

EL LABORER UNION CONTRACT ADMIN AGENCY  
CONTRACT NO. 1013124  
CONTRACT BALANCE SHEET - ALL FUND TYPES AND ACCOUNT STRUCT  
July 31, 1978

	ASSETS				LIABILITIES				TOTALS	
	GENERAL	FUNDAL	FINANCIAL	FINANCIAL	GENERAL	FUNDAL	FINANCIAL	FINANCIAL	(Reserve/Contingency)	LIAB.
<b>ASSETS</b>										
Cash	51,000	814,384		8100					817,384	814,384
Due from other governments		101,491							101,491	101,491
Due from other funds	100	41,244							41,344	41,344
Grant Receivable		100							100	100
Fund assets									100,404	100,404
Amounts to be provided									4,404	4,404
<b>Total assets</b>	<u>51,100</u>	<u>956,919</u>	<u>100</u>	<u>8100</u>	<u>100</u>	<u>956,919</u>	<u>1,404</u>	<u>1,404</u>	<u>100,908</u>	<u>102,312</u>
<b>LIABILITIES</b>										
Accounts payable										
Cash over/shorts										
Payroll withholdings and accrued										
Fringe benefits										
Due to other funds	812,244			8100					812,244	812,244
Deferred revenue										
Comptroller advances										
<b>Total liabilities</b>	<u>812,244</u>	<u>812,244</u>	<u>8100</u>	<u>8100</u>	<u>8100</u>	<u>812,244</u>	<u>8100</u>	<u>8100</u>	<u>812,244</u>	<u>812,244</u>
<b>NET EQUITY</b>										
Investment in general fund assets										
Fund balance - accrued	11,850	68,624							80,474	80,474
<b>Total fund equity</b>	<u>11,850</u>	<u>68,624</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>68,624</u>	<u>100</u>	<u>100</u>	<u>80,574</u>	<u>80,574</u>
<b>Total liabilities and fund equity</b>	<u>824,094</u>	<u>1,025,543</u>	<u>9100</u>	<u>9100</u>	<u>9100</u>	<u>1,025,543</u>	<u>9100</u>	<u>9100</u>	<u>922,818</u>	<u>922,818</u>
<b>RESERVE</b>										
Contingency										
<b>Total</b>	<u>11,850</u>	<u>68,624</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>68,624</u>	<u>100</u>	<u>100</u>	<u>80,574</u>	<u>80,574</u>

The accompanying notes are an integral part of this statement.

**ST. LOUIS PARISH COMMUNITY ACTION AGENCY**  
**CHLOEUS, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUNDS TYPES**  
**FOR THE YEAR ENDED JULY 31, 1988**

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL REVENUE	(In thousands) 1988	1987
<b>REVENUES</b>				
Intergovernmental				
Federal		\$3,086,173	\$1,096,171	\$4,337,508
State		38,868	38,868	28,719
Miscellaneous				
In-kind		29,613	29,613	23,731
Other revenues	\$3,361	29,325	53,886	17,166
Interest		253	253	630
<u>Total revenues</u>	<u>3,361</u>	<u>3,443,619</u>	<u>1,180,573</u>	<u>1,467,834</u>
<b>EXPENDITURES</b>				
Current - General Government				
Personnel		588,381	680,963	566,180
Travel benefits		78,879	70,879	78,026
Travel		66,121	66,121	98,172
Supplies	78	13,886	13,964	18,119
Energy assistance		178,450	178,450	258,717
Emergency assistance		33,065	33,945	38,325
Materials		33,038	31,978	88,188
In-kind applied		29,613	29,613	23,731
Other	31,886	353,098	166,168	113,966
Capital outlays	<u>3,121</u>	<u>8,182</u>	<u>23,283</u>	<u>28,923</u>
<u>Total expenditures</u>	<u>33,287</u>	<u>1,366,633</u>	<u>1,189,963</u>	<u>1,618,736</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	118,780	61,337	56,609	53,133
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	13,388	13,704	31,300	18,793
Operating transfers out		(21,168)	(21,202)	(19,793)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	670	26,873	26,697	22,133
<b>FUND BALANCES, beginning of year</b>	(8,757)	81,551	72,794	88,758
Transfer of excess funds to funding agency				(2,763)
Prior period adjustments				2,288
Reimbursements for prior period loss		1,368	1,368	1,338
<b>FUND BALANCES, end of year</b>	<u>(8,087)</u>	<u>108,882</u>	<u>98,754</u>	<u>99,374</u>

The accompanying notes are an integral part of this statement.

ST. LAMERY PARISH COMMUNITY ACTION AGENCY  
 EXPLOSIVE INVESTIGATIONS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 BUDGET (BASIC) ACTUAL AND ACTUAL  
 GENERAL FUND  
 FOR THE YEAR ENDED JULY 31, 1976

	1976		VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL (REVENUES ONLY) 1976
	BUDGET	ACTUAL		
<b>REVENUES</b>				
Miscellaneous				
Other	200	13,361	13,161	13,361
Total revenues	200	13,361	13,161	13,361
<b>EXPENDITURES</b>				
Current - General Government				
Supplies	100	78	120	66
Other	12,000	13,089	810	572
Capital outlays	1,000	8,122	(112)	2,808
Total expenditures	13,100	21,289	810	10,256
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(12,900)	(16,718)	4,372	(8,207)
<b>OTHER FINANCIAL SOURCES (USED)</b>				
Operating transfers in	21,000	17,000	(1,600)	---
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCIAL SOURCES OVER EXPENDITURES AND OTHER USES</b>	8,100	670	420	(8,357)
<b>FUND BALANCES, beginning of year</b>		(8,357)		---
<b>FUND BALANCES, end of year</b>		(8,887)		(8,357)

The accompanying notes are an integral part of this statement.

**ST. LARRY PARISH COMBUSTIBLE ACTION BOARD**  
**SPENCER, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET 1967-1968, ACTUAL AND ACTING**  
**CERTAIN SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JULY 31, 1968**

	1968			TOTAL
	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)	(CHANGES ONLY) 1965
<b>REVENUES</b>				
Intergovernmental				
Federal	\$1,386,717	\$1,292,985	\$(93,732)	\$1,570,945
State	30,288	30,288		29,850
Miscellaneous				
In-kind		24,998	24,998	23,800
Interest		250	250	250
Other		1,484	1,484	2,173
<u>Total revenues</u>	<u>1,417,005</u>	<u>1,349,015</u>	<u>68,000</u>	<u>1,627,018</u>
<b>EXPENDITURES</b>				
General - General Government				
Personnel	421,357	424,518	3,161	544,855
Fringe benefits	84,380	70,894	13,486	63,845
Travel	15,899	12,884	3,015	29,129
Supplies	15,840	54,143	38,303	14,121
Materials	48,512	47,893	619	14,170
Emergency assistance	294,824	284,754	10,070	32,155
Energy assistance	32,687	32,603	84	583,358
Other	164,485	197,991	33,506	218,986
Capital outlays	1,000	4,492	3,492	2,385
<u>Total expenditures</u>	<u>1,379,895</u>	<u>1,368,892</u>	<u>11,003</u>	<u>1,519,682</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	17,110	80,123	63,013	47,336
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out	(13,800)	(12,120)	1,680	(16,640)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>3,310</u>	<u>68,003</u>	<u>64,333</u>	<u>30,696</u>
<b>FUND BALANCES, beginning of year</b>				
Transfer of excess funds to funding source		49,001		40,800
Price period adjustments				62,740
Reimbursement for prior period loss		1,261		4180
<b>FUND BALANCES, end of year</b>		<u>51,262</u>		<u>68,020</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
OPEROUS, LOUISIANA  
STATE OF FINANCIAL STATEMENTS  
FOR THE YEAR ENDING JULY 31, 1976

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**THE REPORTING ENTITY**

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Community Action Agency for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GSA has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the agency to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Agency.
2. Organizations for which the Agency does not appoint a voting majority but are fiscally dependent on the agency.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the St. Landry Parish Community Action Agency is fiscally dependent on the St. Landry Parish Police Jury, even though the Police Jury does not appoint a voting majority of Community Action Agency's governing body, the St. Landry Parish Community Action Agency is considered to be a component unit of the St. Landry Parish Police Jury. The basic entity being reported on is the St. Landry Parish Community Action Agency's component unit financial report includes all funds and account groups over which the Agency exercises oversight responsibility. This responsibility includes financial interdependency, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

**BASIS OF PRESENTATION - FUND ACCOUNTING**

The accounts of the St. Landry Parish Community Action Agency are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. 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 operating activities are controlled. The various funds are grouped, in the financial statements in this report, into one generic fund type and broad category as follows:

**Governmental Funds**

**General Fund.** The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

St. Landry Parish Community Action Agency  
Orleans, Louisiana  
NOTE TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JULY 31, 1986

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fiduciary Funds

Agency Funds. Agency Funds are used to account for assets held by the agency in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (maintain equal liabilities) and do not involve measurement of results of operations.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and fiduciary funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and fiduciary funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The basis of accounting used for recording grants, entitlements, or shared revenues is determined by the fund type in which the grant, entitlement, or shared revenue is recorded. Grants, entitlements or shared revenues in governmental funds have been recognized as revenue in the accounting period when they become measurable to accrual, i.e., both measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Insurance is expensed in the period it is paid.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

Deferred revenue is reported on the combined balance sheet. Deferred revenues arise when resources are received before St. Landry Parish Community Action Agency has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when there is a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
LOUISIANA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JULY 31, 1984

NOTE 5 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INVESTMENTS AND CASH

There are no investments as of July 31, 1984. Cash is created through the pledge of bank-owned securities or Federal Deposit Insurance. At July 31, 1984, approximately \$120,058 of the bank balance is covered by FDIC insurance and \$16,568 is covered by collateral pledged to St. Landry Parish Community Action Agency by the bank. This collateral is considered under generally accepted governmental accounting principles to be a Category 1 credit risk. Pledged securities in Category 3 include unassured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in St. Landry Community Action Agency's name. Even though the pledged securities are considered uncollateralized (Category 3), state law imposed a statutory requirement on the collateral bank to advertise and sell the pledged securities within 90 days of being notified by St. Landry Community Action Agency that the fiscal agent has failed to pay deposited funds upon demand.

Louisiana statutes authorize the Agency to invest in United States bonds, treasury notes or certificates, time certification of deposits in state and national banks, or any other federally insured investment.

GENERAL FIXED ASSETS AND GENERAL LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations are accounted for in the general fixed assets account group, rather than in the governmental funds. Public domain or infrastructures are not capitalized by the St. Landry Parish Community Action Agency. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Interest costs on construction, if any, are not capitalized.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

COMPENSATION ADJUSTED

Full-time employees earn annual leave at the rate of 5 to 15 days per year, depending upon length of service. A maximum of 3 days of unused annual leave may be carried over from year to year. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay or an hourly rate which is an average of the three highest years of employment. Accumulated sick leave is forfeited upon termination.

As July 31, 1984, employees of the St. Landry Parish Community Action Agency had accumulated and vested \$5,844 of employee leave benefits, computed in accordance with ERS Compensation Section C 48. This amount is recorded as a general long-term obligation in the accompanying financial statements.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
ORLEANS, LOUISIANA  
GUIDE TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDING JULY 31, 1976

PAGE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INSTRUMENTS

Debit memorandum accounting is not used by the St. Landry Parish Community Action Agency.

INVENTORY

The St. Landry Parish Community Action Agency practices the policy of recording materials and supplies as expenditures when acquired. These items are not recorded as inventory because the amount of the items in stock is insignificant.

COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Agency's financial position and operations. However, comparative (i.e. presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

MEMORANDUM ONLY - TOTAL COLUMNS

Total columns on the component unit financial statements and the financial statements of individual funds are captioned "Memorandum Only" to indicate that they are prepared only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither do such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

BUDGETS AND BUDGETARY ACCOUNTING

The St. Landry Parish Community Action Agency prepared a budget for its General Fund on the modified accrual basis of accounting.

The St. Landry Parish Community Action Agency adopts budgets for its Special Revenue Funds on a program year basis instead of on the fiscal year of the Agency. Budgets required by funding agencies are prepared on a modified accrual basis of accounting. The budgets are adopted on a contract basis with various governmental bodies. Specializing appropriations, to the extent not expended, lapse at year-end. Formal budgetary integration is employed as part of the accounting system.



**St. Landry Parish Community Action Agency**  
**BOULDER, LOUISIANA**  
**NOTE TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JULY 31, 1990**

**NOTE 2 - DEFICITS IN INDIVIDUAL FUNDS**

The following funds reflected deficit fund balances at July 31, 1990:

General Fund	\$18,887
Special Revenue Funds	
Commodities	(14,899)
Rehab.	(1,381)

**NOTE 3 - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets is as follows:

	Balance 1/31/89	additions	Transfers and Disposals	Balance 7/31/90
automobiles	\$19,793	\$9,128		\$28,921
Furniture and equipment	39,468	4,122	—	43,590
<b>Totals</b>	<b>59,261</b>	<b>13,250</b>	<b>—</b>	<b>72,511</b>

**NOTE 4 - PENSION PLAN**

Substantially all St. Landry Parish Community Action Agency's employees are members of the Parochial Employees' Retirement System of Louisiana. In addition to employee payroll deductions, St. Landry Parish Community Action Agency's funds are credited to the retirement system and recorded as expenditures.

The retirement system is a cost-sharing-multiple employer, statewide defined contribution retirement system which is administered and controlled by a separate board of trustees. Contributions of participating agencies are pooled within the system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. The St. Landry Parish Community Action Agency does not guarantee the benefits provided by the retirement system. The payroll covered by the system for the year ended July 31, 1989 was \$272,619; the Agency's total payroll was \$328,342.

Any member is eligible for normal retirement if he has at least 10 years of creditable service regardless of age, 25 years of creditable service and is at least age 55, or 10 years of creditable service and is at least age 60.

Benefit rates are 1 percent of final compensation (average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1980, and 3 percent of final compensation for each year of service after January 1, 1980.

A member is eligible to retire and receive disability benefits if he has at least 5 years of creditable service, is not eligible for normal retirement and suffers disability which has been certified by the State Medical Disability Board. The rate is 3 percent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the system.

**ST. LAMERY PARISH COMMUNITY ACTION AGENCY**  
**OPELOUSAS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JULY 31, 1995**

**NOTE 4 - PENSION PLAN (CONTINUED)**

Govered employees were required by state statute to contribute 9.50 percent of their salary to the plan from August, 1995 to July, 1996. The Agency was required by the same statute to contribute 8.50 percent of total compensation from August, 1995 to December, 1995. At January 1, 1996, the amount the Agency was required to contribute was decreased to 7.25 percent of total compensation. The contribution requirement for the year ended July 31, 1994 was \$48,637, which consisted of \$20,753 from the Agency and \$27,884 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, anticipated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress with accumulating sufficient assets to pay benefits when due, and make comparisons among FERS and employees. The System does not make separate measurements of assets and pension benefit obligation for individual employees. The pension benefit obligation at December 31, 1995 for the system as a whole, determined through an actuarial valuation performed as of that date, follows:

Liability for:	active members	\$401,980,403
	terminated members, retirees and survivors	<u>301,385,100</u>
	<b>Total pension benefit obligation</b>	<b>703,365,503</b>
	Actuarial value of assets	<u>667,800,108</u>
	<b>Unfunded pension benefit obligation</b>	<b>335,565,395</b>
Date of last actuarial valuation		December 31, 1995

Actuarial Cost Method: Frozen Attained Age Normal Actuarial Cost Method

Valuation Interest Rate: 8 percent (Net of investment expenses)

Exclusions from Census: All individuals submitted by the System were included in the valuation.

Basis of Actuarial Asset Value: The actuarial value of assets was based on the modified cost value for debt securities. Equity values were determined by adjusting market values to defer one-half of unrealized capital gains or losses accrued during the fiscal year. A pro-rata share of expense fund assets was allocated to each plan in proportion to current salaries.

**ST. LAMERY TARIER COMMUNITY ACTION AGENCY**  
**BOULDER, MISSISSIPPI**  
**NOTE TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JULY 31, 1976**

**NOTE 4 - PENSION PLAN (CONTINUED)**

Changes in Valuation Methods, Assumptions, and Amortization Periods: Rates of DROP entry were made independent of retirement rates. Modifications were made to retirement rates to reflect the changes related to DROP entry rates. The mortality assumptions changed from 110 percent of the 1971 Group Annuity Mortality Table (with a six year attachment for females) to the 1971 Group Annuity Mortality Table. Female mortality is based on the 1971 SAM table for females.

Method of Amortizing Gains and Losses: Under the Frozen Attained Age Normal Method, actuarial gains and losses are spread over future normal costs.

**NOTE 5 - DEBTED IN GENERAL LONG-TERM DEBT**

The following is a summary of the long-term debt transactions for the year ended July 31, 1976:

	Balance at Beginning of Year	additions	Reductions	Balance at End of Year
Compensated absence	66,885	—	61,000	5,885
<b>Total</b>	<b>66,885</b>	<b>—</b>	<b>61,000</b>	<b>5,885</b>

**NOTE 6 - INTEREST ACCRUALS PAYABLE**

	Interest Receivable	Interest Payable
<b>Special Services Funds</b>		
Project Independence	\$13,433	
Division 15	14,678	62,907
State Funds	3,500	
Community		17,172
HRB	1,503	350
Special Fund	4,748	
Transportation Local	1,891	
Medicaid	1,138	
Rehabilitation		20,294
Emergency Food and Shelter		10
Payroll Fund		380
General Fund	180	11,244
Community Services Block Grant		300
<b>Totals</b>	<b>62,663</b>	<b>92,864</b>

ST. LOUISY PARISH COMMUNITY ACTION AGENCY  
SHREVEPORT, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JULY 31, 1976

**NOTE 7 - BOARD MEMBERS**

During the year ended July 31, 1976, the following individuals served on the St. Louisy Parish Community Action Agency's Board of Directors:

Larry Aaron	Edgemo DeLoach	Donald Dugas
Joseph Davis	Edwin Eytremier	Rene Lavigne
John E. Williams	Harmon Haynes	Yara Lasky
Mary Lou Lemaistre	Frank Ford	John McNeal
Michael Dupre	Stacy Fickney	Peter Strawick, III
Mark Gaudry	Richard Hillier	J.C. Joubert
Wilbert Loden	Edie Thibodeaux	Clifford Moore
Donald Robert	Luther Hill	
Wilbert Lavier	Peter Smith, Sr.	

Board members received no compensation.

**NOTE 8 - OPERATING TRANSFERS OUT**

The operating transfers net, included in the individual funds as of July 31, 1976, are as follows:

<u>Medical</u>		
Transfers for food distribution expenses paid by the General Fund		\$1,500
<u>Community Services Block Grant</u>		
Transfers for utility expenses paid by the Special Fund		1,460
<u>State Weatherization</u>		
Transfers for utility expenses paid by the Special Fund		260
<u>Senior Citizens</u>		
Transfers for utility expenses paid by the Special Fund		
Main	470	
State and Local	1,182	1,654
<u>Project Independence</u>		
Transfers for utility expenses paid by the Special Fund		2,838
Transfers for food distribution expenses paid by the General Fund		3,800
<u>Homeing Preservation</u>		
Transfers for utility expenses paid by the Special Fund		281
<u>Title III</u>		
Transfers for van purchase paid by the General Fund		12,886
<b>Total operating transfers net</b>		<b>31,309</b>

ST. JAMES PARISH COMMUNITY ACTION AGENCY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JULY 31, 1994

**NOTE 9 - OPERATING TRANSFERS IN**

The operating transfers in, included in the Individual Funds as of July 31, 1994, are as follows:

<u>Special Fund</u>		
Transfers from Individual Funds for utility expenses		\$13,784
<u>General Fund</u>		
Transfers from Individual Funds for Van purchase and fuel distribution expenses		11,188
<b>Total operating transfers in</b>		<u>\$24,972</u>

**NOTE 10 - RECONCILING FINANCIAL STATEMENTS**

Budgets are adopted for certain Special Revenue Funds on a contract basis with various governmental bodies. The funds presented in the Combined Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP-Basis) and Actual are those funds with budgets. These funds are presented on an individual program year-and basis and include the program year which ended from August 31, 1993 through July 31, 1994. Presented below is a reconciliation between actual revenues as shown on pages 3 and 5.

Special Revenue Funds

Excess (deficiency) of revenues and other financing sources over expenditures and other uses as shown on page 3		\$20,909
<u>ADM (Ad Hoc) Funds not budgeted:</u>		
Project Care - excess expenditures	13,383	
State AIR - excess expenditures	(4,879)	
State Funds - excess revenues	451	
HRD - excess revenues	1,058	
Commodity - excess expenditures	(434)	
Special Fund - excess revenues	4,972	
Transportation - Local - excess revenues	145	

ST. LARRY'S PUBLIC COMMUNITY ACTION AGENCY  
 (PLUMAS, LOUISIANA)  
 NOTE NO. FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 1995

NOTE NO. - SUPPLEMENTAL FINANCIAL INFORMATION (CONTINUED)

and (deduct) excess revenues or expenditures for period from fund's program year-end to July 31, 1995:	
Senior Services - March 31, 1995 program year-end	\$105
Medicaid - June 30, 1995 program year-end	233
Project Independence - June 30, 1995 program year-end	1,551
Babak - October 31, 1995 program year-end	500
State Weatherization - March 31, 1995 program year-end	<u>1</u>
Excess (deficiencies) of revenues and other financing sources over expenditures and other uses as shown on page 1	<u>26,490</u>

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

GENERAL FUND

The General Fund is used to account for revenues traditionally associated with governments which are NOT required to be accounted for in another fund.



ST. LAMONT PARISH COMMUNITY ACTION AGENCY  
ST. LOUIS, LOUISIANA  
 GENERAL FUND  
 BALANCE SHEET  
 JULY 31, 1978

<u>ASSETS</u>	<u>1978</u>	<u>1977</u>
Cash	49,859	6743
Due from other funds	<u>1,362</u>	<u>100</u>
<u>Total assets</u>	<u>51,221</u>	<u>6843</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Due to other funds	611,288	48,682
<u>Total liabilities</u>	<u>611,288</u>	<u>48,682</u>
 <u>FUND BALANCE</u>		
Unreserved	(60,067)	(6,737)
<u>Total liabilities and fund balance</u>	<u>551,221</u>	<u>41,945</u>

ST. LOUIS PACIFIC COMMUNITY ACTION AGENCY  
ST. LOUIS, LOUISIANA  
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
 FINANCIAL BALANCES - BUDGET (YEAR-BASIS) AND ACTUAL  
 FOR THE YEARS ENDED JULY 31, 1995 AND 1994

	1995		VARIANCE FAVORABLE (UNFAVORABLE)	1994 ACTUAL
	BUDGET	ACTUAL		
<b>REVENUE</b>				
Miscellaneous	5180	21,361	21,361	21,481
Other	380	3,361	3,361	3,481
Total revenues				
<b>EXPENDITURES</b>				
Current - General Government				
Supplies	708	78	630	68
Other	12,408	11,888	520	512
Capital outlays	9,408	9,322	86	9,408
Total expenditures	22,524	22,288	236	20,258
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	191,800	18,780	173,020	(8,757)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	21,000	13,388	7,612	-----
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	170,800	470	170,330	(8,757)
<b>FUND BALANCE, beginning of year</b>		(8,752)		-----
<b>FUND BALANCE, end of year</b>		(8,282)		(8,752)

SPECIAL SERVICES FUNDSPROJECT CARE

The Project Care Program provides direct payments to home energy suppliers on behalf of eligible households. Funds are derived from local contributions.

TITLE XIX

The Title XIX Program provides non-emergency medical transportation and access to Home Service Agencies for the blind, elderly, and disabled.

HOME ENERGY ASSISTANCE

The Home Energy Assistance Program provides utility assistance to eligible low-income families.

SECTION 18

The Section 18 Program provides a public access transportation program on a demand-response basis, as well as on existing fixed routes to economically disadvantaged residents of the parish.

COMMUNITY SERVICES BLOCK GRANT

The Community Services Block Grant Program provides services and activities having a measurable and potential major impact on causes of poverty in the community or those areas of the community where poverty is a particularly acute problem; to obtain and maintain adequate housing and a suitable living environment; and to provide on an emergency basis for the provision of such supplies and services, nutritional facilities, and related services, as may be necessary to counteract conditions of starvation and malnutrition among the poor.

STATE FUNDS

The State Funds Program provides financial assistance to the Agency to be used at their discretion as a supplement to all programs where financial assistance is needed.

## SPECIAL REVENUE FUNDS

### STATE WEATHERIZATION

The State Weatherization Program provides installation of energy conserving measures in dwellings, in order to conserve needed energy and to reduce the impact of rising energy costs on low-income persons, particularly the elderly and handicapped. The Low-Income Home Energy Assistance Program provides energy related home repairs for low-income households.

### HEB AND COMMODITY

The HEB Program provides counseling to homeowners. The Commodity Program provides funds to assist in the transportation and distribution of commodities.

### SENIOR COMPANION PROGRAM

The Senior Companion Program provides volunteer opportunities for low-income individuals aged sixty and older which enhance their ability to remain active and provide critically needed community services; to provide long-term care by assisting adults, primarily older individuals with mental, emotional, and physical impairments, to achieve and maintain their fullest potential to be healthy and to manage their lives independently.

### MEDICAID

The Medicaid Program provides a means for disadvantaged individuals to apply for medical assistance.

### PROJECT INDEPENDENCE

The Project Independence Program provides transportation service to economically disadvantaged persons involved in completing their education.

### EMERGENCY FOOD AND SHELTER

The Emergency Food and Shelter Program provides for the purchase of food and shelter, to supplement and extend available resources.

### SPECIAL FUND

The Special Fund is used to account for revenues and expenditures which are not required to be accounted for in another fund.

**SPECIAL REVENUE FUNDS****TRANSPORTATION LOCAL**

The Transportation Local Fund provides monies that are raised locally to pay for any transportation expenses not covered under the Title XII and Section 18 Programs.

**HOUSING PRESERVATION**

The Housing Preservation Program provides installation and repairs of homes owned by very low-income individuals. This work is needed in order to conserve energy and as a result reduce the impact of rising energy costs.

**REHABILITATION PROGRAM**

The Rehabilitation Program provides transportation to educational facilities for handicapped individuals.

STATE OF CALIFORNIA  
 DEPARTMENT OF REVENUE  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE YEAR 1965

	RECEIPTS \$ MIL.	TOTAL \$ MIL.	STATE \$ MIL.	FEDERAL \$ MIL.
<b>GRANTS</b>				
Civil	11.431	11.431	11.431	—
Law Enforcement Programs	—	—	—	—
Law Enforcement Training	—	—	—	—
Law Enforcement Equipment	—	—	—	—
Other Grants	—	—	—	—
<b>Total Grants</b>	11.431	11.431	11.431	—
<b>CONTRIBUTIONS FROM BUSINESS</b>				
Business Profits	—	—	—	—
Federal Subsidies	—	—	—	—
Private Foundations	—	—	—	—
Private Foundations	—	—	—	—
Private Foundations	—	—	—	—
Private Foundations	—	—	—	—
<b>Total Contributions</b>	—	—	—	—
<b>FEDERAL GRANTS</b>				
Federal Grants	1.000	1.000	—	1.000
<b>Total Contributions and Grants</b>	1.000	1.000	—	1.000

THIS STATEMENT CONTINUED ON NEXT PAGE.

12. LIABILITIES, DEFERRED INCOME TAXES, AND EQUITY  
ASSETS  
LIABILITIES  
EQUITY

	CURRENT		LONG TERM		TOTAL	DEFERRED INCOME TAXES		TOTAL
	LIABILITIES	LIABILITIES	LIABILITIES	LIABILITIES		LIABILITIES	LIABILITIES	
<b>LIABILITIES</b>								
Accounts payable	10,000	10,000	—	—	10,000	—	—	10,000
Accounts receivable	10,000	10,000	—	—	20,000	—	—	20,000
Inventory	10,000	10,000	—	—	20,000	—	—	20,000
Prepaid expenses	10,000	10,000	—	—	20,000	—	—	20,000
Other current liabilities	10,000	10,000	—	—	20,000	—	—	20,000
<b>LIABILITIES</b>	<b>50,000</b>	<b>50,000</b>	<b>—</b>	<b>—</b>	<b>100,000</b>	<b>—</b>	<b>—</b>	<b>100,000</b>
<b>DEFERRED INCOME TAXES</b>								
Income tax expense	10,000	10,000	—	—	20,000	—	—	20,000
Income tax payable	10,000	10,000	—	—	20,000	—	—	20,000
<b>DEFERRED INCOME TAXES</b>	<b>20,000</b>	<b>20,000</b>	<b>—</b>	<b>—</b>	<b>40,000</b>	<b>—</b>	<b>—</b>	<b>40,000</b>
<b>LIABILITIES AND DEFERRED INCOME TAXES</b>	<b>70,000</b>	<b>70,000</b>	<b>—</b>	<b>—</b>	<b>140,000</b>	<b>—</b>	<b>—</b>	<b>140,000</b>
<b>EQUITY</b>								
Common stock	10,000	10,000	—	—	20,000	—	—	20,000
Retained earnings	10,000	10,000	—	—	20,000	—	—	20,000
<b>EQUITY</b>	<b>20,000</b>	<b>20,000</b>	<b>—</b>	<b>—</b>	<b>40,000</b>	<b>—</b>	<b>—</b>	<b>40,000</b>
<b>LIABILITIES, DEFERRED INCOME TAXES, AND EQUITY</b>	<b>90,000</b>	<b>90,000</b>	<b>—</b>	<b>—</b>	<b>180,000</b>	<b>—</b>	<b>—</b>	<b>180,000</b>

All amounts rounded to one page.





ELABORATE STATE OF NEW YORK  
 STATE GOVERNMENT  
 STATE DEPARTMENT OF  
 SOCIAL SERVICES  
 ALBANY, N.Y.

STATE

Cash  
 Due from other departments  
 Due from other funds  
 State investments  
 State assets

TOTAL ASSETS

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable  
 Due contractors  
 Federal indebtedness  
 State indebtedness  
 Due to other funds  
 Unclaimed personal  
 Due to other governments

FUND BALANCE

LIABILITIES

TOTAL LIABILITIES AND FUND BALANCE

	1954	1953	1952
<u>STATE</u>			
Cash	11,000	11,000	11,000
Due from other departments	1,000	1,000	1,000
Due from other funds	1,000	1,000	1,000
State investments	—	—	—
State assets	—	—	—
<u>TOTAL ASSETS</u>	13,000	13,000	13,000
<u>LIABILITIES AND FUND BALANCE</u>			
<u>LIABILITIES</u>			
Accounts payable	1,000	1,000	1,000
Due contractors	—	—	—
Federal indebtedness	—	—	—
State indebtedness	—	—	—
Due to other funds	—	—	—
Unclaimed personal	—	—	—
Due to other governments	—	—	—
<u>FUND BALANCE</u>	12,000	12,000	12,000
<u>LIABILITIES</u>	13,000	13,000	13,000
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	13,000	13,000	13,000

EL PASO ELECTRIC COMPANY  
CONDENSED STATEMENT OF OPERATIONS  
FOR THE QUARTER ENDED 9/30/68  
COMPARISON OF PERIODS  
ENDING 9/30/68 AND 9/30/67

	1968 THIRD QUARTER	1967 THIRD QUARTER	1968 THIRD QUARTER
<b>REVENUE</b>			
Energy	1,014,000	985,000	1,014,000
Other	1,000	1,000	1,000
<b>TOTAL REVENUE</b>	<u>1,015,000</u>	<u>986,000</u>	<u>1,015,000</u>
<b>EXPENSES</b>			
Fuel	1,000	1,000	1,000
Maintenance	1,000	1,000	1,000
Depreciation	1,000	1,000	1,000
Other	1,000	1,000	1,000
<b>TOTAL EXPENSES</b>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
<b>OPERATING INCOME</b>	<u>1,011,000</u>	<u>982,000</u>	<u>1,011,000</u>
<b>OTHER REVENUES</b>			
Interest	1,000	1,000	1,000
Dividends	1,000	1,000	1,000
Other	1,000	1,000	1,000
<b>TOTAL OTHER REVENUES</b>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
<b>INCOME BEFORE TAXES</b>	<u>1,014,000</u>	<u>985,000</u>	<u>1,014,000</u>
<b>TAXES</b>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<b>NET INCOME</b>	<u>1,013,000</u>	<u>984,000</u>	<u>1,013,000</u>
<b>PER SHARE</b>			
Earnings	1,013,000	984,000	1,013,000
Dividends	1,000	1,000	1,000
<b>PER SHARE</b>	<u>1,012,000</u>	<u>983,000</u>	<u>1,012,000</u>

See notes attached to this page.

**INCOME STATEMENT - CONTINUED**  
**PERIOD ENDING 12/31/2000**  
**PERIOD ENDING 12/31/1999**  
**PERIOD ENDING 12/31/1998**  
**PERIOD ENDING 12/31/1997**

	PERIOD END- 1999	PERIOD END- 2000	PERIOD END- 1999	PERIOD END- 2000	PERIOD END- 1998	PERIOD END- 1997
<b>REVENUE</b>						
<b>OPERATING REVENUE</b>	15,711	114,740	875,777	882,000	141,000	105,000
<b>OTHER REVENUE</b>	5,481	—	—	—	—	15,181
<b>EXPENSES</b>						
<b>OPERATING EXPENSES</b>	15,000	113,074	875,000	875,000	141,000	105,000
<b>OTHER EXPENSES</b>	5,481	—	—	—	—	15,181
<b>INCOME</b>	1,190	1,666	87,777	62,000	—	—
<b>OPERATING INCOME</b>	1,190	1,666	87,777	62,000	—	—
<b>OTHER INCOME</b>	—	—	—	—	—	—
<b>NET INCOME</b>	1,190	1,666	87,777	62,000	—	—
<b>PER SHARE</b>						
<b>OPERATING PER SHARE</b>	0.12	0.17	0.92	0.65	—	—
<b>OTHER PER SHARE</b>	—	—	—	—	—	—
<b>NET PER SHARE</b>	0.12	0.17	0.92	0.65	—	—
<b>PERCENTAGE OF REVENUE</b>						
<b>OPERATING PERCENTAGE</b>	7.6	1.5	10.0	7.0	—	—
<b>OTHER PERCENTAGE</b>	34.9	—	—	—	—	—
<b>PERCENTAGE OF EXPENSES</b>						
<b>OPERATING PERCENTAGE</b>	95.5	97.7	99.5	99.3	—	—
<b>OTHER PERCENTAGE</b>	4.5	2.3	0.5	0.7	—	—
<b>PERCENTAGE OF INCOME</b>						
<b>OPERATING PERCENTAGE</b>	100.0	100.0	100.0	100.0	—	—
<b>OTHER PERCENTAGE</b>	—	—	—	—	—	—
<b>PERCENTAGE OF NET INCOME</b>						
<b>OPERATING PERCENTAGE</b>	100.0	100.0	100.0	100.0	—	—
<b>OTHER PERCENTAGE</b>	—	—	—	—	—	—
<b>PERCENTAGE OF CASH FLOW</b>						
<b>OPERATING PERCENTAGE</b>	—	—	—	—	—	—
<b>OTHER PERCENTAGE</b>	—	—	—	—	—	—
<b>PERCENTAGE OF EQUITY</b>						
<b>OPERATING PERCENTAGE</b>	—	—	—	—	—	—
<b>OTHER PERCENTAGE</b>	—	—	—	—	—	—
<b>PERCENTAGE OF ASSETS</b>						
<b>OPERATING PERCENTAGE</b>	—	—	—	—	—	—
<b>OTHER PERCENTAGE</b>	—	—	—	—	—	—
<b>PERCENTAGE OF LIABILITIES</b>						
<b>OPERATING PERCENTAGE</b>	—	—	—	—	—	—
<b>OTHER PERCENTAGE</b>	—	—	—	—	—	—
<b>PERCENTAGE OF TOTAL ASSETS AND LIABILITIES</b>						
<b>OPERATING PERCENTAGE</b>	—	—	—	—	—	—
<b>OTHER PERCENTAGE</b>	—	—	—	—	—	—

THIS STATEMENT CONTAINS SUPPLEMENTAL INFORMATION.

**ELI LILLY AND COMPANY - 2008**  
**FINANCIAL STATEMENTS**  
**CONSOLIDATED STATEMENTS OF OPERATIONS**  
**FOR THE YEARS ENDED DECEMBER 31, 2008, 2007, AND 2006**

	2008	2007	2006	2005	2004	2003
<b>REVENUE</b>						
Pharmaceuticals	11,120	10,000	9,150	8,100	7,100	6,100
Other	1,200	1,000	900	800	700	600
<b>EXPENSES</b>						
Research and development	4,500	4,200	3,800	3,500	3,200	2,900
Selling, general, and administrative	2,500	2,300	2,100	1,900	1,700	1,500
Depreciation and amortization	1,000	900	800	700	600	500
Restructuring costs	100	200	300	400	500	600
Goodwill impairment	100	100	100	100	100	100
Other	100	100	100	100	100	100
<b>INCOME BEFORE TAXES</b>	5,320	4,700	4,250	3,700	3,200	2,700
Income tax expense	1,000	900	800	700	600	500
<b>NET INCOME</b>	4,320	3,800	3,450	3,000	2,600	2,200
Weighted average shares outstanding	100	100	100	100	100	100
<b>Earnings per share</b>						
Basic	43.20	38.00	34.50	30.00	26.00	22.00
Diluted	42.50	37.50	34.00	29.50	25.50	21.50

This statement continues on next page.

EL PASO GAS SERVICE, INC. (ELSG)  
 A PUBLIC UTILITY  
 COMPANY, INCORPORATED  
 UNDER THE LAWS OF TEXAS  
 FOR THE YEAR ENDED DECEMBER 31, 1988

	1988	1987	1986
<b>EXPENSES</b>			
Depreciation	17,434	14,777	14,977
Interest	16,441	16,441	16,739
Income taxes	35,431	35,431	35,773
Operating expenses	54,441	54,441	54,474
Other expenses	1,000	1,000	1,000
<b>Total expenses</b>	<u>124,757</u>	<u>122,090</u>	<u>123,963</u>
<b>EXPENSES SUBJECT TO DEFERRED ACCOUNTING</b>			
Depreciation	16,441	14,777	14,977
Interest	16,441	16,441	16,739
Income taxes	35,431	35,431	35,773
Operating expenses	54,441	54,441	54,474
Other expenses	1,000	1,000	1,000
<b>Total expenses</b>	<u>124,757</u>	<u>122,090</u>	<u>123,963</u>
<b>EXPENSES SUBJECT TO DEFERRED ACCOUNTING</b>			
Depreciation	16,441	14,777	14,977
Interest	16,441	16,441	16,739
Income taxes	35,431	35,431	35,773
Operating expenses	54,441	54,441	54,474
Other expenses	1,000	1,000	1,000
<b>Total expenses</b>	<u>124,757</u>	<u>122,090</u>	<u>123,963</u>
<b>EXPENSES SUBJECT TO DEFERRED ACCOUNTING</b>			
Depreciation	16,441	14,777	14,977
Interest	16,441	16,441	16,739
Income taxes	35,431	35,431	35,773
Operating expenses	54,441	54,441	54,474
Other expenses	1,000	1,000	1,000
<b>Total expenses</b>	<u>124,757</u>	<u>122,090</u>	<u>123,963</u>

ELSG is a public utility company and is subject to the Public Utility Accounting Act of 1968, as amended. The Act requires that certain expenses be deferred for accounting purposes. The deferred expenses are shown in the accompanying schedule. The deferred expenses are amortized over their useful lives.

ST. LOUIS PARISH COMMUNITY ACTION AGENCY  
 ORLEANS, LOUISIANA  
 PROJECT CASE  
 STATEMENT OF REVENUE, EXPENDITURES, AND CASH  
 IN FUND BALANCE  
 FOR THE YEARS ENDED SEPTEMBER 30, 1993 AND 1994

	1993	1994
	ACTUAL	ACTUAL
<b>REVENUE</b>		
Miscellaneous		
Other	\$0.958	\$0.321
Total revenues	<u>0.958</u>	<u>0.321</u>
<b>EXPENDITURES</b>		
Utilities	\$4.882	\$4.891
Total expenditures	<u>4.882</u>	<u>4.891</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	0.076	0.130
<b>FUND BALANCE, beginning of year</b>	<u>503</u>	<u>500</u>
<b>FUND BALANCE, end of year</b>	<u>579</u>	<u>630</u>

ST. LOUIS PARISH COMMUNITY ACTION AGENCY  
 OTELENS, LOUISIANA  
 TITLE XII  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHARGES  
 IN FUND BALANCE  
 FOR THE YEARS ENDING JUNE 30, 1994 AND 1995.

	1994 ACTUAL	1995 ACTUAL
<b>REVENUES</b>		
Intergovernmental		
Federal		
Indirect - Title XII	\$12,806	\$1,882
Total revenues	12,806	1,882
<b>EXPENDITURES</b>		
Current - General Government		
Personnel		
Salaries	753	122
Total personnel	753	122
Supplies		
Office	421	211
Total supplies	421	211
Other		
Printing class		25
Telephone and postage	824	690
Service charge		29
Copying	126	81
Insurance	43	1,274
Maintenance agreement		328
Van maintenance	956	932
Van repairs	1,137	10
Utilities	158	158
Miscellaneous	40	
Membership dues	125	
Travel	16	
Total other	3,336	3,628
Total expenditures	4,416	3,823
<b>EXCESS (DEFICIENCY) OF REVENUES AND EXPENDITURES</b>	15,188	(141)
<b>OTHER FINANCIAL SOURCES (USES)</b>		
Operating transfers out	43,638	---
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCIAL SOURCES FROM OPERATIONS</b>	5,750	(141)
<b>FUND BALANCE, beginning of year</b>	---	322
<b>FUND BALANCE, end of year</b>	5,750	181

**DR. LARRY EWING COMMUNITY ACTION AGENCY**  
**MONROE, LOUISIANA**  
**HOME ENERGY ASSISTANCE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND FINANCES**  
**IN FUND BALANCE - BUDGET (COST-BASED) AND ACTUAL**  
**FOR THE YEAR ENDING SEPTEMBER 30, 1992**

	1992		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Intergovernmental			
Federal	\$212,888	\$212,085	---
Total revenues	212,888	212,085	-803
<b>EXPENDITURES</b>			
Current - Essential Government			
Personnel			
Salaries	14,380	14,114	266
Total personnel	14,380	14,114	266
Fringe benefits			
Payroll taxes	943	943	0
Workman's compensation	235	235	0
Unemployment insurance	147	147	0
Employee medicals	52	52	0
Total fringe benefits	1,377	1,319	58
Travel			
Out-of-area	34	34	0
Local	184	208	-24
Total travel	218	242	-24
Other			
Supplies	425	423	2
Postage	325	458	-133
Advertising	400	88	312
Maintenance		45	(45)
Copying	397	449	-52
Audit	1,500	1,500	0
Telephone	508	423	85
Miscellaneous		6	(6)
Energy assistance	125,815	228,134	-102,319
Total other	182,432	308,386	-125,954
Total expenditures	302,888	318,618	-15,730
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-90</b>	<b>70</b>	<b>-160</b>
<b>FUND BALANCE, beginning of year</b>		-----	
<b>FUND BALANCE, end of year</b>		<b>70</b>	



ST. LOUISY PARISH COMMUNITY ACTION AGENCY  
 ORLEANS, LOUISIANA  
 SECTION 13

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET (UNAP. BASIS) AND ACTUAL  
 FOR THE YEARS ENDED JUNE 30, 1964 AND 1965

	1964		VARIANCE FAVORABLE (UNFAVORABLE)	1965 ACTUAL
	BUDGET	ACTUAL		
<b>REVENUES</b>				
Intergovernmental				
Federal				
Indirect	477,790	477,290		458,884
Miscellaneous				
Fare funds		1,548	1,548	175
Total revenues	477,790	478,838	1,548	460,001
<b>EXPENDITURES</b>				
Personnel				
Salaries	18,600	18,706	1,106	18,682
Fringe benefits	3,430	3,691	(1,801)	3,665
Travel				
Local	1,426	1,420	66	682
Supplies				
	123	214	91	
Other				
Vehicle repairs and maintenance	19,844	18,799	1,045	8,868
Telephones	1,147	1,175	(28)	1,934
Advertising	180	319	(139)	48
Membership dues	382	488	(106)	
Audit	2,080	2,080		2,080
Copying	180	480	(300)	394
Postage	150	327	(177)	394
Vehicle insurance	18,185	19,990	(1,805)	8,088
Labor	645	490	155	1,968
Miscellaneous		164	(164)	
Total other	42,091	43,095	(1,004)	22,188
Total expenditures	73,123	66,098	7,025	64,812
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	404,667	412,740	(8,073)	18,189
<b>FUND BALANCE, beginning of year</b>				
		21,561		3,401
<b>FUND BALANCE, end of year</b>				
		23,721		21,590

**ST. LOUISY POLICE COMMUNITY AGENCIES AGENCY**  
**OFFICIALS' LEISURE**  
**COMMUNITY SERVICE BLOCK GRANT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (FUND-26112) AND ACTUAL**  
**FOR THE FISCAL YEAR ENDING DECEMBER 31, 1993**

	1993		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Intergovernmental			
Federal			
Indirect	422,378	422,321	(57)
Total revenues	422,378	422,321	(57)
<b>EXPENDITURES</b>			
Current - General Government			
Personnel			
Salaries	151,715	150,858	(857)
Fringe benefits	32,313	48,462	16,149
Travel	4,300	3,362	(938)
Supplies			
Office	2,800	4,248	(1,448)
Other			
Audit	3,750	3,750	
Telephone and postage	9,488	9,412	(76)
Accounting books	1,000	300	(700)
Printing and publications	3,000	3,242	(242)
Insurance	40,312	21,069	(19,243)
Advertising		15	(15)
Equipment repair and rental	9,583	10,850	(1,267)
Taxes	1,355	880	(475)
Community advertising	1,104	1,000	(104)
Community distribution	1,350	1,350	
Emergency medical	3,080	3,389	(309)
Community activities	3,080	1,671	(1,409)
Community truck maintenance	3,500	3,682	(182)
Community food and nutrition	3,728	3,888	(160)
Total other	52,518	49,352	(3,166)
Capital outlay			
Equipment	2,800	1,816	(984)
Total expenditures	270,314	282,366	(12,052)

This statement continued on next page.

27. LAMONT ENGINE COMMUNITY ACTION AGENCY  
 BIRMINGHAM, ALABAMA  
 COMMUNITY SERVICES BLOCK GRANT  
 STATEMENT OF BUDGET, EXPENDITURES, AND CARRYOVER  
 IN FUND BALANCE, BUDGET CARRY-FORWARD AND ACTUAL (CONTINUED)  
 FOR THE FIFTEEN MONTHS ENDED DECEMBER 31, 1975

	1975		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	(UNFAVORABLE)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$8,440	\$10,575	\$2,135
OTHER FINANCING SOURCES (USES) Operating transfers out	(8,440)	(10,575)	(2,135)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND CARRY OVER	<u>    0</u>		<u>    0</u>
FUND BALANCE, beginning of year		_____	
FUND BALANCE, end of year		<u>    0</u>	

ST. LOUISY ENGINE FORMIDITY ACTION AGENCY  
 OFFICES, LOUISIANA  
 STATE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE  
 FOR THE YEARS ENDED JUNE 30, 1993 AND 1994

	1993 ACTUAL	1994 ACTUAL
<b>REVENUES</b>		
Miscellaneous		
Other	____02	____
Total revenues	____02	____02
<b>EXPENDITURES</b>		
Current - General Government		
Personnel	540	
Travel benefits	____02	
Total expenditures	____562	____02
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(560)	
<b>FUND BALANCE, beginning of year</b>	<b>5,381</b>	<b>5,381</b>
<b>FUND BALANCE, end of year</b>	<b>4,821</b>	<b>4,321</b>

ST. LOUISY PARISH COMMUNITY ACTION AGENCY  
 OPELOUSAS, LOUISIANA  
 STATE REHABILITATION  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (UNAP. SALES) AND ACTUAL  
 FOR THE YEARS ENDED MARCH 31, 1966 AND 1965.

	1966		VARIANCE FAVORABLE UNFAVORABLE	1965 ACTUAL
	BUDGET	ACTUAL		
<b>REVENUES</b>				
Intergovernmental				
Federal				
Indirect	482,718	481,718	(1,000)	488,808
<b>EXPENDITURES</b>				
Current - General Government				
Personnel				
Salaries	61,500	62,985	(1,485)	12,714
Fringe benefits	10,368	11,187	(819)	2,803
Travel				
Local	-----	-----	-----	129
Supplies				
Office	613	668	(55)	178
Shop	1,808	1,825	(17)	188
Total supplies	2,421	2,493	(72)	829
Materials				
Bona	22,800	20,381	2,419	13,161

This statement continued on next page.

ST. LOUIS PUBLIC COMMUNITY ACTION AGENCY  
 ST. LOUIS, LOUISIANA  
 STATE WEATHERIZATION  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL (COMBINED)  
 FOR THE YEARS ENDED MARCH 31, 1974 AND 1975.

	1974		VARIANCE FAVORABLE (UNFAVORABLE)	1975 ACTUAL
	BUDGET	ACTUAL		
Other				
Audit	\$0,360	\$0,360		\$0,079
Labor				15,945
Telephone	187	602	\$415)	407
Postage	147	140	(7)	150
Publication				24
Printing	200	229	(29)	179
Advertising	5	5		40
Maintenance Items				65
Technical assistance	940	180	860	78
Truck maintenance	1,001	1,173	(172)	791
Insurance	842	842		1,454
Building permit				55
Miscellaneous	18	20	(2)	
Health and safety	1,503	1,324	(179)	
<u>Total other</u>	<u>6,403</u>	<u>3,828</u>	<u>(2,575)</u>	<u>32,084</u>
<u>Total expenditures</u>	<u>\$2,508</u>	<u>\$2,322</u>	<u>(186)</u>	<u>\$2,022</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>		(1,485)	(1,485)	5,062
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers net	—	(281)	(281)	(286)
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</u>	<u>—</u>	<u>(1,766)</u>	<u>(1,766)</u>	<u>4,776</u>
<u>FUND BALANCE, beginning of year</u>		<u>6,111</u>		<u>1,382</u>
<u>FUND BALANCE, end of year</u>		<u>4,345</u>		<u>6,158</u>

ST. LOUIS PARISH COMMUNITY ACTION AGENCY  
 METCALA, LOUISIANA  
 PER  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE  
 FOR THE YEAR ENDING MARCH 31, 1995 AND 1994

	1995 ACTUAL	1994 ACTUAL
<b>REVENUES</b>		
Intergovernmental		
Federal	66,438	512,750
Total revenues	<u>66,438</u>	<u>512,750</u>
<b>EXPENDITURES</b>		
Current - General Government		
Personnel		
Salaries	3,584	
Fringe benefits	2,388	
Travel	136	31
Supplies	388	488
Miscellaneous	3,428	3,000
Capital outlays	3,088	
Total expenditures	<u>8,922</u>	<u>3,540</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(3,484)	5,210
<b>FUND BALANCE, beginning of year Prior period adjustments</b>	5,164 2,280	(4,089) —
<b>FUND BALANCE, end of year</b>	<u>1,680</u>	<u>1,121</u>

ST. LOUIS PARISH COMMUNITY ACTION AGENCY  
 OPILOUSAS, LOUISIANA  
 ANNUITY  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE  
 FOR THE YEARS ENDED SEPTEMBER 30, 1995 AND 1996

	1995 ACTUAL	1996 ACTUAL
<b>REVENUES</b>		
Intergovernmental		
Federal	\$14,478	\$13,889
State		12,380
Total revenues	<u>14,478</u>	<u>26,269</u>
<b>EXPENDITURES</b>		
Current - General Government		
Personnel		
Salaries	2,840	2,882
Fringe benefits		
Workers' compensation		
Unemployment insurance		
Medicare		
Total fringe benefits	<u>    0</u>	<u>    0</u>
Other		
Supplies	176	89
E-Mail rental	190	776
Bus expense	68	128
Repairs	109	2,507
Insurance		508
Dialing, storage and rent	157	1,159
Unloading of commodities	739	1,208
Printing	360	213
Miscellaneous		125
Total other	<u>2,318</u>	<u>8,533</u>
Capital outlays		12,888
Total expenditures	<u>11,088</u>	<u>26,323</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>		
<b>OVER EXPENDITURES</b>	3,390	(154)
<b>FUND BALANCE, beginning of year</b>		
Prior period adjustments	(18,419)	(17,413)
		(1848)
<b>FUND BALANCE, end of year</b>	<u>(15,029)</u>	<u>(18,567)</u>



ST. LOUISY PARKS COMMUNITY ACTION AGENCY  
 GEORGIAN LEVING  
 BUDGET COMPARISON  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL  
 FOR THE YEAR ENDED MARCH 31, 1978 AND 1977.

REVENUES	1978		VARIANCE FAVORABLE (UNFAVORABLE)	1977 ACTUAL
	BUDGET	ACTUAL		
<b>Intergovernmental</b>				
Federal				
Direct	\$272,500	\$272,500		\$288,872
State	38,288	38,288		29,852
Miscellaneous				
Interest		258	\$258	250
In-kind		24,908	24,908	23,900
Negotiation revenue				2,822
Total revenues	<u>302,888</u>	<u>328,133</u>	<u>25,245</u>	<u>328,878</u>
<b>EXPENDITURES</b>				
Current - General Government				
Personnel				
Salaries	52,896	52,283	613	67,431
Steps	158,500	158,620	(120)	203,626
Total personnel	<u>211,396</u>	<u>210,903</u>	<u>493</u>	<u>271,057</u>
Fringe benefits				
Payroll taxes	4,311	3,803	508	3,857
Workers' compensation	667	653	14	610
Unemployment insurance	2,263	2,127	136	1,908
Medicare	388	472	(84)	321
Total fringe benefits	<u>7,629</u>	<u>7,055</u>	<u>574</u>	<u>6,696</u>
Travel				
Out-of-area	816	150	666	1,388
Local	1,506	1,782	(276)	7,150
Volunteer	<u>25,967</u>	<u>21,823</u>	<u>4,144</u>	<u>26,886</u>
Total travel	<u>28,289</u>	<u>23,755</u>	<u>4,534</u>	<u>35,424</u>
Supplies				
Office	<u>2,556</u>	<u>2,688</u>	<u>(132)</u>	<u>2,323</u>
Other				
Audit	1,580	1,580		1,475
Printing	1,827	1,816	11	1,656
Insurance	657	612	45	557
Physicals	180	86	94	181
Recognition	1,650	4,177	(2,527)	4,685
Uniforms	350	1,382	(1,032)	188
Postage/telephone	3,579	3,484	95	3,175
Meals	1,050	1,032	18	937

This statement continued on next page.

ST. LAWRY TALKS COMBILITY ACTION AGENCY  
 DELAWARE, DELAWARE  
 SERVICE CONTRACT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET (1964-1965) AND ACTUAL EXPENDITURES  
 FOR THE YEARS ENDED MARCH 31, 1965 AND 1966

	1966		VARIANCE FAVORABLE UNFAVORABLE	1965 ACTUAL
	BUDGET	ACTUAL		
Other (Continued)				
Equipment repair				\$729
Registration fees		\$79	(\$79)	80
Service charges				27
Tuition applied		24,998	(24,998)	25,900
Miscellaneous	\$250	251	(1)	252
Total other	18,828	25,828	(7,000)	26,821
Capital outlays				
Equipment	985	1,888	(893)	2,313
Total expenditures	208,328	225,689	(17,361)	222,320
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	3,364	2,443	921	3,424
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers out	(2,364)	(2,364)	—	(2,364)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	1,000	779	221	100
<b>FUND BALANCE, beginning of year</b>		6,327		6,177
Prior period adjustments		—		(150)
<b>FUND BALANCE, end of year</b>		6,327		5,927

**ST. LOUIS COMMUNITY ACTION AGENCY**  
**ST. LOUIS, LOUISIANA**  
**MEMPHIS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (GRANT-BASIS) AND ACTUAL**  
**FOR THE YEARS ENDED JUNE 30, 1996 AND 1995**

	1996		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	BUDGET	ACTUAL		
<b>REVENUES</b>				
Intergovernmental				
Federal	415,700	413,312	012,120	413,312
<b>Total revenues</b>	<b>415,700</b>	<b>413,312</b>	<b>012,120</b>	<b>413,312</b>
<b>EXPENDITURES</b>				
Current - General Government				
Personnel				
Salaries	10,100	8,068	2,040	12,853
<b>Total personnel</b>	<b>10,100</b>	<b>8,068</b>	<b>2,040</b>	<b>12,853</b>
Fringe benefits				
Payroll taxes	440	375	80	364
Workers' compensation	449	398	81	475
Unemployment insurance	463	373	80	443
Employee Medicare	518	392	81	344
<b>Total fringe benefits</b>	<b>1,870</b>	<b>1,538</b>	<b>325</b>	<b>1,626</b>
Other				
Travel	300	158	40	
Supplies	500	197	100	125
Miscellaneous	1,800	568	430	1,358
<b>Total other</b>	<b>1,700</b>	<b>901</b>	<b>190</b>	<b>1,523</b>
Capital outlays	—	—	—	325
<b>Total expenditures</b>	<b>22,200</b>	<b>10,561</b>	<b>1,185</b>	<b>16,881</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>1,815</b>	<b>1,005</b>	<b>2,569</b>
<b>OTHER FINANCING SOURCES (USED)</b>				
Operating transfers out	—	(1,200)	(1,200)	—
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>—</b>	<b>(485)</b>	<b>(485)</b>	<b>2,569</b>
<b>FUND BALANCE, beginning of year</b>		<b>0,330</b>		<b>1,363</b>
<b>FUND BALANCE, end of year</b>		<b>0,441</b>		<b>3,932</b>

**ST. LOUIS PARISH COMMUNITY ACTION AGENCY**  
**ORLEANS, LOUISIANA**  
**FINANCIAL STATEMENTS**  
**STATEMENT OF REVENUES, EXPENDITURES AND FINANCES**  
**IN FUND BALANCE - FUND (2040-3015) 600 ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1996 AND 1995**

	1996		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	BUDGET	ACTUAL		
<b>REVENUES</b>				
<b>Intergovernmental</b>				
<b>Federal</b>				
Subsidies	\$263,338	\$163,338	-----	\$163,338
<b>Total revenues</b>	<b>263,338</b>	<b>163,338</b>	<b>-----</b>	<b>163,338</b>
<b>EXPENDITURES</b>				
<b>Current - General Government</b>				
<b>Personnel</b>				
Salaries	70,786	66,533	\$4,253	\$66,881
<b>Total personnel</b>	<b>70,786</b>	<b>66,533</b>	<b>\$4,253</b>	<b>\$66,881</b>
<b>Fringe benefits</b>				
Payroll taxes	4,338	4,403	665	3,793
Workers' compensation	4,338	3,967	362	3,787
Unemployment insurance	3,543	3,339	203	3,489
Employee medicare	292	336	44	3,488
<b>Total fringe benefits</b>	<b>12,511</b>	<b>12,045</b>	<b>\$4,664</b>	<b>\$13,757</b>
<b>Other</b>				
Rent	1,000	3,000	-----	500
Van maintenance	13,314	4,884	8,430	8,434
Van repairs	13,642	3,638	10,002	13,793
Van insurance	24,800	18,104	5,696	24,000
Travel	800	500	300	714
Postage/copying	1,300	1,718	(418)	353
Supplies	500	475	25	500
Telephone	1,300	3,373	(2,073)	3,000
Billing insurance	2,800	-----	2,800	-----
Miscellaneous	-----	1,250	(1,250)	1,712
<b>Total other</b>	<b>37,456</b>	<b>36,733</b>	<b>\$7,723</b>	<b>\$30,434</b>
Capital outlay	-----	208	(208)	-----
<b>Total expenditures</b>	<b>169,430</b>	<b>111,332</b>	<b>\$58,098</b>	<b>121,292</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	7,908	52,006	44,098	7,568
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out	(2,900)	(2,810)	90	(2,710)

This statement continued on next page.

ST. LOUISY PARISH COMMUNITY ACTION AGENCY  
 OULOUCH, LOUISIANA  
 TRUST INDEPENDENCE  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (UNAP-2011) AND ACTUAL (CONTINUED)  
 FOR THE YEARS ENDED JUNE 30, 1994 AND 1995

	1994		VARIANCE FAVORABLE UNFAVORABLE	1995 ACTUAL
	BUDGET	ACTUAL		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>20</u>	178,170	178,190	19,784
FUND BALANCE, beginning of year		16,318		16,318
FUND BALANCE, end of year		<u>16,338</u>		<u>36,136</u>

ST. LARRY PARISH COMMUNITY ACTION AGENCY  
 ORLANSAS, LOUISIANA  
 INDEPENDENT FOOD AND NUTRITION PROGRAM  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - FISCAL YEAR-ENDING AND ACTUAL  
 FOR THE YEARS ENDING SEPTEMBER 30, 1970 AND 1971

	1970		VARIANCE FAVORABLE (UNFAVORABLE)	1971 ACTUAL
	BUDGET	ACTUAL		
<b>REVENUES</b>				
Intergovernmental				
Federal	933,272	933,272	-0-	933,272
<b>EXPENDITURES</b>				
Central - Essential Government				
Emergency maintenance				
Rent and mortgage	11,261	11,261		9,742
Utilities	21,368	21,368		21,361
Total emergency maintenance	32,629	32,629	-0-	31,103
Other				
Audit	550	549		549
Supplies	500	500		
Total other	1,050	1,049	-0-	1,098
Total expenditures	33,729	33,678	-0-	32,201
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-0-</b>		<b>-0-</b>	
<b>FUND BALANCE, beginning of year</b>				
<b>FUND BALANCE, end of year</b>		<b>-0-</b>		<b>-0-</b>

ST. LARRY PARISH COMUNITY ACTION AGENCY  
 BAYLUMAS, LOUISIANA  
 SPECIAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND FINANCES  
 IN FUND BALANCE  
 FOR THE YEARS ENDED SEPTEMBER 30, 1993 AND 1994

	1993 ACTUAL	1994 ACTUAL
<b>REVENUES</b>		
Miscellaneous		
Other	\$13,890	\$9,805
Interest	<u>    28</u>	<u>    28</u>
Total revenues	<u>\$13,918</u>	<u>\$9,833</u>
<b>EXPENDITURES</b>		
Current - General Government		
Personnel	1,734	993
Supplies	7,340	3,187
Other	19,698	22,964
Capital outlays	<u>  875</u>	<u>    0</u>
Total expenditures	<u>\$29,647</u>	<u>\$27,144</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(15,729)	(17,311)
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating transfers in	16,792	16,792
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	1,063	(619)
<b>FUND BALANCE, beginning of year</b>	<u>  1,436</u>	<u>  1,436</u>
<b>FUND BALANCE, end of year</b>	<u>\$2,499</u>	<u>  717</u>

ST. LOUIS PUBLIC COMMUNITY ACTION AGENCY  
 SHELTON, LOUISIANA  
 TRANSPORTATION LOCAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE  
 FOR THE YEAR ENDED JUNE 30, 1996 AND 1995

	1996 ACTUAL	1995 ACTUAL
<b>REVENUES</b>		
Miscellaneous	\$443	
Interest	<u>      78</u>	<u>      823</u>
Total Revenues	<u>      521</u>	<u>      823</u>
<b>EXPENDITURES</b>		
Expend - General Government		
Personnel		
Salaries	<u>          —</u>	<u>      685</u>
Fringe benefits	<u>          —</u>	<u>      1,501</u>
Travel	<u>          —</u>	<u>          4</u>
Other		
Van repair		700
Van maintenance		89
Supplies		31
Telephone/postage	893	1,234
Advertising		
Banqueting		15
Miscellaneous expense	<u>          —</u>	<u>          32</u>
Total other	<u>      893</u>	<u>      1,865</u>
Total expenditures	<u>      893</u>	<u>      3,817</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(342)	(3,814)
<b>FUND BALANCE, beginning of year</b>	2,388	6,438
<b>FUND BALANCE, end of year</b>	<u>2,046</u>	<u>2,624</u>



St. LOUISY PARISH COMMUNITY ACTION AGENCY  
 MONROE, LOUISIANA  
 HEAD  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET BASIS AND ACTUAL  
 FOR THE YEARS ENDING OCTOBER 31, 1995 AND 1994

	1995		VARIANCE FAVORABLE (UNFAVORABLE)	1994 ACTUAL
	BUDGET	ACTUAL		
<b>REVENUES</b>				
Intergovernmental				
Federal	420,328	420,328	—	420,328
Total revenues	420,328	420,328	—	420,328
<b>EXPENDITURES</b>				
Current - Federal Government				
Salaries	29,598	29,597	\$1	29,738
Fringe benefits	7,388	7,787	1	7,738
Travel	218	214		219
Supplies	2,113	2,119		219
Materials	26,512	26,512		26,409
Other	3,643	3,643	(2)	10,974
Capital outlays	123	113		618
Total expenditures	78,895	78,895	—	78,895
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	341	343		1,873
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out	(183)	(183)	—	(1,873)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>				
	158	160	—	—
<b>FUND BALANCE, beginning of year</b>				
<b>FUND BALANCE, end of year</b>				
		318		318

FINANCIAL FUND TYPES

Financial Fund Types include Trust and Agency Funds which are used to account for the assets held by a government in a trustee capacity or as an Agent for individuals, private organizations, other governments, and/or other funds.

The payroll account is used to account for the Agency's payroll and related expenses.

25. LAKEE PARISH COMMUNITY ACTION AGENCY  
 ORLEANS, LOUISIANA  
 FINANCIAL STATEMENT  
 BALANCE SHEET  
 JULY 31, 1968

AGENCY FUNDS  
 PAYROLL ACCOUNT

<b>ASSETS</b>	
Cash	5108
<u>Total assets</u>	<u>5108</u>
<b>LIABILITIES</b>	
Due to other funds	5108
<u>Total liabilities</u>	<u>5108</u>

FINANCIAL STATEMENTS OF ACCOUNT GROUPS

FEDERAL FINED ASSETS ACCOUNT GROUP

The Federal Finned Assets Account Group accounts for finned assets used in certain Special Revenue Funds.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY  
 ORLEANS, LOUISIANA  
 GENERAL FIXED ASSETS ACCOUNT STATE  
 STATEMENT OF GENERAL FIXED ASSETS  
 JULY 31, 1994 AND 1993

	<u>1994</u>	<u>1993</u>
<b>GENERAL FIXED ASSETS, AT COST</b>		
Automobiles	\$128,884	\$119,783
Furniture and equipment	<u>95,383</u>	<u>95,485</u>
<b>Total general fixed assets</b>	<b><u>224,267</u></b>	<b><u>215,268</u></b>
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>	<b><u>\$224,267</u></b>	<b><u>\$215,268</u></b>

ST. LAMERY PARISH COMMUNITY ACTION AGENCY  
BOSSCHARD, LOUISIANA  
GENERAL FIXED ASSETS ACCOUNT CREDIT  
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
FOR THE YEAR ENDED JULY 31, 1976

	AUTOMOBILES	FURNITURE AND EQUIPMENT	TOTALS JULY 31, 1976
GENERAL FIXED ASSETS, beginning of year	\$138,743	299,489	\$438,232
ACQUISITIONS	—8,323	—6,350	—14,673
GENERAL FIXED ASSETS, end of year	<u>130,420</u>	<u>293,139</u>	<u>423,559</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The General Long-Term Debt Account Group accounts for long-term debt intended to be financed from governmental funds.



ST. LARRY PARISH COMMUNITY ACTION AGENCY  
 MONROE, LOUISIANA  
 FEDERAL LONG-TERM DEBT ACCOUNT BOOK  
 STATEMENT OF FEDERAL LONG-TERM DEBT  
 JULY 31, 1976

	<u>COMPENSATED ABSENCES</u>	<u>TOTAL JULY 31, 1976</u>
<b>AMOUNT TO BE PROVIDED FOR THE PAYMENT OF FEDERAL LONG-TERM DEBT</b>		
Amount to be provided:		
For long-term compensated absences	\$5,886	\$5,886
Total amount to be provided	<u>5,886</u>	<u>5,886</u>
<b>FEDERAL LONG-TERM DEBT PAYABLE</b>		
Compensated absences payable	\$5,886	\$5,886
Total principal long-term debt	<u>5,886</u>	<u>5,886</u>

RELATED REPORTS

Ann Marie Blod, CPA  
 Jay Larkin, Jr., CPA  
 Russell J. Oddy, CPA  
 Dwight L. Oddy, CPA  
 David S. Patterson, CPA  
 James L. Robinson, Jr., CPA  
 E. Kenneth Rupp, S. CPA  
 Steven J. Galt, CPA



**JOHN S. DEWILING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dewiling, CPA  
 (1984-1988)

Harold Deane, CPA  
 Retired

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
 STRUCTURE BASED ON AN ASSESS OF CONTROL UNIT FINANCIAL STATEMENTS  
 PERFORMED IN ACCORDANCE WITH  
 GOVERNMENT AUDITING STANDARDS**

St. Landry Parish Community Action Agency  
 Opelousas, Louisiana

We have audited the component unit financial statements of the St. Landry Parish Community Action Agency for the year ended July 31, 1986, and have issued our report thereon dated January 31, 1987.

We conducted our 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, "Standards of State and Local Governments." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The management of St. Landry Parish Community Action Agency 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 structures, policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of the St. Landry Parish Community Action Agency for the year ended July 31, 1986, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

St. Landry Parish Community Action Agency  
Page 2

Our consideration of the internal control structure would not necessarily disclose all weaknesses in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the component unit 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the St. Landry Parish Community Action Agency, in a separate letter dated January 23, 1990.

The St. Landry Parish Community Action Agency's audit report for the year ended July 31, 1989, contained internal control comments involving lack of a proper segregation of duties in the accounting department. This matter has been resolved by management as of July 31, 1989.

This report is intended for the information of management, and the appropriate regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

*John Stouling, Sr.*

Opelousas, Louisiana  
January 23, 1990

John Swisher, Chief, CPA  
 Joel Landry, Jr., CPA  
 Russell J. Boffa, CPA  
 Dwight Lottum, CPA  
 David S. Fendren, CPA  
 James J. McRoberts, Jr., CPA  
 G. Kenneth Perry, S. CPA  
 Warren J. Cox, CPA



**JOHN S. BOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
INDEPENDENT AUDITOR'S REPORT ON INTERNAL  
CONTROL STRUCTURE OVER THE ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAM

John S. Bowling, CPA  
 (1988-1990)

David S. Fendren, CPA  
 (1988-)

St. Landry Parish Community Action Agency  
 Bogalusa, Louisiana

We have audited the component unit financial statements of the St. Landry Parish Community Action Agency for the year ended July 31, 1990, and have issued our report thereon dated January 21, 1991.

We conducted our audit in accordance with generally accepted auditing standards; Environmental Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-138, "Standards of State and Local Governments." These standards and OMB Circular A-138 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

In planning and performing our audit for the year ended July 31, 1990, we considered the Agency's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Agency's component unit financial statements and to report on the internal control structure in accordance with OMB Circular A-138. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the component unit financial statements in a separate report dated January 21, 1991.

The management of the St. Landry Parish Community Action Agency is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit 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, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

St. Landry Parish Community Action Agency  
Page 7

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

**Administrative Applications**

- General requirements
- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Administrative requirements
- Drug-free workplace

**Specific requirements**

- Types of services allowed or excluded
- Eligibility
- Matching, level of effort, or earmarking
- Reporting
- Cost allocation
- Special requirements

**Claims for advances and reimbursements**

Special requirements

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

During the year ended July 31, 1996, the St. Landry Parish Community Action Agency had no major Federal financial assistance programs and expended 58.71 percent of the total Federal financial assistance under the following nonmajor Federal financial assistance programs:

- Senior Companion Program
- Community Services Block Grant
- Low Income Home Energy Assistance

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting 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 the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

St. Landry Parish Community Action Agency

Page 3

Our consideration of the internal control structure policies and procedures 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 reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the St. Landry Parish Community Action Agency, Opelousas, Louisiana, in a separate letter dated January 23, 1991.

The St. Landry Parish Community Action Agency's audit report for the year ended July 31, 1990, contained internal control comments involving lack of a proper segregation of duties in the accounting department. This matter has been resolved by management as of July 31, 1991.

This report is intended for the information of management and the appropriate regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

*John A. Dealing, C.A.*  
Opelousas, Louisiana  
January 23, 1991

John Horton Wood, CPA  
 Joel Lambert, Jr., CPA  
 Forrest A. Searcy, CPA  
 Dwight Jackson, CPA  
 Chad B. Forehand, CPA  
 James L. White, Sr., J., CPA  
 G. Stephen Price, II, CPA  
 Dennis J. Earl, CPA



John B. Bentley, CPA  
 (1988-1992)

Harold Dugas, CPA  
 Retired

**JOHN B. DOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF  
COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
"GOVERNMENT AUDITING STANDARDS"

St. Landry Parish Community Action Agency  
 Opelousas, Louisiana

We have audited the component unit financial statements of the St. Landry Parish Community Action Agency for the year ended July 31, 1990, and have issued our report thereon dated January 31, 1991.

We conducted our 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, "Methods of State and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

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

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

This report is intended for the information of management and the appropriate regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

*John B. Dowling, Jr.*  
 Opelousas, Louisiana  
 January 31, 1991



John Dowling, Esq., CPA  
 Joe Linton, Jr., CPA  
 Russell J. Sibley, CPA  
 Dwight Linton, CPA  
 Daniel G. Fournier, CPA  
 James L. Nicholson, Jr., CPA  
 E. Kenneth Paup, CPA  
 Dennis J. Orr, CPA

John S. Dowling, CPA  
 (1984-1989)

Harold Egan, CPA  
 Retired



**JOHN S. DOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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

St. Landry Parish Community Action Agency  
 Opelousas, Louisiana

We have audited the component unit's financial statements of St. Landry Parish Community Action Agency, as of and for the year ended July 31, 1990, and have issued our report thereon dated January 21, 1991.

We have applied procedures to test St. Landry Parish Community Action Agency'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 July 31, 1990: political activity, civil rights, cash management, federal financial reports, allowable costs/audit principles, Drug-Free Workplace Act, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the St. Landry Parish Community Action Agency's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that St. Landry Parish Community Action Agency had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the appropriate regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

*John Dowling, Esq.*  
 Opelousas, Louisiana  
 January 21, 1991

John Bowling, Sr., CPA  
 Joel Lambert, Jr., CPA  
 Russell J. Smith, CPA  
 Dwight Lambert, CPA  
 Charles B. Freeman, CPA  
 James I. McMillan, Jr., CPA  
 S. Kenneth Peay, Jr., CPA  
 Bruce J. Carl, CPA



**JOHN S. BOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Bowling, CPA  
 (1984-1985)

Robert Rogers, CPA  
 (1986)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
 WITH SPECIFIC REQUIREMENTS APPLICABLE TO HUD/DOE  
 FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

St. Landry Parish Community Action Agency  
 Opelousas, Louisiana

We have audited the component unit financial statements of the St. Landry Parish Community Action Agency, as of and for the year ended July 31, 1986, and have issued our report thereon dated January 22, 1987.

In connection with our audit of the component unit financial statements of the St. Landry Parish Community Action Agency, and with our consideration of the St. Landry Parish Community Action Agency's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audit of State and Local Governments," we selected certain transactions applicable to certain major federal financial assistance programs for the year ended July 31, 1986.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the St. Landry Parish Community Action Agency's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the St. Landry Parish Community Action Agency had not complied, in all material respects, with these requirements.

This report is intended for the information of management and the appropriate regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

*John Bowling, Sr.*

Opelousas, Louisiana  
 January 22, 1987

JOHN BOWLING (Jr.), CPA  
 JUD LINDEN, P., CPA  
 ROBERT J. BERRY, CPA  
 DAUGHTERSON, CPA  
 THOMAS G. FORTSON, CPA  
 JAMES C. MCKELLEN, P., CPA  
 G. RICHARD PACE, P. CPA  
 GAVIN J. COLE, CPA



JOHN S. BOWLING & COMPANY  
 A CORPORATION OF DELAWARE PUBLIC ACCOUNTANTS

John S. Bowling, CPA  
 (President)

Harold Smith, CPA  
 (Partner)

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL  
 FINANCIAL ASSISTANCE

St. Landry Parish Community Action Agency  
 Opelousas, Louisiana

We have audited the component unit financial statements of St. Landry Parish Community Action Agency as of and for the year ended July 31, 1986, and have issued our report thereon dated January 21, 1987. These component unit financial statements are the responsibility of St. Landry Parish Community Action Agency's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our 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, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit 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. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the component unit financial statements of the St. Landry Parish Community Action Agency 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 component unit financial statements. The information in that Schedule has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

*John S. Bowling, Jr.*  
 Opelousas, Louisiana

January 21, 1987



**St. Landry Parish Community Action Agency**  
**BOULDER, LOUISIANA**  
**NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JULY 31, 1970**

**NOTE 1 - GENERAL**

The accompanying Schedule of Federal Financial Assistance presents the activity of all Federal financial assistance programs of the St. Landry Parish Community Action Agency. The St. Landry Parish Community Action Agency's reporting entity is defined in Note 1 to the St. Landry Parish Community Action Agency's component unit financial statements. All Federal financial assistance received directly from Federal agencies as well as Federal financial assistance passed through other government agencies are included on the Schedule.

**NOTE 2 - BASIS OF ACCOUNTING**

The accompanying Schedule of Federal Financial Assistance is presented using the accrual basis of accounting, which is described in Note 3 to the St. Landry Parish Community Action Agency's component unit financial statements.

**NOTE 3 - RELATIONSHIP TO COMPONENT UNIT FINANCIAL STATEMENTS**

Federal financial assistance revenue is reported in the St. Landry Parish Community Action Agency's component unit financial statements as follows:

	<u>Intergovernmental Revenue</u>
Special Revenue Funds:	
Community Services Block Grant	
Grant	\$194,943
Home Energy Assistance	185,808
State Membership	29,730
Service 1B	79,700
Title XIX	21,418
SNB	850
Senior Companion	270,389
Emergency Food and Shelter	31,843
Community	11,900
Project Independence	543,937
Medicaid	11,524
Rehabilitation Program	24,584
Recreational Preservation	<u>38,518</u>
	<b><u>1,856,173</u></b>

ST. LEOBARD PARISH COMMUNITY ACTION AGENCY  
MONROE, LOUISIANA  
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE YEAR ENDING JULY 31, 1976

NOTE 3 - RELATIONSHIP TO COMPONENT UNIT FINANCIAL STATEMENTS (CONTINUED)

Commodities were received indirectly by shipments from the Louisiana Department of Agriculture and Forestry. Receipts of commodities amounted to \$58,385 during the current fiscal year.

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying Schedule agree with the amounts reported in the related Federal financial reports.

John Martin, CPA  
POP Linder, Jr., CPA  
Russell A. Stoltz, CPA  
Douglas Linder, CPA  
David S. Fennell, CPA  
James L. McKeown, Jr., CPA  
G. Kenneth Perry, CPA  
Garrett A. Carr, CPA



**JOHN S. DEWELING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dewling, CPA  
(1984-1985)

David Perry, CPA  
(1986)

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To the Board of Directors of  
St. Landry Parish Community Action Agency  
Opelousas, Louisiana

We have audited the component unit financial statements of the St. Landry Parish Community Action Agency, for the year ended July 31, 1996, and have issued our report thereon dated January 31, 1997.

We conducted our 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, "Audits of State and Local Governments." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The management of St. Landry Parish Community Action Agency is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, assessments and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of the St. Landry Parish Community Action Agency for the year ended July 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the companies' own 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

The following is a suggestion for improving your system, procedures and operations:

**REPORT COMMENT**

Internal Receivables/Payables

All internal receivables and payables should be settled as soon as possible.

This report is intended for the information of management, and the appropriate regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

We wish to thank the executive director and the board members for the opportunity to serve the St. Landry Parish Community Action Agency. We also thank the Agency's employees for their assistance and cooperation during the course of our examination. If we can be of further assistance, please do not hesitate to call upon us.

  
John A. [unclear]  
Opelousas, Louisiana  
January 21, 1987



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DR. LARRY FARNS, COMMUNITY ACTION AGENCY  
MONROE, LOUISIANA  
COMPONENT UNIT FINANCIAL STATEMENTS  
AND AUXILIARY REPORTS  
FOR THE YEAR ENDED JULY 31, 1960  
WITH SUPPLEMENTAL INFORMATION SCHEDULES

order prepared of this law. This  
report is a being document. A  
copy of it should be kept. Identifi-  
cation to the subject, no evidence,  
and the rest of the documents should  
of them. The report is available for  
public inspection at the Union  
Trustee office of the Louisiana Audi-  
tor and, where appropriate, at the  
office of the parish clerk of court.

474 02 1961  
Release Date \_\_\_\_\_

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**JOHN S. BOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
INDEPENDENT AUDITOR'S REPORT

John S. Bowling, CPA  
 (1984-1989)

Harold Dyer, CPA  
 Retired

**St. Landry Parish Community Action Agency  
 Opelousas, Louisiana**

We have audited the accompanying financial statements of the St. Landry Parish Community Action Agency, a component unit of the St. Landry Parish Police Jury, as of July 31, 1986, and for the year then ended. These component unit financial statements are the responsibility of the Community Action Agency's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the St. Landry Parish Community Action Agency as of July 31, 1986, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the component unit financial statements taken as a whole. The auditing and individual fund and account group financial statements and schedules listed in the table of contents for the year ended July 31, 1986, are presented for purposes of additional analysis and are not a required part of the component unit financial statements of the St. Landry Parish Community Action Agency. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated January 21, 1987, on our consideration of the St. Landry Parish Community Action Agency's internal control structure and a report dated January 21, 1987 on its compliance with laws and regulations.

*John S. Bowling & Co.*

Opelousas, Louisiana  
 January 21, 1987

COMPANY'S FINANCIAL STATEMENTS