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ANNUAL FINANCIAL REPORT OF THE
ST. LOUIS PARISH COMMUNITY ACTION AGENCY
ENCLOSURE, LEGISLATOR
FOR THE YEAR ENDED JULY 31, 1967

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

Released Date FEB 7 6 1968

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JOHN S. DEFLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. DeFling, CPA
1954-1981

Retired

Harold Cooper, CPA
1982

John Nelson Wood, CPA
1983

Deigh Landau, CPA
1988

INTERIM AUDITORIAL REPORT

St. Landry Parish Community Action Agency
Bossieres, Louisiana

We have audited the accompanying general purpose financial statements of the St. Landry Parish Community Action Agency, a component unit of the St. Landry Parish Police Jury, as of July 31, 1989, and for the year then ended. These general purpose financial statements are the responsibility of the Community Action Agency's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular R-115, audits of State, Local Governments, and Nonprofit Organizations. These standards and OMB Circular R-115 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose 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, 1989, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated November 22, 1989, on our consideration of the St. Landry Parish Community Action Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

St. Landry Parish Community Action Agency
Opelousas, Louisiana
Page 2

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The continuing and individual fund and account group financial statements for the years ended July 31, 1988 and 1989, and supplementary information listed in the Table of Contents for the year ended July 31, 1989, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the St. Landry Parish Community Action Agency. The accompanying schedule of expenditures of Federal awards is prepared for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Amendment 1, Section of State, Local, Governmental, and Nonprofit Organizations, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

John S. Deauling + Company

Opelousas, Louisiana
November 22, 1989

GENERAL FINANCIAL STATEMENTS

U.S. GOVERNMENT SECURITIES INVESTMENT ACCOUNT
GENERAL ACCOUNT
CONTRACT ACCOUNT NO. 100-1000-1000-1000-1000
SEP 11, 1993

ASSETS

Cash
 Due from other governments
 Due from other funds
 Other receivables
 Total assets
 Available to be provided

LIABILITIES

LIABILITIES TO POLICYHOLDERS

LIABILITIES TO POLICYHOLDERS
 Guaranteed benefits
 Cash benefits
 Policy administration and interest
 Group benefits
 Due to other funds
 Due to other agents
 Unearned reserves
 Unexpended amounts
 Total liabilities

NET ASSETS

Investment in general fund assets
 Total liabilities - guaranteed
 Total fund assets
 Total liabilities
 Total assets

	GENERAL ACCOUNT		POLICYHOLDERS		NET ASSETS	
	AMOUNT	% AMOUNT	AMOUNT	% AMOUNT	AMOUNT	% AMOUNT
Cash	10,104	100.000	1415		116,889	100.000
Due from other governments	1,000	9.899			10,000	8.559
Due from other funds					100,000	85.441
Other receivables					10,000	8.559
Total assets	11,104	109.899	1,415		136,889	116.959
LIABILITIES TO POLICYHOLDERS						
LIABILITIES TO POLICYHOLDERS			987,000		987,000	845.000
Guaranteed benefits					11,387	9.583
Cash benefits					91,000	77.500
Policy administration and interest					85,613	72.917
Group benefits					100	.085
Due to other funds			1000		10,000	8.559
Due to other agents					10,000	8.559
Unearned reserves					10,000	8.559
Unexpended amounts					10,000	8.559
Total liabilities			987,000		136,889	116.959
NET ASSETS						
Investment in general fund assets			116,889		116,889	100.000
Total liabilities - guaranteed					136,889	116.959
Total fund assets					136,889	116.959
Total liabilities					136,889	116.959
Total assets					136,889	116.959

The accompanying notes are an integral part of this statement.

ST. LOUISY PARISH COMMUNITY ACTION AGENCY
ORLEANS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2020

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL	Memorandum Only	
			2020	2019
REVENUES				
Intergovernmental				
Federal		\$1,462,089	\$1,462,089	\$1,462,173
State		27,862	27,862	28,817
Miscellaneous				
In-kind		26,578	26,578	28,832
Other revenues	\$22,242	28,250	50,494	50,297
Interest		428	428	518
Total revenues	\$22,242	\$1,743,338	\$1,778,871	\$1,598,438
EXPENDITURES				
Current - general government				
Personnel	45	697,026	697,026	679,218
Printing benefits	638	84,178	84,804	80,856
Travel	693	99,543	100,238	114,462
Supplies	847	18,828	18,878	17,268
Energy assistance		554,484	554,484	193,844
Emergency assistance		16,168	18,388	21,528
Materials		42,869	42,869	50,804
In-kind applied		28,578	28,578	28,832
Other	28,638	122,187	150,825	124,698
Capital outlays	2,413	24,282	26,695	65,808
Total expenditures	\$3,894	\$1,828,582	\$1,734,582	\$1,424,856
EXCESS OF REVENUES				
(OVER) UNDER EXPENDITURES	188,348	44,749	34,686	133,546
OTHER FINANCING SOURCES (USES)				
Operating transfers in	9,886	12,484	22,370	24,889
Operating transfers out		(19,421)	(19,421)	(28,999)
Sale of fixed assets		3,026	3,026	2,866
EXCESS OF REVENUES AND OTHER				
SOURCES OVER (UNDER) EXPENDITURES	AND OTHER (USES)			
	\$9,886	\$6,089	\$6,654	\$13,756
FUND BALANCES, beginning of year	\$1,179	\$69,795	\$70,974	\$68,463
Prior period adjustments		266	266	120
FUND BALANCES, end of year	\$1,179	\$70,061	\$71,238	\$82,343

The accompanying notes are an integral part of this statement.

ST. LARRY PARISH COMMUNITY ACTION AGENCY
EMPLOYING AGENCY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SUBJECT TO COMMITTEE AND ACTING
GENERAL FUND
FOR THE YEAR ENDED JULY 31, 1983

	1983		BALANCE - FAVORABLE (UNFAVORABLE)	TOTAL
	BUDGET	ACTUAL		1983
REVENUES				
Miscellaneous				
other	95,380	900,260	907,680	907,680
TOTAL REVENUES	<u>95,380</u>	<u>900,260</u>	<u>907,680</u>	<u>907,680</u>
EXPENDITURES				
Current - General Government				
Personnel	3,400	48	3,352	
Fringe benefits	300	438	(338)	
Travel		400	(400)	(400)
Supplies	100	847	(747)	(747)
Other	1,300	88,088	(86,788)	(86,788)
Capital outlays	500	3,433	(2,933)	(2,933)
Total expenditures	<u>5,600</u>	<u>93,254</u>	<u>(87,654)</u>	<u>(87,654)</u>
EXCESS OF REVENUES OVER FUNDED EXPENDITURES		(10,740)	(10,740)	(10,640)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-----	3,300	(3,300)	(3,300)
EXCESS OF REVENUES AND OTHER SOURCES OVER FUNDED EXPENDITURES AND OTHER USES	<u>-----</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>
FUND BALANCE, beginning of year		12,120		12,120
FUND BALANCE, end of year		<u>8,120</u>		<u>8,120</u>

The accompanying notes are an integral part of this statement.

**ST. LOUIS PARK COMMUNITY ACTION AGENCY
 OPELOUSA, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 REPORT: MANUFACTURE AND ACTION
 CERTAIN SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JULY 31, 1960**

	1959			1958
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	(DEFICIT) ONLY
REVENUES				
Intergovernmental				
Federal	\$1,508,384	\$1,613,404	\$17,020	\$3,388,843
State	28,428	28,428		28,706
Miscellaneous				
Tuition		32,765	32,765	38,480
Interest		205	205	282
Other	27,000	48,660	21,660	28,312
TOTAL REVENUES	1,563,812	1,723,262	161,720	3,478,623
EXPENDITURES				
Current - General Government				
Personnel	700,968	682,386	8,782	677,753
Fringe benefits	88,860	88,383	2,586	68,372
Travel	35,364	33,580	1,456	33,554
Supplies	28,961	28,963	(2)	28,333
Materials	78,789	86,323	18,497	28,383
Emergency assistance	28,289	28,289		28,883
Energy assistance	883,240	927,343	124,877	288,643
Other	170,264	187,638	17,383	185,788
Capital outlays	23,880	28,888	7,000	88,380
Total expenditures	1,628,585	1,687,686	18,100	1,323,524
EXCESS OF REVENUES OVER CURRENT EXPENDITURES	28,327	87,846	54,521	161,384
OTHER FINANCIAL SOURCE CHANGES				
Operating transfers out	123,325	125,255	11,310	123,320
EXCESS OF REVENUES AND OTHER CHANGES OVER CURRENT EXPENDITURES AND OTHER CHANGES	-2	62,611	43,211	138,064
FUND BALANCE, beginning of year		274,883		136,379
Prior period adjustments		141		250
FUND BALANCE, end of year		337,494		274,629

The accompanying notes are an integral part of this statement.

**ST. LANDRY PARISH COMMUNITY ACTION AGENCY
 GOVERNORAL FINANCIAL
 STATE TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2009**

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 GAA 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 tax 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 financially 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 financially 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 in the St. Landry Parish Community Action Agency's general purpose 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.

BAIS 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 spending activities are controlled. The various funds are grouped in the financial statements in this report, into two generic fund types and their broad categories as follows:

Governmental Funds

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

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MAY 31, 1988

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 Fund

Agency Fund. 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 (assets 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 receivable 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 revenue arises when resources are received before St. Landry Parish Community Action Agency has a legal claim to them, or when grant monies are received prior to the occurrence 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
BOULDER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH AND DEPOSITORS

Louisiana statute authorizes the agency to invest in direct United States Treasury obligations, bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by Federal agencies and backed by the United States; bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by United States government instrumentalities, which are federally sponsored, and certificates of deposits.

Bank deposits must be secured by Federal depository insurance or the pledge of securities owned by the bank. The market value of the pledged securities must at all times equal or exceed 100 percent of the uninsured amount on deposit with the bank.

As July 31, 1998, the carrying amount of the agency's deposits was \$388,508. The bank balance of cash was \$488,580. There are no investments as of July 31, 1998. Of the bank balance, approximately \$188,788 is covered by Federal depository insurance, and approximately \$299,792 is covered by securities held by the bank in the agency's name.

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 infrastructure 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 as historical cost. Interest costs on construction, if any, are not capitalized.

Long-term obligations reported 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 net funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

COMBINATORIAL ABSENCE

Full-time employees earn annual leave at the rate of 5 to 15 days per year, depending upon length of service. A maximum of 5 days of accrued 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, 1998, employees of the St. Landry Parish Community Action Agency had accumulated and vested \$9,314 of employee leave liabilities, computed in accordance with GRSB Compensation Section C 41. This amount is recorded as a general long-term obligation in the accompanying financial statements.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1979

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INVENTORY

Conservative 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 COLUMN

Total columns on the general purpose financial statements and the financial statements of individual funds are captioned "Memorandum Only" to indicate that they are presented 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 is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

BUDGETS AND BUDGETING ACTIVITIES

The St. Landry Parish Community Action Agency prepares 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. Operating appropriations, in the extent not expended, lapse at year-end. Formal budgetary integration is employed as part of the accounting system.

NOTE 2 - DEFICITS BY INDIVIDUAL FUNDS

The following funds reflected deficit fund balances as July 31, 1979:

Special Revenue Funds	
Community	\$ (18,021)
Rehabilitation	(3,843)

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
SPOLIATION, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1989

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

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

	Balance \$412,988	Acquisitions	Transfers and Dispositions	Balance 2/23/89
Automobiles	\$178,841	\$28,375		\$199,255
Furniture and equipment	122,520	5,482	---	122,520
Total	\$298,211	\$33,857	\$---	\$298,211

NOTE 4 - PENSION PLAN

Plan Description:

Substantially all of 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 remitted to the retirement system and are recorded as expenditures.

The retirement system is a cost-sharing, multiple-employer, statewide defined benefit 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 granted by the retirement system. The payroll qualified to be covered by the system for the year ended July 31, 1989 was approximately \$248,112; the Agency's total payroll was \$478,483; the Agency's stipends were \$230,328.

Any member is eligible for normal retirement if he has at least 30 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 jointed months if service was interrupted) plus \$2.80 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 statutes.

The Parochial Employees' Retirement system issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P. O. Box 18819, Baton Rouge, Louisiana, 70888-4819 or by calling (225) 328-1341.

ST. LANDRÉ PARISH COMMUNITY ACTION AGENCY
MONROE, LOUISIANA
STATE OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1989

NOTE 4 - PENSION PLAN (CONTINUED)

Pension Policy

Covered employees were required by state statute to contribute 5.50 percent of their salary to the plan from August, 1988 to July, 1989. The Agency was required by the same statute to contribute 7.75 percent of total compensation from August, 1988 to July, 1989. The Agency contribution requirements for the year ended July 31, 1989, and July 31, 1988 was \$26,187 and \$28,950, respectively.

NOTE 5 - CHANGES IN LONG-TERM DEBT

The following is a summary of the long-term debt transactions for the year ended July 31, 1989:

	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Compestrated advances	\$4,800	\$4,000	—	\$8,800
Totals	\$4,800	\$4,000	—	\$8,800

NOTE 6 - INTERFUND RECEIVABLES, PAYABLES

	Interfund Receivables	Interfund Payables
General Fund	\$4,800	\$5,400
Special Revenue Funds		
Family Independence Work	13,000	
Section 18	3,200	
State Funds	3,000	
Commodity		17,100
RSD	3,300	250
Special Fund	4,040	2,000
Transportation Fund	3,000	
Medicaid	13,000	
Rehabilitation		12,300
Emergency Fund and Shelter		10
Soaring Preservation	200	2,000
Foodbank Care	10	
Title XIX	100	
State Weatherization		2,200
Some Energy Assistance	3,000	2,100
CDBG	3,400	
Accruals Fund		
Payroll Accruals	—	—
Totals	\$64,800	\$38,800

ST. LEADY PARISH COMMUNITY ACTION AGENCY
ORLANDO, LOUISIANA
STATE TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1999

NOTE 7 - BOARD MEMBERS

During the year ended July 31, 1999, the following individuals served on the St. Leady Parish Community Action Agency's Board of Directors:

Mary Lee Lussaine	Luther Hill, Sr.	Theresa Griffith
Mary Boone	Steve Mottow	Ida Leady
Michael Dupre	Elmer Morris Willey	Mary W. Murray
Donald Roberts	Donald Dugas	
Debra Dubois	Boyd LeVier	
Yvonne Hayes	Wyn LeDoy	
Kate Thibodeaux	ROY. J.C. JOUBERT	
Rev. Willie Fike	James Rigglesworth	

Board members received no compensation.

NOTE 8 - OPERATING TRANSFERS OUT

The operating transfers out, included in the individual funds as of July 31, 1999, are as follows:

Community Services Block Grant		
Transfers for utility expenditures paid by the Special Fund		28,400
Service 18		
Transfers for utility expenditures paid by the Special Fund		978
Senior Companion		
Transfers for utility expenditures paid by the Special Fund		
State	46,382	
State and Local	2,382	48,764
Family Independence Work		
Transfers for utility expenditures paid by the Special Fund		1,388
Home Energy Assistance		
Transfers for utility expenditures paid by the Special Fund		516
Title III		
Transfers for General Fund expenditures		5,518
Total operating transfers out		10,610

ST. LARRY PARISH COMMUNITY ACTION AGENCY
FINANCIAL STATEMENTS
MOVES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1999

NOTE 9 - DEFERRING TRANSFERS IN

The operating transfers in, included in the individual funds as of July 31, 1999, are as follows:

<u>Special Fund</u>	
Transfers from individual funds for utility expenditures	150,000
<u>Special Fund</u>	
Transfers from Title XIX Fund for food distributions and other expenditures	5,830
TOTAL OPERATING TRANSFERS IN	155,830

NOTE 10 - BUDGETARY FINANCIAL INFORMATION

Budgets are adopted for certain Special Revenue Funds on a contract basis with various governmental bodies. The funds presented in the Combined Statement of Revenues, Expenditures, and Charges in Fund Balances - Budget, BAMP-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, 1998 through July 31, 1999. Presented below is a reconciliation between excess revenues as shown on pages 8 and 9.

Special Revenue Funds

Excess deficiency of revenues and other financing sources over expenditures and other uses as shown on page 8	\$19,850
Add (Deduct) funds not budgeted:	
FIS/OCI Cash	2,400
Title XIX	(3,073)
Special Fund	14251
Transportation Local	19541
State Funds	31
SEP	28
Commodity	622
Add (Deduct) excess revenues or expenditures for periods from fund's program year-end to July 31, 1999:	
Medicaid - June 30, 1999 program year-end	11131
Family Independence Work - June 30, 1999 program year-end	(2,853)
Rehabilitation - October 31, 1998 program year-end	10461
Food for Workers - December 31, 1998 program year-end	17,398
Section 18 - June 30, 1999 program year-end	3,267
Medicaid Companion - March 31, 1999 program year-end	(1,852)
State Rehabilitation - March 31, 1999 program year-end	1
Excess (Deficiency) of revenues and other financing sources over expenditures and other uses as shown on page 8	<u>\$22,812</u>

ST. LOUIS SEALS COMMODITY ACTION AGENCY
PELHAM, MISSOURI
NOTE TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1988

NOTE 21 - PRIOR PERIOD ADJUSTMENTS

Prior period adjustments for the year ended July 31, 1988 are as follows:

To record expenditures paid and revenue received during the current year for the prior year in the following funds:

Commodity	\$100
SES	53
Family Independence Mark	134
Transportation Local	20
<u>Total prior period adjustments</u>	<u>307</u>

STATISTICAL STATEMENTS OF INDIVIDUAL 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. LOUISY PARISH COMMUNITY ACTION AGENCY
 ORLEANS, LOUISIANA
 GENERAL FUND
 BALANCE SHEET
 SEP. 30, 1975

ASSETS	1975	1974
Cash	64,184	69,879
Due from other funds	3,528	2,168
Total assets	67,712	72,047
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Due to other funds	61,615	_____
Total liabilities	61,615	_____
<u>FUND BALANCE</u>		
Reserves	6,097	69,129
Total liabilities and fund balance	67,712	72,047

ST. LAMBERT PARISH COMMUNITY ACTION AGENCY
DELAWARE, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET, CARRY-FORWARD, AND ACTUAL
FOR THE YEARS ENDED JULY 31, 1979 AND 1978

	1979		VARIANCE FAVORABLE (UNFAVORABLE)	1978 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Miscellaneous				
Other	\$1,200	\$22,281	\$22,881	—\$220
Total revenues	5,200	22,281	22,881	—520
EXPENDITURES				
Current - General Government				
Personnel	1,800	60	2,500	
Fringe benefits	300	400	1200	
Travel		833	1833	833
Supplies	300	897	1847	843
Other	1,200	28,936	177,366	7,869
Capital outlays				
Equipment	—500	—2,813	11,213	—6,213
Total expenditures	5,200	32,899	132,899	15,163
CHANGES IN RESOURCES				
FROM FUNDS, EXPENDITURES		120,760	120,760	114,642
FROM FINANCING SOURCES (USES)				
Operating transfers in	—	—5,925	—5,925	10,280
NET OF REVENUES AND				
OTHER SOURCES (USES) FROM				
EXPENDITURES AND OTHER INDEBT	—0-	11,889	18,889	64,961
FUND BALANCES, beginning of year		21,322		15,548
FUND BALANCES, end of year		—5,323		21,123

SPECIAL REVENUE FUNDS**PROJECT CARE**

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

TITLE XII

The Title XII 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.

FOOD FOR SERVICE

The Food for Service Program provides funds to assist in the distribution of commodities to senior citizens.

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, nutritious foodstuffs, 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 FUNDSSTATE REHABILITATION

The State Rehabilitation 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.

WAP AND COMMODITY

The WAP 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.

FAMILY INDEPENDENCE WORK

The Family Independence Work 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.

TRANSPORTATION LOCAL

The Transportation Local Fund provides monies that are raised locally to pay for any transportation expenses not covered under the Title XIX and Section 14 Programs.

SPECIAL SERVICE FUNDSHEATING EFFICIENCY

The Heating Conservation 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.

IT. STATE WATER COMPLETION ACTION FUND
DEVELOPMENT PROJECTS
SECTION - WATER WORKS
COMPLETION BONDAGE FUND
SEP 15, 2013

AMOUNT

CHRG	PROJECT CODE	TITLE	STATE	FUND FOR
0000	0000	\$13,282	00,121	04,184
	17	128	2,000	
		48		
	Total amount	13,458	10,121	4,184

ADMINISTRATIVE AND FUND BALANCE

ADMINISTRATIVE

Business property				
Cost overhead				
Material withholds payable and				
accrued fringe benefits				99
due to other funds			4,180	
accrued revenues			2,123	
accrued revenues			4,425	
Total liabilities				4,304

FUND BALANCE

Unreserved	0401	03,945		4,182
Total liabilities and fund balance	0401	13,458	10,121	4,184

This statement continues on next page.

ST. LOUIS BOSTON SOCIETY TRUST FUND
 TRUSTEES' ACCOUNT
 TRUSTEES' ACCOUNT FOR
 SOCIETY TRUST FUND CONTINUED
 FOR YEAR ENDED

	RECEIPTS BY	RECEIPTS FROM TRUST	RECEIPTS FROM TRUST	RECEIPTS FROM TRUST	RECEIPTS FROM TRUST	RECEIPTS FROM TRUST
ASSETS						
Cash	144,476	86,484	819	11,271	874	146,144
Due from other companies	—	12,888	—	10,117	856	23,851
Due from other funds	3,302	1,457	1,100	—	—	5,909
Other receivables	—	—	—	—	—	—
TOTAL ASSETS	147,778	100,729	1,919	21,388	1,730	171,550
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	66,143	86,484	—	11,271	—	163,908
Due certificate	—	—	—	—	—	—
Payable to other companies and	264	4,376	—	844	—	7,484
due to other funds	—	—	—	4,811	—	4,811
Refund received	—	14,228	—	—	—	14,228
TOTAL LIABILITIES	66,407	105,088	—	16,926	4,811	131,232
FUND BALANCES						
Unassigned	81,371	—	11,919	—	1,919	95,209
Reserve for contingencies and	66,407	66,407	66,407	66,407	66,407	265,635
TOTAL FUND BALANCES	147,778	171,814	78,326	66,407	68,326	460,844

This statement continued on next page.

ST. LOUIS BRIDGE, TOWER AND ARCHWAY
PROPERTY ACCOUNT
GENERAL INVESTMENT FUND
CONSOLIDATED BALANCE SHEET - CONTINUED
DECEMBER 31, 2000

ASSETS

	BOOKS	DEPRECIATION	ACCUMULATED	TRANSFERS	NET ASSETS
	AND	RESERVE	DEPRECIATION	AND	LIABILITIES
	RESERVE	RESERVE	RESERVE	RESERVE	
Real Estate	11,000	—	—	—	11,000
Real Estate improvements	11,000	—	—	—	11,000
Real Estate furniture	11,000	—	—	—	11,000
Other investments	—	—	—	—	—
Total assets	33,000	—	—	—	33,000

LIABILITIES AND FUND BALANCE

	BOOKS	DEPRECIATION	ACCUMULATED	TRANSFERS	NET ASSETS
	AND	RESERVE	DEPRECIATION	AND	LIABILITIES
	RESERVE	RESERVE	RESERVE	RESERVE	
Accounts payable	—	—	—	—	—
Due to other funds	—	—	—	—	—
Deferred revenues	—	—	—	—	—
Total liabilities	—	—	—	—	—
Fund balance	33,000	—	—	—	33,000
Total liabilities and fund balance	33,000	—	—	—	33,000

This statement continued on next page.

ST. JAMES BAKER COMPANY ACTION FUND
CONTRIBUTION AGREEMENT
GENERAL PURPOSE FUND
CONTRIBUTION AGREEMENT FORM
DATE: 11-1-83

		1983	1984	TOTAL
ASSETS				
Cash	88,700	888,889		977,589
Due from other governments	3,418	21,048		24,466
Due from other funds		66,849		66,849
Other receivables		315		315
	<u>92,118</u>	<u>977,091</u>		<u>1,069,209</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	8888	497,888		506,776
Cash, contributions				3,189
Payroll withholdings payable and accrued fringe benefits due to other funds	170	21,287		21,457
Deferred revenues	13,887	83,732		97,619
	<u>13,887</u>	<u>24,906</u>		<u>38,793</u>
		<u>523,091</u>		<u>523,091</u>
FUND BALANCE				
Restricted	13,887	130,888		144,775
	<u>13,887</u>	<u>130,888</u>		<u>144,775</u>
		<u>888,204</u>		<u>888,204</u>
				<u>1,033,000</u>

ST. LOUIS BRIDGE COMPANY, ACTION REPORT
GENERAL LEDGERS
FINANCIAL REPORT YEAR
CONTINUED ACCOUNTS OF RECEIPTS AND PAYMENTS TO FUND SUBJECT
FOR THE YEAR ENDING 12-31-1958

	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
RECEIPTS						
Intercompany						
Federal						
State						
Contributions						
Debit						
Other revenues						
Interest						
TOTAL RECEIPTS	654,311	1,000,481	654,311	1,000,481	654,311	1,000,481
EXPENDITURES						
Current - General Accounts						
Approved						
Group benefits			6	1,145	19,110	1,145
Travel and transportation			6,748	1,668	1,776	1,668
Utilities			1,000	48	48	48
Group activities						
Group activities						
Materials						
10-512 applied						
Other						
Capital outlay						
TOTAL EXPENDITURES	1,160		1,160	3,461	2,000	3,461
RECEIPTS - SPECIAL FUND - GROUP ACTIVITIES						
Group activities - 1958						
Operating Committee in						
Operating Committee on						
Sale of bond issues						
TOTAL RECEIPTS - SPECIAL FUND						
TOTAL RECEIPTS AND SPECIAL FUND	654,311	1,000,481	654,311	1,000,481	654,311	1,000,481
EXPENDITURES - SPECIAL FUND						
Operating Committee in						
Operating Committee on						
Sale of bond issues						
TOTAL EXPENDITURES - SPECIAL FUND						
EXPENDITURES - END OF YEAR						

THIS STATEMENT SUBMITTED ON 12-31-1958.

EL PASO - 2018 FINANCIAL STATEMENTS

INDEPENDENT AUDITORS' REPORT

EL PASO ENERGY SERVICES

FINANCIAL STATEMENTS

WE HAVE AUDITED THE FINANCIAL STATEMENTS OF EL PASO ENERGY SERVICES FOR THE YEARS ENDED 2018, 2017, AND 2016, AND OUR OPINIONS ARE PRESENTED ON THE NEXT PAGE.

EL PASO ENERGY SERVICES 2018-11-14-2018

	2018		2017		2016	
	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES
ASSETS						
Current assets:						
Cash and cash equivalents	10,111	10,111	171,100	171,100	25,752	25,752
Accounts receivable	1,111	1,111	1,111	1,111	1,111	1,111
Prepaid expenses	1,111	1,111	1,111	1,111	1,111	1,111
Other receivables	1,111	1,111	1,111	1,111	1,111	1,111
Total current assets	13,444	13,444	174,433	174,433	29,085	29,085
Non-current assets:						
Property, plant and equipment	10,111	10,111	10,111	10,111	10,111	10,111
Intangible assets	1,111	1,111	1,111	1,111	1,111	1,111
Goodwill	1,111	1,111	1,111	1,111	1,111	1,111
Other non-current assets	1,111	1,111	1,111	1,111	1,111	1,111
Total non-current assets	13,444	13,444	13,444	13,444	13,444	13,444
Total assets	26,888	26,888	187,877	187,877	42,529	42,529
Current liabilities:						
Accounts payable	1,111	1,111	1,111	1,111	1,111	1,111
Short-term debt	1,111	1,111	1,111	1,111	1,111	1,111
Other current liabilities	1,111	1,111	1,111	1,111	1,111	1,111
Total current liabilities	3,333	3,333	3,333	3,333	3,333	3,333
Non-current liabilities:						
Long-term debt	1,111	1,111	1,111	1,111	1,111	1,111
Other non-current liabilities	1,111	1,111	1,111	1,111	1,111	1,111
Total non-current liabilities	2,222	2,222	2,222	2,222	2,222	2,222
Total liabilities	5,555	5,555	5,555	5,555	5,555	5,555
Equity:						
Common stock	1,111	1,111	1,111	1,111	1,111	1,111
Retained earnings	1,111	1,111	1,111	1,111	1,111	1,111
Total equity	2,222	2,222	2,222	2,222	2,222	2,222
Total liabilities and equity	7,777	7,777	7,777	7,777	7,777	7,777

This statement is presented on next page.

ELI LILLY AND COMPANY - PHARMACEUTICALS
STATEMENTS OF FINANCIAL POSITION
 AS OF DECEMBER 31, 1992, 1991, AND 1990

	1992	1991	1990	1992	1991	1990
	ASSETS	LIABILITIES	EQUITY	ASSETS	LIABILITIES	EQUITY
CURRENT ASSETS						
Accounts receivable	111,172	102,491	101,410			101,410
Inventory				44,148		44,148
Prepaid expenses				3,411		3,411
Other current assets						
Total current assets	<u>111,172</u>	<u>102,491</u>	<u>101,410</u>	<u>47,559</u>	<u>—</u>	<u>149,016</u>
PROPERTY, PLANT, AND EQUIPMENT						
Depreciable	4,100	497,493	119			14,124
Less accumulated depreciation	(1,100)	(31,270)	(119)			(14,124)
Land and improvements	4	40,007				40,007
Leasehold improvements	177	1,474	94			177
Other			77,414			77,414
Total property, plant, and equipment	<u>3,171</u>	<u>507,704</u>	<u>74</u>	<u>31,218</u>	<u>179</u>	<u>131,722</u>
INVESTMENTS						
Equity investments	4,410	4,410	444			4,410
Other	(115)	(2,271)				(2,271)
Total investments	<u>4,295</u>	<u>2,139</u>	<u>444</u>	<u>4,295</u>	<u>—</u>	<u>2,139</u>
Total of noncurrent assets	<u>8,466</u>	<u>509,843</u>	<u>74</u>	<u>35,513</u>	<u>179</u>	<u>133,861</u>
Total assets	<u>119,638</u>	<u>612,334</u>	<u>175</u>	<u>83,072</u>	<u>179</u>	<u>182,877</u>
LIABILITIES AND EQUITY						
Accounts payable	4,410	4,410		4,410		
Accrued liabilities	28,219	247,144		4,190		4,190
Other		(10)				(10)
Total liabilities	<u>32,629</u>	<u>251,544</u>	<u>—</u>	<u>8,600</u>	<u>—</u>	<u>8,370</u>
Equity						
Common stock	10,000	10,000	10,000	10,000	10,000	10,000
Retained earnings	77,009	350,790	155,175	74,472	155,175	164,507
Total equity	<u>87,009</u>	<u>360,790</u>	<u>165,175</u>	<u>84,472</u>	<u>165,175</u>	<u>174,507</u>

See notes to financial statements.

ST. LARRY JAILER COMMUNITY ACTION AGENCY
 MONROE, LOUISIANA
 PROJECT CASH
 STATEMENT OF REVENUES, EXPENDITURES, AND CASH
 IN FUND BALANCE
 FOR THE YEARS ENDED DECEMBER 31, 1978 AND 1977

	1978 ACTUAL	1977 ACTUAL
REVENUES		
Miscellaneous		
Debit	41,314	62,303
Total revenues	41,314	62,303
EXPENDITURES		
Contract - General Government		
Debit		
Debit	1,367	1,808
Total expenditures	1,367	1,808
EXCESS OF REVENUES		
OVER (UNDER) EXPENDITURES	39,947	60,495
FUND BALANCE, Beginning of year	2,820	1,758
FUND BALANCE, end of year	1,873	2,353

ST. LAMBERT PARISH COMMUNITY ACTION AGENCY
 METairie, LOUISIANA
 TITLE XIX
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE
 IN FUND BALANCE
 FOR THE YEAR ENDED DECEMBER 31, 1988 AND 1987

	1988 ACTUAL	1987 ACTUAL
REVENUES		
Intergovernmental		
Federal		
Interest - Title XIX	\$22,824	\$22,728
Total revenues	22,824	22,728
EXPENDITURES		
Current - General Government		
Personnel		
Salaries	___ 41	___ 798
Fringe benefits		
Workmen's compensation	___	___ 82
Supplies		
Office	___ 428	___ 722
Other		
Telephone and postage	880	1,476
Copying		698
Van maintenance	2,500	4,128
Van repairs	877	2,122
Audit	2,000	
Miscellaneous	1,782	1,428
Advertising	___ 20	___ 128
Total other	2,281	28,282
Capital outlays		
Equipment	___ 820	___ 820
TOTAL EXPENDITURES	8,329	22,882
EXCESS OF REVENUES OVER FUNDS EXPENDITURES	14,495	28,846
OTHER FINANCING SOURCES (USED)		
Operating transfers out	(8,782)	(22,882)
EXCESS OF REVENUES AND OTHER SOURCES OVER FUNDS EXPENDITURES AND OTHER USES	5,713	5,964
FUND BALANCE, beginning of year	2,344	2,352
FUND BALANCE, end of year	8,057	8,316

ST. LOUIS PUBLIC COMMUNITY ACTION AGENCY
SHREVEPORT, LOUISIANA
HOME ENERGY ASSISTANCE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (STATE-MADE) AND ACTUAL
 FOR THE YEAR ENDED OCTOBER 31, 1968 AND 1967

	1968		FINANCIAL STATEMENTS UNRECORDED	1967 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal	481,818	481,818	—	508,786
Total revenues	481,818	481,818	—	508,786
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	25,000	22,128	712,682	25,810
Fringe benefits				
Payroll taxes	1,256	1,466	1,590	1,281
Workers' compensation	352	380	372	311
Employment insurance	1,988	1,825	889	814
Employee medicines	488	287	782	350
Total fringe benefits	4,084	3,858	3,533	3,556
Travel				
Out-of-area	81	74	19	—
Local	224	224	20	87
Total travel	305	298	39	87
Supplies	1,682	1,281	1280	621
Energy assistance	183,240	177,242	728,620	188,581
Office				
Postage and telephone	1,200	845	750	804
Advertising	1,500	797	763	245
Copying	1,600	262	1,218	214
Audit	2,800	2,800	—	1,600
Miscellaneous	—	—	—	132
Total office	7,100	4,704	2,731	3,000
Capital outlays				
Equipment	—	1,882	2,821	—
Total expenditures	281,818	285,788	2,964	286,708

This statement continued on next page.

ST. JAMES PARISH COMMUNITY ACTION AGENCY
 DELMONTE, LOUISIANA
 HOPE KENNY ASSOCIATES
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET COMPARISON AND ACTUAL PERFORMANCE
 FOR THE YEAR ENDED DECEMBER 31, 2008 AND 2007

	2008		VARIANCE FAVORABLE (UNFAVORABLE)	2007 ACTUAL
	BUDGET	ACTUAL		
EXCESS OF REVENUES OVER FUNDED EXPENDITURES		\$1,064	\$1,064	
OTHER FINANCING SOURCES (USES) Operating Transfers out	—	(2,864)	(2,864)	—
EXCESS OF REVENUES AND OTHER SOURCES OVER FUNDED EXPENDITURES AND OTHER USES	\$0		\$0	
FUND BALANCE, beginning of year Prior period adjustments		—		—
FUND BALANCE, end of year		—		—

ST. LOUIS PARISH COMMUNITY ACTION AGENCY
 MONROE, LOUISIANA
 SECTION 18

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (CONT. PAGE) AND ACTUAL
 FOR THE YEARS ENDED JUNE 30, 1970 AND 1971

	1970		VARIANCE FAVORABLE UNFAVORABLE	1971 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal				
Indirect	\$45,500	\$45,500		\$45,500
Miscellaneous				
Fund Funds	-----	5,818	5,818	581
TOTAL REVENUES	\$45,500	\$51,318	\$5,818	\$51,318
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	\$5,480	\$5,800	\$320	\$5,800
Fringe benefits	3,450	3,450		3,450
Travel				
Local	80	40	40	70
Supplies	3,470	3,518	48	518
Other				
Vehicle repairs, maintenance and fuel	12,180	11,143	1,037	11,848
Telephone	1,700	1,600	100	1,670
Advertising	100	140	40	90
Membership fees	205	205		440
Audit	2,000	2,000		2,000
Copying	400	400		400
Postage	100	300	200	200
Vehicle insurance	6,000	6,000		6,743
Miscellaneous	1,000	1,000		400
Radio repairs	-----	200	200	-----
Total other	\$24,480	\$23,763	\$717	\$26,548
TOTAL EXPENDITURES	\$34,380	\$38,318	\$3,938	\$38,318

This statement continued on next page.

ST. BARKS UNITED COMMUNITY ACTION AGENCY
MEMPHIS, LOUISIANA
SECTION 18
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (2000-BAL-18) AND ACTUAL (2000-18)
FOR THE YEAR ENDED JUNE 30, 1999 AND 1998

	1999		VARIANCE FAVORABLE UNFAVORABLE	1998 ACTUAL
	BUDGET	ACTUAL		
<u>EXCESS OF REVENUES</u>				
<u>OVER FEDERAL EXPENDITURES</u>	\$1,893	\$12,893	\$11,000	\$7,899
<u>OTHER FINANCIAL SERVICES CURED</u>				
Operating transfers out	(1,881)	(1,878)	3	(1,884)
<u>EXCESS OF REVENUES AND</u>				
<u>OTHER SERVICES OVER FEDERAL</u>				
<u>EXPENDITURES AND OTHER CURED</u>	____	\$1,013	\$1,013	\$,000
<u>FUND BALANCE, beginning of year</u>		\$0,000		\$0,000
Prior period adjustments		____		____
<u>FUND BALANCE, end of year</u>		<u>\$1,013</u>		<u>\$0,000</u>

ST. JAMES PARISH COMMUNITY ACTION BOARD
SHREVEPORT, LOUISIANA
COMMUNITY SERVICES BLOCK GRANT
STATEMENT OF REVENUES, EXPENDITURES, AND BALANCE
IN FUND BALANCE - FISCAL YEARS 1984-1985 AND ACTUAL
FOR THE FISCAL YEAR ENDING DECEMBER 31, 1984 AND 1985

	1984		VARIANCE FAVORABLE UNFAVORABLE	1985 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal				
Indirect	\$22,231	\$22,252	\$21,921<	\$22,432
Total revenues	22,231	22,252	(1,971)>	22,432
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	122,523	122,522	1,002	122,725
Fringe benefits	22,272	22,252	2,025	22,723
Travel	5,800	5,722	7,722	5,443
Supplies				
Office	5,822	5,442	3,681	3,382
Other				
Books	2,752	2,722		2,752
Telephone and postage	7,522	8,272	(1,272)	7,522
Accounting books	2,202	1,242	(1,242)	272
Printing and publications	2,202	1,222	1,222	1,422
Insurance	12,442	12,222	20	12,222
Advertising		20	1222	20
Equipment, repair and rental	2,222	2,222	2,072	2,222
Rent	222	2,222	(1,222)	222
Commodity advertising	2,222	2,222	(1,222)	2,222
Commodity distribution	2,222	2,222	(1,222)	2,222
Emergency medical	2,222	2,222		2,222
Commodity utilities	2,222	222	1,222	222
Commodity truck maintenance	2,222	2,222	(1,222)	1,222
Commodity food and nutrition	1,222	2,222	222	222
Drug testing		222	(222)	222
Commodity equipment repair	222	22	222	1,222
Board member meals		222	(222)	222
Grant presentation				222
Detail other	22,222	22,222	(2,222)	22,222
Capital outlay				
Equipment	2,222	222	1,222	2,222
Total expenditures	221,222	221,222	22,222	221,222

THIS STATEMENT CONTINUED ON NEXT PAGE

ST. LOUISY PARISH COMMUNITY ACTION AGENCY
DELRAND, LOUISIANA
COMMUNITY DEVELOPMENT BLOCK GRANT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (COMP-BASED) AND ACTUAL (CONTINUED)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988 AND 1987

	1988		VARIANCE FAVORABLE UNFAVORABLE	1987 ACTUAL
	BUDGET	ACTUAL		
<u>EXCESS OF REVENUES</u>				
<u>OVER FUNDED EXPENDITURE</u>	\$8,480	\$8,480		\$8,480
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers out	(8,480)	(8,480)	---	(8,480)
<u>EXCESS OF REVENUES AND</u>				
<u>OTHER SOURCES OVER (UNDER)</u>				
<u>EXPENDITURES AND OTHER (USES)</u>	---		80	
<u>FUND BALANCE, beginning of year</u>		---		---
<u>FUND BALANCE, end of year</u>		80		80

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
DELRIDGEO, LOUISIANA
STATE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE FISCAL PERIOD ENDED JUNE 30, 1988 AND 1989

	1989 ACTUAL	1988 ACTUAL
REVENUES		
<u>LOCAL EXPENSES</u>	-0-	-0-
EXPENDITURES		
Current - General Government	___318	_____
<u>Total expenditures</u>	___318	___-0-
EXCESS OF REVENUES		
<u>OVER BUDGET EXPENDITURES</u>	(318)	-0-
FUND BALANCE , beginning of year	3,632	43,632
FUND BALANCE , end of year	3,314	43,632

ST. LOUIS BRANCH COMMUNITY ACTION AGENCY
 OFFICIALS' EXPENSES
 STATE REIMBURSEMENT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET 1964-1965 (ACTUAL AND VARIANCE)
 FOR THE YEARS ENDED MARCH 31, 1965 AND 1964

	1964			1965 ACTUAL
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	
REVENUES				
Intergovernmental				
Federal				
Indirect	428,351	422,865	422,865	422,865
Total revenues	58,251	82,865	30,128	82,865
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	28,800	82,218	(22,218)	82,218
Fringe benefits	-----	5,800	(5,800)	5,800
Travel				
Local	-----	-----	-----	411
Supplies				
Office	-----	-----	-----	853
Shop	580	708	(128)	3,288
Total supplies	580	708	(128)	3,288
Materials				
None	28,252	80,820	(51,862)	80,820
Other				
Copying	88	88	-----	-----
Incidental repairs	-----	3,843	(3,843)	5,528
Audit	200	200	-----	888
Telephone	100	-----	100	42
Advertising	-----	28	(28)	-----
Technical assistance	1,288	248	1,040	-----
Truck maintenance	-----	3,183	(3,183)	3,425
Insurance	472	472	-----	454
Health and safety	-----	524	(524)	1,608
Total other	3,843	5,865	(2,022)	11,882
Total expenditures	88,251	81,222	(21,828)	81,222
FUND BALANCE				
DEBIT (UNFUND) ENCUMBRANCES				
	-----	(3,742)	(3,742)	6431
FUND BALANCE, beginning of year		3,252		3,252
FUND BALANCE, end of year		-----		3,252

ST. LOUIS POLICE COMMUNITY ACTION AGENCY
 POLICED, POLISHED
 AND
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGE
 IN FUND BALANCE
 FOR THE YEAR ENDED DECEMBER 31, 1998 AND 1997

	1998 ACTUAL	1997 ACTUAL
REVENUE		
Total revenue	\$0	\$0
EXPENDITURES		
Current - General Government		\$18
Travel		125
Other		125
TOTAL EXPENDITURES	\$0	\$348
STATE OF REVENUE OVER FUND EXPENDITURES		(\$348)
FUND BALANCE, beginning of year	\$2,116	2,464
FUND BALANCE, end of year	2,116	2,116

ST. LOUIS SLAVER COMMUNITY ACTION AGENCY
 SHELTON, MISSISSIPPI
 COMBITY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1970 AND 1969

	1969 ACTUAL	1970 ACTUAL
REVENUES		
Intergovernmental		
Federal	\$0.00	\$0.00
Total revenues	<u>0.00</u>	<u>0.00</u>
EXPENDITURES		
Current - General Government		
Personnel		
Salaries	\$1,000	1,000
Other		
Printing of materials	50	100
Printing	<u>50</u>	<u>50</u>
Total other	100	150
Total expenditures	<u>\$1,100</u>	<u>1,150</u>
EXCESS OF REVENUES OVER EXPENSES, EXPENDITURES		
	(400)	
FUND BALANCE, beginning of year	(15,000)	(15,000)
FUND BALANCE, end of year	<u>(15,400)</u>	<u>(16,150)</u>

U. S. LABOR-FAIRNESS CREDIT ACTION AGENCY
EXPANDED BUDGETARY
GRANT ACCOUNT
STATEMENT OF REVENUE, EXPENSES, AND TRANSFERS
IN FUND BALANCE - BUDGET YEAR- FISCAL YEAR ACTUAL
FOR THE YEARS ENDED MARCH 31, 1959 AND 1958

	1959		VARIANCE FAVORABLE UNFAVORABLE	1958 ACTUAL
	BUDGET	ACTUAL		
REVENUE				
Intergovernmental				
Federal				
Direct	2297,553	2297,553		2275,821
State	26,423	26,423		26,726
Miscellaneous				
Interest		235	235	282
In-kind		32,762	32,762	32,489
Voluntary of month				589
Retrospective revenue		8,228	8,228	2,522
Total revenues	<u>2324,000</u>	<u>2355,150</u>	<u>31,150</u>	<u>2370,329</u>
Expenditures				
CURRENT - Central Government				
Personnel				
Salaries	55,252	56,248	1,000	62,178
Expenses	227,652	227,431	221	221,548
Total personnel	<u>282,904</u>	<u>283,679</u>	<u>775</u>	<u>283,726</u>
fringe benefits				
Social taxes	4,894	4,493	401	3,944
Workman's compensation	418	391	27	342
Unemployment insurance	2,498	2,426	72	2,143
Medicare	322	352	(30)	612
Total fringe benefits	<u>8,132</u>	<u>7,662</u>	<u>460</u>	<u>6,041</u>
Travel				
Out-of-pocket	1,227	824	403	529
Travel	2,245	2,587	(342)	2,976
Voluntary	28,452	22,729	5,723	28,227
Total travel	<u>31,924</u>	<u>26,140</u>	<u>5,784</u>	<u>31,732</u>
Supplies				
Office	2,255	2,202	53	2,250
Other				
Audit	1,588	1,588		1,588
Printing	2,881	2,889	(8)	2,168
Insurance	1,512	1,698	(186)	475
Miscellaneous	168	168		88
Reproduction	1,654	1,964	(310)	4,800
Telephone	268	128	140	278
Postage and telegrams	2,273	2,274	(1)	4,899
Books	1,828	1,218	610	950

This statement continued on next page.

ST. LOUIS PUBLIC COMMUNITY ACTION AGENCY
OFFICERS, EMPLOYEES
FINANCIAL STATEMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - FISCAL YEAR-ENDED AND ACTING CONTINUED
FOR THE YEARS ENDED MARCH 31, 1955 AND 1956.

	1955			1956 ACCOMPL.
	BUDGET	ACTUAL	VARIANCE (UNRECOVERABLE)	
Other (Continued)				
Membership				768
In-kind applied		232,783	232,783	20,408
Volunteer of month		180	(180)	45
Miscellaneous	6880	3,605	(3,215)	343
TOTAL OTHER	21,520	236,568	(15,042)	21,164
Capital outlays				
Equipment				4,133
Total expenditures	201,518	246,920	(45,402)	244,738
SOURCE OF REVENUES				
OTHER FINANCIAL STATEMENTS	2,944	4,279	1,335	2,768
OTHER FINANCIAL SOURCES (USES)				
Specifying transfers out	(12,364)	(12,364)		(12,364)
SOURCE OF REVENUES AND				
OTHER FINANCIAL SOURCES (USES)	(9,420)	1,915	(1,505)	404
FUND BALANCE, beginning of year		5,178		5,178
Prior period adjustments		16		
FUND BALANCE, end of year		3,774		3,582

ST. LOUIS COMMUNITY ACTION AGENCY
DELEGATED EXPENDITURES
BUDGETS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (PLAN)-ACTUAL AND ACTUAL
FOR THE FUND PERIOD JUNE 30, 1973 AND 1972

	1973		VARIANCE FAVORABLE UNFAVORABLE	1972 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Int. governmental				
Federal	212,000	212,000	2,000	222,200
TOTAL REVENUES	212,000	212,000	2,000	222,200
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	2,000	2,460	2,360	_____
Fringe benefits				
Payroll taxes	60	60	30	_____
Workmen's compensation	700	430	250	_____
Unemployment insurance	207	400	200	_____
Employee medicare	22	25	3	_____
TOTAL fringe benefits	2,119	2,380	600	_____
Travel	100	25	40	170
Supplies	100	200	200	_____
Other				
Postage and printing	400	300	210	_____
Audit	2,200	1,310	60	_____
Memberships	800	800	200	_____
TOTAL OTHER	2,400	2,380	800	_____
Capital outlays				
Equipment	500	400	3	_____
Total expenditures	22,000	26,610	6,260	170
EXCESS OF REVENUES				
OVER FUND BALANCE	_____	2,000	2,000	20,210
FUND BALANCE, beginning of year		24,800		24,800
FUND BALANCE, end of year		26,800		24,800

ST. LOUISY PARKS COMMUNITY ACTION AGENCY
OPERATIONAL BUDGET 1988
FAMILY INDEPENDENCY HOME
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 1988 AND 1987

	1988		VARIANCE FAVORABLE (OR UNFAVORABLE)	1987 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal				
Indirect	\$225,230	\$225,230	---	\$225,230
Total revenues	225,230	225,230	---	225,230
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	226,848	227,848	1,000	226,848
Retiree benefits				
Payroll taxes	6,844	7,223	379	6,465
Workmen's compensation	4,487	4,444	43	4,444
Unemployment insurance	5,863	6,880	1,017	5,863
Employee benefits	812	894	82	804
Group insurance	2,522	2,724	202	2,522
Total retiree benefits	22,812	23,842	1,030	22,812
Travel	68	28	40	68
Supplies	1,268	1,268	---	1,268
Other				
Audit	2,008	2,008	---	2,008
Van maintenance	10,784	7,783	3,001	9,983
Van repairs	17,008	13,178	3,830	13,178
Van insurance	26,242	25,842	400	27,402
Postage and copying	2,808	2,488	320	2,328
Telephone	2,808	2,488	320	2,488
Advertising	88	88	---	88
Miscellaneous	428	478	50	428
Radio repairs and maintenance		1,128	11,228	---
Total other	62,888	58,828	4,060	62,888
Capital outlays				
Vehicle	20,282	20,272	10	20,272
Equipment	428	428	---	428
Total capital outlays	20,710	20,700	10	20,700
Total expenditures	522,848	528,298	5,450	522,218

This statement continued on next page.

ST. LOUIS PARISH (FRENCH) COMMUNITY ACTION AGENCY
 (NEW ORLEANS, LOUISIANA)
 FAMILY IMPROVEMENT WORK
 SUMMARY OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (PART-BALANCE) AND ACTUAL (CONTINUED)
 FOR THE YEARS ENDED JUNE 30, 1955 AND 1956

	1955		VARIANCE FAVORABLE (UNFAVORABLE)	1956 ACTUAL
	BUDGET	ACTUAL		
<u>REVENUES OF SERVICES</u>				
<u>DESK CURRENT EXPENDITURES</u>	\$1,408	\$28,898	\$27,490	\$108,887
<u>OTHER FINANCING SOURCES (FUND)</u>				
Operating transfers out	(\$1,508)	(\$1,365)	143	1,780
<u>REVENUES OF REVENUES AND OTHER SOURCES (OVER FUND)</u>				
<u>BACKLOGS AND OTHER FUNDS</u>	—	27,484	27,484	188,100
<u>FUND BALANCE, beginning of year</u>		156,047		87,843
Prior period adjustments		1,128		
<u>FUND BALANCE, end of year</u>		222,121		226,243

ST. LOUISY PARISH COMMUNITY ACTION AGENCY
 (GENERAL) LEVYING
 EMERGENCY FOOD AND RESERVE PROGRAM
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE
 IN FUND BALANCE - BUDGET COMPARISONS AND ACTUAL
 FOR THE FISCAL YEAR ENDING DECEMBER 31, 2008 AND 2007

	2008		VARIANCE FAVORABLE (UNFAVORABLE)	2007 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal	28,582	28,582	—	28,288
TOTAL revenues	28,582	28,582	—	28,288
EXPENDITURES				
Current - General Government				
Emergency assistance				
Rent and Mortgage	1,189	1,260	771	8,801
Utilities	25,088	25,282	194	25,872
TOTAL emergency assistance	26,277	26,542	267	25,880
Supplies	—	—	—	—
Other				
Audit	422	425	33	425
Miscellaneous	—	—	128	—
TOTAL other	422	425	128	425
Total expenditures	26,702	26,967	265	26,305
CHANGES IN FUND BALANCE				
AVAILABLE EXPENDITURES	—	—	—	—
FUND BALANCE, beginning of year				
	—	—	—	—
FUND BALANCE, end of year				
	—	—	—	—

ST. LOUISY PARISH COMMUNITY ACTION AGENCY
ORLEANS, LOUISIANA
SPECIAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CARRYOVER
IN FIVE BRANCHES
FOR THE YEAR ENDED SEPTEMBER 30, 1978 AND 1977

	1978 ACTUAL	1977 ACTUAL
REVENUES		
Miscellaneous		
Other	\$11,778	\$12,881
Interest	_____	_____
Total revenues	\$11,778	\$12,881
EXPENDITURES		
Current - General Government		
Personnel	3,547	4,384
Supplies	2,853	3,774
Other	22,320	22,888
Total expenditures	28,720	29,046
EXCESS OF REVENUES		
OVER CURRENT EXPENDITURES	(16,942)	(16,165)
OTHER FINANCING SOURCES (INDEB)		
Operating transfers in	16,234	15,380
EXCESS OF REVENUES AND OTHER		
SOURCES OVER CURRENT EXPENDITURES	(708)	(785)
AND OTHER (INDEB)	1490	10,472
CARRY-BALANCE, Beginning of year	\$ 328	\$ 674
CARRY-BALANCE, end of year	\$ 318	\$ 328

ST. LOUISY FAIRER COMMUNITY ACTION AGENCY
 EMPLOYERS' RETIREMENT
 TRANSPORTATION LOCAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 FOR THE YEARS ENDED APRIL 30, 1978 AND 1979

	1978	1979
	ACTUAL	ACTUAL
REVENUES		
Miscellaneous		
Interest	426	435
Total revenues	<u>426</u>	<u>435</u>
EXPENDITURES		
Current - Federal Government		
Funding	80	
Miscellaneous	233	
Total expenditures	<u>313</u>	<u>00</u>
EXCESS OF REVENUES		
OVER CURRENT EXPENDITURES	113	43
OTHER FINANCING SOURCES (DEBIT)		
Gifts of fixed assets	1,692	2,880
EXCESS OF REVENUES AND OTHER		
SOURCES OVER CURRENT EXPENDITURES		
AND OTHER FUNDS	1,805	2,923
FUND BALANCE, beginning of year		
Prior period adjustments	4,881	2,487
	<u>25</u>	<u>00</u>
FUND BALANCE, end of year	<u>6,686</u>	<u>5,410</u>

ST. LOUISY PARKS COMMUNITY ACTION AGENCY
DEVELOPMENT, LOCATION
HOUSING RECONSTRUCTION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GRANT-BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 1968

	1968		BALANCE FAVORABLE OR UNFAVORABLE
	BUDGET	ACTUAL	OR UNFAVORABLE
REVENUES			
Intergovernmental			
Federal	\$28,320	\$28,320	—
Total revenues	\$28,320	\$28,320	—0-
EXPENDITURES			
Output - Federal Government			
Personnel			
Salaries	8,500	21,323	(12,823)
Fringe Benefits	700	4,812	(4,112)
Travel	200	1,116	(896)
Supplies	200	1,378	(1,178)
Materials	47,827	26,817	21,010
Other	2,500	1,807	(693)
Total expenditures	\$59,957	\$58,353	—0-
EXCESS OF REVENUES			
OVER FEDERAL EXPENDITURES	—0-		—0-
FUND BALANCE, beginning of year			
		—	
FUND BALANCE, end of year			
		—0-	

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
 TERREBOON, LOUISIANA
 SUBSIDIARIES

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET 1966-1967 AND ACTUAL
 FOR THE YEARS ENDED OCTOBER 31, 1966 AND 1967

	1966		VARIANCE FAVORABLE UNFAVORABLE	1967 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal	211,384	211,384	—	211,384
Total intergovernmental	211,384	211,384	—	211,384
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	28,829	28,829	—	28,829
Fringe benefits				
Payroll taxes	1,284	1,284	—	1,284
Workman's compensation	1,329	1,329	—	1,250
Unemployment insurance	1,074	1,074	—	974
Employment medicine	218	218	—	218
Total fringe benefits	3,895	3,895	—	3,895
Supplies	280	280	—	280
Other				
Audit	500	500	—	500
Telephone	250	250	—	250
Van maintenance	3,821	3,821	—	3,820
Van repairs	3,879	3,879	—	1,500
Van insurance	2,280	2,280	—	3,890
Total other	8,830	8,830	—	8,220
Total expenditures	21,384	21,384	—	21,384
EXCESS OF REVENUES OVER GENERAL EXPENDITURES				
	—	—	—	(44)
FUND BALANCE, beginning of year		12,041		12,041
FUND BALANCE, end of year		11,997		11,997

ST. LOUISY PARISH COMMUNITY ACTION AGENCY
 DELAWARE, LOUISIANA
 FUND FOR SENIORS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET 1986-1987 AND ACTUAL
 FOR THE YEARS ENDED DECEMBER 31, 1986 AND 1987

	1986		VARIANCE FAVORABLE UNFAVORABLE	1987 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Miscellaneous				
Other	\$12,000	\$12,000	---	\$12,000
Total revenues	12,000	12,000	---	12,000
EXPENDITURES				
Current - General Government				
Personal				
Salaries	28,000	26,000	\$1,000	28,700
Fringe benefits				
Payroll taxes	2,211	1,800	280	344
Workmen's compensation	674	594	88	550
Employee medicare	215	200	15	81
Total fringe benefits	3,099	2,594	505	509
Travel	1,000	500	500	40
Other				
Van maintenance	2,000	87	1,913	54
Insurance	1,000	200	760	1,000
Postage and copying				50
Miscellaneous	1,000	500	500	200
Total other	5,000	887	4,113	1,374
TOTAL EXPENDITURES	27,000	22,281	4,719	22,377
STATE OF REVENUES				
OVER FUNDING EXPENDITURES	---	4,847	\$4,847	14,514
FUND BALANCE, beginning of year		24,514		---
FUND BALANCE, end of year		21,280		21,280

FIDUCIARY FUND TYPE

The Fiduciary Fund Type includes Trust and Agency Funds which are used to account for the assets held by a government in a limited 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.

ST. JAMES ENGLISH COMMUNITY ACTION AGENCY
 BALANCE SHEET - LIABILITIES
 INCLUDING FUND TYPE
 BALANCE SHEET
 FEB. 12, 1968

ASSETS FROM
 FEDERAL ACCOUNT

ASSETS	
Cash	300
TOTAL ASSETS	<u>300</u>
LIABILITIES	
Due to others	100
Due to other funds	200
Total Liabilities	<u>300</u>

FINANCIAL STATEMENTS OF ACCORD GROUPS

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group accounts for fixed assets used in certain Special Revenue Funds.

ST. LOUIS PUBLIC COMMUNITY ACTION CENTER
 MEMPHIS, LOUISIANA
 GENERAL FUND FUNDING ACCOUNT BOOK
 STATEMENT OF GENERAL FUND ASSETS
 JULY 31, 1959 AND 1958

	<u>1959</u>	<u>1958</u>
GENERAL FUND ASSETS, AT COST		
Automobiles	\$155,303	\$150,500
Furniture and equipment	125,515	119,115
Total general fund assets	<u>280,818</u>	<u>269,615</u>
INVESTMENT IN GENERAL FUND ASSETS	<u>\$124,345</u>	<u>\$158,113</u>

PROGRAM, 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. JAMES PARISH COMMUNITY ACTION AGENCY
 EXPENSES - CONTINUED
 GENERAL LONG-TERM DEBT ACCOUNT DEBIT
 STATEMENT OF GENERAL LONG-TERM DEBT
 JULY 31, 1980 AND 1981

	<u>CONDENSED AMOUNTS</u>	
	<u>1980</u>	<u>1981</u>
<u>AMOUNT TO BE PROVIDED FOR THE PAYMENT</u> <u>OF GENERAL LONG-TERM DEBT</u>		
Amount to be provided:		
For long-term compensated absences	\$3,314	\$8,000
Total amount to be provided	\$3,314	\$8,000
<u>GENERAL LONG-TERM DEBT PAYABLE</u>		
Compensated absences payable	\$3,314	\$8,000
Total general long-term debt	\$3,314	\$8,000

RELATED WORKS

Joel Lambert, J., CPA
 Forrest J. Bailey, CPA
 Charles S. Foreman, CPA
 James L. Robinson, J., CPA
 G. Kenneth Pugh, II, CPA
 Edwin J. Dell, CPA
 Michael A. Rog, CPA



JOHN S. DONLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Donling, CPA
 1984-1985

James

Harold Egan, CPA
 1986

John Pharis, Sr., CPA
 1986

Dwight Lambert, CPA
 1986

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
 REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
 ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

St. Landry Parish Community Action Agency
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Community Action Agency, Opelousas, Louisiana as of and for the year ended July 31, 1989, and have issued our report thereon dated November 22, 1989. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the St. Landry Parish Community Action Agency's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the St. Landry Parish Community Action Agency's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

John S. Donling & Company
 Opelousas, Louisiana
 November 22, 1989

Joel Landry, Jr., CPA
 Forrest J. Baily, CPA
 Chad S. Foreman, CPA
 James L. Whitson, Jr., CPA
 G. Kenneth Perry, Jr., CPA
 Duane J. Day, CPA
 Michael A. Roe, CPA



JOHN S. DONLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Donling, CPA
 1984-1985
 Arthur
 Robert Hayes, CPA
 1986
 John Henry, CPA, Sr., CPA
 1987
 Craig Lyden, CPA
 1988

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
 PROGRAM BASED ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
 WITH OMB CIRCULAR 8-133**

St. Landry Parish Community Action Agency
 Bogalusa, Louisiana

Compliance

We have audited the compliance of the St. Landry Parish Community Action Agency with the types of compliance requirements described in the U.S. Office of Management and Budget, OMB Circular A-133 Compliance Requirements that are applicable to each of its major federal programs for the year ended July 31, 1993. The St. Landry Parish Community Action Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Agency's management. Our responsibility is to express an opinion on the St. Landry Parish Community Action Agency's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Comptroller Publicing Standards, issued by the Comptroller General of the United States; and OMB Circular 8-133, Publicing Standards, Local Governments, and Nonprofit Organizations. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the St. Landry Parish Community Action Agency's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the St. Landry Parish Community Action Agency's compliance with these requirements.

In our opinion, the St. Landry Parish Community Action Agency complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended July 31, 1993.

Internal Control over Compliance

The management of the St. Landry Parish Community Action Agency is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Agency's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

St. Landry Parish Community Action Agency
Opelousas, Louisiana
Page 2

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

This report is intended for the information of the management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

John S. Bowling + Company

Opelousas, Louisiana
November 22, 1999

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
SPRINGBORO, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 1979

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the St. Landry Parish Community Action Agency.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the St. Landry Parish Community Action Agency were disclosed during the audit.
4. No reportable conditions relating to the audit of the major Federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major Federal award programs for the St. Landry Parish Community Action Agency expresses an unqualified opinion.
6. There were no audit findings relative to the major Federal award programs for the St. Landry Parish Community Action Agency.
7. The programs tested as major programs were Family Independence Work - OPA #93,561 and low income home energy Assistance Program - OPA #90,548.
8. The threshold for distinguishing types A and B programs was 200,000.
9. The St. Landry Parish Community Action Agency was determined to be a low-risk auditee.

B. 2000 FINDINGS - FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR PROGRAM AWARD PROGRAMS ONLY

None

St. Landry Parish Community Action Agency
DECREAS, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JULY 31, 1997

NOTE 1 - GENERAL

The accompanying Schedule of Expenditures of Federal Awards 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 general purpose 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 Expenditures of Federal Awards is prepared using the accrual basis of accounting, which is described in Note 3 to the St. Landry Parish Community Action Agency's general purpose financial statements.

NOTE 3 - RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

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

	Intergovernmental <u>Revenues</u>
Special Revenue Funds:	
Community Services Block	
Grants	\$264,037
New Energy Assistance	568,478
State Weatherization	73,569
Section 8b	63,313
Title XIX	18,385
Senior Companion	292,118
Emergency Food and Shelter	28,028
Community	8,782
Family Independence Mark	220,800
Medicaid	13,579
Rehabilitation Program	24,627
Food for Seniors	10,760
Housing Preservation	<u>37,463</u>
	<u>1,842,889</u>

ST. JAMES PARISH COMMUNITY ACTION AGENCY
MONROE, LOUISIANA
NOTE TO SCHEDULE OF EXHIBITORS OF FEDERAL MONIES
FOR THE YEAR ENDED JULY 31, 1983

NOTE 3 - RELATIONSHIP TO FEDERAL FEDERAL FINANCIAL STATEMENTS (CONTINUED)

Commodities were received indirectly by shippers from the Louisiana Department of Agriculture and Forestry. Receipt of commodities amounted to \$120,813 during the fiscal year ended July 31, 1983.

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

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

SUPPLEMENTARY INFORMATION

John Landry, Jr., CPA
 Harold S. Belsky, CPA
 Bruce S. Finkens, CPA
 James H. Morrison, Jr., CPA
 G. Kenneth Perry, Jr., CPA
 James J. Cox, CPA
 Richard A. Ray, CPA



JOHN S. BOWLING & COMPANY
 a CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Bowling, CPA
 1924 1924
 Partner
 Harold S. Belsky, CPA
 1924
 John Kenneth Perry, CPA
 1924
 Dwight Linton, CPA
 1924

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

St. Landry Parish Community
 Action Agency
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Community Action Agency, a component unit of St. Landry Parish Police Jury, as of July 31, 1999, and for the year then ended. Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole.

The year 2000 supplementary information on page 64 is not a required part of the general purpose financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inspection of supporting documentation regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the St. Landry Parish Community Action Agency is or will become year 2000 compliant, that the St. Landry Parish Community Action Agency's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the St. Landry Parish Community Action Agency does business are or will become year 2000 compliant.

John S. Bowling & Company
 Opelousas, Louisiana
 November 12, 1999

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPPOLESS, LOUISIANA
YEAR 2000 AUDITED SUPPLEMENTARY INFORMATION
July 31, 2000

St. Landry Parish Community Action Agency, Opelousas, Louisiana, currently uses several computer software packages in their operations which could be affected by the year 2000 issue. St. Landry Parish Community Action Agency has updated the accounting software, which is manufactured by COMPTONWARE, to be year 2000 compliant. St. Landry Parish Community Action Agency also uses other data software packages required by each fund. All departments were required to test the computer equipment using a program supplied by the Community Action Agency Program to see if each computer was 2000 compliant and report in writing to the executive director. All departments reported that the computer equipment was year 2000 compliant. If failure of the software would occur, personnel of the St. Landry Parish Community Action Agency are familiar with maintaining a manual accounting and data system. St. Landry Parish Community Action Agency has inquired of their financial institutions about their systems also being year 2000 compliant. The financial institutions have communicated to the St. Landry Parish Community Action Agency that extensive testing under state and Federal guidelines is currently being performed.

ST. LOUIS BRANCH COMMUNITY ACTION AGENCY
ORLEANS, LOUISIANA
FINANCIAL STATEMENT FOR THE YEAR ENDING
DECEMBER 31, 1977

SECTION 1 - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

None

SECTION 73 - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AGENCIES

None