

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 International Paper Grant Award
 Balance Sheets
 December 31, 1995 and 1996

	1996	1995
ASSETS		
Cash in bank	\$ <u> 812</u>	<u> 801</u>
Total assets	<u>\$ <u> 812</u></u>	<u> 801</u>
 LIABILITIES AND FUND BALANCE		
Fund balance, restricted to uses authorized by the grant and/or fund	<u> 812</u>	<u> 801</u>
Total liabilities and fund balance	<u>\$ <u> 812</u></u>	<u> 801</u>

Statement B-13

LADALLE COMMUNITY ACTION ASSOCIATION, INC.

Food Stamp Program - Catholic Parish
 Statement of Budgeted and Actual Revenues and Expenditures
 For the Program Year ended June 30, 1985

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Board revenues:			
Catholic Parish Police Jury	\$ 48,844	48,844	-
Current expenditures:			
Personnel	33,803	33,845	(42)
Fringe benefits	4,717	4,402	315
Supplies and postage	1,225	797	528
Insurance	140	134	12
Travel	1,480	1,120	372
Utilities	1,480	1,262	188
Conferences or seminars	1,000	420	580
Telephone	600	1,179	(579)
Space rentals	1,784	1,784	-
Over issue of food stamps	500	-	500
Other	248	2,213	(2,072)
Total expenditures	48,844	48,844	-
Excess revenues over expenditures	\$ -	-	-

Statement B-21

LAFARGE COMMUNITY ACTION ASSOCIATION, INC.
 HUD Section 8 - Catahoula Parish Police Jury
 Statement of Revenues, Expenditures and
 Changes in Fund Balance
 For the Years ended December 31, 1998 and 1999

	1998	1999
Grant revenues:		
Catahoula Parish Police Jury, for HUD	\$ 55,317	<u>55,028</u>
Current expenditures:		
Administrative salaries	3,825	6,909
Fringe benefits	373	508
General expenses	4,352	1,977
Housing assistance payments	<u>45,558</u>	<u>49,499</u>
Total expenditures:	<u>54,108</u>	<u>58,893</u>
Excess revenues (deficit) over expenditures	1,209	1,135
Fund balance at beginning of year	<u>5,631</u>	<u>4,785</u>
Fund balance at end of year, restricted to uses authorized by the grant and/or fund	<u>\$ 6,840</u>	<u>5,920</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 HUD Section 8 - Catahoula Parish Police Jury
 Balance Sheets
 December 31, 1995 and 1994

	1995	1994
ASSETS		
Cash in bank	\$ 21,284	16,244
Due from HUD	<u> -</u>	<u> -</u>
Total assets	<u>\$ 21,284</u>	<u>16,244</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to grant, HUD	\$ 13,510	9,312
Accounts payable	<u>1,145</u>	<u>1,000</u>
Total liabilities	14,655	10,312
Fund balance	<u>6,810</u>	<u>5,821</u>
Total liabilities and fund balance	<u>\$ 21,465</u>	<u>16,133</u>

Exhibit 2

LAGALLE COMMUNITY ACTION ASSOCIATION, INC.

All Fund 1984

**Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year ended December 31, 1983**

	General Fund	Special Revenue Funds	All Funds Miscellaneous Total
Revenues:			
Grant Revenues			
LA Department of Labor	\$ -	304,000	304,000
LA Office of Community Services	-	340,000	340,000
LA Department of Social Services	-	64,000	64,000
LA Dept. of Agriculture & Forestry	-	7,000	7,000
LA Education, Food, Nutrition Services	-	142,376	142,376
Police Jury	-	2,107,000	2,107,000
Catahoula Par. Police Jury, 14th Sec-B	-	58,317	58,317
U. S. Dept. of Health & Human Services	-	1,208,442	1,208,442
Cade Community Action Committee, Inc.	-	18,000	18,000
United Way of America	-	55,400	55,400
Other Revenues			
Interest	-	787	787
Grants from non-governmental sources	-	12,000	12,000
Program contributions by recipients	-	1,238	1,238
Grants in-kind contributions	-	300,838	300,838
General fund pass-through revenues	184,000	-	184,000
Total revenues	<u>184,000</u>	<u>5,228,571</u>	<u>5,412,571</u>
Current expenditures:			
Personnel	576	640,642	641,218
Fringe benefits	130	128,477	128,607
Travel	-	8,604	8,604
Equipment acquisitions, maintenance and repairs	-	73,587	73,587
Space rent	-	81,000	81,000
Consumable supplies	-	37,284	37,284
Fuel transportation	-	37,625	37,625
Food costs	-	900,788	900,788
Housing assistance payments	-	60,000	60,000
Administrative expenses	-	742,194	742,194
Participant support	-	1,044,352	1,044,352
Training	-	1,155,000	1,155,000
Program support, weatherization	-	21,757	21,757
Insulation materials	-	28,000	28,000
Grants in-kind	-	383,000	383,000
Utility payments	-	286,571	286,571
Other operating services	38	88,200	88,237
General fund pass-through expenditures	214,000	-	214,000
Total expenditures	<u>214,000</u>	<u>5,228,138</u>	<u>5,442,138</u>
Excess Revenues (Deficit) over Expenditures	<u>(29,980)</u>	<u>(29,980)</u>	<u>(59,960)</u>
Transfers to (from) other funds	<u>11,000</u>	<u>1,000</u>	<u>-</u>
Excess Revenues (Deficit) over Expenditures and transfers	<u>(18,980)</u>	<u>(28,980)</u>	<u>(47,960)</u>
Fund Balance (Deficit), January 1, 1983	<u>60,007</u>	<u>68,754</u>	<u>128,761</u>
Fund Balance (Deficit), December 31, 1983, restricted to costs authorized by the grant and/or fund	<u>\$ 21,027</u>	<u>39,774</u>	<u>60,801</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Food Stamp Program - Catholic Parish
Statements of Revenues, Expenditures and
Changes in Fund Balance
For the Years ended December 31, 1995 and 1996

	1995	1996
Grant revenues:		
Catholic Parish Police Jury	\$ 40,902	<u>40,933</u>
Current expenditures:		
Personnel	34,061	33,518
Fringe benefits	4,409	4,497
Supplies and postage	763	655
Insurance	327	133
Travel	1,002	843
Utilities	1,067	1,317
Conferences and seminars	420	52
Telephone	1,008	1,084
Space rentals	1,704	1,704
Over issue of food stamps repaid		
Police Jury	-	-
Other expenditures	<u>2,422</u>	<u>1,852</u>
Total expenditures	<u>47,431</u>	<u>45,658</u>
Excess revenues (deficit) over expenditures	(499)	1,207
Less transfers to General Fund	<u>-</u>	<u>2,773</u>
Excess revenues (deficit) over expenditures and transfers	(499)	(1,476)
Fund balance at beginning of year	<u>1,221</u>	<u>2,697</u>
Fund balance at end of year, restricted to uses authorized by the grant and/or fund	<u>\$ 722</u>	<u>1,221</u>

Statement D-19

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

(Head Start - Grant N-5211)

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

	Approved BUDGET	ACTUAL	Percentage (Unfavorable) VARIANCE
Revenues:			
Grant revenues:			
Federal CDB Funds	\$ 1,287,870	1,287,410	(10%)
Local Community Action Committee, Inc., CBA and T/CA Funds	18,143	57,320	(3,046)
McJannetana, LA Education, Food & Nutrition Services/for CBA:	181,100	139,510	(53,400)
Other revenues:			
Program meals at cost	-	800	80%
Miscellaneous			
Grants in-kind contributions	124,400	143,271	18,867
Grand total revenues	<u>2,611,513</u>	<u>1,728,311</u>	<u>(883,202)</u>
Current expenditures:			
Direct costs:			
PERSONNEL - CDB	485,888	423,008	(13,470)
PERSONNEL - CBA/CA	48,043	38,087	8,350
PERSONNEL - CDB/CA	600	590	10
Fringe benefits - CDB	88,810	80,000	8,810
Fringe benefits - CBA/CA	8,881	8,751	130
Fringe benefits - CDB/CA	100	80	20
TRAVEL	8,357	8,357	-
Transportation - people	28,704	28,704	-
MOB. TRANS. purchase of equipment	9,400	83,887	(15,587)
Space costs	68,280	68,488	2,790
Consumables - supplies	12,000	7,988	4,012
Consumables - food, WADA	120,288	80,048	40,240
Consumables - non-edibles, WADA	7,000	7,788	(788)
Consumables - meals	2,000	3,040	(1,040)
Supplies	-	-	-
Other	48,000	34,000	18,000
Administration equipment and materials	120,000	120,000	-
Administration expenditures	148,000	155,300	(7,300)
Sub total expenditures	<u>1,508,888</u>	<u>1,483,800</u>	<u>25,088</u>
WADA's share	<u>328,488</u>	<u>244,511</u>	<u>(83,977)</u>
Grand total expenditures	<u>1,837,376</u>	<u>1,728,311</u>	<u>109,065</u>
Excess (deficit) revenues over expenditures	<u>\$ -</u>	<u>\$18,941</u>	<u>(18,941)</u>

Statement B-17

LABALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Grant No. H8211

Balance Sheets

December 31, 1986 and 1985

	<u>1986</u>	<u>1985</u>
ASSETS		
Cash in bank	\$ 287	18,718
Due from grant	21,988	-
Total assets	<u>\$ 22,285</u>	<u>18,718</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to grant	\$ -	-
Due to other fund	-	-
Accounts payable	<u>21,988</u>	<u>-</u>
Total liabilities	21,988	-
Fund balance, restricted to uses authorized by the grant and/or fund	<u>287</u>	<u>18,718</u>
Total liabilities and fund balance	<u>\$ 22,285</u>	<u>18,718</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Food Stamp Program - Concordia Parish
Statement of Budgeted and Actual Revenues and Expenditures
For the Program Year ended June 30, 1995

	Approved Budget	Actual	Favorable (unfavorable) variance
Grant revenues:			
Concordia Parish Police Jury	<u>1 42,585</u>	<u>42,595</u>	<u>-</u>
Current expenditures:			
Personnel	22,181	21,731	450
Fringe benefits	4,585	4,385	200
Supplies and postage	1,280	985	295
Insurance	150	238	(88)
Travel	380	959	(579)
Utilities	750	830	(80)
Conferences or seminars	500	440	60
Telephone	1,250	1,320	(70)
Space rentals	848	57	791
Costs (savings) of food stamps	500	-	500
Other	180	1,544	(1,364)
Total expenditures	<u>42,585</u>	<u>41,752</u>	<u>833</u>
Excess revenues (with expenditures)	-	843	843
Less transfers out	<u>-</u>	<u>843</u>	<u>(843)</u>
Excess revenues over expenditures and transfers out	<u>0</u>	<u>-</u>	<u>-</u>

Statement B-22

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
International Paper Grant Award
Statements of Revenues, Expenditures and
Changes in Fund Balance
For the Years ended December 31, 1995 and 1996

	1995	1996
Grant revenues:		
International Paper Company	\$ 2,900	1,500
Current expenditures	<u>2,119</u>	<u>1,155</u>
Excess (deficit) revenues over expenditures	(119)	345
Fund balance at beginning of period	<u>931</u>	<u>586</u>
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	<u>\$ 812</u>	<u>931</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Food Stamp Program - Concordia Parish
Statements of Revenues, Expenditures and
Changes in Fund Balance
For the Years ended December 31, 1995 and 1995

	1995	1995
Grant revenues:		
Concordia Parish Police Jury	<u>\$ 42,769</u>	<u>42,437</u>
Current expenditures:		
Personnel	32,943	31,737
Fringe benefits	4,394	4,489
Supplies and postage	1,050	937
Insurance	324	234
Travel	1,050	618
Utilities	745	609
Conferences and seminars	440	359
Telephone	1,260	1,348
Space rentals	-	368
Over issue of food stamps repaid	629	-
Other expenditures	<u>1,907</u>	<u>1,625</u>
Total expenditures	<u>44,362</u>	<u>42,075</u>
Excess (deficit) revenues over expenditures	(1,603)	362
Less transfers to General Fund	<u>-</u>	<u>4,279</u>
Excess (deficit) revenues over expenditures and transfers	(1,603)	(3,917)
Fund balance at beginning of year	<u>2,638</u>	<u>6,525</u>
Fund balance at end of year, restricted to uses authorized by the grant and/or fund	<u>\$ 1,035</u>	<u>2,608</u>

LABALLE COMMUNITY ACTION ASSOCIATION, INC.
 Food Stamp Program - Concordia Parish
 Balance Sheet
 December 31, 1988 and 1989

	1988	1989
ASSETS		
Cash in bank	\$ 1,036	2,036
Total assets	<u>\$ 1,036</u>	<u>2,036</u>
 LIABILITIES AND FUND BALANCE		
Liabilities	\$ -	-
Fund balance, restricted to uses authorized by the grant and/or fund	<u>1,036</u>	<u>2,036</u>
Total liabilities and fund balance	<u>\$ 1,036</u>	<u>2,036</u>

LABALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Grant H-6211

Statements of Revenues, Expenditures and
Changes in Fund Balance

For the Years ended December 31, 1990 and 1991

	1990	1991
Revenues:		
Grant revenues		
Federal OIG funds	\$ 1,398,647	1,456,189
LA, Education, Food & Nutrition Services (for USDA)	140,378	127,444
Centa Community Action Committee, Inc., CDA and TITA Funds	79,551	17,719
Other revenues:		
Interest income	757	647
Program meals at cost	1,218	730
Revenue over license meals	-	6,538
Grantee in-kind contributions	393,828	250,268
Total revenues	<u>1,782,992</u>	<u>1,658,375</u>
Current expenditures:		
Personnel - OIG	635,008	632,809
Personnel - USDA	32,838	19,711
Personnel - Centa	500	309
Fringe benefits - OIG	62,576	84,383
Fringe benefits - USDA	5,590	2,878
Fringe benefits - Centa	80	97
Travel	4,676	6,138
Transportation - people	37,905	37,864
Rent lease, (purchase of equipment)	28,070	20,524
Space costs	78,729	80,350
Consumables - supplies	13,215	8,527
Consumables - food, USDA	98,712	82,100
Consumables - non-edibles, USDA	8,784	9,157
Consumables - Centa	1,858	1,121
Renovation	-	180
Other	29,201	41,045
Administration equipment	95,403	267,297
Administration expenditures	373,292	312,484
Sub total	<u>1,585,378</u>	<u>1,598,375</u>
Grantees' in-kind	393,828	250,269
Total expenditures	<u>1,782,207</u>	<u>1,808,241</u>
Excess revenues (deficit) over expenditures	(714,215)	19,719
Fund balance at beginning of year	18,718	-
Fund balance at end of year, restricted to uses authorized by the Grant and/or Fund	<u>\$ 298</u>	<u>19,719</u>

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

COMBINED FINANCIAL STATEMENTS-
OVERVIEW

COMBINING AND INDIVIDUAL FUND
STATEMENTS

Exhibit 3

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Notes to Financial Statements, Continued

C. Comparative Data

As required, the financial statements presented herein are for the year ended December 31, 1996 although most of the Funds have fiscal years which ended at various other dates in 1996.

D. Budgets

The association does not budget for its General Fund. It also does not budget for the Combined Special Revenue Funds, since budgetary control for these funds is maintained on an individual grant basis. Since grant periods may differ from the Association's fiscal year, a comparison of budgetary information for the total Special Revenue Fund would not be meaningful and has not been presented in the general purpose financial statements.

E. Total Columns on Combined Statements - Overview

Total columns on the combined statements are captioned "interim" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial position or results of operations. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of the data.

2. Interfund account

As of December 31, 1996, the General Fund was due advances from other funds in the aggregate amount of \$5,594, \$4,882 of which was due from the Grant Project Independence Fund and \$1,594 of which was due from the Children's Trust Fund.

3. Taxes on income

The operations of the Association are not for profit. This has been noted and accepted by the Internal Revenue Service of the Federal and Louisiana governments, who have issued an ongoing exemption from taxes on income.

4. Commitments and contingencies

At December 31, 1996 employees of the Association, contingent upon grant revenues availability, were contingently due accrued vacation pay in the approximate amount of \$55,000. Grants do not fund such accruals until paid. The contingent liability has been restricted by the Association to "available funding" from grants under which the vacation time was earned. Since this liability is contingent, it has not been included in the financial statements.

Accumulated sick leave is not subject to payment, being available only for time required for sickness or injury.

GOVERNMENTAL FUNDS

- GENERAL FUND

- SPECIAL REVENUE FUNDS

**COMBINED AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Notes to Financial Statements

December 31, 1996

1. Summary of Significant Accounting Policies

The LaSalle Community Action Association, Inc. (Association) is a corporation organized under the laws of the State of Louisiana. The Association is a not stock corporation and its members have been issued certificates of membership. It is controlled and managed by a board of directors duly elected by the members.

The Association is a not for profit organization. Its mission is to manage and operate Federal and State of Louisiana programs for the elderly, minorities and other disadvantaged citizens.

It has adopted the CAF Financial Practices Guide in the handling of all funds. The accounting and reporting policies conform to generally accepted accounting principles as applicable to governments.

The following is a summary of certain significant accounting policies.

A. Fund Accounting

The accounts of the Association are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of balanced accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two general fund types and a fund asset account group as follows:

General Fund

The General Fund, the general operating fund of the Association, accounts for all financial resources except those required to be included in other funds.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of the specific revenue sources that are legally restricted to expenditures for specific purposes.

B. Basis of Accounting

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized in the period that a liability and reimbursable expenditures are recognized. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating materials and supplies are regarded as expenditures at the time purchased.



COMPREHENSIVE ANNUAL FINANCIAL REPORT

of the

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

for the

YEAR ENDED DECEMBER 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 03 01 1997

JAMES F. GIBBS
CERTIFIED PUBLIC ACCOUNTANT

832 Bankside Blvd
Baton Rouge, Louisiana 70807

LARALE COMMUNITY ACTION ASSOCIATION, INC.
All Fund Types
Combined Balance Sheet
December 31, 1998

	General Fund	Special Revenue Funds	All Funds Memorandum Total
ASSETS			
Cash in bank	\$ 16,139	55,655	71,794
Due from grant	-	82,418	82,418
Due from other funds	<u>5,554</u>	<u>-</u>	<u>5,554</u>
Total Assets	<u>\$ 21,693</u>	<u>138,073</u>	<u>159,766</u>
LIABILITIES AND UND BALANCES			
Liabilities:			
Accounts payable	\$ -	84,481	84,481
Due to grant	-	13,510	13,510
Due to other funds	<u>-</u>	<u>5,554</u>	<u>5,554</u>
Total liabilities	-	103,545	103,545
Fund balance, restricted to uses authorized by grant and/or fund	<u>21,693</u>	<u>34,528</u>	<u>56,221</u>
Total liabilities and fund balances	<u>\$ 21,693</u>	<u>138,073</u>	<u>159,766</u>

Statement A-1

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
General Fund
Balance Sheets
December 31, 1999 and 1995

	1999	1995
ASSETS		
Cash in bank	\$ 16,138	50,057
Due from other funds	\$ 5,554	0
Total assets	<u>\$ 21,693</u>	<u>50,057</u>
LIABILITIES AND FUND BALANCE		
Fund balance, restricted to uses authorized by grants and/or funds	<u>21,693</u>	<u>50,057</u>
Total liabilities and fund balance	<u>\$ 21,693</u>	<u>50,057</u>

James T. Bates

CERTIFIED PUBLIC ACCOUNTANT
 612 BARKSHOLE BOULEVARD
 MONROE CITY, LOUISIANA 71111

MEMBER
 AMERICAN INSTITUTE OF
 CERTIFIED PUBLIC ACCOUNTANTS

Telephone
 (504) 742-6128
 FAX (504) 742-5155

INDEPENDENT AUDITOR'S REPORT

The Board of Directors,
 LaSalle Community Action Association, Inc.
 Harrisonburg, Louisiana

I have audited the accompanying general purpose financial statements of the LaSalle Community Action Association, Inc., as of and for the period ended December 31, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Association's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the LaSalle Community Action Association, Inc., as of December 31, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.



June 26, 1997

Statement A-2

LARALE COMMUNITY ACTION ASSOCIATION, INC.
 General Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balance
 For the Years Ended December 31, 1986 and 1985

	1986	1985
Revenues:		
Migrant program 7% indirect allowance	\$ -	4,306
Sale of vehicle	-	-
General fund pass-through revenues	<u>184,032</u>	<u>201,273</u>
Total revenues	<u>184,032</u>	<u>205,579</u>
Current expenditures:		
Personnel	578	4,104
Fringe benefits	118	412
Other	39	1,299
General fund pass-through expenditures	<u>214,084</u>	<u>199,086</u>
Total Expenditures	<u>214,815</u>	<u>204,901</u>
Excess (deficit) of revenues over expenditures	<u>(29,883)</u>	<u>658</u>
Transfers from other funds	<u>1,619</u>	<u>7,862</u>
Excess (deficit) of revenues and transfers over expenditures	<u>(28,264)</u>	<u>7,860</u>
Fund Balance:		
Balance at beginning of year	<u>50,057</u>	<u>42,197</u>
Balance at end of year, restricted to uses authorized by grants and/or funds	<u>\$ 21,863</u>	<u>50,057</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

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LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Comprehensive Annual Financial Report
Year Ended December 31, 1998

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Statement B-54**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**Project Independence - Catahoula Parish
Statements of Revenues, Expenditures and
Changes in Fund Balance

For the Years ended December 31, 1995 and 1996

	<u>1995</u>	<u>1996</u>
Grant revenues:		
LA Department of Social Services	<u>\$ 1,000</u>	<u>3,245</u>
Current expenditures		
Personnel	485	613
Fringe benefits	155	190
Operating services	<u>254</u>	<u>122</u>
Total expenditures	<u>694</u>	<u>825</u>
Excess revenues over expenditures	306	2,391
Fund balance at beginning of period	<u>2,391</u>	<u>-</u>
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	<u>\$ 2,805</u>	<u>2,391</u>

COMPREHENSIVE ANNUAL FINANCIAL REPORT
of the
LASALLE COMMUNITY ACTION ASSOCIATION, INC.
for the
YEAR ENDED DECEMBER 31, 1996

COMBINED FINANCIAL STATEMENTS - OVERVIEW

The Combined Financial Statements include all funds of the Association and are designed to provide an overview of the financial position and results of operations for the Association as a whole. Additional information in the form of combining and individual fund statements and schedules is included elsewhere in this report.

YEAR	LIABILITIES	TOTAL ASSETS	LIABILITIES	TOTAL ASSETS
	MANAGEMENT			
-	-	-	-	-
-	204,437	0,000	-	0,000
-	-	-	0,000	-
2,017,100	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>2,115,000</u>	<u>204,437</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
-	7,000	0,000	0,000	000
-	0,000	000	000	000
-	-	00	1,000	-
-	-	-	-	-
-	-	-	-	-
-	0,000	0,000	000	-
-	-	-	-	-
-	-	-	-	-
000,000	-	-	-	-
1,000,000	-	-	-	-
1,000,000	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	100,000	-	-	-
-	0,000	000	1,000	000
<u>2,215,000</u>	<u>204,437</u>	<u>0,000</u>	<u>0,000</u>	<u>000</u>
0,000	-	10,000	0000	000
-	-	-	-	-
0,000	-	10,000	0000	000
0,100	-	0,000	0,000	1,000
<u>0,100</u>	<u>-</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Emergency Food and Shelter
 Statement of Budgeted and Actual Revenues,
 Expenditures and Changes in Fund Balance
 For the Program Year ended December 31, 1985

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Grant revenues:			
United Way of America	\$ 50,679	50,679	-
Current expenditures:			
Food and shelter	4,491	4,254	237
Utility payments	45,226	45,201	25
Other	862	864	2
Total expenditures	<u>50,579</u>	<u>50,409</u>	<u>170</u>
Excess revenues over expenditures	-	270	270
Less amount returned to grantor	-	270	270
Excess revenues over expenditures and amount returned to grantor	-	-	-
Fund balance:			
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	-	-

Statement B-3

LABALLE COMMUNITY ACTION ASSOCIATION, INC.
Emergency Food and Shelter
Statements of Revenues, Expenditures and
Changes in Fund Balance
For the Years ended December 31, 1999 and 1998

	1999	1998
Grant revenues:		
United Way of America	<u>\$ 58,679</u>	<u>58,130</u>
Current expenditures:		
Food and shelter	4,254	3,495
Utility payments	42,261	53,538
Administration	<u>864</u>	<u>1,099</u>
Total expenditures	<u>50,409</u>	<u>58,130</u>
Excess revenues over expenditures	370	-
Less amount returned to grantor	<u>270</u>	<u>-</u>
Excess revenues over expenditures and amount returned to grantor	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>-</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant

Statement of Budgeted and Actual Revenues and Expenditures
For the Year December 31, 1985

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
LA Department of Labor	\$ 214,140	214,140	-
Less: amount returned	-	5,555	5,555
Net revenues	214,140	208,585	5,555
Expenditures:			
Outreach expenditures:			
Personnel	113,270	113,780	510
Fringe benefits	18,277	14,989	3,288
Travel	300	232	68
Telephone	5,773	8,162	(2,389)
Supplies	1,408	1,850	(442)
Rent	10,238	10,238	-
Utilities	8,208	5,539	2,669
Insurance	7,308	3,268	4,040
Equipment maintenance and repairs	9,858	9,815	43
Subscriptions	258	173	85
Food, Lodging for homeless	3,387	2,878	509
Administration expenditures:			
Personnel	24,888	24,804	84
Fringe benefits	3,425	3,100	325
Rent	1,487	1,467	20
Other administration expenses	8,885	8,458	427
Total expenditures	214,140	208,185	5,955
Excess revenues over expenditures	\$ -	-	-

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Community Service Block Grant
 Balance Sheets
 December 31, 1996 and 1995

	1996	1995
<u>ASSETS</u>		
Cash in bank	\$ -	-
Due from grant	<u> -</u>	<u> -</u>
Total assets	<u>\$ -</u>	<u> -</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Account payable	\$ <u> -</u>	<u> -</u>
Total liabilities	 -	 -
Fund balance	<u> -</u>	<u> -</u>
Total liabilities and fund balance	<u>\$ -</u>	<u> -</u>

LA SALLE COMMUNITY ACTION ASSOCIATION, INC.

Children's Trust Fund

Statement of Budgeted and Actual Revenues and Expenditures

For the Program Year ended June 30, 1998

	Approved Budget	Actual	Variance (Unfavorable) Balance
Grant revenues:			
LA Office of Community Services	\$ 10,000	9,680	(320)
Current expenditures:			
Personnel	4,680	4,878	(198)
Fringe benefits	583	575	8
Supplies	4,471	4,471	-
Taxes	360	356	46
	<u>10,080</u>	<u>9,680</u>	<u>400</u>
Excess revenues over expenditures	-	-	-
Fund balance:			
Balance at beginning of year	-	-	-
Balance at end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

LAPELLE COMMUNITY ACTION ASSOCIATION, INC.

Children's Trust Fund

Statement of Revenues, Expenditures and
Changes in Fund Balance

For the Year Ended December 31, 1999

And the Six Months Ended December 31, 1998

	1999	1998
Grant revenues:		
LA Office of Community Services	\$ 8,799	1,221
Current expenditures:		
Personnel	5,199	1,476
Fringe benefits	635	135
Supplies	4,558	21
Travel	358	83
Total expenditures	<u>10,649</u>	<u>1,715</u>
Excess revenues over expenditures	(1,850)	(497)
Fund balance (deficit) at beginning of period	<u>(497)</u>	<u>-</u>
Fund balance (deficit) at end of period	<u>\$ (2,346)</u>	<u>(497)</u>

GENERAL FUND

The General Fund is the general operating fund of the Association. It is used to account for all financial resources except those required to be accounted for in another fund.

Statement B-3

Contract Project, In- dependent	Grant Project, In- dependent	FICA General Fund	TITLE III Transportation	WARRANTY- retention ASSURANCE	50041 Special Account, Total
-	-	-	-	-	206,180
-	-	-	-	60,400	141,780
24,141	28,319	-	-	-	44,460
-	-	-	-	-	7,000
-	-	-	-	-	443,270
-	-	-	-	-	4,100,500
-	-	-	-	-	50,100
-	-	-	-	-	1,100,000
-	-	-	-	-	16,000
-	-	-	-	-	50,000
-	-	-	-	-	700
-	20,000	-	-	-	20,000
-	-	-	-	-	1,070
-	-	-	-	-	100,000
<u>24,141</u>	<u>28,319</u>	<u>-</u>	<u>-</u>	<u>60,400</u>	<u>2,116,530</u>
44,400	49,450	-	-	1,100	443,650
1,100	1,000	-	-	400	140,470
-	100	-	-	-	6,000
4,000	49,400	-	-	-	70,000
-	-	-	-	-	41,000
400	1,000	-	-	-	17,000
-	-	-	-	-	15,000
-	-	-	-	-	100,000
-	-	-	-	-	40,000
-	-	-	-	1,000	700,000
-	-	-	-	-	1,000,000
-	-	-	-	-	1,000,000
-	-	-	-	1,000	11,700
-	-	-	-	10,000	20,000
-	-	-	-	-	100,000
-	-	-	-	-	100,000
10,000	1,000	4,000	-	-	80,000
<u>60,500</u>	<u>60,500</u>	<u>4,000</u>	<u>-</u>	<u>40,400</u>	<u>2,116,530</u>
100,000	0,000	10,000	-	0	100,000
<u>100,000</u>	<u>0,000</u>	<u>10,000</u>	<u>-</u>	<u>0</u>	<u>100,000</u>
-	-	-	1,000	-	1,000
<u>100,000</u>	<u>0,000</u>	<u>10,000</u>	<u>1,000</u>	<u>0</u>	<u>100,000</u>
10,000	10,000	0,000	0,000	0	10,000
<u>10,000</u>	<u>10,000</u>	<u>0,000</u>	<u>0,000</u>	<u>0</u>	<u>10,000</u>
<u>0,000</u>	<u>0,000</u>	<u>0,000</u>	<u>-</u>	<u>0</u>	<u>0,000</u>

Statement B-11

LABALLE COMMUNITY ACTION ASSOCIATION, INC.
Food Stamp Program - Calhoun Parish
Balance Sheets
December 31, 1996 and 1995

	1996	1995
ASSETS		
Cash in bank	\$ 722	1,221
Total assets	\$ 722	1,221
LIABILITIES AND FUND BALANCE		
Liabilities	\$ -	-
Fund balance, restricted to uses authorized by the grant and/or fund	722	1,221
Total liabilities and fund balance	\$ 722	1,221

Financial Foot STATE	Domestic Foot STATE	Small STATE	500 SMALLS	International Page Area STATE
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	241,279	-	-
99,999	99,758	-	-	-
-	-	-	99,917	-
-	-	3,084,448	-	-
-	-	19,999	-	-
-	-	-	-	-
-	-	787	-	-
-	-	-	-	1,000
-	-	1,000	-	-
-	-	281,999	-	-
<u>99,999</u>	<u>99,758</u>	<u>3,767,999</u>	<u>99,917</u>	<u>1,000</u>
24,911	23,149	224,279	1,889	-
4,419	4,188	39,448	379	-
1,011	1,000	4,979	-	-
-	-	21,882	-	-
1,714	-	18,708	-	-
749	4,000	21,327	-	-
-	-	17,999	-	-
-	-	88,753	-	-
-	-	-	49,999	-
-	-	114,999	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	199,999	-	-
-	-	-	-	-
<u>3,311</u>	<u>3,329</u>	<u>19,991</u>	<u>4,311</u>	<u>1,000</u>
<u>99,999</u>	<u>99,758</u>	<u>3,767,999</u>	<u>99,917</u>	<u>1,000</u>
1419	11,889	118,431	979	1199
-	-	-	-	-
1499	11,889	118,431	979	1199
<u>1,111</u>	<u>1,000</u>	<u>10,719</u>	<u>9,911</u>	<u>911</u>
719	1,000	911	6,310	812

LARALLE COMMUNITY ACTION ASSOCIATION, INC.
All Special Revenue Funds
Containing Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year ended December 31, 1995

	For the year ended	1995	1994	1993
Revenues:		\$	\$	\$
Contributions:				
LA Department of Labor	-		208,185	-
LA Office of Community Services	8,780		-	-
LA Department of Social Services	-		-	-
LA Dept. of Agriculture & Forestry	-		-	-
LA Division, Food, Nutrition Services	-		-	-
Police Jury	-		-	-
Catahoula Par. Police Jury, H&H Sec-B	-		-	-
U. S. Dept. of Health & Human Services	-		-	-
Gentle Community Action Committee, Inc.	-		-	-
United Way of America	-		-	58,408
Other revenues:				
Grants (includes governmental sources)	-		-	-
Program contributions by recipients	-		-	-
Grants in-kind contributions	-		-	-
Total revenues	8,780	208,185	58,408	-
Current expenditures:				
Personnel	5,188	138,844	-	-
Fringe benefits	838	20,183	-	-
Travel	268	233	-	-
Equipment acquisitions, maintenance and repairs	-	9,883	-	-
Supplies	-	1,487	-	-
Consumable supplies	4,508	1,888	-	-
Fuel transportation	-	-	-	-
Food costs	-	3,876	-	-
Housing assistance payments	-	18,238	4,254	-
Administrative expenses	-	8,337	104	-
Participant support	-	-	-	-
Training	-	-	-	-
Program support, evaluation	-	-	-	-
Insulation materials	-	-	-	-
Grants in-kind	-	-	-	-
Utility payments	-	5,588	45,261	-
Other operating services	-	8,898	-	-
Total expenditures	10,842	208,185	49,524	-
Excess Revenues (Deficit) over Expenditures	(2,062)	-	-	-
Transfers to (from) other funds	-	-	-	-
Excess Revenues (Deficit) over Expenditures and transfers	(2,062)	-	-	-
Fund Balance (Deficit), January 1, 1995	1482	-	-	-
Fund Balance (Deficit), December 31, 1995, restricted to uses authorized by the grant under fund	\$ (2,062)	-	-	-

Statement B-1

Expenditure Project to (Expenditure)	Cost Project to Expenditure	State General Fund	File 93 Transfer Jails	Healthcare Assistance	Total State or Revenue Funds
5,482	2,368	2,538	-	633	55,655
-	-	-	-	-	(62,418)
-	-	-	-	-	-
<u>5,482</u>	<u>2,368</u>	<u>2,538</u>	<u>-</u>	<u>633</u>	<u>138,073</u>
-	-	-	-	-	84,487
-	-	-	-	-	13,510
-	<u>4,900</u>	-	-	-	5,554
-	4,900	-	-	-	100,545
<u>5,482</u>	<u>(7,832)</u>	<u>2,538</u>	<u>-</u>	<u>633</u>	<u>34,528</u>
<u>5,482</u>	<u>2,368</u>	<u>2,538</u>	<u>-</u>	<u>633</u>	<u>138,073</u>

JTS	2004 State Assessments	Medical Cost	Needy Family	Children Prayer In- surance
9,104	-	7,515	1,349	2,555
90,450	-	-	-	-
-	-	-	-	-
<u>99,554</u>	<u>-</u>	<u>7,515</u>	<u>1,349</u>	<u>2,555</u>

90,450	-	-	88	-
-	-	-	-	-
-	-	-	-	-
<u>90,450</u>	<u>-</u>	<u>-</u>	<u>88</u>	<u>-</u>
9,104	-	7,515	1,253	2,555
<u>99,554</u>	<u>-</u>	<u>7,515</u>	<u>1,349</u>	<u>2,555</u>

Concrete Floor _Slabs_	Concrete Floor _Slabs_	Rebar Cost	HDG Scaffolding	Formwork Floor Rebar Cost
732	1,035	297	21,285	812
-	-	21,968	-	-
-	-	-	-	-
<u>732</u>	<u>1,035</u>	<u>22,265</u>	<u>21,285</u>	<u>812</u>
-	-	21,968	5,940	-
-	-	-	13,510	-
-	-	-	-	-
-	-	21,968	14,850	-
<u>732</u>	<u>1,035</u>	<u>297</u>	<u>8,890</u>	<u>812</u>
<u>732</u>	<u>1,035</u>	<u>22,265</u>	<u>21,285</u>	<u>812</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

All Special Revenue Funds

Combining Balance Sheet

December 31, 1998

	Emergency Fund	Community Service Fund	Emergency Reserve Fund
ASSETS			
Cash in bank	\$ -	-	-
Due from grant	-	-	-
Due from other fund	-	-	-
Total assets	<u>\$ -</u>	<u>-</u>	<u>-</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 832	-	-
Due to grant	-	-	-
Due to other funds	1,554	-	-
Total liabilities	<u>2,386</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) restricted to uses authorized by the grant and/or fund	<u>(2,386)</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>-</u>	<u>-</u>

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Statement B.2

LA SALLE COMMUNITY ACTION ASSOCIATION, INC.
 Children's Trust Fund
 Balance Sheet
 December 31, 1996

	<u>1995</u>	<u>1996</u>
ASSETS:		
Cash in bank	\$ -	731
	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>731</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 802	
Due to Other Fund	<u>1,228</u>	<u>1,228</u>
Total liabilities	2,390	1,228
Fund balance (Deficit)	<u>(2,390)</u>	<u>(497)</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>731</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
LINEAP - Energy Assistance
 Statements of Revenues, Expenditures and
 Changes in Fund Balance
 For the Years ended December 31, 1990 and 1989

	1990	1989
Grant revenues:		
Louisiana Office of Community Services	<u>\$ 284,857</u>	<u>259,954</u>
Current expenditures:		
Personnel	7,820	11,860
Fringe benefits	4,370	1,270
Supplies	1,988	1,580
Utilities	240,040	240,119
Other	<u>4,448</u>	<u>3,756</u>
Total expenditures	<u>284,857</u>	<u>280,815</u>
Excess (expenditures) over revenues	-	(9,351)
Fund transfers:		
Transfers from State General Fund	<u>-</u>	<u>2,251</u>
Excess revenues and transfers over expenditures	-	-
Fund balance:		
Balance at beginning of year	<u>-</u>	<u>-</u>
Balance at end of year	<u>\$ -</u>	<u>-</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Project Independence - Concordia Parish
 Statements of Revenues, Expenditures and
 Changes in Fund Balance
 For the Year ended December 31, 1995 and 1996

	1995	1996
Grant revenues:		
LA Department of Social Services	\$ 24,141	23,507
Current expenditures		
Personnel	14,800	15,005
Fringe benefits	2,220	1,850
Operating services	4,722	3,528
Supplies and postage	436	317
Telephone	38	77
Vehicle maintenance and supplies	2,981	1,886
Vehicle insurance	5,719	(802)
Equipment	3,651	-
Total expenditures	<u>34,667</u>	<u>17,684</u>
Excess (deficit) revenues over expenditures	(10,421)	15,823
Fund balance at beginning of period	<u>15,803</u>	-
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	<u>\$ 5,482</u>	<u>15,823</u>

Statement B-99

LABALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Concordia Parish

Balance Sheets

December 31, 1989 and 1995

	<u>1989</u>	<u>1995</u>
ASSETS		
Cash in bank	\$ 5,482	15,883
Due from grant	<u>-</u>	<u>-</u>
Total assets	<u>\$ 5,482</u>	<u>15,883</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to grant	\$ -	-
Accounts payable	<u>-</u>	<u>-</u>
Total liabilities	-	-
Fund balance, restricted to uses authorized by the grant and/or fund	<u>5,482</u>	<u>15,883</u>
Total liabilities and fund balance	<u>\$ 5,482</u>	<u>15,883</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Project Independence - Catahoula Parish
 Statement of Budgeted and Actual Revenues and Expenditures
 For the Program Year ended September 30, 1988

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
LA Department of Social Services	<u>\$ 13,800</u>	<u>737</u>	<u>13,063</u>
Expenditures:			
Personnel	9,700	375	9,325
Fringe benefits	972	78	894
Supplies and postage	428	100	328
Telephone	800	1	799
Vehicle maintenance and supplies	3,600	120	3,480
Vehicle insurance	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total expenditures	<u>13,500</u>	<u>737</u>	<u>12,763</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>

LABALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Catahoula Parish

Balance Sheets

December 31, 1995 and 1996

	1996	1995
ASSETS		
Cash in bank	\$ 2,565	2,391
Due from grant	<u> </u>	<u> </u>
Total assets	<u>\$ 2,565</u>	<u>2,391</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to grant	\$ <u> </u>	<u> </u>
Total liabilities	-	-
Fund balance, restricted to uses authorized by the grant and/or fund	<u>2,565</u>	<u>2,391</u>
Total liabilities and fund balance	<u>\$ 2,565</u>	<u>2,391</u>

LARKALE COMMUNITY ACTION ASSOCIATION, INC.

Needy Family Program
Balance Sheets
December 31, 1996 and 1995

	1996	1995
ASSETS		
Cash in bank	<u>\$ 1,349</u>	<u>2,317</u>
Total assets	<u>\$ 1,349</u>	<u>2,317</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 86	86
Due to grant	<u>-</u>	<u>-</u>
Total liabilities	86	86
Balance at end of year, restricted to uses authorized by the grant and/or fund	<u>1,263</u>	<u>2,231</u>
Total liabilities and fund balance	<u>\$ 1,349</u>	<u>2,317</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Medicaid Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balance
 For the Year ended December 31, 1996 and 1995

	1996	1995
Grant revenues:		
LA Department of the Treasury	<u>\$ 6,748</u>	<u>10,876</u>
Current expenditures:		
Personnel	6,522	4,128
Fringe benefits	884	448
Travel	52	30
Supplies	1,055	701
Phone	18	15
Publications	<u>150</u>	<u>105</u>
Total expenditures	<u>8,481</u>	<u>4,827</u>
Excess (deficit) revenues over expenditures	(1,733)	6,049
Fund balance at beginning of period	<u>9,258</u>	<u>4,007</u>
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	<u>\$ 7,525</u>	<u>9,756</u>

Statement B-40

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Incentive Grant - 5%

Balance Sheets

December 31, 1990 and 1989

	1990	1989
ASSETS		
Cash in bank	\$ 1,558	248
Due from grantor	<u>500</u>	<u>-</u>
Total assets	<u>\$ 2,058</u>	<u>248</u>
 LIABILITIES AND FUND BALANCE		
Accounts payable	\$ 500	-
Fund balance, restricted to uses authorized by the grant	<u>1,558</u>	<u>248</u>
Total liabilities and fund balance	<u>\$ 2,058</u>	<u>248</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

LI-EAP - Energy Assistance

Statement of Budgeted and Actual Revenues,

Expenditures and Changes in Fund Balance

For the Program Year ended December 31, 1999

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Grant revenues			
LA Office of Community Services	\$ 294,892	294,497	(395)
Current expenditures:			
Personnel	5,012	7,838	2,826
Fringe benefits	4,848	4,375	(473)
Supplies	2,123	1,908	(215)
Utilities	248,281	248,840	559
Other	3,183	3,135	(48)
Total expenditures:	264,447	266,196	1,749
Excess revenues over expenditures	-	3,271	3,271
Fund transfers in (out):			
Transfers to General Fund	-	(3,271)	3,271
Excess revenues and transfers over expenditures	-	-	6,542
Fund balance:			
Balance at beginning of year	-	-	-
Balance at end of year	\$ -	-	6,542

Statement B-88**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Project Independence - Grant Parish
 Statements of Revenues, Expenditures and
 Changes in Fund Balance

For the Years ended December 31, 1988 and 1989

	1988	1989
Grant revenues:		
LA Department of Social Services	\$ 39,529	13,329
The Rapides Foundation	26,068	-
Total grant revenues	<u>65,597</u>	<u>13,329</u>
Current expenditures:		
Personnel	29,650	18,888
Fringe benefits	2,824	1,819
Operating services	919	45
Travel	309	-
Supplies and postage	1,893	271
Utilities	350	-
Phone	382	2
Vehicle maintenance and supplies	76	2
Vehicle insurance	-	-
Building expenses	<u>18,244</u>	<u>-</u>
Total expenditures	<u>55,688</u>	<u>19,786</u>
Excess revenues over expenditures	3,804	(3,456)
Fund balance (deficit) at beginning of period	<u>(5,466)</u>	<u>-</u>
Fund balance (deficit) at end of period	<u>\$ (1,662)</u>	<u>(5,456)</u>

Statement B-46

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

LHEAP - Energy Assistance
 Balance Sheets
 December 31, 1988 and 1989

	1988	1989
ASSETS		
Cash in bank	\$ -	-
Due from grant	-	-
Total assets	\$ -	-
 LIABILITIES AND FUND BALANCE		
Due to fund	\$ -	-
Fund balance	-	-
Total liabilities and fund balance	\$ -	-

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Needy Family Program

Statements of Revenues, Expenditures and

Changes in Fund Balance

For the Years ended December 31, 1988 and 1989

	1988	1989
Grant revenues:		
Louisiana Department of Agriculture	<u>\$ 7,662</u>	<u>12,364</u>
Current expenditures:		
Personnel	5,550	6,298
Fringe benefits	927	1,025
Travel	1,147	1,202
Supplies	313	486
Other	<u>1,014</u>	<u>1,682</u>
Total expenditures:	<u>8,948</u>	<u>10,693</u>
Excess (deficit) revenues over expenditures	(986)	2,221
Fund balance:		
Balance at beginning of year	<u>2,221</u>	<u>-</u>
Balance at end of year, restricted to uses authorized by the grant and/or law	<u>\$ 1,235</u>	<u>2,221</u>

Statement B-44

LARALLE COMMUNITY ACTION ASSOCIATION, INC.
Title 18-F

Statement of Fiscal Year 1985 Appropriation and Actual Revenue and Expenditures to Date
 For the Period Ended December 31, 1985

	Fiscal Year 1985 Appropriation	Received and Expended to Date	Balance
Grant revenues:			
Louisiana Department of Education	\$ 482,501	482,501	-
Expenditures:			
Training	228,751	228,751	-
Basic requirements	113,867	113,867	-
Participant support	68,088	68,088	-
Administration:	71,124	71,124	-
Total current expenditures	480,830	480,830	-
Excess (deficit) revenues over expenditures	\$ 1,671	1,671	-

LARALE COMMUNITY ACTION ASSOCIATION, INC.

JTPA

Combining Balance Sheets

December 31, 1998

with comparative totals for 1999

<u>ASSETS</u>	Title	D&S
Cash in bank	\$	1,310
Receivables:		
Due from grant		<u>19,391</u>
 Total assets	 \$	 <u>20,701</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Due to grant		-
Accounts payable	\$	19,391
Other accrued expenses		<u>-</u>
 Total liabilities		 19,391
Fund balance		<u>1,310</u>
 Total liabilities and fund balance	 \$	 <u>20,701</u>

Statement B-42

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
JTPA Title I-B-F
Balance Sheets
December 31, 1988 and 1989

	1988	1989
ASSETS		
Cash in bank	\$ 870	-
Due from grant	<u>26,478</u>	<u>-</u>
Total assets	<u>\$ 27,348</u>	<u>-</u>
 LIABILITIES AND FUND BALANCE		
Due to grant	\$ -	-
Accounts payable	26,478	227
Fund balance (Deficit)	<u>870</u>	<u>(227)</u>
Total liabilities and fund balance	<u>\$ 27,348</u>	<u>-</u>

LABALLE COMMUNITY ACTION ASSOCIATION, INC.
JTPA Incentive Grant - 5%
Statements of Revenues, Expenditures, and
Changes in Fund Balance
For the Years Ended December 31, 1998 and 1999

	1998	1999
Grant revenues:		
LaSalle Parish Police Jury	<u>\$ 46,500</u>	<u>61,487</u>
Expenditures:		
Training	-	5,084
Participant support	-	6,487
Administration	<u>45,190</u>	<u>46,774</u>
Total expenditures	<u>45,190</u>	<u>61,219</u>
Excess revenues over expenditures	1,310	248
Fund balance at beginning of year	<u>248</u>	<u>-</u>
Fund balance at end of year, restricted to uses authorized by the grant	<u>\$ 1,558</u>	<u>248</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Medicaid Fund

Balance Sheets

December 31, 1968 and 1965

	1968	1965
ASSETS		
Cash in bank	\$ 7,515	\$ 250
Total assets	<u>\$ 7,515</u>	<u>\$ 250</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to grant	\$ -	-
Total liabilities	-	-
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	<u>9,250</u>	<u>9,250</u>
Total liabilities and fund balance	<u>\$ 9,250</u>	<u>\$ 250</u>

James T. Bates

CERTIFIED PUBLIC ACCOUNTANT
 612 BARKHOLD BOULEVARD
 BOONEVILLE CITY, LOUISIANA 71111

Office in
 MEMPHIS OFFICE OF
 CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE
 (910) 743-0230
 Fax (910) 743-0780

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
 WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
 FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The Board of Directors

LaBelle Community Action Association, Inc.
 Harrisonburg, Louisiana

I have audited the general purpose financial statements of the LaBelle Community Action Association, Inc. as of and for the year ended December 31, 1996, and have issued my report thereon dated June 26, 1997.

I have also audited the LaBelle Community Action Association, Inc.'s compliance with the requirements governing types of services allowed or disallowed, eligibility, matching, level of effort, or cost-sharing; reporting; claims for advances and reimbursements; amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996. The management of the LaBelle Community Action Association, Inc., is responsible for the LaBelle Community Action Association, Inc.'s compliance with these requirements. My responsibility is to express an opinion on compliance with these requirements based on my audit.

I conducted my audit of compliance with these requirements in accordance with generally accepted auditing standards, GOVERNMENT AUDITING STANDARDS issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about LaBelle Community Action Association, Inc.'s compliance with these requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the LaBelle Community Action Association, Inc. complied, in all material respects, with the requirements governing types of services allowed or disallowed, eligibility, matching, level of effort, or cost-sharing; reporting; claims for advances and reimbursements; amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1996.

This report is intended for the information of the Board of Directors, management, and other responsible government agencies. However, this report is a matter of public record and its distribution is not limited.

James T. Bates

June 26, 1997

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Follow-Up on Prior Year Findings
For the Year ended December 31, 1988

None

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Schedule of Findings and Questioned Costs
For the Year ended December 31, 1988

None

OTHER SCHEDULES

*Additional Schedules 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*

This report is intended for the information of the board of directors, management, and other responsible government agencies. However, this report is a matter of public record and its distribution is not limited.

J. P. O'Brien

June 26, 1997

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

Accounting Controls

Revenue receipts
 Payroll/other payments
 Payroll

Administrative Controls

General Requirements

Political activity.
 Davis-Bacon Act.
 Civil rights.
 Cash management.
 Federal financial system.
 Allowable cost-cost principles.
 Drug-free workplace.
 Administrative requirements.

Specific Requirements

Types of services allowed or not allowed.
 Eligibility.
 Matching, level of effort, or cost-sharing.
 Reporting.
 Approval for release of funds.
 Accounting for program income.
 Monitoring subrecipients.
 Cost Allocation.

Claims for Advances and Reimbursements

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

During the year ended December 31, 1995, the LaBelle Community Action Association, Inc. expended \$25 of its total federal financial assistance under major federal financial assistance programs.

I performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting or correcting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Association's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reproducible condition in which the design or operation of one or more of the internal control structure elements does not reduce to a sufficiently low level the risk that noncompliance with laws and regulations that would be material in relation to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

James T. Bates

CERTIFIED PUBLIC ACCOUNTANT
 1515 BARKDALE BOULEVARD
 BOSSIER CITY, LOUISIANA 71111

MEMBER
 AMERICAN INSTITUTE OF
 CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE
 (504) 742-0238
 FACSIMILE 742-0796

**SINGLE AUDIT REPORT ON THE INTERNAL
 CONTROL STRUCTURE USED IN ADMINISTERING
 FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The Board of Directors
 Lafaille Community Action Association, Inc.
 Baton Rouge, Louisiana

I have audited the accompanying general purpose financial statements of the Lafaille Community Action Association, Inc., as of and for the period ended December 31, 1996, as listed in the table of contents. I have also audited the Lafaille Community Action Association, Inc.'s compliance with requirements applicable to major federal financial assistance programs and have issued my report thereon dated June 26, 1997.

I conducted my audit in accordance with generally accepted auditing standards, GOVERNMENT AUDITING STANDARDS issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements and whether the Lafaille Community Action Association, Inc., complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the year ended December 31, 1996, I considered the Association's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinions on the Association's general purpose financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with AMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated June 26, 1997.

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

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Coxsackia Parish

Statement of Budgeted and Actual Revenue and Expenditures

For the Program Year ended June 30, 1995

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
LA Department of Social Services	\$ 40,000	<u>25,294</u>	<u>13,706</u>
Expenditures:			
Personnel	17,400	13,060	4,340
Fringe benefits	3,111	1,979	1,132
Supplies and postage	468	437	30
Telephone	600	38	764
Vehicle maintenance and supplies	5,800	3,011	2,789
Vehicle insurance	3,825	2,928	1,169
Operating services	7,845	3,013	
Equipment	1,350	1,345	5
Total expenditures	<u>40,000</u>	<u>29,007</u>	<u>9,993</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>267</u>	<u>3,845</u>

James T. Bates

CENTRAL TRUST & SAVINGS BANK
 410 BARRINGER BUILDING
 BIRMINGHAM CITY, ALABAMA 35201

MEMBER
 AMERICAN INSTITUTE OF
 CERTIFIED PUBLIC ACCOUNTANTS

NO. 100000
 104 10 740 5000
 10410 10 740 5000

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
 WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
 FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

The Board of Directors
 LaFolle Community Action Association, Inc.
 Harveyburg, Louisiana

I have audited the general purpose financial statements of the LaFolle Community Action Association, Inc., as of and for the year ended December 31, 1976, and have issued my report thereon dated June 26, 1977.

In connection with my audit of the 1976 general purpose financial statements of the LaFolle Community Action Association, Inc., and with my consideration of the LaFolle Community Action Association, Inc.'s internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1976.

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

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. Also, the results of my procedures did not disclose any material instances of noncompliance with these requirements. With respect to items not tested, nothing came to my attention that caused me to believe that the LaFolle Community Action Association, Inc. had not complied, in all material respects, with these requirements.

This report is intended for the information of the Board of Directors, management, and other responsible government agencies. However, this report is a matter of public record and its distribution is not limited.

J. T. Bates

June 26, 1977

LABALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Grant Parish

Balance Sheets

December 31, 1990 and 1989

	1990	1989
ASSETS		
Cash in bank	\$ 2,368	-
Due from grant	<u>-</u>	<u>-</u>
Total assets	<u>\$ 2,368</u>	<u>-</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to grant	\$ -	-
Due to other fund	4,000	4,000
Accounts payable	<u>-</u>	<u>500</u>
Total liabilities	4,000	5,400
Fund balance (deficit)	<u>-</u>	<u>(5,400)</u>
Total liabilities and fund balance	<u>\$ 4,000</u>	<u>-</u>

James T. Bates

CERTIFIED PUBLIC ACCOUNTANT
517 BARKHILL STREET, SUITE 2000
BOZEMAN CITY, LOUISIANA 71111

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE
(504) 733-6100
FAX (504) 733-6100

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Board of Directors
LaFalle Community Action Association, Inc.
Barringer, Louisiana

I have audited the general purpose financial statements of the LaFalle Community Action Association, Inc. as of and for the year ended December 31, 1996, and have issued my report thereon dated June 20, 1997.

I have applied procedures to test LaFalle Community Action Association, Inc.'s compliance with the following requirements applicable to its Federal Financial Assistance Programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1996: political activity, Davis-Bacon Act, civil rights, cash management, federal financial reports, allowable cost/expense principles, Drug-free Workplace Act, and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Institutions of Higher Education and Other Nonprofit Institutions." My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the LaFalle Community Action Association, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested with the above procedures, no material instances of noncompliance with the requirements listed in the second paragraph of this report have been disclosed. With respect to items not tested, nothing came to my attention that caused me to believe that the LaFalle Community Action Association, Inc., had not complied, in all material respects, with these requirements.

This report is intended for the information of the Board of Directors, management, and other responsible government agencies. However, this report is a matter of public record and its distribution is not limited.

James T. Bates

James T. Bates

CERTIFIED PUBLIC ACCOUNTANT
1512 BARRISDALE BOULEVARD
BOSSIER CITY, LOUISIANA 71111

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE
(714) 742-8228
FAX (714) 742-8248

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
'GOVERNMENT AUDITING STANDARDS'**

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

I have audited the general purpose financial statements of the Lafayette Community Action Association, Inc. as of and for the year ended December 31, 1998, and have issued my report thereon dated June 26, 1999.

I conducted my audit in accordance with generally accepted auditing standards, **GOVERNMENT ACCOUNTING STANDARDS** issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

The results of my tests indicate that, with respect to items noted, the Lafayette Community Action Association, Inc., complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not noted, nothing came to my attention that caused me to believe that the Association had not complied, in all material respects, with those provisions.

This report is intended for the information of the Board of Directors, management, and other responsible government agencies, and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.



June 26, 1999

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*

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 State General Fund
 Statements of Revenues, Expenditures and
 Changes in Fund Balance
 For the Years ended December 31, 1996 and 1995

	1996	1995
Grant revenues:		
LA Department of Labor	\$ -	-
Current expenditures:		
Other program support expenditures	<u>4,325</u>	<u>13,685</u>
Total expenditures	<u>4,325</u>	<u>13,685</u>
Excess (deficit) revenues over expenditures	(4,325)	(13,685)
Fund balance at beginning of year	<u>6,683</u>	<u>20,548</u>
Fund balance at end of year, restricted to uses authorized by the grant and/or fund	<u>\$ 2,358</u>	<u>6,863</u>

Statement B-62

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

State General Fund

Balance Sheet

December 31, 1998 and 1995

	1998	1995
<u>ASSETS</u>		
Cash in bank	\$ 2,538	600
Due from fund	<u>-</u>	<u>6,184</u>
Total assets	<u>\$ 2,538</u>	<u>6,883</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Fund balance, restricted to uses authorized by the grant and/or fund	<u>\$ 2,538</u>	<u>6,883</u>
Total liabilities and fund balance	<u>\$ 2,538</u>	<u>6,883</u>

LACALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Grant Parish

Statement of Budgeted and Actual Revenues and Expenditures

For the Program Year ended June 30, 1998

	Approved Budget	Actual	Favorable (unfavorable) Variance
Revenues:			
LA Department of Social Services	\$ 42,876	39,334	13,542
The Rapides Foundation	39,900	39,900	-
Total grant revenues	<u>82,876</u>	<u>79,234</u>	<u>12,642</u>
Expenditures:			
Personnel	28,816	29,864	2,104
Fringe benefits	5,474	2,963	2,511
Operating services	-	650	(650)
Travel	426	160	276
Supplies	1,856	722	1,133
Phone	100	20	80
Van maintenance and repairs	500	77	423
Vehicle insurance	-	-	-
Utilities	5,700	48	5,654
Postage	4	-	4
Building expense	20,000	19,612	3,388
Total expenditures	<u>82,876</u>	<u>47,964</u>	<u>15,312</u>
Excess revenues over expenditures	\$ -	2,670	2,670

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 JTPA Title III-F
 Statements of Revenues, Expenditures, and
 Changes in Fund Balance
 For the Years Ended December 31, 1995 and 1996

	1995	1996
Grant revenues:		
LaSalle Parish Police Jury	\$ 667,179	<u>259,895</u>
 Expenditures:		
Training	357,022	118,640
Basic readjustment	182,208	64,424
Participant support	78,103	90,666
Administration	<u>78,830</u>	<u>64,038</u>
Total expenditures	<u>696,163</u>	<u>337,768</u>
Excess revenues (deficit) over expenditures	1,017	(227)
Fund balance at beginning of year	<u>(227)</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ 804</u>	<u>(227)</u>

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions, and, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. I did not detect reportable conditions.

This report is intended for the information of the board of directors, management, and other responsible government agencies. However, this report is a matter of public record and its distribution is not limited.

D. P. At

June 26, 1997

LADALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-A

Statement of Appropriations (Budget) and Actual Revenues and Expenditures

For Fiscal Year 1995 Appropriations for which

Actual Revenues and Expenditures were Completed during the Year ended December 31, 1995

	Appropriation for the Fiscal Year 1995	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaBelle Parish Police Jury	\$ 718,240	718,240	-
Total income	718,240	718,240	-
Expenditures:			
Training	358,123	358,123	-
Training related and support services	214,874	214,874	-
Administration	145,243	145,243	-
Total expenditures	718,240	718,240	-
Excess revenues over expenditures	\$ -	-	-

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 JTPA Eight Percent
 Balance Sheets
 December 31, 1989 and 1988

	1989	1988
ASSETS		
Cash in bank	\$ 3,606	1,049
Due from grant	<u>8,810</u>	<u>-</u>
Total assets	<u>\$ 12,416</u>	<u>1,049</u>
 LIABILITIES AND FUND BALANCE		
Accounts payable	\$ 8,810	-
Fund balance, restricted to uses authorized by the grant	<u>3,506</u>	<u>1,049</u>
Total liabilities and fund balance	<u>\$ 12,416</u>	<u>1,049</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Title III-F

Statement of Fiscal Year 1984 Appropriation and Actual Revenues and Expenditures to Date
For the Period Ended December 31, 1984

	Fiscal Year 1984 Appropriation	Revised and Expenditures to Date	Balance
Grant revenues			
Louisiana Department of Education	\$ 337,188	337,188	-
Expenditures:			
Training	188,680	188,808	-
Basic readjustment	84,842	84,842	-
Participant support	51,477	51,477	-
Administration	40,579	40,579	-
Total current expenditures	365,578	365,706	-
Excess (deficit) revenues over expenditures	\$ -	-	-

LARALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-C

Statement of Appropriations (Budget) and Actual Revenues and Expenditures

For Fiscal Year 1984 Appropriations for which

Actual Revenues and Expenditures were Completed during the Year ended December 31, 1985

	Appropriation for the Fiscal Year 1984	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
Lafayette Parish Police Jury	\$ 643,836	<u>643,836</u>	<u>-</u>
Total income	<u>643,836</u>	<u>643,836</u>	<u>-</u>
Expenditures:			
Training	321,919	321,919	-
Training related and support services	193,150	193,150	-
Administration	<u>128,767</u>	<u>128,767</u>	<u>-</u>
Total expenditures	<u>643,836</u>	<u>643,836</u>	<u>-</u>
Excess revenues over expenditures	\$ -	-	-

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
JTPA Title II-C
Statements of Revenues, Expenditures, and
Changes in Fund Balance
For the Years Ended December 31, 1996 and 1995

	1996	1995
Grant revenues:		
LaSalle Parish Police Jury	<u>\$ 449,289</u>	<u>479,094</u>
 Expenditures:		
Training	240,333	292,347
Participant support	143,787	130,011
Administration	<u>67,258</u>	<u>91,348</u>
Total expenditures	<u>451,378</u>	<u>474,303</u>
Excess (deficit) revenues over expenditures	(2,089)	3,791
 Fund balance at beginning of year	<u>3,791</u>	<u>-</u>
 Fund balance at end of year, restricted to uses authorized by the grant	<u>\$ 1,699</u>	<u>3,791</u>

LAKELLE COMMUNITY ACTION ASSOCIATION, INC.
 JTPA Title I-C
 Balance Sheets
 December 31, 1988 and 1989

	1988	1989
ASSETS		
Cash in bank	\$ 1,688	3,761
Due from grantor	<u>5,200</u>	<u>-</u>
Total assets	<u>\$ 6,888</u>	<u>3,761</u>
 LIABILITIES AND FUND BALANCE		
Accounts payable	\$ 5,200	-
Fund balance, restricted to uses authorized by the grant	<u>1,688</u>	<u>3,761</u>
Total liabilities and fund balance	<u>\$ 6,888</u>	<u>3,761</u>

Statement B-32**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title I-B

Statement of Appropriations (Budget) and Actual Revenues and Expenditures

For Fiscal Year 1994 Appropriations for which

Actual Revenues and Expenditures were Completed during the Year ended December 31, 1993

	Appropriation for the Fiscal Year 1994	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 457,449	457,449	-
Expenditures:			
Participant support	397,332	397,332	-
Administration	70,117	70,117	-
Total current expenditures	467,449	467,449	-
Excess revenues over expenditures	-	-	-

LAKE CHARLES COMMUNITY ACTION ASSOCIATION, INC.

JTPA Eight Percent

Statement of Fiscal Year 1995/1996 Appropriation and Actual Revenues and Expenditures to Date
For the Period Ended December 31, 1995

	Fiscal Year 1995/1996 Appropriation	Received and Expended to Date	Balance
Grant revenues			
Louisiana Department of Education	\$ 80,363	50,029	30,334
Expenditures:			
Training	50,748	50,368	380
Participant support	13,793	10,802	2,991
Administration	12,824	12,824	-
Total current expenditures	77,365	74,094	3,271
Excess (deficit) revenues over expenditures	\$ -	(8,065)	(8,065)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 JTPA Title I-B
 Balance Sheets
 December 31, 1989 and 1988

	1988	1989
ASSETS		
Cash in bank	\$ 171	309
Due from grant	<u> -</u>	<u> -</u>
Total assets	<u>\$ 171</u>	<u>309</u>
 LIABILITIES AND FUND BALANCE		
Accrued expenses	\$ -	-
Fund balance, restricted to uses authorized by the grant	<u>171</u>	<u>309</u>
Total liabilities and fund balance	<u>\$ 171</u>	<u>309</u>

LABALLE COMMUNITY ACTION ASSOCIATION, INC.
JTPA Eight Percent
Statements of Revenues, Expenditures, and
Changes in Fund Balance
For the Years Ended December 31, 1995 and 1994

	1995	1994
Grant revenues:		
LaSalle Parish Police Jury	<u>\$ 65,438</u>	<u>62,741</u>
 Expenditures:		
Training	37,501	60,376
Participant support	14,363	26,709
Administration	<u>12,128</u>	<u>14,675</u>
Total expenditures	<u>63,992</u>	<u>101,760</u>
Excess revenues over expenditures	2,457	1,940
Fund balance at beginning of year	<u>1,049</u>	<u> </u>
Fund balance at end of year, restricted to uses authorized by the grant	<u>\$ 3,506</u>	<u>1,049</u>

Statement B-28

LADALLE COMMUNITY ACTION ASSOCIATION, INC.

J.F.R. Title III-A

Statement of Appropriations (Budget) and Actual Revenues and Expenditures

For Fiscal Year 1994 Appropriations for which

Actual Revenues and Expenditures were Completed during the Year ended December 31, 1993

	Appropriation for the Fiscal Year 1994	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 845,187	845,187	-
Total income	<u>845,187</u>	<u>845,187</u>	<u>-</u>
Expenditures:			
Training	432,684	432,684	-
Training related and support services	250,550	250,550	-
Administration	<u>162,000</u>	<u>162,000</u>	<u>-</u>
Total expenditures	<u>845,187</u>	<u>845,187</u>	<u>-</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
JTPA Title I-A
Statements of Revenues, Expenditures, and
Changes in Fund Balance
For the Years ended December 31, 1998 and 1999

	1998	1999
Grant revenues:		
LaSalle Parish Police Jury	\$ 879,974	736,455
Total revenues	<u>879,974</u>	<u>736,455</u>
Expenditures:		
Training	818,411	669,737
Participant support	210,235	229,107
Administration	<u>145,967</u>	<u>141,671</u>
Total expenditures	<u>874,613</u>	<u>1,040,515</u>
Excess (deficit) revenues over expenditures	(5,639)	1,940
Fund Balance:		
Balance at beginning of year	<u>1,850</u>	.
Balance at end of year, restricted to uses authorized by the grant	<u>\$ 1,213</u>	<u>1,850</u>

Statement B-28

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title B-A

Balance Sheets

December 31, 1995 and 1994

	1995	1994
ASSETS		
Cash in bank	\$ 1,313	1,960
Due from grantor	<u>19,361</u>	<u>-</u>
Total assets	<u>\$ 20,674</u>	<u>1,960</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 19,361	-
Accrued payroll	-	-
Other accrued expenses	<u>-</u>	<u>-</u>
Total liabilities	19,361	-
Fund balance, restricted to uses authorized by the grant	<u>1,313</u>	<u>1,960</u>
Total liabilities and fund balance	<u>\$ 20,674</u>	<u>1,960</u>

Title E,B	Title E,C	E-A,025	E-B,026	Title E,F	Totals	
					(Memorandum Chg.) 2080	2095
478,664	449,268	66,438	48,560	687,478	2,877,808	2,152,624
-	240,303	37,565	-	387,880	1,153,087	853,441
408,468	143,787	14,353	-	260,389	1,844,232	852,811
69,232	67,266	12,128	45,180	78,030	417,782	428,912
478,702	451,513	85,992	45,180	808,086	2,618,941	2,145,734
(136)	(2,890)	2,487	1,210	1,287	1,804	7,118
389	2,781	1,049	248	(227)	7,118	-
171	1,686	2,506	1,258	870	8,724	7,118

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTTA

Comparing Statements of Revenues, Expenditures, and
 Changes in Fund Balance
 Year-ended December 31, 1980
 with comparative totals for 1980

	Title B-A
Revenues	<u>\$ 879,004</u>
Expenditures:	
Training costs and expenses	\$18,411
Participant support costs	\$18,223
Administration expenses	<u>145,981</u>
Total expenditures	<u>\$382,615</u>
Excess revenues (deficit) over expenditures	(503)
Fund Balance:	
Balance (deficit) at beginning of year	<u>1,980</u>
Balance (deficit) at end of year	<u>\$ 1,477</u>

Title B-D	Title B-C	B-A, B% B-C	25% Inc.	Title B-E	Totals (Memorandum Code)	
					1999	1998
171	1,889	3,909	1,958	870	9,904	7,337
-	5,290	8,910	900	28,479	60,458	-
171	6,989	12,419	2,058	27,349	69,904	7,337
-	-	-	-	-	-	-
-	5,290	8,910	900	28,479	60,458	227
-	-	-	-	-	-	-
-	5,290	8,910	900	28,479	60,458	227
171	1,889	3,909	1,958	870	9,104	7,160
171	6,990	12,419	2,058	27,349	69,554	7,337

LABALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title B-B

Statements of Revenues, Expenditures, and
Changes in Fund Balance

For the Years Ended December 31, 1995 and 1996

	1996	1995
Grant revenues:		
LaSalle Parish Police Jury	\$ 478,564	524,162
	<u> </u>	<u> </u>
Expenditures:		
Participant support	409,480	425,715
Administration	69,222	85,158
	<u> </u>	<u> </u>
Total expenditures	478,702	520,883
	<u> </u>	<u> </u>
Excess (deficit) revenues over expenditures	(138)	309
Fund balance at beginning of year	309	-
	<u> </u>	<u> </u>
Fund balance at end of year, restricted to uses authorized by the grant	\$ 171	309
	<u> </u>	<u> </u>

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Statement B-84

LABALLE COMMUNITY ACTION ASSOCIATION, INC.
Title XX Transportation
Balance Sheet
December 31, 1995 and 1996

	<u>1996</u>	<u>1995</u>
ASSETS:		
Cash in bank	\$ -	1,019
Total assets	<u>\$ -</u>	<u>1,019</u>
 FUND BALANCE		
Fund balance at beginning of year	1,019	1,019
Less transfer to General Fund	<u>1,019</u>	-
Fund balance at end of year	<u>\$ -</u>	<u>1,019</u>

LAGALLE COMMUNITY ACTION ASSOCIATION, INC.

JFRA Title B-C

Statement of Appropriations (Budget) and Actual Revenues and Expenditures

For Fiscal Year 1995 Appropriations for which

Actual Revenues and Expenditures were Completed during the Year ended December 31, 1998

	Appropriation for the Fiscal Year 1995	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 255,544	255,544	-
Total income	<u>255,544</u>	<u>255,544</u>	<u>-</u>
Expenditures:			
Training	137,772	137,772	-
Training related and support services	78,863	78,863	-
Administration	51,109	51,109	-
Total expenditures	<u>255,544</u>	<u>255,544</u>	<u>-</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>

Pass-Through Owner's Number	Program Award Amount	Accrued or (Deferred) Revenue at Jan. 1, 1999	Grant Revenue Recognized	Expenses	Accrued or (Deferred) Revenue at Dec. 31, 1999
1	40,800	-	40,800	47,481	-
	40,750	-	40,750	44,082	-
	942,279	-	142,279	157,041	-
	7,983	-	7,983	8,983	-
	<u>218,932</u>	<u>-</u>	<u>239,812</u>	<u>358,587</u>	<u>-</u>
	1,208,442	-	1,208,442	1,571,967	-
	10,921	-	10,921	10,838	-
	6,748	-	6,748	8,491	-
	84,898	-	84,898	81,121	-
	80,424	-	80,484	85,894	-
	<u>1,383,840</u>	<u>-</u>	<u>1,383,842</u>	<u>1,899,313</u>	<u>-</u>
	55,917	-	55,917	64,638	-
	208,185	-	208,185	208,185	-
	<u>364,102</u>	<u>-</u>	<u>264,102</u>	<u>262,823</u>	<u>-</u>
	670,874	-	878,074	680,813	-
	478,684	-	478,684	478,700	-
	440,280	-	448,280	481,378	-
	587,178	-	607,178	688,681	-
	<u>2,166,996</u>	<u>-</u>	<u>2,362,896</u>	<u>2,529,572</u>	<u>-</u>
	264,457	-	264,457	264,457	-
	68,438	-	68,438	62,982	-
	48,808	-	48,808	48,180	-
	<u>132,246</u>	<u>-</u>	<u>117,246</u>	<u>111,162</u>	<u>-</u>
	50,488	-	50,488	50,408	-
2	<u>4,819,078</u>	<u>-</u>	<u>4,820,278</u>	<u>4,848,217</u>	<u>-</u>

Statement B-66

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance Program

**Statements of Revenues, Expenditures and
Changes in Fund Balance**

For the Years ended December 31, 1998 and 1999

	1998	1999
Grant revenues:		
LA Office of Community Services	\$ 88,404	<u>70,761</u>
Current expenditures:		
Administration:		
Personnel	3,365	4,624
Fringe benefits	205	525
Other administrative costs	3,661	3,545
Program expenditures:		
Materials	28,603	23,124
Labor	21,179	23,712
Liability insurance	688	890
Training and technical assistance	1,790	444
Support - other	<u>8,913</u>	<u>14,434</u>
Total expenditures	<u>59,684</u>	<u>75,629</u>
Excess (deficit) revenues over expenditures	210	(77)
Fund balance:		
Balance (deficit) at beginning of year	<u>(77)</u>	<u>-</u>
Balance (deficit) at end of year	<u>\$ 633</u>	<u>(77)</u>

LABELLE COMMUNITY ACTION ASSOCIATION, INC.
 Weatherization Assistance Program
 Balance Sheets
 December 31, 1995 and 1994

	1995	1994
ASSETS		
Cash in bank	\$ 633	-
Due from grant	<u>-</u>	<u>-</u>
Total assets	<u>\$ 633</u>	<u>-</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ <u>-</u>	<u>77</u>
Total liabilities	-	77
Fund balance (deficit)	<u>633</u>	<u>(77)</u>
Total liabilities and fund balance	<u>\$ 633</u>	<u>-</u>

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

James T. Bates

CPA (Public Practice) - Member, Institute
of Certified Public Accountants
Member State of Louisiana 11111

Member
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
131 N. 743-5208
744-131 N. 743-5208

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

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

I have audited the accompanying general purpose financial statements of the Lafayette Community Action Association, Inc., as of and for the year ended December 31, 1990, as listed in the table of contents, and have issued my report therein dated June 26, 1991. These general purpose financial statements are the responsibility of the Association's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, "Government Auditing Standards," issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audit of Institutions of Higher Education and Other Non-profit Institutions." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Lafayette Community Action Association, Inc., taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in the schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

James T. Bates

June 26, 1991

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Federal Financial Assistance

For the Year ended December 31, 1990

<u>Federal Grantor/Pass Through Grantor/Project Title</u>	<u>Fiscal CFDA Number</u>
Department of Agriculture:	
Carthage Parish Police Jury/Food Stamp Program	10 807
Concordia Parish Police Jury/Food Stamp Program	10 807
LA Dept. of Education/Child Start, Food Reimbursement	10 558 *
LA Dept. of Agriculture/Needy Family	10 565
Total - Department of Agriculture	
Department of Health and Human Services:	
U. S. Treasury/Head Start	10 080 *
Centa Community Action Committee, Inc./Head Start, Handicap	10 080 *
LA Dept. Health and Hospitals/Medicaid	
LA Dept. of Social Services/Project Independence	10 791
LA Dept. of Social Services/AFHEAP Weatherization (Block Grant)	10 878
Total - Department of Health and Human Services	
Department of Housing and Urban Development:	
Carthage Parish Police Jury/Low Income Housing Program (Section 8-Existing Housing and State Agency Program)	14 158
LA Dept. of Employment and Training/Community Service Block Grant Program - Entitlement Grants	14 218 *
Total - Department of Housing and Urban Development	
Department of Labor:	
Program B-A	11 248 *
Program B-B	11 248 *
Program B-C	11 248 *
Program B-F	11 248 *
Total - Department of Labor	11 248 *
Department of Energy:	
LA Office of Social Services/Weatherization Assistance Program	81 842 *
Department of Education:	
LA Dept. of Education/A-RN	10 240 *
LA Dept. of Education/6N, Inc.	10 240 *
Total - Department of Education	
Federal Emergency Management Agency:	
United Way of America/Emergency Food and Shelter	50 580
Total Federal Assistance	

* Denotes major Federal program.

LA SALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance Program
 Statement of Budgeted and Actual Revenues and Expenditures
 For the Program Year ended March 31, 1988

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LA Office of Community Services	\$ 108,803	<u>68,855</u>	<u>41,947</u>
Current expenditures:			
Administration	8,840	6,727	2,119
Financial audit	1,781	-	1,781
Liability insurance	1,135	1,108	-
Materials	37,088	37,910	10,848
Labor	34,162	35,703	-
Program support	23,714	9,482	13,312
Training and technical assistance	1,827	1,816	111
Total expenditures	<u>108,803</u>	<u>71,553</u>	<u>38,191</u>
Excess revenues over expenditures	\$ <u> </u>	<u>(5,297)</u>	<u>13,756</u>