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LASALLE COMMUNITY ACTION ASSOCIATION, INC.

FINANCIAL STATEMENTS

for the

YEAR ENDED DECEMBER 31, 2001

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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9/18/02

JAMES T. BATES
CERTIFIED PUBLIC ACCOUNTANT
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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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INDEPENDENT AUDITOR'S REPORT

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

I have audited the accompanying statement of financial position of Lafayette 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 Lafayette 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 in the above report fairly, in all material respects, the financial position of Lafayette 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 Lafayette 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 13 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 18 through 25, are presented for the purpose of providing various funding sources of LeJolie Community Action Association, Inc. additional individual grants 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 LeJolie Community Action Association, Inc., and certain schedules are for periods other than the Association's audit 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 F. Gitter

August 30, 2002

LABALE COMMUNITY ACTION ASSOCIATION, INC.

Statement of Financial Position
December 31, 2001

Assets

Current assets:	
Cash	\$ 218,489
Accounts receivable	1,444
Bank investments	256,318
Due from other funds	58,983
Due from HRG	78,349
Prepaid expenses	15,799
Other investments	<u>8,326</u>
Total current assets	<u>437,298</u>
Property and equipment:	
Property and equipment	418,421
Accumulated depreciation	<u>(178,188)</u>
Net property and equipment	<u>240,233</u>
Total Assets	\$ <u>677,531</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:	
Accounts payable	\$ 129,264
Accounts liabilities	389
Deferred contributions	18,183
Due to other funds	58,764
Due to grantor	13,724
Cash overdrafts	34,734
Current portion of long-term debt	<u>18,281</u>
Total current liabilities	<u>282,639</u>
LONG-TERM LIABILITIES:	
Long-term debt	<u>151,889</u>
Total long-term liabilities	<u>151,889</u>
Total liabilities	<u>434,528</u>
Net assets:	
RESTRICTED:	
Operating	88,821
Designated for specific programs	151,889
Fixed assets	<u>81,321</u>
Total net assets	<u>312,031</u>
Total liabilities and net assets	\$ <u>746,559</u>

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

LABALLE COMMUNITY ACTION ASSOCIATION, INC.

Statement of Activities
for the Year ended December 31, 2001

	<u>(Unaudited)</u>
Revenues and Other Support:	
Contracted services - grants	\$ 1,408,344
Donations - gallon jars	1,000,000
Miscellaneous revenues	20,048
Members In-kind Contributions	<u>101,778</u>
Total Revenues and Other Support	<u>2,530,170</u>
Expenses:	
Expenses Foundation	0
Community DEVELOPMENT HOME WORK	160,000
Emergency Fund & Shelter	10,000
Employment Assistance	200,000
SNAP Energy	102,040
Food Bank	2,000,000
Food Bank FOOD REPAIRS/REPAIRS	150,110
Food Bank REPAIRS/REPAIRS PROJECTS	500
SNAP Section 8	100,000
International Paper World Bank	0
WATER, GAS,	24,000
WATER	3,000,000
Little Energy Assistance	104,000
REPAIRS Fund	0
Sturdy Family	0
Washington/Connecticut Project Fund Work	87,700
WATER JOB REPAIRS/REPAIRS Fund Work	11,000
WATER Project Fund Work	20,000
WATER PROJECT Fund Work	2,000
Expenses Foundation Work	3,000
Family Literacy	0
Year 2001	0
General Services	<u>4,310</u>
Total expenses	<u>3,821,860</u>
Change in net assets	11,310
Net assets, as of beginning of year	210,217
Transfer of fixed assets to State of Louisiana	14,000
Prior year adjustment	<u>0</u>
Net assets, as of end of year	\$ 211,517

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

LEWIS COMMUNITY ACTION ASSOCIATION, INC.

Statement of Cash Flows
For the Year Ended December 31, 2021

Operating activities		
Change in net assets		\$ 33,104
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		44,289
(Decrease) increase in operating assets:		
Accounts receivable		10,000
Grant receivable		180,000
Other receivable		170,000
Prepaid expenses		(24,000)
Other assets		4,000
Increase (decrease) in operating liabilities:		
Accounts payable		122,000
Accrued liabilities		10,000
Due to grantor		10,000
Deferred advances		84,500
Cash overdrafts		20,000
		<u>68,880</u>
Net cash provided by operating activities		<u>101,984</u>
Investing activities		
Payments for property and equipment		<u>(100,000)</u>
Net cash used in investing activities		<u>(100,000)</u>
Financing activities		
Repayments of long-term debt		<u>(10,000)</u>
Net cash provided by financing activities		<u>(10,000)</u>
Net increase (decrease) in cash		1,984
Cash as of beginning of year		<u>100,000</u>
Cash as of ending of year	\$	<u>101,984</u>
Supplemental disclosure of noncash investing and financing activities and other disclosures		
Operating activities includes the following:		
Insurance paid	\$	10,000

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

LALELLE COMMUNITY ACTION ASSOCIATION, INC.
Bartlettburg, Louisiana

Notes to Financial Statements
December 31, 1981

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Lafaille 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) - Administrator's programs designed to provide services and activities that will have a demonstrable impact on members 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 FERA 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) (190) - 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 Enhancement Program (HSE) - 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.

Hillion # 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.
Burrilltown, 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 average family's required contribution toward the rent.

ETA (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 (84) - 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 (84) - 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 (84) - Accounts for miscellaneous administrative activities and other general operations of the association that are not charged to another fund. Revenue consists of miscellaneous privileges 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 statements 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 503 (c)(3) of Internal Revenue

(Continued)

LAUREL COMMUNITY ACTION ASSOCIATION, INC.
HARRISBURG, LOUISIANA

Notes to Financial Statements

lock). 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.

F. 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.

G. 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.

H. 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.

I. Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the substance and/or nature of any donor restrictions. Donational grant revenue is reported as unrestricted support due to the restrictions placed on these funds by the funding sources being met in the year 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 received. 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.
Harrisburg, 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.

F. 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.

J. 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 benefited.

K. Grant Reimbursement

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.

121 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. As December 31, 2001, total cash balances held at financial institutions was \$208,434.

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	\$227,487
Cash over/short	<u>38,124</u>
Total	<u>\$265,611</u>

Continued

LEWIS COMMUNITY ACTION ASSOCIATION, INC.
Harrisburg, Louisiana

NOTE C- Financial Statements

13) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds as of December 31, 2021:

<u>FUND</u>	Due From Other Funds	Due To Other Funds
	\$	\$
Unrestricted	48,314	748
Restricted Funds:		
Republic Foundation	-0-	308
Community Service Block Grant	-0-	14,454
Housing/Utilities	-0-	438
VASH	-0-	3
Head Start	-0-	18,358
Head Start Food Service	-0-	1,428
Head Start Administration		
Projects	454	-0-
Section 8	-0-	423
Unity, Inc.	288	-0-
SBA	1,887	1,888
Lifepac	-0-	1,888
Medicaid	-0-	12,417
Needy Family	-0-	828
Crisis/Intervention		
Food Bank	-0-	1,181
Head Job Readiness		
Food Bank	-0-	58
Livable Food bank	-0-	39
Family Literacy	-0-	32
	<u>\$ 48,314</u>	<u>\$ 38,781</u>

14) Property and Equipment:

Property and Equipment consists of the following as of December 31, 2021:

	estimated useful life	Purchased with Federal Funds	Purchased with Non-Federal Funds	Total
		\$	\$	\$
Buildings	30 years	228,877	-0-	228,877
Furniture and Equipment	3 years	218,648	-0-	218,648
Accumulated Depreciation		1174,188	-0-	1174,188
Net Investment in property and equipment		<u>\$ 353,337</u>	<u>\$ -0-</u>	<u>\$ 353,337</u>

Depreciation for the year ended December 31, 2020 is 126,894.

Continued

LARKLE COMMUNITY SERVICE 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.

\$154,128

Less current maturities

14,000

\$140,128

Long-term debt matures as follows:

2002	\$ 14,000
2003	15,000
2004	16,000
2005	18,000
2006 and after	131,128

\$140,128

(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

LAUREL COMMUNITY ACTION ASSOCIATION, INC.

Condensed Schedule of Classified Activities
December 31, 2001

Assets	Current Assets		Property and Equipment		Investments		Deferred Assets		Liabilities		Equity	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
Current Assets:												
Cash	\$ 100	\$ 1,000	\$ 1,000	\$ 0	\$ 1,000	\$ 10,000	\$ 10,000	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 1,000
Accounts receivable	0	0	0	0	0	0	0	0	0	0	0	0
Notes receivable	0	10,000	0	10,000	0	0	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	0	0	0	0	0	0	0	0	0	0	0	0
Other assets	0	0	0	0	0	0	0	0	0	0	0	0
Total Current Assets	\$ 100	\$ 11,000	\$ 1,000	\$ 10,000	\$ 1,000	\$ 10,000	\$ 10,000	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 1,000
Property and equipment:												
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings and equipment	0	0	0	0	0	0	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0
Total Property and Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Total Assets	\$ 100	\$ 11,000	\$ 1,000	\$ 10,000	\$ 1,000	\$ 10,000	\$ 10,000	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 1,000
Liabilities and Net Assets:												
Accounts payable	0	0	0	0	0	0	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	0	0	0	0	0	0	0	0	0	0	0	0
Other assets	0	0	0	0	0	0	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	0	0	0	0	0	0	0
Net Assets:												
Capital stock	0	0	0	0	0	0	0	0	0	0	0	0
Reserves	0	0	0	0	0	0	0	0	0	0	0	0
Total Net Assets	0	0	0	0	0	0	0	0	0	0	0	0
Total Liabilities and Net Assets	\$ 100	\$ 11,000	\$ 1,000	\$ 10,000	\$ 1,000	\$ 10,000	\$ 10,000	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 1,000

LARGALE COORDINATE ENTRY ASSOCIATION, INC.

Non-Profit Corporation 501(c)
 (Federal) Exemption of Activities
 Year ended December 31, 1975

	GRAND TOTAL	MEMBER DUES	EXCESSIVE DUES	MEMBERS' SOCIAL FUNDS	GRANTS	NET ASSETS	NET INCOME
Revenues:	\$ 45,477.4	\$ 35,333.8	\$ 5,124.4	\$ 1,118.2	\$ 3,900.0	\$ 1,005.00	\$ 3,895.00
Expenses:							
Program costs	18,359	16,554	1,805	1,118	88	171,000	1,005,000
Administrative expenses	41,700	35,571	6,129	5	5	44,000	263,475
Depreciation expense	1,000	3,000	2,000			3,000	30,000
Total expenses	<u>61,059</u>	<u>55,125</u>	<u>9,934</u>	<u>1,123</u>	<u>93</u>	<u>218,000</u>	<u>1,308,475</u>
Income reserves (NET ASSETS) used expenses	\$ 1,452	\$ 4,000	\$ 1,000	\$ 1,000	\$ 100	\$ 1,000	\$ 1,000
NET ASSETS, at beginning of year	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Transfer from other programs	0	0	0	0	0	0	0
Transfer from state	0,000	0,000	0,000	0	0	0,000	0,000
Year year adjustment	0	0	0	0	0	0	0
NET ASSETS, at end of year	<u>\$ 12,452</u>	<u>\$ 15,000</u>	<u>\$ 12,000</u>	<u>\$ 11,000</u>	<u>\$ 11,100</u>	<u>\$ 11,100</u>	<u>\$ 11,100</u>

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

LADALLE COMMUNITY ACTION ASSOCIATION, INC.

Financial Review March 1968
 Statement of Budgeted and Actual Expenditures and Revenues
 For the Year Ending on December 31, 1967

	January 1, 1968 Through December 31, 1967		Funds for Professional Services
	Budgeted	Actual	
Revenues:			
LA Department of Labor Loan Interest Delinquent Other revenues	\$ 100,000 0 0	\$ 100,000 0 0	\$ 100,000 0 0
	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Expenditures:			
Outreach expenditures:			
Personnel	200,000	200,000	0,000
Printing materials	50,000	50,000	0,000
Travel	5,000	5,000	0,000
Equipment	3,470	3,500	0,000
Other support costs	125,000	125,000	20,000
Fund, building for loan/loan	0,000	0,000	0,000
Administrative expenditures:			
Personnel	100,000	100,000	00,000
Printing materials	20,000	20,000	0,000
Travel	0	0	0
Equipment	1,000	1,000	0,000
Equipment	400	0	400
Other administrative expenses	40,000	39,700	0,000
Community Fund and Activities	0,000	0,000	0,000
	<u>321,400</u>	<u>321,200</u>	<u>20,400</u>
Excess revenues over expenditures	\$ 0,000	\$ 0,000	\$ 0,000

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

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

	Approved Budget	Actual	Percentage (Actual/Approved) Variance
Grant revenues:			
LA Office of Community Services	\$ 301,000	\$ 300,000	\$ (111,000)
Capital expenditures:			
Administration	20,000	20,000	10,000
Program operations	237,500	270,000	44,000
Facilities repair supplies	80,000	40,000	45,000
Utility expenses	7,000	1,000	5,000
Printing and technical assistance	1,000	0	1,000
Financial audit	5,000	0,000	0,000
Total expenditures	331,500	330,000	311,000
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Participation Assistance Program

Statement of Fiscal Year 1980 Appropriation Budget for which
 Actual Expenses and Requirements were Incurred During the Year ended December 31, 1981

	Approved Budget	Actual	Percentage of Approved Budget
Grant revenues:			
LA Office of Community Services	\$ 241,000	\$ 215,315	\$ 89.34%
General expenditures:			
Administration:			
Administration	10,000	10,000	10.00%
Program operations	210,000	207,780	99.00%
Individual repair supplements	20,000	15,044	75.22%
Disability insurance	1,000	340	34.00%
Training and technical assistance	2,000	000	0.00%
Financial audit	2,000	0	0.00%
Total expenditures	245,000	223,124	91.07%
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LEWIS COMMUNITY ACTION ASSOCIATION, INC.

Non-Profit - Group INCORPORATED

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

	Approved Budget	Actual	Variance (Excess of Surplus)
Revenues:			
Grants revenues:			
Federal (Title Family)	\$ 1,000,000	1,000,000	0
Other Revenues:			
Membership	0	0	0
Donations for kind contributions	100,000	100,000	0
Total total revenues	<u>\$ 1,100,000</u>	<u>1,100,000</u>	<u>0</u>
Current expenditures:			
Personnel	800,000	800,000	0
Travel	100,000	100,000	0
Supplies	0	0	0
Telephone	100,000	100,000	0
Other	100,000	100,000	0
Total total expenditures	<u>1,100,000</u>	<u>1,100,000</u>	<u>0</u>
Income (deficit) revenues 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 Revenue and Expenditures
 For the Program Year ended September 30, 1980

	Approved Budget	Actual	Percentage Revised/Actual Variance
Revenue:			
State revenues:			
IA Education, Field & Retailer Services	\$ 228,701	\$ 228,712	100.00%
Program meals at cost	0	10,000	0.00%
TOTAL revenues	<u>228,701</u>	<u>238,712</u>	<u>104.37%</u>
General expenditures:			
Personnel	65,000	64,000	98.46%
Office supplies	10,000	10,000	100%
Mgmt. fees, purchase of equipment	7,000	4,000	57.14%
Space rental	0,000	4,000	0.00%
Communications - food	115,710	115,000	99.47%
Communications - non-food	0,000	0,000	0%
Miscellaneous expenditures	10,000	10,000	100%
Total expenditures	<u>197,710</u>	<u>197,000</u>	<u>99.64%</u>
Excess revenues (deficit) over expenditures	\$ 31,000	\$ 41,712	134.55%

LAFALIS COMMUNITY ACTION ASSOCIATION, INC.

WORKING TOGETHER FOR A BETTER

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	70442 Actual	Percentage Performance Variance
Grant revenues			
Lafalis Spanish Police Jury	\$ 100,000	\$ 100,000	\$ 0.000
Total income	<u>100,000</u>	<u>100,000</u>	<u>0.000</u>
Expenditures:			
Program costs	100,000	100,000	0.000
Administration	00,000	10,000	0000
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>0.000</u>
Excess revenues over expenditures	<u>0</u>	<u>00,000</u>	<u>00,000</u>
Transfer from JTH 21A	0	0,000	0.000
	<u>0</u>	<u>0</u>	<u>0</u>

LABALLE COMMUNITY ACTION ASSOCIATION, INC.

NONPROFIT ORGANIZATION - 501(c)(3)

STATEMENT OF FINANCIAL STATEMENTS APPROVED BY THE BOARD OF DIRECTORS
 REVENUES AND EXPENDITURES OVER COMPLETED DURING THE YEAR ENDED DECEMBER 31, 1980

	APPROPRIATION FOR THE FISCAL YEAR 1980	TOTAL ACTUAL	PERCENTAGE DIFFERENCE
Grant revenues			
Laballe Parish Shelter Drop	\$ 215,000	\$ 215,704	1,111
TOTAL REVENUES	<u>215,000</u>	<u>215,704</u>	<u>1,111</u>
Expenditures:			
Program costs	215,000	215,000	0
ADMINISTRATION	0	704	0
Total expenditures	<u>215,000</u>	<u>215,704</u>	<u>0</u>
Income remaining over expenditures	<u>0</u>	<u>0</u>	<u>1,111</u>
Transfer from FYSB 13A	<u>0</u>	<u>1,336</u>	<u>1,111</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>

LARABEE COMMUNITY ACTION ASSOCIATION, INC.

NONPROFIT ORGANIZATION 501 - C(3)

STATEMENT OF FINANCIAL POSITION (APPROPRIATIONS SUBJECT) FOR WHICH ACTUAL REVENUES AND EXPENDITURES WERE COMPLETED DURING THE YEAR ENDED DECEMBER 31, 1961

	Appropriation For the Fiscal Year 1961	Total Actual	Favorable Difference to Statement
Grant revenues:			
Larabee Public Action Fund	\$ 171,478	\$ 171,478	\$ _____
total income	<u>171,478</u>	<u>171,478</u>	<u>_____</u>
Expenditures:			
Program costs	166,184	166,184	\$ _____
Administration	51,893	51,893	_____
total expenditures	<u>218,077</u>	<u>218,077</u>	<u>_____</u>
Balance available over expenditures	\$ _____	\$ _____	\$ _____

LASALLE COMMUNITY ACTRESS ASSOCIATION, INC.

Bookkeeping System: Acc - Adv'd

Statement of Program Year 1962 Appropriations (Budget) for Which Actual Revenues and Expenditures were Reported During the Year ended December 31, 1962

	Appropriation for the Program 2042-2182	Actual 621962	Favorable (Unfavorable) Balance
Grant revenues			
Lasalle Parish relief fund	\$ 188,883	\$ 11,548	\$ 177,335
Total revenues	<u>188,883</u>	<u>11,548</u>	<u>177,335</u>
Expenditures:			
Program costs	177,188	0	177,188
Administrative	11,695	11,548	147
Total expenditures	<u>188,883</u>	<u>11,548</u>	<u>177,335</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Non-Profit Corporation Not a Church

Statement of Fiscal Year 1979 Appropriations (Budget) for which

Actual Revenues and Expenditures were Completed During the Year ended December 31, 1979

	Appropriation for the Fiscal Year 1979	Total Actual	Percentage of Available Funds
GRAND REVENUES			
Initial Parish Police Jury	\$ 187,500	\$ 271,598	146.92%
Total income	<u>187,500</u>	<u>271,598</u>	<u>146.92%</u>
EXPENDITURES:			
Program costs	189,500	279,179	147.49%
Administration	23,850	34,891	146.28%
Total expenditures	<u>213,350</u>	<u>314,070</u>	<u>147.17%</u>
Balance revenues over expenditures	<u>0</u>	<u>57,528</u>	<u>30.75%</u>
Transfers from 1978 100 and 100'	<u>0</u>	<u>17,419</u>	<u>17.42%</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>

LABALLE COMMUNITY ACTION ASSOCIATION, INC.

Rockford, Illinois, Ill. - 61105

Statement of Fiscal Year 2000 Appropriations Budgets for 60105

Actual Revenues and Expenditures were Compared During the Year ended December 31, 2001

	Appropriation for the Fiscal Year 2000	Total Actual	Percentage Difference Balance
Grant revenues			
United Parish Action Army	\$ 388,000	\$ 325,356	\$ (626,644)
Total income	<u>388,000</u>	<u>325,356</u>	<u>(62,644)</u>
Expenditures:			
Program costs	503,200	588,196	200,000
Administration	<u>24,000</u>	<u>24,000</u>	<u>0</u>
Total expenditures	<u>527,200</u>	<u>612,196</u>	<u>200,000</u>
Excess revenues over expenditures	<u>0</u>	<u>(186,840)</u>	<u>(100,000)</u>
Revenues from DPPA 108 and 110	<u>0</u>	<u>17,400</u>	<u>17,400</u>
	<u>\$ 0</u>	<u>\$ (169,440)</u>	<u>(100)</u>

LOCAL COMMUNITY ACTION ASSOCIATION, INC.

Non-Profit Organization, 501(c)(3)

Statement of Financial Position and Statement of Expenses for which Actual Revenues and Expenditures were Completed during the Year ended December 31, 1960

	Appropriation For the Fiscal Year 1961	Actual Received	Forwarded for Fiscal Year 1961
Revenues:			
Local members			
Local service charges	\$ 871,124	\$ 12,500	\$ (858,624)
Total income	<u>871,124</u>	<u>12,500</u>	<u>(858,624)</u>
Expenditures:			
Program costs	784,400	0	784,400
Administrative	87,719	18,779	68,940
Total expenditures	<u>872,119</u>	<u>18,779</u>	<u>853,889</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>321</u>	\$ <u>145</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Development, Inc. - Discontinued Member

Statement of Fiscal Year 2019 Appropriations Budget for which

Actual Revenues and Expenditures were completed during the Year ended December 31, 2019

	Appropriations For the Fiscal Year 2019	2019 Actual	Percentages Achieved Balance
Grant revenues			
Federal Period: Public Works	\$ 128,000	\$ 128,418	0
Total income	<u>128,000</u>	<u>128,418</u>	<u>100%</u>
Expenditures:			
Program costs	217,000	115,000	0
Administration	10,000	10,000	100%
Total expenditures	<u>227,000</u>	<u>125,000</u>	<u>55%</u>
Excess revenues over expenditures	<u>0</u>	<u>10,418</u>	<u>0</u>
Transfer from 2018 2019	<u>0</u>	<u>1,000</u>	<u>100%</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>

LANSING COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Economic Worker

Statement of Fiscal Year 2008 Appropriations Budget for Which

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

	Appropriation for the Fiscal Year 2008	Total Actual	Percentage Unencumbered Funds
Grant Revenues			
Lansing Sheriff Police Levy	\$ 388,320	\$ 388,321	\$ 0
Total Revenues	<u>388,320</u>	<u>388,321</u>	<u>0</u>
Expenditures:			
Program Costs	187,689	187,689	0
Administration	<u>18,650</u>	<u>18,650</u>	<u>0</u>
Total expenditures	<u>206,339</u>	<u>206,339</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>181,981</u>	\$ <u>181,982</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - McKinney-Bullock

Statement of Fiscal Year 2000 Appropriations Budget for WIA

Actual revenues and expenditures were completed during the year ended December 31, 2001

	Appropriation for the Fiscal Year 2000	Total Actual	Available Unencumbered Balance
Grant revenues			
Lasalle Parish public safety	\$ 179,400	\$ 202,200	\$ 222,400
Total income	<u>179,400</u>	<u>202,200</u>	<u>222,400</u>
Expenditures:			
Program costs	100,410	100,410	100,410
Administration	<u>78,490</u>	<u>78,490</u>	<u>0</u>
Total expenditures	<u>178,900</u>	<u>178,900</u>	<u>100,410</u>
EXCESS DECREASED OVER APPROPRIATION	\$ <u>1,500</u>	\$ <u>23,300</u>	\$ <u>121,990</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Disincented worker

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

	Appropriation for the Program Year 2001	Total Actual	Percent Reimbursed/ Variance
Grant revenues			
Lasalle Parish Police Jury	\$ 110,744	\$ 110,744	100.00%
Total income	<u>110,744</u>	<u>110,744</u>	<u>100.00%</u>
Expenditures:			
Program costs	110,744	0	0.00%
Administration	0	0	0.00%
Total expenditures	<u>110,744</u>	<u>0</u>	<u>0.00%</u>
Excess revenues over expenditures	\$ 0	\$ 110,744	100.00%

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Non-Profit Organization Act - Withheld by State
 Statement of Financial Statements (Appropriations Budget) for which
 Actual Revenues and Expenditures were Compared During the Year ended December 31, 1963

	Appropriation for the Fiscal Year 1963-1964	Total Actual	Percentage Expenditures Fulfilled
Grant Income			
LaSalle Parish Public Jury	\$ 551,185	\$ 343,750	\$ 623.55%
Total Income	<u>551,185</u>	<u>343,750</u>	<u>623.55%</u>
Expenditures:			
Program Costs	476,267	245,750	51.60%
Administration	84,974	85,410	100.39%
Total Expenditures	<u>561,241</u>	<u>331,160</u>	<u>59.00%</u>
Excess revenues over expenditures	\$ 1,140	\$ 1,140	100.00%

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

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

Statement of Total Asset 1000 Appropriations (Budget) for which

Actual Revenues and Expenditures were Compared during the Year ended December 31, 2004

	Appropriation for the Fiscal Year 1000	Total Actual	Excess (2004-1000) Balance
Grand revenues:			
Lasalle 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>0</u>	<u>0</u>
Total expenditures	<u>_____</u>	<u>2,152</u>	<u>(2,152)</u>
Excess revenues over expenditures	<u>\$ _____</u>	<u>\$ 0</u>	<u>\$ 0</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*

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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.
Bossier City, 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 one matter 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.

Jim P. Kelly

August 30, 2002

James T. Bates

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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.
Harrisburg, 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 31, 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 Tansite 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 OMB Circular A-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 Tansite Community Action Association, Inc. as of and for the year ended December 31, 2002, and have issued my report thereon dated August 29, 2003. 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 OMB Circular A-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 29, 2003

LABALE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Disbursements of Federal Funds

For the Year ended October 31, 1964

<u>Agency Name: From Through Account/Program Title</u>	<u>Federal CDA Budget</u>	<u>Expended to</u>
Department of Agriculture:		
LA Dept. of Education/Vocational, Food Businesses/	18,500	<u>\$ 155,000</u>
Total - Department of Agriculture		<u>155,000</u>
Department of Health and Human Services:		
U.S. Treasury/Vocational	80,000	1,077,000
LA Dept. of Health and Hospitals/Hospital	80,000	0
LA Dept. of Social Services/Project, Pilot Work	10,000	100,000
LA Dept. of Social Services and LA Housing Finance Agency/LAHS - Recharterize Health Center	10,000	814,000
LA Housing Finance Agency/Temporary Emergency Assistance	80,000	319,000
LA Dept. of Social Services/Health Insurance	80,000	0
LA Dept. of Social Services/Year 2000	80,000	0
Total - Department of Health and Human Services		<u>2,390,000</u>
Department of Housing and Urban Development:		
Guatemala Health Police Corp./Home Income Raising Program Marion S. Garinger Housing and State Agency Program	84,100	319,000
LA Dept. of Employment and Training/Community Service Month Food Service-Healthcare Grants	84,100	<u>340,000</u>
Total - Department of Housing and Urban Development		<u>659,000</u>
Department of Labor:		
LA, Inc.	27,000	280
Initiative Fund	27,000	7,000
Welfare on Work	27,000	210,000
Adults	27,000	250,000
Youth	27,000	400,000
Retarded Workers	27,000	<u>480,000</u>
Total - Department of Labor		<u>1,420,000</u>
Department of Energy:		
LA Office of Social Services/Recharterize Assistance Program	81,000	<u>320,000</u>
Department of Education:		
Lower Reading Program		<u>10,000</u>
Federal Emergency Management Agency:		
Relief Dep of Health/Temporary Food and Shelter	81,000	<u>10,000</u>
Total Federal Assistance		<u>\$ 5,493,000</u>

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

LAHAINA 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 Lahaina Community Action Association, Inc., the reporting entity as defined in Note 1 to the financial statements of the Lahaina 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 Lahaina Community Action Association, Inc., which is included in another section of this report.

LAFALLE COMMUNITY ACTION ASSOCIATION, INC.

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

There were no findings or questions noted for the previous audit period ending December 31, 1999.

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

A. Summary of Audit Results

1. The auditor's report expressed an unqualified opinion on the financial statements of LaFalle 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 LaFalle Community Action Association, Inc. were disclosed during the audit.
4. No instances of reportable noncompliance material to each major program of LaFalle Community Action Association, Inc. were disclosed during the audit.
5. The programs tested as major programs were: (1) Head Start Program CFDA #93.888, (2) LIHEAP Weatherization Block Grant CFDA #13.838, and (3) Department of Labor WIA Programs CFDA #17.244.
6. The threshold for distinguishing Types A and B programs was \$200,000.
7. LaFalle Community Action Association, Inc. met the 50% coverage rule with no reason to make a determination whether the auditor qualifies as a low-risk auditor.

B. Findings - Financial Statements Audit

None

LABELLE 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.

LAFAYETTE 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, 1991.

There were four management letter comments for the current audit year ended December 31, 2001, 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.

LABALE 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
CERTIFIED PUBLIC ACCOUNTANT
511 BROADWAY BOULEVARD
BOSSIER CITY, LOUISIANA 70111

02/27/11 11:10:01

Smith
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Memorandum
DATE 2/27/11
TO: JTB:JTB

Management Letter

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

I have audited the financial statements of Lafayette Community Action Association, Inc. (the Association), for the year ended December 31, 2009, and have issued my report thereon dated August 18, 2010. In planning and performing the audit of the financial statements of the Association, I considered its 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 matters have been discussed with the appropriate members of management.

Accounting Department

1. As noted in the management letter for the 2009 and 2008 audits, the timely recording and modifications to a program of info-program 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.

Other

3. A staff individual's current responsibilities include the preparation of funding requests to various funding sources for client services and the opening of the mail. The performance of these two functions by the same individual may create a bypass 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 28, 2003