2,400	-	-	-	-	2,400
Due to other funds	-	-	-	-	-	-	-	-	-	-	3,606	3,606
Short-term debt	-	-	50,000	-	-	-	-	-	-	-	-	50,000
Current portion of long-term debt	-	-	-	-	-	-	-	-	-	-	22,659	22,659
Total Current Liabilities	\$ 40,039	\$ 304	\$ 98,687	\$ 457,904	\$ 23,372	\$ -	\$ 3,222	\$ 93,995	\$ 99,630	\$ 551	\$ 49,667	\$ 867,371
Long-term liabilities:												
Long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,474	\$ 19,474
Total Liabilities	\$ 40,039	\$ 304	\$ 98,687	\$ 457,904	\$ 23,372	\$ -	\$ 3,222	\$ 93,995	\$ 99,630	\$ 551	\$ 69,141	\$ 886,845
Net Assets:												
Without donor restrictions	\$ 2,784	\$ 21,813	\$ (29,042)	\$ 194,315	\$ 30,023	\$ 10,867	\$ 32,730	\$ (15,443)	\$ (88,459)	\$ (551)	\$ 12,935	\$ 171,972
Total Liabilities and Net Assets	\$ 42,823	\$ 22,117	\$ 69,645	\$ 652,219	\$ 53,395	\$ 10,867	\$ 35,952	\$ 78,552	\$ 11,171	\$ -	\$ 82,076	\$ 1,058,817

See independent auditors' report and notes to financial statements.

LaSalle Community Action Association, Inc.
Combining Statement of Activities
For the Year ended December 31, 2019

	<u>Community Service Block Grant</u>	<u>Emergency Food and Shelter</u>	<u>Weatherization Assistance</u>	<u>Head Start</u>	<u>Child and Adult Care Food Program</u>	<u>Head Start Miscellaneous Projects</u>	<u>HUD Section 8</u>	<u>WIA</u>	<u>LIHEAP Energy Assistance</u>	<u>Strategies to Empower People</u>	<u>General Services</u>	<u>Total</u>
Revenues and Other Support:												
Contracted revenue - grants	\$ 416,695	\$ -	\$ 517,971	\$ 3,671,975	\$ 340,968	\$ -	\$ 158,944	\$ 1,439,424	\$ 105,855	\$ -	\$ -	\$ 6,651,832
Miscellaneous Revenues	-	-	-	10,893	6,348	23,467	-	-	-	-	53,173	93,881
Grantee in-kind contributions	-	-	-	944,387	1,007	-	-	-	-	-	-	945,394
Total Unrestricted Revenues	\$ 416,695	\$ -	\$ 517,971	\$ 4,627,255	\$ 348,323	\$ 23,467	\$ 158,944	\$ 1,439,424	\$ 105,855	\$ -	\$ 53,173	\$ 7,691,107
Expenses:												
Personnel	\$ 247,014	\$ -	\$ 235,794	\$ 2,329,876	\$ 106,278	\$ -	\$ 4,517	\$ 449,807	\$ 125,556	\$ -	\$ 18,826	\$ 3,517,668
Fringe Benefits	23,410	-	34,068	269,404	15,824	-	-	44,900	16,259	-	4,752	408,617
Travel	13,094	-	4,906	59,061	354	-	138	24,076	10,499	-	-	112,128
Administrative expenses	5,840	-	323	18,326	-	18,114	305	42,369	5,931	-	-	91,208
Program costs	4,053	-	224,387	200,240	-	4,000	15	697,346	32	-	-	1,130,073
Material	-	-	-	2,721	-	-	-	-	-	-	-	2,721
Equipment and maintenance	14,958	-	9,889	102,353	-	-	549	14,729	2,122	-	-	144,600
Occupancy	36,282	-	7,116	221,457	-	-	238	61,261	3,461	-	209	330,024
Telephone	20,620	-	1,097	26,940	-	-	306	28,043	1,342	-	376	78,724
Insurance	5,735	-	29,337	108,105	-	-	359	5,335	719	-	-	149,590
Vehicle operation	-	-	3,286	41,253	-	-	-	-	-	-	-	44,539
Supplies and postage	12,821	-	4,924	110,067	21,153	-	1,095	33,440	15,578	-	110	199,188
Stipends	-	-	-	-	-	-	-	6,980	-	-	-	6,980
Utilities	15,769	-	1,071	56,938	-	-	387	27,089	1,409	-	102	102,765
Professional Services	7,479	-	1,262	79,384	7,008	-	5,375	22,317	350	-	-	123,175
Publications	377	-	40	1,289	-	-	33	103	37	-	-	1,879
Food and related supplies	72	-	14	24,298	210,609	-	10	20	52	-	-	235,075
Miscellaneous	186	-	62	5,705	-	-	1,456	-	33	-	3,060	10,502
Client and assistance payments	-	-	8	-	-	-	136,560	-	1,431	-	-	137,999
Grantee in-kind expenses	-	-	-	944,387	-	-	-	-	-	-	-	944,387
Depreciation	121	-	15,919	66,982	-	-	15	53	30	-	1,485	84,605
Interest	-	-	-	-	-	-	-	-	-	-	4,299	4,299
Total Expenses	\$ 407,831	\$ -	\$ 573,503	\$ 4,668,786	\$ 361,226	\$ 22,114	\$ 151,358	\$ 1,457,868	\$ 184,841	\$ -	\$ 33,219	\$ 7,860,746
Change in Net Assets	\$ 8,864	\$ -	\$ (55,532)	\$ (41,531)	\$ (12,903)	\$ 1,353	\$ 7,586	\$ (18,444)	\$ (78,986)	\$ -	\$ 19,954	\$ (169,639)
Net Assets - Beginning of Year	\$ (6,080)	\$ 21,813	\$ 26,490	\$ 235,846	\$ 42,926	\$ 9,514	\$ 25,144	\$ 3,001	\$ (9,473)	\$ (551)	\$ (7,019)	\$ 341,611
Net Assets - End of Year	\$ 2,784	\$ 21,813	\$ (29,042)	\$ 194,315	\$ 30,023	\$ 10,867	\$ 32,730	\$ (15,443)	\$ (88,459)	\$ (551)	\$ 12,935	\$ 171,972

LaSalle Community Action Association, Inc.
 Workforce Investment Opportunity Act
 Combining Schedule of Financial Position
 For the Year ended December 31, 2019

	<u>Adult</u>	<u>Youth</u>	<u>Dislocated Worker</u>	<u>National Energy Grant</u>	<u>Total</u>
<u>Assets</u>					
Current Assets:					
Cash	\$ 26,077	\$ 17,354	\$ 23,394	\$ 3,418	\$ 70,243
Receivables	<u>2,759</u>	<u>2,916</u>	<u>2,238</u>	<u>-</u>	<u>7,913</u>
Total Current Assets	<u>\$ 28,836</u>	<u>\$ 20,270</u>	<u>\$ 25,632</u>	<u>\$ 3,418</u>	<u>\$ 78,156</u>
Property & Equipment:					
Property & Equipment:	\$ 744	\$ 587	\$ 810	\$ -	\$ 2,141
Accumulated Depreciation	<u>(574)</u>	<u>(474)</u>	<u>(697)</u>	<u>-</u>	<u>(1,745)</u>
Net Property & Equipment	<u>\$ 170</u>	<u>\$ 113</u>	<u>\$ 113</u>	<u>\$ -</u>	<u>\$ 396</u>
Total Assets	<u>\$ 29,006</u>	<u>\$ 20,383</u>	<u>\$ 25,745</u>	<u>\$ 3,418</u>	<u>\$ 78,552</u>
<u>Liabilities and Net Assets</u>					
Current Liabilities:					
Accounts Payable	\$ 19,565	\$ 21,034	\$ 5,638	\$ -	\$ 46,237
Accrued Liabilities	<u>16,263</u>	<u>19,351</u>	<u>12,141</u>	<u>3</u>	<u>47,758</u>
Total Current Liabilities	<u>\$ 35,828</u>	<u>\$ 40,385</u>	<u>\$ 17,779</u>	<u>\$ 3</u>	<u>\$ 93,995</u>
Net Assets:					
Without donor restrictions	<u>\$ (6,822)</u>	<u>\$ (20,002)</u>	<u>\$ 7,966</u>	<u>\$ 3,415</u>	<u>\$ (15,443)</u>
Total Liabilities and Net Assets	<u>\$ 29,006</u>	<u>\$ 20,383</u>	<u>\$ 25,745</u>	<u>\$ 3,418</u>	<u>\$ 78,552</u>

LaSalle Community Action Association, Inc.
 Workforce Investment Opportunity Act
 Combining Schedule of Activities
 For the Year ended December 31, 2019

	<u>Adult</u>	<u>Youth</u>	<u>Dislocated Worker</u>	<u>National Energy Grant</u>	<u>Total</u>
Revenues and Other Support:					
Contracted revenue - grants	\$ 632,099	\$ 452,264	\$ 355,061	\$ -	\$ 1,439,424
Expenses:					
Personnel	\$ 139,262	\$ 208,223	\$ 102,322	\$ -	\$ 449,807
Fringe Benefits	13,834	21,129	9,937	-	44,900
Travel	8,339	9,360	6,377	-	24,076
Administrative expenses	16,230	13,872	12,253	14	42,369
Program costs	385,902	145,602	165,842	-	697,346
Equipment and maintenance	5,651	4,987	4,091	-	14,729
Occupancy	23,253	21,425	16,583	-	61,261
Telephone	10,672	9,470	7,901	-	28,043
Insurance	2,003	1,859	1,473	-	5,335
Supplies and postage	12,505	11,863	9,072	-	33,440
Stipends	-	6,980	-	-	6,980
Utilities	9,710	8,523	8,856	-	27,089
Professional Services	9,418	7,044	5,855	-	22,317
Publications	33	34	36	-	103
Food and related supplies	-	10	10	-	20
Depreciation	23	15	15	-	53
Total Expenses	\$ 636,835	\$ 470,396	\$ 350,623	\$ 14	\$ 1,457,868
Change in Net Assets	\$ (4,736)	\$ (18,132)	\$ 4,438	\$ (14)	\$ (18,444)
Net Assets - Beginning of Year	(2,086)	(1,870)	3,528	3,429	3,001
Net Assets - End of Year	\$ (6,822)	\$ (20,002)	\$ 7,966	\$ 3,415	\$ (15,443)

SUPPLEMENTARY INFORMATION SCHEDULES PREPARED
FOR GRANT AND CONTRACT ANALYSIS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2019N0029
 Schedule of Budgeted and Actual Revenues and Expenditures
 For the Period ended December 31, 2019

	November 1, 2018 Through December 31, 2019 Approved			Favorable (Unfavorable) Variance
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
LA Workforce Commission	\$ 407,840	\$ 407,840	\$	0
Expenditures:				
Outreach expenditures:				
Personnel	\$ 145,405	\$ 145,405	\$	-
Fringe benefits	10,334	10,334		0
Travel	1,724	1,724		0
Equipment	0	0		0
Other support costs	110,115	110,115		0
Program activities	3,427	3,427		0
Administration expenditures:				
Personnel	105,044	105,044		0
Fringe benefits	11,702	11,702		0
Travel	11,407	11,407		0
Equipment	0	0		0
Other administration expenses	8,682	8,682		0
Community Food And Nutrition	0	0		0
Total expenditures	\$ 407,840	\$ 407,840	\$	-
Excess revenues over expenditures	\$ 0	\$ 0	\$	0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2020N0029
 Schedule of Budgeted and Actual Revenues and Expenditures
 For the Period ended December 31, 2019

	December 1, 2019 Through December 31, 2019		Favorable (Unfavorable) Variance
	<u>Approved Budget</u>	<u>Actual</u>	
Revenues:			
LA Workforce Commission	\$ 406,278	\$ 35,472	\$ (370,806)
Expenditures:			
Outreach expenditures:			
Personnel	\$ 146,517	\$ 15,361	\$ 131,156
Fringe benefits	17,195	3,349	13,846
Travel	1,600	135	1,465
Equipment	0	0	0
Other support costs	108,483	5,410	103,073
Program activities	3,500	0	3,500
Administration expenditures:			
Personnel	97,124	8,069	89,055
Fringe benefits	11,007	1,564	9,443
Travel	13,000	0	13,000
Equipment	0	0	0
Other administration expenses	7,852	1,584	6,268
Community Food And Nutrition	0	0	0
Total expenditures	\$ 406,278	\$ 35,472	\$ 370,806
Excess revenues over expenditures	\$ 0	\$ 0	\$ (741,612)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DOE and DHHS-SUP) Program
 Schedule of Program Year 2018 Budgeted and Actual Revenues and Expenditures
 Revenues and Expenditures Completed in the Period ended December 31, 2019

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency (DOE and DHHS-SUP)	\$ 151,917	\$ 117,313	\$ (34,604)
Current expenditures:			
Administration	\$ 7,720	\$ 7,720	\$ -
Training and technical assistance	7,104	4,020	3,084
Program operations - A	95,007	62,457	32,550
Health and safety	15,429	19,744	(4,315)
Liability insurance	1,500	2,180	(680)
Financial Audit	1,000	1,000	0
Incidental Repairs	13,600	8,162	5,438
Program operations - B	10,557	12,030	(1,473)
Total expenditures	\$ 151,917	\$ 117,313	\$ 34,604
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DHHS) Program

Schedule of Program Year 2018 Budgeted and Actual Revenues and Expenditures

Revenues and Expenditures Completed in the Period ended December 31, 2019

	<u>Approved Budget</u>		<u>Actual</u>		<u>Favorable (Unfavorable) Variance</u>
Grant revenues:					
Louisiana Housing Finance Agency (DHHS)	\$ 493,806	\$	369,839	\$	(123,967)
Current expenditures:					
Administration	\$ 29,531	\$	29,528	\$	3
Program operations - A	303,177		214,871		88,306
Health and safety	61,395		51,968		9,427
Liability insurance	9,500		8,965		535
Incidental Repairs	41,600		17,044		24,556
Program operations - B	48,603		47,463		1,140
Total expenditures	\$ 493,806	\$	369,839	\$	123,967
Excess revenues over expenditures	\$ 0	\$	0	\$	0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DOE and DHHS-SUP) Program
 Schedule of Program Year 2019 Budgeted and Actual Revenues and Expenditures
 Revenues and Expenditures Incurred during the Period ended December 31, 2019

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency (DOE and DHHS-SUP)	\$ 159,854	\$ 56,304	\$ (103,550)
Current expenditures:			
Administration	\$ 8,318	\$ 4,065	\$ 4,253
Training and technical assistance	10,872	3,121	7,751
Program operations - A	108,005	32,458	75,547
Health and safety	18,158	8,657	9,501
Liability insurance	1,500	1,040	460
Financial Audit	1,000	0	1,000
Program operations - B	12,001	6,963	5,038
Total expenditures	\$ 159,854	\$ 56,304	\$ 103,550
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DHHS) Program

Schedule of Program Year 2019 Budgeted and Actual Revenues and Expenditures

Revenues and Expenditures Incurred during the Period ended December 31, 2019

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Louisiana Association of Community Action Partnerships, Incorporated (DHHS)	\$ 632,998	\$ 229,007	\$ (403,991)
Current expenditures:			
Administration	\$ 34,959	\$ 12,666	\$ 22,293
Program operations - A	435,197	130,031	305,166
Health and safety	71,987	39,751	32,236
Liability insurance	10,000	4,162	5,838
Incidental Repairs	32,500	14,547	17,953
Program operations - B	48,355	27,850	20,505
Total expenditures	\$ 632,998	\$ 229,007	\$ 403,991
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Grant 06CH7157/05-04

Schedule of Budgeted and Actual Revenues and Expenditures

For the Program Year ended March 31, 2019

	<u>Approved</u> <u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u> <u>Variance</u>
Revenues:			
Grant revenues:			
Federal OCD funds	\$ 3,533,827	\$ 3,533,827	\$ 0
Other revenues:			
Miscellaneous	0	0	0
Grantee in-kind contributions	883,457	883,457	0
	\$ 4,417,284	\$ 4,417,284	\$ -
Grand total revenues			
Current expenditures:			
Direct costs:			
Personnel	\$ 2,340,661	\$ 2,340,661	\$ -
Fringe benefits	388,158	388,158	0
Equipment	0	0	0
Supplies	92,340	92,340	0
Contractual	0	0	0
Other	712,668	712,668	0
	\$ 3,533,827	\$ 3,533,827	\$ -
Sub total expenditures			
Grantees' share	883,457	883,457	0
	4,417,284	4,417,284	0
Grand total expenditures			
Excess (deficit) revenues over expenditures	\$ 0	\$ 0	\$ 0

See independent auditors' report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act - Adult
 Schedule of Program Year 2017 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2019

	Appropriation for the Program Year 2017	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 53,200	\$ 53,200	\$ 0
Expenditures:			
Program costs	\$ 47,880	\$ 47,880	\$ -
Administration	5,320	5,320	0
Total expenditures	\$ 53,200	\$ 53,200	\$ -
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act - Adult
 Schedule of Fiscal Year 2018 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2019

	Appropriation for the Fiscal Year 2018	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 364,583	\$ 364,583	\$ 0
Expenditures:			
Program costs	328,125	328,125	0
Administration	36,458	36,458	0
Total expenditures	\$ 364,583	\$ 364,583	\$ -
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act - Adult
 Schedule of Program Year 2018 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2019

	Appropriation for the Program Year 2018	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 68,380	\$ 68,380	\$ 0
Expenditures:			
Program costs	\$ 61,542	\$ 61,542	\$ -
Administration	6,838	6,838	0
Total expenditures	68,380	68,380	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Opportunity Act - Adult
 Schedule of Fiscal Year 2019 Appropriations (Budget) for
 Revenues and Expenditures Incurred during the Year ended December 31, 2019

	Appropriation for the Fiscal Year 2019	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 363,842	\$ 352,480	\$ (11,362)
Expenditures:			
Program costs	\$ 327,458	\$ 327,458	\$ -
Administration	36,384	25,022	11,362
Total expenditures	\$ 363,842	\$ 352,480	\$ 11,362
Excess revenues over expenditures	\$ 0	\$ 0	\$ (22,724)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act - Adult
 Schedule of Program Year 2019 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2019

	Appropriation for the Program Year 2019	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 85,979	\$ 85,979	\$ 0
Expenditures:			
Program costs	\$ 77,381	\$ 77,381	\$ -
Administration	8,598	8,598	0
Total expenditures	\$ 85,979	\$ 85,979	\$ -
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Opportunity Act - Adult
 Schedule of Fiscal Year 2020 Appropriations (Budget) for
 Revenues and Expenditures Incurred during the Year ended December 31, 2019

	Appropriation for the Fiscal Year 2020	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 457,033	\$ 98,308	\$ (358,725)
Expenditures:			
Program costs	\$ 411,330	\$ 98,308	\$ 313,022
Administration	45,703	0	45,703
Total expenditures	\$ 457,033	\$ 98,308	\$ 358,725
Excess revenues over expenditures	\$ 0	\$ 0	\$ (717,450)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act - Youth
 Schedule of Program Year 2017 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2019

	Appropriation for the Program Year 2017	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 375,756	\$ 375,756	\$ 0
Expenditures:			
Program costs	\$ 338,180	\$ 338,180	\$ -
Administration	37,576	37,576	0
Total expenditures	\$ 375,756	\$ 375,756	\$ -
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Opportunity Act - Youth
 Schedule of Program Year 2018 Appropriations (Budget) for
 Revenues and Expenditures Incurred during the Year ended December 31, 2019

	Appropriation for the Program Year 2018	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 374,837	\$ 360,955	\$ (13,882)
Expenditures:			
Program costs	\$ 337,353	\$ 337,353	\$ -
Administration	37,484	23,602	13,882
Total expenditures	\$ 374,837	\$ 360,955	\$ 13,882
Excess revenues over expenditures	\$ 0	\$ 0	\$ (27,764)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Opportunity Act - Youth
 Schedule of Program Year 2019 Appropriations (Budget) for
 Revenues and Expenditures Incurred during the Year ended December 31, 2019

	Appropriation for the Program Year 2019	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 495,669	\$ 182,562	\$ (313,107)
Expenditures:			
Program costs	\$ 446,248	\$ 182,562	\$ 263,686
Administration	49,421	0	49,421
Total expenditures	\$ 495,669	\$ 182,562	\$ 313,107
Excess revenues over expenditures	\$ 0	\$ 0	\$ (626,214)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act - Dislocated Worker
 Schedule of Fiscal Year 2018 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2019

	Appropriation for the Fiscal Year 2018	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 250,672	\$ 250,672	\$ 0
Expenditures:			
Program costs	\$ 225,605	\$ 225,605	\$ -
Administration	25,067	25,067	0
Total expenditures	\$ 250,672	\$ 250,672	\$ -
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act - Dislocated Worker
 Schedule of Program Year 2018 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2019

	Appropriation for the Program Year 2018	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 91,412	\$ 91,412	\$ 0
Expenditures:			
Program costs	\$ 82,271	\$ 82,271	\$ -
Administration	9,141	9,141	0
Total expenditures	\$ 91,412	\$ 91,412	\$ -
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Opportunity Act - Dislocated Worker
 Schedule of Fiscal Year 2019 Appropriations (Budget) for
 Revenues and Expenditures Incurred during the Year ended December 31, 2019

	Appropriation for the Fiscal Year 2019	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 237,788	\$ 236,197	\$ (1,591)
Expenditures:			
Program costs	\$ 214,009	\$ 214,009	\$ -
Administration	23,779	22,188	1,591
Total expenditures	\$ 237,788	\$ 236,197	\$ 1,591
Excess revenues over expenditures	\$ 0	\$ 0	\$ (3,182)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act - Dislocated Worker
 Schedule of Fiscal Year 2019 Transfer Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2019

	Appropriation for the Fiscal Year 2019	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 100,000	\$ 100,000	\$ 0
Expenditures:			
Program costs	\$ 100,000	\$ 100,000	\$ -
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Opportunity Act - Dislocated Worker
 Schedule of Program Year 2019 Appropriations (Budget) for
 Revenues and Expenditures Incurred during the Year ended December 31, 2019

	Appropriation for the Program Year 2019	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 104,587	\$ 24,057	\$ (80,530)
Expenditures:			
Program costs	\$ 94,129	\$ 24,057	\$ 70,072
Administration	10,458	0	10,458
Total expenditures	\$ 104,587	\$ 24,057	\$ 80,530
Excess revenues over expenditures	\$ 0	\$ 0	\$ (161,060)

OTHER REQUIRED SUPPLEMENTARY INFORMATION

LaSalle Community Action Association, Inc.
 Schedule of Expenditures of Federal Awards
 For the Year ended December 31, 2019

	<u>Federal CFDA</u> <u>Number</u>	<u>2019</u> <u>Expenditures</u>
Department of Agriculture:		
LA Dept. of Education/Child and Adult Care Food Program	10.558	\$ <u>340,968</u>
Department of Health and Human Services:		
U.S. Treasury/Head Start	93.600	\$ 3,586,869
LA Housing Finance Agency/Temporary Energy Assistance	93.558	105,855
LA Workforce Commission/Community Services Block Grant Programs - Entitlement Grants	93.569	<u>416,696</u>
Total Department of Health and Human Services		<u>\$ 4,109,420</u>
Department of Housing and Urban Development:		
Catahoula Parish Police Jury/Lower Income Housing Program (Section 8 - Existing Housing and State Agency Program)	14.871	\$ <u>158,944</u>
Department of Labor:		
Louisiana Workforce Commission/LaSalle Parish Police Jury Workforce Investment Act-		
Adult	17.258	\$ 632,099
Youth	17.259	452,264
Dislocated Workers	17.278	<u>355,061</u>
Total Department of Labor		<u>\$ 1,439,424</u>
Department of Energy:		
LA Housing Finance Agency- Weatherization Assistance Program	81.042	\$ <u>517,971</u>
Total Federal Expenditures		<u>\$ 6,566,727</u>

The accompanying notes to schedule of expenditures of federal awards is an integral part of this schedule.
 See independent auditors' report and notes to financial statements.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Schedule of Expenditures of Federal Awards
December 31, 2019

Basis of Presentation

The accompanying schedule of expenditures of federal funds includes the federal grant activity of the LaSalle Community Action Association, Inc., the reporting entity as defined in Note 1 to the financial statements of the LaSalle Community Action Association, Inc., which is included in another section of this financial report.

Basis of Accounting

The accompanying schedule of expenditures of federal funds is presented using the modified accrual basis of accounting, which is described in Note 1 to the financial statements of the LaSalle Community Action Association, Inc., and is included in another section of this report.

Indirect Cost Rate

The LaSalle Community Action Association, Inc. has not elected to use the 10 percent de minimis indirect cost as allowed under the Uniform Guidance.

Subrecipients

There were no awards passed through to subrecipients.

LaSalle Community Action Association, Inc.
Schedule of Compensation, Benefits and Other Payments to Executive Director
For the Year ended December 31, 2019

Executive Director - Dorothy C. Oliver

Salary	\$	86,000
Benefits - Insurance		500
Benefits - Retirement/Social Security		6,579
Car Allowance		1,950
Registration Fees		<u>200</u>
Total	\$	<u>95,229</u>

See independent auditors' report.

OTHER REPORTS

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation
Roger M. Cunningham, CPA - A Professional Corporation
Jessica H. Broadway, CPA - A Professional Corporation
Ryan E. Todtenbier, CPA - A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447
www.tcbtcpa.com

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
LaSalle Community Action Association, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of LaSalle Community Action Association Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 22, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Association's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Association's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 25:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

March 22, 2021

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation
Roger M. Cunningham, CPA - A Professional Corporation
Jessica H. Broadway, CPA - A Professional Corporation
Ryan E. Todtenbier, CPA - A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447
www.tcbtcpa.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE

To the Board of Directors of
LaSalle Community Action Association, Inc.

Report on Compliance for Each Major Federal Program

We have audited the LaSalle Community Action Association, Inc.'s (Association) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Association's major federal programs for the year ended December 31, 2019. The Association's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Association's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Association's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Association's compliance.

Opinion on Each Major Federal Program

In our opinion, the LaSalle Community Action Association, Inc., complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control over Compliance

Management of the Association is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Association's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

March 22, 2021

LaSalle Community Action Association, Inc.
Schedule of Findings and Questioned Costs
Year Ended December 31, 2019

1. SUMMARY OF AUDIT RESULTS

The following summarize the audit findings:

1. An unmodified opinion was issued on the financial statements of the LaSalle Community Action Association, Inc. as of and for the year ended December 31, 2019.
1. The audit disclosed no instances of material weaknesses in internal control.
2. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.
3. The audit disclosed no instances of a material weakness in internal control over major programs.
4. An unmodified opinion was issued on compliance for major programs.
5. The audit disclosed no findings related to federal awards that are required to be reported under the Uniform Guidance.
6. The following program was major for the year ended December 31, 2019:
 - a. Health and Human Services (CFDA # 93.600)
7. \$750,000 was the threshold used to distinguish Type A from Type B programs.
8. The LaSalle Community Action Association, Inc. does qualify as a low risk auditee.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

None identified.

III. FINDINGS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

None identified.

IV. PRIOR YEAR AUDIT FINDINGS

2018-001 Late Submission of Report

Condition - For the year ended December 31, 2018, the Association did not submit the annual audit within six months after the close of their fiscal year.

Status - For the year ended December 31, 2019, the finding is cleared.