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LASALLE COMMUNITY ACTION ASSOCIATION, INC.

FINANCIAL STATEMENTS

for the

YEAR ENDED DECEMBER 31, 2007

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

Release Date 9/19/07

JAMES T. BATES
CERTIFIED PUBLIC ACCOUNTANT
812 Barthelemy Blvd
Bossier City, Louisiana 70111

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LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Financial Statements

For the

YEAR ENDED DECEMBER 31, 2001

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Financial Report
Year Ended December 31, 2001

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LAKELLE COMMUNITY ACTION ASSOCIATION, INC.

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James T. Bates

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Labadie Community Action Association, Inc.
Bossierburg, Louisiana

I have audited the accompanying statement of financial position of Labadie Community Action Association, Inc. as of December 31, 2001, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Labadie Community Action Association, Inc.'s management. My responsibility is to express an opinion on these statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to the above present fairly, in all material respects, the financial position of Labadie Community Action Association, Inc. as of December 31, 2001 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated August 30, 2002 on my consideration of Labadie Community Action Association, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The accompanying supplemental combining schedules on page 11 through 17 are presented for the purpose of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying supplemental schedules, listed as "Supplemental Information Schedules For Grants and Contract Analysis" in the table of contents, and shown on pages 14 through 15, are presented for the purpose of providing various funding sources of LeJolla Community Action Association, Inc. additional individual grant and contract analysis and are not a required part of the financial statements. The information is prepared on a prescribed basis of the various funding sources of LeJolla Community Action Association, Inc., and certain schedules are for periods other than the Association's public year. These schedules are not presented in accordance with generally accepted accounting principles. Accordingly, these schedules are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, they are fairly stated on the basis of accounting practices prescribed by the funding sources.

Ann P. Batten

August 10, 2002

LEADERS COMMUNITY ACTION ASSOCIATION, INC.

Statement of Financial Position
December 31, 2000

Assets

Current assets:

Cash	\$	218,488
Accounts receivable		1,888
Grant receivables		200,318
Due from other funds		58,780
Due from LHA		78,360
Prepaid expenses		15,799
Other receivables		<u>8,355</u>

Total current assets 483,839

Property and equipment:

Property and equipment		418,421
Accumulated depreciation		<u>(178,188)</u>

Net property and equipment 240,233

Total Assets \$ 724,072

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable	\$	129,266
Accrued liabilities		380
Deferred contributions		18,180
Due to other funds		58,780
Due to grantor		10,700
Cash overdraft		34,734
Current portion of long-term debt		<u>18,283</u>

Total current liabilities 269,533

Long-term liabilities:

Long-term debt		<u>181,880</u>
----------------	--	----------------

Total long-term liabilities 181,880

Total liabilities 451,413

Net assets:

Unrestricted:		
Operating		88,828
Designated for specific programs		151,843
Fund assets		<u>50,210</u>
Total net assets		<u>248,881</u>

Total Liabilities and Net Assets \$ 700,294

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

Statement of Activities
for the Year Ended December 31, 2001

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

LEADERS COMMUNITY ACTION ASSOCIATION, INC.

Statement of Cash Flows For the Year Ended December 31, 1980

Operating activities

Change in net assets	\$	39,184
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		44,389
(Decrease) increase in operating assets:		
Accounts receivable		18,899
Grants receivable		(88,878)
Other receivables		(78,188)
Prepaid expenses		(24,422)
Other assets		14,880
Increase (decrease) in operating liabilities:		
Accounts payable		117,447
Deferred liabilities		(18,148)
Due to grantor		13,758
Deferred revenues		84,547
Cash over/short		<u>28,729</u>
Net cash provided by operating activities		<u>\$28,828</u>

Investing activities

Payments for property and equipment	<u>(28,182)</u>
Net cash used in investing activities	<u>(28,182)</u>

Financing activities

Repayments of long-term debt	<u>(12,490)</u>
Net cash provided by financing activities	<u>(12,490)</u>

Net increase (decrease) in cash 15,156

Cash as of beginning of year 138,448

Cash as of ending of year \$ 215,618

Supplemental schedule of noncash financing and financing activities and other disclosures

Operating activities reflect the following:
Insurance paid \$ 44,842

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

LEFALLE COMMUNITY ACTION ASSOCIATION, INC.
Bartlesburg, Louisiana

Notes to Financial Statements
December 31, 2001

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Lefalle 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 (CSB) - Administration programs designed to provide services and activities that will have a measurable impact on status of poverty in the community. Funding is provided by federal funds passed through the Louisiana Department of Labor.

Emergency Food and Shelter (EFS) - 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 federal EFSB funds passed through a local governing board.

Weatherization Program (WAP) - Provides assistance to qualifying individuals to make their home more energy efficient. Funding is provided by the Department of Health and Human Services passed through the Louisiana Department of Social Services.

Temporary Assistance to Needy Families (TANF) (2%) - Provides assistance to qualifying individuals in need of assistance to pay their energy bills. Funding is provided by Department of Health and Human Resources passed through the Louisiana Housing Finance Agency.

Head Start Program (HSP) - 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 (HFRP) - 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.

Hsection 8 Housing Assistance program (HAP) - Provides a housing subsidy program funded by the United States Department of Housing and Urban

(Continued)

LAFAYETTE COMMUNITY ACTION ASSOCIATION, INC.
Barringerburg, Louisiana

Notes to Financial Statements

Housing: The program provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for low-income families of whom 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.

WIA (224) - Provides job training opportunities to qualifying individuals. Funding is provided by the Department of Labor passed through the Louisiana Department of Labor.

LIHEAP Energy Assistance 190 - 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.

Medicaid Application Services (24) - Provides assistance to qualified citizens of the Association's service area in the preparation of the applications for the receipt of Medicaid funding. Funding is provided by the Louisiana Department of Health and Human Services.

General Assistance and other programs (44) - Accounts for miscellaneous administrative activities and other general operations of the association that are not charged to another fund. Revenue consists of miscellaneous receipts collected during the year.

B. Basis of Accounting

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

C. Basis of Presentation

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

D. Income Tax Status

The Association is a non-profit corporation and is exempt from state and federal income taxes under Section 501 (c)(3) of Internal Revenue Code.

LABALE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Financial Statements

Only. However, income from certain activities not directly related to the Association's tax - exempt purpose would be subject to taxation as unrelated business income. The Association had no such income for this audit period.

K. Use of Estimates

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

L. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Association considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

M. Property and Equipment

Property and equipment are carried at cost, or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using primarily the straight-line method over the estimated useful life of each asset. The Federal Government has a reversionary interest in property purchased with Federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to Federal regulations.

N. Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the solicitors and/or nature of any donor restrictions. Contractual grant revenue is reported as unrestricted support due to the restrictions placed on these funds by the funding sources being met in the same reporting period as the revenue is earned.

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

(Continued)

LAFAYETTE COMMUNITY ACTION ASSOCIATION, INC.
Barringer, Louisiana

NOTES TO FINANCIAL STATEMENTS

assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

1. 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.

2. 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 identified.

3. Grant Reimbursable

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from funding sources as of December 31, 2001, but received after that date.

12) Cash and Cash Equivalents

The Association maintains cash balances at several financial institutions. Deposits at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2001, total cash balances held at financial institutions was \$235,424.

The Association's accounting software allows for the use of one or more cash accounts and will distribute receipts and disbursements to the various programs based upon the codes entered at the time of the transaction. Due to this capability, the Association consolidated the majority of the individual program's checking accounts into two checking accounts. With this consolidation, some programs will have a negative cash account even though the actual balance in the checking account is positive. Cash on hand at December 31, 2001 is reported in the Statement of Financial Position and the Combining Schedule of Financial Position as follows:

Cash	\$235,424
Cash equivalents	<u>39,124</u>
Total	<u>\$274,548</u>

Continued

LOUISIANA COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

NOTE TO Financial Statements

(3) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at December 31, 1981:

<u>FUND</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Unrestricted	\$ 48,514	\$ 0
Restricted Funds:		
Rapidan Foundation	-0-	368
Community Service Block Grant	-0-	14,495
Weatherization	-0-	458
VASH	-0-	2
Head Start	-0-	18,393
Head Start Food Service	-0-	1,428
Head Start Miscellaneous		
Projects	454	-0-
Section 8	-0-	429
Uniq. Inv.	388	-0-
SLB	1,887	2,485
Lifemap	-0-	2,888
Medicaid	-0-	12,427
Needy Family	-0-	828
Childcare/Commodities		
First Mark	-0-	2,121
Head Job Readiness		
First Mark	-0-	59
Livable First mark	-0-	39
Family Literacy	-0-	32
	<u>\$ 50,742</u>	<u>\$ 38,783</u>

(4) Property and Equipment

Property and Equipment consists of the following at December 31, 1981:

	<u>estimated depreciation rate</u>	<u>Permitted With Federal Funds</u>	<u>Permitted With Non-Federal Funds</u>	<u>Total</u>
buildings	38 years	\$ 258,877	\$ -0-	\$ 258,877
Furniture and Equipment	2 years	218,648	-0-	218,648
Accumulated Depreciation		<u>1174,189</u>	<u>-0-</u>	<u>1174,189</u>
Net Investment in property and equipment		<u>\$ 363,336</u>	<u>\$ -0-</u>	<u>\$ 363,336</u>

Depreciation for the year ended December 31, 1981 is \$84,894.

(Continued)

LAMARLE COMMUNITY DEVOPON ASSOCIATION, INC.
Harrisburg, Louisiana

Notes to Financial Statements

(5) Long Term Debt

Long term debt as of December 31, 2000, is as follows:

Note payable, bank, at 8.75% payable in monthly installments of \$1,876.45 including interest, through April, 2005. This note is secured by a mortgage on a building.

\$164,138

Less current maturities

14,800

\$149,338

Long-term debt matures as follows:

2002	\$ 14,800
2003	14,800
2004	14,804
2005	18,814
2006 and after	<u>121,858</u>

\$180,316

(6) Commitments and Contingencies

At December 31, 2001, employees of the Association, contingent upon grant revenues availability, were due accrued vacation pay. Accumulated sick leave is not subject to payment, being available only for time required for sickness or injury.

COMBINING SCHEDULES

[illegible]

LAMARLE COMMUNITY ACTION ASSOCIATION, INC.
 FINANCIAL STATEMENTS
 PREPARED IN ACCORDANCE WITH THE
 ACCOUNTING STANDARDS FOR FINANCIAL INSTITUTIONS
 YEAR-END 1999

	ASSETS	LIABILITIES	NET ASSETS
Current Assets			
Cash	1,000	0	1,000
Accounts receivable	0	0	0
Due from other funds	0	0	0
Other	0	0	0
Total current assets	1,000	0	1,000
Fixed Assets			
Land	0	0	0
Buildings	0	0	0
Equipment	0	0	0
Total fixed assets	0	0	0
Total Assets	1,000	0	1,000
Current Liabilities			
Accounts payable	0	0	0
Due to other funds	0	0	0
Other	0	0	0
Total current liabilities	0	0	0
Total Liabilities	0	0	0
Total Net Assets	1,000	0	1,000

LIABILITIES AND NET ASSETS

	LIABILITIES	NET ASSETS
Current Liabilities		
Accounts payable	0	0
Due to other funds	0	0
Other	0	0
Total current liabilities	0	0
Fixed Liabilities		
Land	0	0
Buildings	0	0
Equipment	0	0
Total fixed liabilities	0	0
Total Liabilities	0	0
Net Assets		
Land	0	0
Buildings	0	0
Equipment	0	0
Total net assets	0	0
Total Liabilities and net assets	0	0

LABORER CO-OPERATIVE SERVICE ASSOCIATION, INC.

San Jose, California, Cal.
(Continued) Statement of Activities
For the Year Ended December 31, 1970

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980
Revenues	\$ 451,477	\$ 527,111	\$ 493,473	\$ 513,474	\$ 513,474	\$ 513,474	\$ 513,474	\$ 513,474	\$ 513,474	\$ 513,474	\$ 513,474
Expenses:											
Program costs	181,550	186,550	181,550	181,550	181,550	181,550	181,550	181,550	181,550	181,550	181,550
Administrative expenses	41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750
Depreciation expense	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total expenses	224,300	229,300	224,300	224,300	224,300	224,300	224,300	224,300	224,300	224,300	224,300
Income statement (deficit) over expenses	\$ 227,177	\$ 297,811	\$ 269,173	\$ 288,174	\$ 288,174	\$ 288,174	\$ 288,174	\$ 288,174	\$ 288,174	\$ 288,174	\$ 288,174
Net assets, at beginning of year	11,111	11,111	11,111	11,111	11,111	11,111	11,111	11,111	11,111	11,111	11,111
Transfer from other programs	0	0	0	0	0	0	0	0	0	0	0
Transfer from state	0	0	0	0	0	0	0	0	0	0	0
Transfer year adjustment	0	0	0	0	0	0	0	0	0	0	0
Net assets (deficit) at end of year	\$ 11,111	\$ 11,111	\$ 11,111	\$ 11,111	\$ 11,111	\$ 11,111	\$ 11,111	\$ 11,111	\$ 11,111	\$ 11,111	\$ 11,111

**Supplemental Information Schedules Prepared
For Grants and Contracts Analysts**

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Month Year
 Statement of Disposition and Budget Variations and Reconciliation
 For the Year Ending Ending December 31, 2000

	January 1, 2000 Through December 31, 2000		Fiscal Year 2000 Actual		Fiscal Year 2000 Budget	
	Approved Budget	Actual				
Revenues:						
LA Department of Labor	\$	\$	\$	\$	\$	\$
Local Grants (Disburse)						
Net revenues	<u>100,000</u>	<u>100,000</u>			<u>100,000</u>	
Expenditures:						
Outreach expenditures:						
Personnel	100,000	100,000			0,000	
Printing materials	50,000	50,000			0,000	
Travel	0,000	0,000			0,000	
Equipment	0,000	0,000			0,000	
Other support costs	100,000	100,000			0,000	
Fund building for housing	0,000	0,000			0,000	
Actual outreach expenditures:						
Personnel	100,000	100,000			0,000	
Printing materials	50,000	50,000			0,000	
Travel	0	0			0	
Equipment	0,000	0,000			0,000	
Other administrative expenses	0,000	0,000			0,000	
Community Fund and Activities	<u>0,000</u>	<u>0,000</u>			<u>0,000</u>	
Total expenditures	<u>100,000</u>	<u>100,000</u>			<u>0,000</u>	
Excess revenues over expenditures	<u>\$</u>	<u>\$</u>	<u>0,000</u>	<u>\$</u>	<u>0,000</u>	

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Subordination Assistance Program
Statement of Budgeted and Actual Revenues and Expenditures
for the Program Period ended June 30, 1981

	Budgeted Revenues	Actual	Percentage Over/Under Budget Variance
Grant Revenues:			
LA Office of Community Services	\$ 301,000	\$ 310,000	\$ 9,000
Capital expenditures:			
Administration	10,000	10,000	10,000
Program operations	210,000	210,000	210,000
Equipment repair supplies	10,000	10,000	10,000
Utility expenses	5,000	5,000	5,000
Printing and technical assistance	1,000	1,000	1,000
Financial audit	5,000	5,000	5,000
Total expenditures	346,000	346,000	346,000
Revenues without capital expenditures	\$ 301,000	\$ 310,000	\$ 9,000

LAKELAND COMMUNITY ACTION ASSOCIATION, INC.

Suburbanization Assistance Program

Statement of Fiscal Year 1969 Appropriations Budget for which
 Actual Revenues and Expenditures were Incurred During the Year 1969 December 31, 1969

	Approved Budget	Actual	Percentage Difference Balance
Grant revenues:			
LA Office of Community Services	\$ 341,000	\$ 315,315	\$ 256,811
Current expenditures:			
Administration	10,000	10,000	10,000
Program operations	310,000	29,700	340,000
Unallocated repair supplies	20,000	15,000	15,000
Electricity expenses	1,000	500	1,000
Training and technical assistance	5,000	500	5,000
Financial audit	2,000	0	2,000
Total expenditures	348,000	55,200	392,800
Excess revenues over expenditures	\$ 93,000	\$ 261,115	\$ 266,811

LEWIS COMMUNITY ACTION ASSOCIATION, INC.

Head Office - Grants Incorporated

Statement of Budgeted and Actual Revenues and Expenditures
For the Program Year ended March 31, 1966

	Approved Budget	Actual	Variance (Excess or Deficiency)
Revenues:			
Grants revenues:			
Federal (Title Funds)	\$ 1,000,000	\$ 1,000,000	\$ 0
State Revenues:			
Grants-in-Aid	0	0	0
Grants for local contributions	<u>100,000</u>	<u>100,000</u>	<u>0</u>
Total grant revenues	<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>	<u>\$ 0</u>
Current expenditures:			
Admin. costs:			
Personnel	100,000	100,000	0
Printing Materials	100,000	100,000	0
Travel	0	0	0
Supplies	0	0	0
Telephone	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total current expenditures	<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>	<u>\$ 0</u>
Excess (or deficit)	<u>0</u>	<u>0</u>	<u>0</u>
Excess (or deficit) expenditures over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Final Report - Final Reconciliation

Statement of Budgeted and Actual Revenues and Expenditures
For the Program Year ended September 30, 1992

	Budgeted Amount	Actual	Percentage Exceeded/Below Budget
Revenues:			
State Revenues:			
IA Education, Field & Extension Services	\$ 218,761	\$ 188,712	\$ (30,049)
Program meals at cost	0	10,000	10,000
Total Revenues	<u>218,761</u>	<u>198,712</u>	<u>(20,049)</u>
General expenditures:			
Personnel	15,000	24,000	9,000
Program benefits	10,000	10,000	0
Food, travel, purchase of equipment	5,000	4,000	(1,000)
Space costs	0	4,000	4,000
Communications - food	110,000	50,000	(60,000)
Communications - non-food	0	0	0
Administration expenditures	10,000	10,000	0
Total expenditures	<u>135,000</u>	<u>138,000</u>	<u>3,000</u>
Excess revenues (deficit) over expenditures	<u>\$ 83,761</u>	<u>\$ 60,712</u>	<u>(23,049)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

NONPROFIT ORGANIZATION, 501 - C-3

Statement of Fiscal Year 1999 Appropriations Budget for which Actual Revenues and Expenditures were Completed During the Year ended December 31, 1999

	Appropriation (for the Fiscal Year 1999)	Total Budget	Percentage Fulfilled (Ratio)
Grant revenues			
Lasalle Parish Police Jury	\$ 168,182	\$ 168,182	100%
Total revenues	<u>168,182</u>	<u>168,182</u>	<u>100%</u>
Expenditures			
Program costs	168,182	168,182	100%
Administration	0	0	0%
Total expenditures	<u>168,182</u>	<u>168,182</u>	<u>100%</u>
Revenues less than expenditures	<u>0</u>	<u>0</u>	<u>0%</u>
Transfer from JPLA JLA	0	0	0%
	<u>0</u>	<u>0</u>	<u>0%</u>

LAFAYETTE COMMUNITY ACTION ASSOCIATION, INC.

NONPROFIT CORPORATION ACT - 2001

STATEMENT OF FISCAL YEAR 2000 APPROPRIATIONS (BUDGET) BY MONTH ACTUAL
Revenues and Expenditures with Comparison during the Year ended December 31, 2000

	Appropriation for the Fiscal Year 2000	Total Actual	Percentage Unencumbered Expenses
Over revenues			
Lafayette Parish Police Jury	\$ 315,000.00	\$ 315,793.40	11,111.11
Total (income)	<u>315,000</u>	<u>315,794</u>	<u>11,111</u>
Expenditures:			
Program costs	214,000	214,000	0
Administration	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Total expenditures	<u>289,000</u>	<u>289,000</u>	<u>0</u>
Income remains over expenditures	<u>0</u>	<u>12,794</u>	<u>11,111</u>
Transfer from FY99 214	<u>0</u>	<u>1,336</u>	<u>1,111</u>
	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>0</u>

LAKELAND COMMUNITY ACTION ASSOCIATION, INC.

NOTICE: BUDGETARY ACT - ADJUD

STATEMENT OF FINANCIAL POSITION APPROXIMATIONS (Budget) FOR FISCAL YEAR 1984
 Revenues and Expenditures were completed during the Year ended December 31, 1984

	Appropriation For The Fiscal Year 1984	Total Actual	Percentage Discrepancy to Budget
Revenues:			
Federal Public Policy Corp	\$ 173,476	\$ 173,476	0
Total income	<u>173,476</u>	<u>173,476</u>	<u>0</u>
Expenditures:			
Program costs	186,184	186,184	0
Administration	<u>99,893</u>	<u>99,893</u>	<u>0</u>
Total expenditures	<u>286,077</u>	<u>286,077</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Bookkeeping System: Cash - Adults

Statement of Program Year 1960 Appropriations (Budget) and Actual Receipts and Expenditures were completed during the year ended December 31, 1960

	Appropriation for this Program 2040-2041	Actual Receipts 2041-2042	Available Fundraising 2041-2042
Receipts:			
Monthly Periodical Sales - 1960	\$ 100,000	\$ 11,500	\$ 200,000
Total Receipts	<u>100,000</u>	<u>11,500</u>	<u>200,000</u>
Expenditures:			
Program income	100,000	\$	100,000
Administrative costs	<u>20,000</u>	<u>11,500</u>	<u>8,100</u>
Total Expenditures	<u>120,000</u>	<u>11,500</u>	<u>108,100</u>
Balance Receipts over Expenditures	\$ <u>80,000</u>	\$ <u>0</u>	\$ <u>91,900</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Non-Profit Corporation, Inc. - Illinois

Statement of Fiscal Year 1999 Appropriations (budget) for which

Actual Revenues and Expenditures were Completed during the Year ended December 31, 1999

	Appropriation for 1999 Fiscal Year 1999	Total Actual	Revenues (Expenditures) Variance
Direct Revenues:			
Individual Parish Police Jury	\$ <u>187,440</u>	\$ <u>271,598</u>	\$ <u>118,958</u>
Grant income	<u>187,440</u>	<u>271,598</u>	<u>118,958</u>
Expenditures:			
Program costs	189,500	279,578	6400
Administration	<u>21,800</u>	<u>38,891</u>	<u>6000</u>
Total expenditures	<u>187,440</u>	<u>308,469</u>	<u>12,000</u>
Excess revenues over expenditures	<u>0</u>	<u>118,958</u>	<u>118,958</u>
Transfers from 1998, 1999 and 1997	<u>0</u>	<u>17,419</u>	<u>17,419</u>
	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LABALLE COMMUNITY ACTION ASSOCIATION, INC.

ROCKFORD, ILLINOIS, 61101 - YOUTH

Statement of Fiscal Year 1968 Appropriations Budgets for 1968-69

Actual Revenues and Expenditures were Compared During the Year ended December 31, 1968

	Appropriation for the Fiscal Year 1968-69	Total Actual	Variance (Favorable/Adverse)
Income revenues:			
Local (ie. Parish) collection levy	\$ 888,000	\$ 825,156	\$ 62,844
Total income	<u>888,000</u>	<u>825,156</u>	<u>62,844</u>
Expenditures:			
Program costs	875,000	888,196	13,196
Administration	<u>94,000</u>	<u>94,000</u>	<u>0</u>
Total expenditures	<u>969,000</u>	<u>982,196</u>	<u>13,196</u>
Excess revenues over expenditures	<u>0</u>	<u>157,000</u>	<u>157,000</u>
Revenues from JPPA, IIR and IIC	<u>0</u>	<u>57,408</u>	<u>57,408</u>
	<u>\$ 0</u>	<u>\$ 109,592</u>	<u>\$ 109,592</u>

LABALLE COMMUNITY ACTION ASSOCIATION, INC.

Rockledge, Brevard County, Florida

STATEMENT OF FINANCIAL DATA FOR FISCAL YEAR 1980, FOR WHICH

Actual Revenues and Expenditures were Completed during the Year ended December 31, 1980

	Appropriation for the Fiscal Year 1980	Total Actual	Percentage Expenditures
Revenues:			
Local, Federal, State, and Other	\$ 871,124.00	\$ 12,800.00	989,924.00
Total Revenues	871,124.00	12,800.00	989,924.00
Expenditures:			
Program costs	788,400.00	0.00	788,400.00
Administrative costs	82,724.00	12,800.00	95,524.00
Total expenditures	871,124.00	12,800.00	989,924.00
Revenues received over expenditures	\$ 0.00	\$ 0.00	0.00

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Washington Development, Inc. - DisClosured Member

Statement of Fiscal Year 2000 Appropriations Budget (For Which

Actual Revenues and Expenditures were Completed during the Year ended December 31, 1999)

	Appropriations For the Fiscal Year 1999	Actual Expenditures	Percentage Under/Over Expenditures
Source revenues:			
Federal Public Policy Levy	\$ 110,000	\$ 100,000	\$ (100%)
Total income	<u>110,000</u>	<u>100,000</u>	<u>(100%)</u>
Expenditures:			
Program costs	217,000	115,000	\$
Administration	<u>10,000</u>	<u>10,000</u>	<u>(100%)</u>
Total expenditures	<u>227,000</u>	<u>125,000</u>	<u>(100%)</u>
Excess revenues over expenditures	<u>\$</u>	<u>(25,000)</u>	<u>(1,000%)</u>
Transfer from 2000 2001	<u>\$</u>	<u>2,000</u>	<u>1,000</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LANSIALE COMMUNITY ACTION ASSOCIATION, INC.

NOTICE OF INVESTMENT ACT - FINANCIAL STATEMENT

Statement of Fiscal Year 2008 Appropriations Budgets for Which

Actual Revenues and Expenditures were Completed during the Year ended December 31, 2008

	Appropriation for the Fiscal Year 2008	Total Actual	Revenue and recorded Expenditure
Grant Income			
Lansdale Parish Police Jury	\$ <u>348,320</u>	\$ <u>348,321</u>	\$ <u>0</u>
Total Income	<u>348,320</u>	<u>348,321</u>	<u>0</u>
Expenditures:			
PROGRAM COSTS	<u>147,448</u>	<u>147,448</u>	<u>0</u>
ADMINISTRATION	<u>18,450</u>	<u>18,450</u>	<u>0</u>
Total expenditures	<u>165,898</u>	<u>165,898</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>182,422</u>	\$ <u>182,423</u>	\$ <u>0</u>

LA SALLE COMMUNITY ACTION ASSOCIATION, INC.

Non-Profit Corporation Act - Mississippi Rules

Statement of Fiscal Year and Appropriations Budget for 2018

Actual revenues and expenditures were completed during the Year ended December 31, 2017

	Appropriation For the Fiscal Year 2018	Total Actual	Revenues Unrestricted Reserves
Grant revenues			
LaSalle Parish relief fund	\$ 179,400	\$ 200,000	\$ 120,000
Total Revenues	<u>179,400</u>	<u>200,000</u>	<u>120,000</u>
Expenditures			
Program costs	150,000	160,000	100,000
Administration	<u>29,400</u>	<u>30,000</u>	<u>0</u>
Total expenditures	<u>179,400</u>	<u>190,000</u>	<u>100,000</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>10,000</u>	\$ <u>20,000</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

WORKFORCE INVESTMENT ACT - Disbursed Worker

Statement of Program Year 2001 Appropriations (Budget) for Which Actual Revenues and Expenditures were Compared during the Year ended December 31, 2000

	Appropriation By the Program Year 2001	Total Actual	Percentage Difference/In Variance
Grant revenues			
Lasalle Parish Police Jury	\$ 245,244.0	\$ 2,289.0	1150.14%
Total income	<u>245,244</u>	<u>2,289</u>	<u>1150.14%</u>
EXPENDITURES:			
Program costs	141,745	0	141.74%
Administration	<u>11,244</u>	<u>2,289</u>	<u>2.11%</u>
Total expenditures	<u>152,989</u>	<u>2,289</u>	<u>150.11%</u>
Excess revenues over expenditures	\$ <u>95,255.0</u>	\$ <u>0.00</u>	<u>0.00%</u>

LABALLE COMMUNITY ACTION ASSOCIATION, INC.

Southwest Investment, Inc. - Welfare To Work
 statement of fiscal year 1990 appropriations (budget) for which
 Actual Revenues and Expenditures were compared during the Year ended December 31, 1990

	Appropriation for the Fiscal Year 1990	Total Actual	Permissible Expenditures/ Reserves
Grant revenue			
Laballe Parish Police Jury	\$ 551,185	\$ 551,185	\$ 551,185
Total income	<u>551,185</u>	<u>551,185</u>	<u>551,185</u>
Expenditures:			
program costs	476,387	476,387	476,387
administration	<u>35,879</u>	<u>35,879</u>	<u>35,879</u>
Total expenditures	<u>512,266</u>	<u>512,266</u>	<u>512,266</u>
Excess revenues over expenditures	\$ <u>38,919</u>	\$ <u>38,919</u>	\$ <u>38,919</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Non-Profit Organization 501(c)(3) - Income Taxes

(Statement of Fiscal Year 1999 Appropriations (Budget) for which

Actual Revenues and Expenditures were Completed during the Year ended December 31, 2000)

	Appropriation for the Fiscal Year 1999	Total Actual	Variance (2000-1999)
Grant revenues:			
Lafayette Parish Police Jury	\$ _____	\$ 2,152	\$ 2,152
Total revenues	<u>\$ _____</u>	<u>2,152</u>	<u>2,152</u>
Expenditures:			
Program Costs	\$ _____	2,152	(2,152)
Administration	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>
Total expenditures	<u>\$ _____</u>	<u>2,152</u>	<u>(2,152)</u>
Grant revenues over expenditures	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

OTHER REPORTS

*Additional Reports required by Government
Auditing Standards and Office of Management
and Budget Circular A-133, Audits of Insti-
tutions of Higher Education and Other Non-
Profit Institutions*

James T. Bates

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**Report on Compliance and on Internal Control over Financial
Reporting Based on An Audit of Financial Statements
Performed in Accordance With Government Auditing Standards**

To the Board of Directors
Lafayette Community Action Association, Inc.
Bartlesburg, Louisiana

I have audited the financial statements of Lafayette Community Action Association, Inc. as of and for the year ended December 31, 2001, and have issued my report thereon dated August 28, 2002. I have conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Lafayette Community Action Association, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, 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.

Internal Control over Financial Reporting

In planning and performing my audit, I considered Lafayette Community Action Association, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting could not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses. However, I noted other matters involving the internal control over financial reporting that I have reported to the management of Lafayette Community Action Association, Inc., in a separate management letter dated August 28, 2002.

This report is intended for the information of management, the Board of Directors and federal awarding agencies and pass-through entities. However, this restriction is not intended to limit the distribution of this report.

John R. Decker

August 30, 2000

James T. Bates

CERTIFIED PUBLIC ACCOUNTANT
AND TAXPAYER'S REPRESENTATIVE
SUITE 200, COLUMBIA, MISSOURI

MEMBER
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Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133

To the Board of Directors
Lafayette Community Action Association, Inc.
Harrisonburg, Louisiana

Compliance

I have audited the compliance of Lafayette Community Action Association, Inc. with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2001. Lafayette Community Action Association, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major programs is the responsibility of Lafayette Community Action Association, Inc.'s management. My responsibility is to express an opinion on Lafayette Community Action Association, Inc.'s compliance based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I 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 Lafayette Community Action Association, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Lafayette Community Action Association, Inc.'s compliance with those requirements.

In my opinion, Lafayette Community Action Association, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December, 2001.

Internal Control Over Compliance

The management of Lafayette Community Action Association, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal

program. In planning and performing my audit, I considered Lathale Community Action Association, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on the internal control over compliance in accordance with GAO Circular 2-133.

My consideration of the internal control compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be a material weakness.

Schedule of Expenditures of Federal Awards

I have audited the financial statements of Lathale Community Action Association, Inc. as of and for the year ended December 31, 2000, and have issued my report thereon dated August 29, 2001. My audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by GAO Circular 2-133, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and in my opinion, as fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended for the information of management, the Board of Directors and federal awarding agencies and pass-through entities. However, this restriction is not intended to limit the distribution of this report.



August 30, 2002

BARABLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Expenditures of Federal Funds

For the Year ended October 31, 1991

<u>Program Element: From Through Source/Program Title</u>	<u>Federal CFDA Number</u>	<u>Fiscal Year</u>
Department of Agriculture:		
US Dept. of Education/Title II, Part B/Individualized	16.504	\$ 100,000
Total - Department of Agriculture		<u>100,000</u>
Department of Health and Human Services:		
H.P. Training/Head Start	93.000	1,000,000
US Dept. of Health and Hospital/Medicaid	93.000	0
US Dept. of Social Services/Project, First Step	93.001	100,000
US Dept. of Social Services and US Housing		
Finance Agency/Limited Participation Block Grant	15.010	400,000
US Housing Finance Agency/Temporary Emergency Assistance	93.010	100,000
US Dept. of Social Services/Temporary Assistance	93.010	0
US Dept. of Social Services/Year 2000	93.010	0
Total - Department of Health and Human Services		<u>1,500,000</u>
Department of Housing and Urban Development:		
Urban/State Public Policy/Income Based Housing Program		
Section 8 Housing Program and State Agency Program	14.100	100,000
US Dept. of Housing and Community Development/Section 8		
Public Housing Administration Grants	14.100	100,000
Total - Department of Housing and Urban Development		<u>200,000</u>
Department of Labor:		
Min. Im.	17.000	200
Immigrant Fund	17.000	5,000
Minimum to Work	17.000	100,000
Adults	17.000	100,000
Trainees	17.000	100,000
Unemployed Workers	17.000	100,000
Total - Department of Labor		<u>300,000</u>
Department of Energy:		
US Dept. of Social Services/Financial Assistance Program	11.040	100,000
Department of Education:		
Senior Training Program		<u>10,000</u>
Federal Emergency Management Agency:		
Public Map of Health/Technology Fund and Disaster	15.001	10,000
Total Federal Assistance		<u>\$ 2,900,000</u>

The accompanying notes to Schedule of Financial Statements are an integral part of this schedule.

LAFAILLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisburg, Louisiana

Notes to Schedule of Expenditures of Federal Funds
December 31, 1960

(1) Basis of Presentation

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

(2) 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 Lafaille Community Action Association, Inc., which is included in another section of this report.

LA SALLE COMMUNITY ACTION ASSOCIATION, INC.

**Summary Schedule of Prior Audit Findings
December 31, 2000**

There were no findings or question costs for the previous audit period ending December 31, 2000.

**Schedule of Findings and Questioned Costs
December 31, 2000**

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the financial statements of LaSalle Community Action Association, Inc.
2. No reportable conditions are reported in the Report on Compliance and on Internal Control Over Financial Reporting based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of LaSalle Community Action Association, Inc. were disclosed during the audit.
4. No instances of reportable noncompliance material to each major program of LaSalle Community Action Association, Inc. were disclosed during the audit.
5. The programs tested as major programs were: (1) Head Start Program CFTA #90.486, (2) LIHEAP Weatherization Block Grant CFTA #13.838, and (3) Department of Labor WIA Programs CFTA #17.246.
6. The threshold for distinguishing Types A and B programs was \$250,000.
7. LaSalle Community Action Association, Inc. met the 500 coverage rule with no reason to make a determination whether the auditor qualifies as a low-risk auditor.

B. Findings - Financial Statements Audit

Name

LAKEVILLE COMMUNITY ACTION ASSOCIATION, INC.,

**Schedule of Prior Audit Findings For Louisiana Legislative
Auditor
December 31, 2001**

Summary Schedule of Prior Audit Findings

There were no findings in the previous audit for the year ended December 31, 2000.

There were two management letter comments in the previous audit for the year ended December 31, 2000.

Comments #1 through #2 - Accounting Department

1. The installation of the new accounting software has improved the recording of interprogram transactions; however, there are still some instances where the proper documentation has not been provided to a program for processing.
2. The installation of the new accounting software allowed the Agency to consolidate the majority of the individual program bank accounts into four accounts, therefore, allowing for the timely reconciliation of the bank statements with the Association's general ledger.

LIBRALE COMMUNITY ACTION ASSOCIATION, INC.

**Schedule of Current Audit Findings For Louisiana Legislative
Auditor
December 31, 2001**

Corrective Action Plan for Current Year Audit Findings

There was one finding for the year ended December 31, 1999.

There were four management letter summaries for the current audit year ended December 31, 2000, as follows:

Finding #2882.1

Louisiana Revised Statute 24:513 requires that the annual audit be filed within six months of the fiscal year end and was filed two months late.

Management's Response

Due to the failure of the Association's accounting software in mid year and the installation of a new accounting system, numerous problems arose that neither the Association's accounting staff or the auditor expected. Therefore, adequate time allowances were not made. With the successful installation of the new accounting system these problems should not occur in the future and will allow for the timely filing of future audit reports.

Comments #1 through #4

Accounting Department

1. The recording and notification to a program of an interprogram transaction is still an ongoing problem in that the program is still not processing transactions on a timely basis.

Management's Response

We have installed a new accounting software system that will record and post to the program's general ledger the transactions at the time of initial entry and the program will be properly and timely notified of the transaction.

LOUISIANA COMMUNITY ACTION ASSOCIATION, INC.

**Schedule of Current Audit Findings For Louisiana Legislative Auditor
December 31, 2001**

2. The reconciliation of various reports to the funding sources are not properly reconciled to the Association's general ledger.

Management's Response

Reconciliations of the reports to the funding sources and the Association's general ledger will be performed with adequate documentation attached to the file copy and approved by the executive director before submission to the funding source.

Other

3. A breach in the internal control structure may exist due to a staff member's current responsibilities including the preparation of funding requests to various funding sources for client services and the opening of the mail.

Management's Response

The opening of the mail will be assigned to a staff member whose responsibilities do not include the preparation of funding requests or any other financial responsibilities.

4. The staff members that prepare the funding requests for submission to the funding sources for reimbursement of services provided are not providing accounting with a copy of the request.

Management's Response

A memo to the staff has been prepared directing that a copy of all funding requests be submitted to the accounting department at the same time they are submitted to the funding source.

James T. Bates

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MEMBER
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MEMBER
STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Management Letter

The Board of Directors,
Lafayette Community Action Association, Inc.
Bossier City, Louisiana

I have audited the financial statements of Lafayette Community Action Association, Inc. (the Association), for the year ended December 31, 1980, and have issued my report thereon dated August 18, 1981. In planning and performing the audit of the financial statements of the Association, I considered the internal control over financial reporting in order to determine the auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

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

Accounting Department

1. As noted in the management letter for the 1980 and 1981 audits, the timely recording and modifications to a program of interprogram transactions is still an ongoing problem. Therefore, it is my recommendation that the accounting staff submit the proper paperwork to a program of any transactions that occurred on a timely basis.

2. In preparing various reports to the funding sources, the accounting staff in many instances does not prepare a reconciliation of the financial information within the report to the financial information within the general ledger. It is my recommendation that the reconciliations be prepared and attached to the Association's file copy of the report to funding sources and that these be approved by the Executive Director before submission to the funding agency.

Staff

3. A staff individual's current responsibilities include the preparation of funding requests to various funding sources for child services and the opening of the mail. The performance of these two functions by the same individual may create a breach in the internal control structure. Therefore, it is my recommendation that these duties be given to two separate staff members.

4. The accounting department is not receiving copies submitted to the Funding of the Request for Funding (reimbursement) for services provided to clients in order to verify the funds when received to the request for funding. It is my recommendation that the accounting department receive copies of all funding requests and that upon receipt of the funds, that the two be reconciled and any discrepancies be resolved.

I express sincere thanks to the Association's personnel for the cooperation and assistance provided me during my audit. I am available to provide you assistance and consultation in the implementation of the above mentioned items. This letter is furnished solely for the use of management and is not intended to be used for any other purpose.



August 18, 2003