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ST. LOUIS, MO. STATE GOVERNMENT PRINTING AGENCY
FOR THE GOVERNMENT OF MISSOURI
GENERAL INFORMATION REPORTS
AND ACCOUNTS REPORTS
FOR THE YEAR ENDING JULY 31, 1958
RURAL DEVELOPMENTAL INFORMATION SERVICES

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

Release Date MAR 04 1958

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A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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(1938-1994)

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Retired

INDEPENDENT AUDITOR'S REPORT

Re: 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, 1997, 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, 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 A-133, Governments of States, Local Governments, and Non-Profit Organizations. These standards and OMB Circular A-133 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 statement 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, 1997, 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 a report dated January 12, 1998, 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 combining and individual fund and account group financial statements and schedules listed in the table of contents for the year ended July 31, 1990, 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 presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied to the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

John S. ... & Co

Opelousas, Louisiana
January 12, 1990

ST. LAMBEY PARISH COMMUNITY ACTION CENTER

MEMBERSHIP LISTINGS

DOMESTIC MAJOR DEBT - ALL DEBT ITEMS ARE ACCRUAL-BASED

July 31, 1992

ASSETS	EXPENDITURE FUND TYPES			EXPENSE DEPT.		
	GENERAL	SPECIAL	PROFITABLE	GENERAL	FINED	UNDEVELOPED
Cash	\$10,840	\$167,381	\$199			\$117,325
Due from other governments		86,063				199,481
Due from other funds	4,300	18,483				42,406
Other receivables		126				189
Flood assets				\$794,187		219,626
Amounts to be provided						3,286
Total assets	15,140	266,053	199	794,187		538,527

LIABILITIES

Accounts payable	\$53,368					\$53,368
Due to other funds	207					207
Payroll withholdings and accrued fringe benefits	7,894					7,894
Due to other funds	61,069	\$108				61,177
Due to other agency		99				99
Deferred revenue	16,189					16,189
Committed advances						
Total liabilities	137,627	107	107			137,841

NET POSITION

Investment in general fund assets				\$794,187		231,000
Investment in other fund assets	615,340	122,823	207			738,370
Total fund assets	680,680	245,646	207			926,533
Total liabilities and fund equity	137,627	245,646	207	794,187		926,533

The accompanying notes are an integral part of this statement.

ST. LOUISY PARISH COMMUNITY ACTION AGENCY
OPERATIONAL EXPENDITURES
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL FUNDS (INCLUDING FUND TYPES)
FOR THE YEAR ENDED JULY 31, 1992

	FUND BALANCE, 7/1/92		TOTALS	
	GENERAL	SPECIAL	Revenues (Yr)	Exp.
REVENUES				
Intragovernmental				
Federal		\$1,131,458	\$1,131,458	\$1,094,171
State		20,874	20,874	20,866
Miscellaneous				
In-kind		31,118	31,118	29,625
Other revenues	\$3,889	19,335	33,120	33,884
Grants		316	316	316
Total revenues	3,889	1,202,993	1,206,326	1,183,352
EXPENDITURES				
Current - General Government				
Personnel		590,858	590,858	589,341
Fringe benefits		59,258	59,260	58,829
Travel		81,328	90,320	88,121
Supplies	402	14,718	15,120	13,964
Energy assistance		102,115	102,111	129,820
Emergency assistance		32,299	32,299	32,049
Materials		40,132	48,132	31,028
In-kind applied		31,118	31,118	29,625
Other	4,512	105,865	110,377	104,144
Capital outlays		23,268	23,268	23,268
Total expenditures	4,914	1,122,963	1,132,827	1,147,169
NET DEFICIENCY OF REVENUES AND OTHER FINANCING SOURCES (EXCESS OF EXPENDITURES)				
	\$1,925	79,132	69,187	24,669
OTHER FINANCING SOURCES (USES)				
Operating transfers in	26,832	16,862	43,334	31,182
Operating transfers out	(22,808)	(51,315)	(74,323)	(34,382)
NET DEFICIENCY OF REVENUES AND OTHER FINANCING SOURCES (EXCESS OF EXPENDITURES AND OTHER USES)				
	\$3,949	45,679	69,187	26,669
FUND BALANCES, beginning of year				
Prior period adjustments	(8,857)	186,858	98,711	72,794
Reimbursement for prior period loss		600		1,268
FUND BALANCES, end of year	14,942	132,833	168,483	98,726

The accompanying notes are an integral part of this statement.

ST. LOUISY BARRAGE - MAINTENANCE AGENCY
OPERATIONAL EXPENSES
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
(BUDGET COMPARATIVE BASIS) AND
GENERAL FUND
FOR THE YEAR ENDED JULY 31, 1982

	1982		VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL OPERATIONAL FUND 1982
	BUDGET	ACTUAL		
REVENUES				
Miscellaneous				
Other	1,361	1,361	(0)	1,361
Total revenues	<u>1,361</u>	<u>1,361</u>	<u>0</u>	<u>1,361</u>
EXPENDITURES				
Current - General Government				
Supplies	300	400	(100)	300
Other	18,000	4,814	14,488	18,000
Capital outlays				
Total expenditures	<u>18,300</u>	<u>4,814</u>	<u>14,206</u>	<u>18,300</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(18,000)	(1,820)	17,970	(18,300)
OPERATING EXPENSES FOR 1982				
Operating expenses	12,000	26,852	14,852	12,000
Operating transfers out	(2,000)	(2,000)	0	(2,000)
EXCESS (DEFICIENCY) OF REVENUES OVER OPERATING EXPENSES				
	<u>0</u>	<u>20,852</u>	<u>20,852</u>	<u>0</u>
FUND BALANCES, beginning of year		(8,750)		(8,750)
FUND BALANCES, end of year		(1,000)		(1,000)

The accompanying notes are an integral part of this statement.

ST. LOUIS PARISH DISTRICT, L.L.C. - FISCAL YEAR 2017
(FIDELITY & SECURITY)
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET, ACTUAL, VARIANCE, AND CUMULATIVE
PERIOD ENDING SEPTEMBER 30, 2017

	2017			TOTAL CHANGES DUE TO 2017
	BUDGET	ACTUAL	VARIANCE (FAVORABLE UNFAVORABLE)	
REVENUES				
Intergovernmental				
Federal	\$1,118,260	\$1,166,000	\$47,740	\$1,181,890
State	30,288	30,288		30,288
Miscellaneous				
In-kind		31,894	31,894	31,894
Interest		260	260	260
Other		2,828	2,828	2,828
Total revenues	<u>1,208,248</u>	<u>1,233,280</u>	<u>25,032</u>	<u>1,262,812</u>
EXPENDITURES				
Current - General Government				
Personnel	516,389	563,366	46,977	608,339
Fringe benefits	19,871	60,788	40,917	70,894
Travel	34,852	34,428	424	32,884
Supplies	7,321	7,575	254	35,353
Materials	18,000	19,950	1,950	67,093
Emergency assistance	29,346	29,346		32,037
Energy assistance	234,752	234,752		286,754
Other	157,111	157,111		187,887
Capital outlays	20,000	20,000		6,432
Total expenditures	<u>1,183,242</u>	<u>1,157,286</u>	<u>25,956</u>	<u>1,285,893</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	25,006	76,000	50,994	76,919
OTHER FINANCING SOURCES (USED)				
Operating transfers in		2,000	2,000	
Operating transfers out	(12,120)	(12,120)	(2,000)	(12,120)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>13,886</u>	<u>63,880</u>	<u>48,994</u>	<u>64,799</u>
FUND BALANCE, beginning of year		97,060		68,000
Prior period adjustments		194		
Reimbursement for prior period loss				<u>3,388</u>
FUND BALANCE, end of year		<u>158,134</u>		<u>134,388</u>

The accompanying notes are an integral part of this statement.

St. Landry Parish Community Action Agency
Following Louisiana
Code of Financial Statements
of the State of Louisiana, 1982

NOTE 1 - 1.1 OF 11 STATEMENTS 1.1.1.1

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 criteria for including a potential component unit within the reporting entity is financial accountability. The GAO 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 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.

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 comprise 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 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 government which are not required to be accounted for in another fund.

ST. LOUISY PARISH COMMUNITY ACTION AGENCY
FINANCIAL ASSISTANCE
STATE TO LOCAL FIN. STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1989

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 (assets equal liabilities) and do not involve measurement of results of operations.

BASE 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 or not 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.

Expenses 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. Louisy Parish Community Action Agency has a legal claim to them, or 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
FINANCIAL STATEMENTS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INVESTMENTS AND CASH

Louisiana statutes authorize 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; bank 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 deposits with the bank.

As July 31, 1997, the carrying amount of the Agency's deposits was \$118,531. The bank balance of cash was \$199,649. There are no investments as of July 31, 1997. Of the bank balance, approximately \$118,129 is covered by Federal deposit insurance, and approximately \$40,481 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 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.

ACCUMULATED LEAVES

Full-time employees earn annual leave at the rate of 3 to 15 days per year, depending upon length of service. A maximum of 5 days of unused annual leave may be carried over from year to year. Upon termination, employees are paid for unused annual leave on 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, 1997, employees of the St. Landry Parish Community Action Agency had accumulated and vested \$4,311 of employer leave benefits, computed in accordance with GASB Codification Section 5 89. This amount is recorded as a general long-term obligation in the accompanying financial statements.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
CHILDS' LEADERS
REPORT TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31.12.1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEMORANDUMS

Memoranda 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.

DEFERRED CASH TOTALS

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. Deferred 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. Operating 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
ANNOUNCES RESULTS AS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1997

NOTE 3 - DEFICITS IN INDIVIDUAL FUNDS

The following funds reflected deficit fund balances at July 31, 1997:

Special Revenue Funds	
Commodity	\$(15,468)
Kebab	(2,781)

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

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

	Balance 8/31/96	Additions	Transfers and Retirements	Balance 7/31/97
Automobiles	\$128,888	\$18,078		\$146,966
Furniture and equipment	35,388	3,112	—	38,500
Totals	<u>164,276</u>	<u>21,190</u>	<u>—</u>	<u>185,466</u>

NOTE 4 - PENSION PLAN

Plan Description:

Substantially all St. Landry Parish Community Action Agency's employees are members of the Paratotal 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 provided by the retirement system. The payroll accrued by the system for the year ended July 31, 1997 was \$281,377; the Agency's total payroll was \$175,488.

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, 20 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 30 consecutive months or joined months if service was interrupted) plus \$1.00 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 3 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 1 percent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the statute.

ST. LOUIS PARISH COMMUNITY ACTION AGENCY
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1997

NOTE 4 - PENSION PLAN (CONTINUED)

The Parochial Employee's 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 Employee's Retirement System of Louisiana, P. O. Box 14419, Baton Rouge, Louisiana, 70803-4419 or by calling (704) 933-1341.

Funding Policy

Covered employees were required by state statute to contribute 9.50 percent of their salary to the plan from August, 1994 to July, 1997. The Agency was required by the same statute to contribute 7.25 percent of total compensation from August, 1994 to December, 1994. At January 1, 1993, the amount the Agency was required to contribute was increased to 7.75 percent of total compensation. The Agency contribution requirement for the year ended July 31, 1993 was \$19,594.

The Agency employer contributions were 8 percent from August, 1993 to December, 1993. At January 1, 1994, the amount the Agency was required to contribute was decreased to 7.25 percent of total compensation. The Agency contribution requirement for the year ended July 31, 1994 was \$19,717. The Agency employer contributions were 8.25 percent from August, 1994 to December, 1994. At January 1, 1995, the amount the Agency was required to contribute was decreased to 8.50 percent of total compensation. The Agency contribution requirement for the year ended July 31, 1995 was \$38,891.

NOTE 5 - LIABILITIES - GENERAL LONG-TERM DEBT

The following is a summary of the long-term debt transactions for the year ended July 31, 1997:

	<u>Balance at</u> <u>Beginning</u> <u>of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at</u> <u>End</u> <u>of Year</u>
Compensated absence	41,848	1,667	—	43,515
Retain	—	—	43,515	43,515

ST. LOUISY PARISH COMMUNITY ACTION AGENCY
OPERATING STATEMENTS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1991

NOTE 6 - DISBURSEMENTS

	<u>Interfund</u> <u>Expenditures</u>	<u>Interfund</u> <u>Revenues</u>
<u>General Fund</u>	44,700	
<u>Special Revenue Funds</u>		
Project Independence	18,301	
Section 18	3,300	
State Funds	3,950	
Community		507,171
HUD	3,120	150
Special Fund	4,000	
Transportation Local	1,881	
Medicaid	1,100	
Rehabilitation	250	18,900
Emergency Food and Shelter		20
State Neighborhoods	501	4,400
Home Energy Assistance		1,001
Title XII		210
<u>Proprietary Funds</u>		
Payroll Fund	—	100
<u>Totals</u>	<u>61,303</u>	<u>51,303</u>

NOTE 7 - BOARD MEMBERS

During the year ended July 31, 1991, the following individuals served on the St. Louisy Parish Community Action Agency's Board of Directors:

Leroy Aaron	Luther Hill	Clifford Moore
John K. Collins	Peter Smith, Sr.	Jama Higginbotham
Mary Lou Lucansine	Kider Melvin Willway	Donald Woodard
Richard Dugre	Donald Doga	Theresa Cristofich
Donald Roberts	Hope Layton	Ira Ben LeMay
Stephen DeWoe	Yara LeMay	Thomas Charles
Verona Haynes	Patricia Krawitz, III	Sharon Smith
Eula Thibodeaux	J. C. Joubert	

Board members received no compensation.

ST. LAMAR PARISH COMMUNITY ACTION AGENCY
OPYORDAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1997

NOTE 8 - OPERATING TRANSFERS OUT

The operating transfers out, included in the individual funds as at July 31, 1997, are as follows:

<u>General Fund</u>			
Transfers for food distribution expenditures paid by the			
Bedstead Fund			62,000
<u>Community Services Block Grant</u>			
Transfers for utility expenditures paid by the			
Special Fund			8,460
<u>Section 18</u>			
Transfers for utility expenditures paid by the			
Special Fund			2,455
<u>Broken Companies</u>			
Transfers for utility expenditures paid by the			
Special Fund			
State	81,982		
State and Local	<u>1,182</u>	2,764	
<u>Protein Independence</u>			
Transfers for utility expenditures paid by the			
Special Fund	174		
Transfers for food distribution expenditures paid			
by the General Fund	<u>2,360</u>	4,320	
<u>Housing Preservation</u>			
Transfers for utility expenditures paid by the			
Special Fund			489
<u>Title XIX</u>			
Transfers for General Fund expenditures			12,586
			<u>61,334</u>
		<u>Total operating transfers out</u>	<u>61,334</u>

STATE OF MISSISSIPPI
COMMISSION ON GOVERNMENTAL REFORM
REPORT TO THE GOVERNOR
RECOMMENDATIONS FOR FISCAL YEAR 1991

NOTE 9 - OPERATING TRANSFERS IN

The operating transfers in, included in the individual funds as of July 31, 1990, are as follows:

<u>Medicaid</u>	
Transfers from General Fund for food distribution expenditures	\$1,000
<u>Special Fund</u>	
Transfers from individual funds for utility expenditures	16,662
<u>General Fund</u>	
Transfers from individual funds for food distribution and other expenditures	28,632
<u>Total operating transfers in</u>	<u>46,294</u>

NOTE 10 - SUBSIDIARY FINANCIAL INFORMATION

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 Clean Funds with budgets. These Funds are presented on an individual program year-end basis and include the program year which ended from August 31, 1990 through July 31, 1991. Presented below is a reconciliation between various revenues as shown on pages 3 and 4.

Special Revenue Funds

Excess (Deficiency) of revenues and other financing sources over expenditures and other uses as shown on page 4	\$43,480
<u>AGG (deficit) Funds, not budgeted</u>	
Program Care	(1,293)
Title XIX	(5,367)
BEI	818
Community	828
Special Fund	1,762
Transportation - Local	(322)

ST. LOUISY PARISH COMMUNITY ACTION BOARD
OFFICES - LOUISIANA
STATE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1997

NOTE 10 - BUDGETARY FINANCIAL INFORMATION (continued)

Add (deduct) excess revenues or expenditures for period from fund's program year-end to July 31, 1997:	
Senior Companion - March 31, 1997 program year-end	\$01
Medicaid - June 30, 1997 program year-end	(1,785)
Project Independence - June 30, 1997 program year-end	(530)
Behab - October 31, 1996 program year-end	(211)
Section 18 - June 30, 1997 program year-end	<u> 1</u>
Excess (deficiencies) of revenues and other financing sources over expenditures and other uses as shown on page 6	<u>18,753</u>

NOTE 11 - PRIOR PERIOD ADJUSTMENTS

Prior period adjustments for the year ended July 31, 1997 are as follows:

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

Project Independence	\$266
Section 18	219
Senior Companion	<u> 11</u>
Total prior period adjustments	<u>506</u>

FINANCIAL 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.

RE. LARRY D-PLAN COMPANY - FUEL ENERGY
STATE OF ILLINOIS
GENERAL FUND
BALANCE SHEET
JULY 31, 1993

<u>ASSETS</u>	<u>1993</u>	<u>1992</u>
Cash	\$40,840	\$1,000
Due from other funds	15,260	100
<u>Total assets</u>	<u>15,260</u>	<u>1,100</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Due to other funds	_____	\$11,266
<u>Total liabilities</u>	<u>_____</u>	<u>11,266</u>
<u>Fund balance</u>	<u>\$15,260</u>	<u>10,000</u>
<u>Total liabilities and fund balance</u>	<u>15,260</u>	<u>1,100</u>

ST. LOUIS PARKER COMMUNITY ACTION AGENCY
OFFICE OF THE COMPTROLLER
STATE OF MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - SUBJECT COMPARATIVE AND ACTUAL
FOR THE YEARS ENDED JULY 31, 1967 AND 1966

	1967		VARIANCE FAVORABLE (DEFAVORABLE)	1966 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Miscellaneous				
Other	\$ 0	\$1,475	\$1,475	\$1,475
Total revenues	<u>0</u>	<u>1,475</u>	<u>1,475</u>	<u>1,475</u>
EXPENDITURES				
Current - Central Government				
Supplies	708	402	(306)	78
Other	19,000	4,314	14,686	13,088
Capital outlays				
Total expenditures	<u>19,708</u>	<u>4,716</u>	<u>15,000</u>	<u>13,166</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(19,008)	(1,241)	17,767	(11,691)
OTHER FINANCING SOURCE (SINK)				
Operating transfers in	21,000	24,452	3,452	17,500
Operating transfers out	(1,000)	(2,800)	(1,800)	---
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND TRANSFERS	<u>0</u>	<u>21,652</u>	<u>1,652</u>	<u>678</u>
FUND BALANCE, beginning of year		(8,887)		(8,757)
FUND BALANCE, end of year		<u>12,865</u>		<u>(8,079)</u>

ARTICLE 14. 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 XIX

The Title XIX Program provides 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 an emergency basis for the provision of such supplies and services, nutrition 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 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 enhances their ability to remain active and provide continually 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 services 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 resources and expenditures which are not required to be accounted for in another fund.

SPECIAL REVENUE FUNDSTRANSPORTATION 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 18 Programs.

HEATING PRESERVATION

The Heating 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.

ELABORATION OF THE STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2012
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	STATEMENT OF FINANCIAL POSITION	STATEMENT OF FINANCIAL POSITION	STATEMENT OF FINANCIAL POSITION	STATEMENT OF FINANCIAL POSITION	STATEMENT OF FINANCIAL POSITION	STATEMENT OF FINANCIAL POSITION
	2012	2011	2010	2009	2008	2007
ASSETS						
Intangible assets	1,000	1,000	1,000	1,000	1,000	1,000
Property, plant and equipment	1,000	1,000	1,000	1,000	1,000	1,000
Financial assets	1,000	1,000	1,000	1,000	1,000	1,000
Other assets	1,000	1,000	1,000	1,000	1,000	1,000
LIABILITIES AND EQUITY						
Equity	1,000	1,000	1,000	1,000	1,000	1,000
Reserves	1,000	1,000	1,000	1,000	1,000	1,000
Liabilities	1,000	1,000	1,000	1,000	1,000	1,000
Other liabilities	1,000	1,000	1,000	1,000	1,000	1,000
RECONCILIATION						
Reconciliation of the consolidated financial statements to the individual financial statements	1,000	1,000	1,000	1,000	1,000	1,000
Other reconciling items	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL	4,000	4,000	4,000	4,000	4,000	4,000

These statements were prepared on page 24/25

DEPARTMENT OF REVENUE 5-2000

STATE OF MISSISSIPPI

TABLE 1. SALES TAX REVENUE

(\$ MILLIONS)

	2000	2001	2002	PERCENTAGE CHG. VS. 2000	PERCENTAGE CHG. VS. 2001	PERCENTAGE CHG. VS. 2002	PERCENTAGE OF TOTAL REVENUE	PERCENTAGE OF GROSS STATE PRODUCT
TOTAL	11,443	12,000	11,144	0.00	0.00	0.00	14.41	
Food	1,119	1,130	1,114	0.00	0.00	0.00	9.73	
Retail	1,119	1,130	1,114	0.00	0.00	0.00	9.73	
Other	9,205	9,740	8,916	0.00	0.00	0.00	80.27	
Total	11,443	12,000	11,144	0.00	0.00	0.00	14.41	
INDUSTRY AND COMMERCE								
INDUSTRY	10,000	10,000	9,000	0.00	0.00	0.00	87.41	
Manufacturing	1,000	1,000	900	0.00	0.00	0.00	8.74	
Retail	1,000	1,000	900	0.00	0.00	0.00	8.74	
Other	8,000	8,000	7,100	0.00	0.00	0.00	70.00	
COMMERCE	1,443	2,000	2,144	0.00	0.00	0.00	12.59	
Retail	1,119	1,130	1,114	0.00	0.00	0.00	9.73	
Other	324	870	1,030	0.00	0.00	0.00	2.86	
Total	11,443	12,000	11,144	0.00	0.00	0.00	14.41	

See narrative attached to this page.

U.S. SAVING BANK ASSOCIATES, INCORPORATED
CONDENSED BALANCE SHEET
AS OF DECEMBER 31, 1968

	1968	1967	1966
ASSETS			
U.S. Savings Bonds (included in investments)	811,000,000	81,000,000	81,000,000
Investments	34,870	28,440	28,440
Real Estate	11,740	11,740	56,100
Loans	11,740	11,740	56,100
Other assets	1,000,000	1,000,000	1,000,000
Total Assets	<u>824,610,000</u>	<u>106,160,000</u>	<u>163,640,000</u>
LIABILITIES			
Deposits - Demand (included in deposits)	16,000,000	16,000,000	16,000,000
Time deposits	40,000,000	40,000,000	40,000,000
Notes and transportation	10,000,000	10,000,000	10,000,000
Expenses	15,000,000	15,000,000	15,000,000
Salary, insurance	50,000,000	50,000,000	50,000,000
Contingency liabilities	10,000,000	10,000,000	10,000,000
Other liabilities	10,000,000	10,000,000	10,000,000
Unpaid claims	10,000,000	10,000,000	10,000,000
Other	10,000,000	10,000,000	10,000,000
Total Liabilities	<u>176,000,000</u>	<u>176,000,000</u>	<u>176,000,000</u>
NET ASSETS	<u>648,610,000</u>	<u>30,160,000</u>	<u>46,640,000</u>
U.S. SAVING BANK ASSOCIATES, INCORPORATED	1968	1967	1966
OPERATING REVENUES	80,000,000	80,000,000	80,000,000
Interest on U.S. Savings Bonds	70,000,000	70,000,000	70,000,000
Dividend income	10,000,000	10,000,000	10,000,000
Operating expenses	(50,000,000)	(50,000,000)	(50,000,000)
Operating income	<u>30,000,000</u>	<u>30,000,000</u>	<u>30,000,000</u>
LIABILITIES, EQUITY AND RESERVES			
Operating income	30,000,000	30,000,000	30,000,000
Reserves	10,000,000	10,000,000	10,000,000
Total Liabilities, Equity and Reserves	<u>40,000,000</u>	<u>40,000,000</u>	<u>40,000,000</u>

Contingency liability is based on the estimated liability for claims against the company in the event of a disaster. The liability is based on the estimated cost of claims against the company in the event of a disaster.

ST. LOUIS PUBLIC LIBRARY, MOTION PICTURE
SERIALS, MUSIC, ETC.
DEPARTMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 1994 AND 1993

	1994 ACTUAL	1993 ACTUAL
REVENUES		
Miscellaneous		
Other	51,038	42,358
Total revenues	51,038	42,358
EXPENDITURES		
Utilities	2,462	2,462
Total expenditures	2,462	2,462
<u>Change in fund balance of revenues over expenditures</u>	48,576	39,896
<u>FUND BALANCE, beginning of year</u>	1,018	...512
<u>FUND BALANCE, end of year</u>	59,854	49,808

ST. LOUIS 2-111, C. STREET, CITY OF AGENCY
OFF. OF THE COMPTROLLER
CITY OF ST. LOUIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE SIX MONTHS ENDED DECEMBER 31, 1936

	1936 ACTUAL
REVENUES	
Intergovernmental	
Federal	
In transit - Title XIX	\$16,233
Total revenues	16,233
EXPENDITURES	
Current - General Government	
Personnel	
Salaries	_____
Total personnel	_____
Supplies	
Office	292
Total supplies	292
Other	
Telephone and postage	917
Copying	405
Van maintenance	1,820
Van repairs	1,379
Miscellaneous	124
Total other	5,843
Total expenditures	8,266
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,967
OTHER FINANCING SOURCES (DEBIT) Operating concerns, etc.	(13,315)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(4,348)
Less to _____ beginning of year	3,484
FUND BALANCE, end of year	<u>\$ 1,796</u>

ST. LOUIS POLICE DEPARTMENT - POLICE AGENCY
OFFICE OF THE CHIEF OF POLICE
FINANCIAL ASSISTANT
STATEMENT OF REVENUES, EXPENDITURES, AND RESERVE
IN THE FISCAL YEAR SUBJECT TO THE AUDIT AND ACTION
OF THE COMMISSIONER GENERAL FINANCIAL YEAR ENDING 31, 1954

	1954		VARIANCE FAVORABLE UNFAVORABLE
	BUDGET	ACTUAL	
REVENUES			
Intergovernmental			
Federal	\$110,000	\$113,250	\$3,250
Total revenues	\$110,000	\$113,250	\$3,250
EXPENDITURES			
Current - General Government			
Personnel			
Salaries	\$4,500	\$4,500	(0)
Total personnel	\$4,500	\$4,500	(0)
Fringe benefits			
Payroll taxes	700	578	122
Workmen's compensation	100	130	30
Unemployment insurance	500	365	135
Employee medicals	100	130	30
Total fringe benefits	\$1,400	\$1,193	\$207
Travel			
Out-of-area			
Local	\$10	\$85	\$75
Total travel	\$10	\$85	\$75
Other			
Supplies	100	130	30
Postage	100	140	40
Advertising	100	100	(0)
Copying	100	100	(0)
Audit	1,000	1,000	(0)
Miscellaneous		5	(5)
Energy assistance	\$18,130	\$18,130	(0)
Total other	\$19,400	\$19,400	(0)
Total expenditures	\$23,900	\$23,900	(0)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	86,100	89,350	3,250
RESERVE BALANCE, beginning of year		20	
RESERVE BALANCE, end of year		52	

ST. JAMES PARISH COMMUNITY ACTION BOARD
REVENUE EXPENDITURES

Fiscal Year

**STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - Major Object Classes and Actual
 FOR THE YEARS ENDED JUNE 30, 1997 AND 1996**

	1997		VARIANCE FAVORABLE (UNFAVORABLE)	1996 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal				
Indirect	\$69,884	\$69,884		\$79,298
Miscellaneous				
Face Funds		345	\$345	3,484
Other		331	331	
Total revenues	<u>\$69,884</u>	<u>\$70,560</u>	<u>\$676</u>	<u>\$82,782</u>
EXPENDITURES				
Personnel				
Salaries	\$2,327	\$4,329	\$2,002	\$8,738
Fringe benefits	7,328	6,262	1,066	7,087
Travel				
Local	1,063	1,898	835	3,455
Supplies	802	796	6	714
Other				
Vehicle repairs, maintenance and fuel	15,185	15,147	38	18,789
Telephone	795	2,893	(2,098)	1,178
Advertising	158	83	85	119
Membership dues	573	898	(325)	489
Audio	2,008	2,008		2,080
Copying	608	698	90	680
Postage	369	878	(509)	322
Vehicle insurance	15,187	3,903	11,284	15,380
Labor				880
Miscellaneous	602	602		184
Total other	<u>\$25,118</u>	<u>\$25,167</u>	<u>\$49</u>	<u>\$25,025</u>
Total expenditures	<u>\$29,884</u>	<u>\$26,262</u>	<u>\$3,622</u>	<u>\$28,699</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		44,298	36,299	540
OTHER FINANCING SOURCES (USES)				
Operating transfers out		12,250	12,250	
EXCESS (DEFICIENCY) OF TOTAL REVENUES, RESOURCES AND OTHER FINANCING SOURCES AND TRANSFERS OVER EXPENDITURES AND TRANSFERS		56,548	48,549	540
FUND BALANCE, beginning of year Prior period adjustments		26,216		22,841
		218		
FUND BALANCE, end of year		<u>\$26,434</u>		<u>\$23,316</u>

ST. LOUIS PUBLIC HOUSING ACTION BOARD
OFFICE OF MANAGEMENT
COMMUNITY SERVICES BOARD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (FAP BASIS) AND ACTUAL
FOR THE YEAR ENDED 31, 1968

	1968		VARIANCE FAVORABLE UNFAVORABLE
	BUDGET	ACTUAL	
REVENUES			
Intragovernmental			
Federal			
Interest	\$120,000	\$120,000	\$120,000
Total revenues	210,000	200,000	(10,000)
EXPENDITURES			
Current - General Government			
Personnel			
Salaries	110,000	110,000	1,000
fringe benefits	57,000	57,000	0,000
Travel	0,200	0,000	200
Supplies			
Office	0,100	0,000	1,100
Other			
Audit	0,100	0,100	100
Telephone and postage	1,000	100	900
Accounting costs	1,000	0	1,000
Printing and publications	0,771	7,000	(6,229)
Insurance		0	(0)
Advertising	7,000	7,100	100
Equipment repair and rental	0	0	(0)
Taxes	1,000	710	290
Commodity advertising		1,370	(1,370)
Commodity distribution	0,000	0,000	(0)
Emergency medical	0,000	1,000	(1,000)
Commodity utilities	1,000	1,000	(0)
Commodity truck maintenance	1,000	1,000	(0)
Commodity food and recreation		0	(0)
Drug testing	0	0	(0)
Commodity equipment repair	0,100	0,100	(0)
Total other	10,171	10,170	1
Capital outlays			
Equipment	0,000	0,000	(0)
Total expenditures	210,171	197,170	13,001

This statement continues on next page.

ST. LOUIS POLICE COMMUNITY ACTION AGENCY
 (SPICOPAS, LOUISIANA)
 COMMUNITY SERVICE BLOCK GRANT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (C-6-0-315) AND ACTUAL (COMBINED)
 FOR THE YEAR ENDED DECEMBER 31, 1976

	1976		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<u>REVENUES (DEBITED) OF THE FUND</u>			
<u> FUND CONTRIBUTIONS</u>	\$8,400	\$8,400	
<u>OTHER FINANCING SOURCE (USED)</u>			
Operating transfers out	(8,400)	(8,400)	—
<u>EXCESS (DEFICIENCY) OF REVENUES</u>			
<u>AND OTHER FINANCING SOURCE OVER</u>			
<u> (FACILITIES) AND OTHER (S-E)</u>	<u>—0-</u>		<u>0-</u>
<u>FUND BALANCE, beginning of year</u>		—	
<u>FUND BALANCE, end of year</u>		<u>—0-</u>	

ST. LARRY PARISH COMMUNITY ACTION AGENCY
BOSSIERE, LOUISIANA
STATE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEARS ENDED JUNE 30, 1967 AND 1966

	1967 ACTUAL	1966 ACTUAL
REVENUES		
Miscellaneous		
Other	_____	_____ \$1
Total revenues	_____ \$0	_____ \$1
EXPENDITURES		
Current - General Government		
Personnel		\$81
Fringe benefits	_____	_____ \$0
Total expenditures	_____ \$0	_____ \$81
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		
		(80)
END BALANCE, beginning of year	\$3,511	3,561
END BALANCE, end of year	3,511	3,511

ST. LOUIS PUBLIC UTILITIES DISTRICT,
OFFICE - 1112-1184
STATE OFFICE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - DEFICIT ACCOUNT-BASED - ACTUAL
FOR YEAR ENDING 30.06.1957 vs. ACTUAL
FOR YEAR ENDING 30.06.1956

	1957		VARIANCE	1956
	BUDGET	ACTUAL	FAVORABLE	ACTUAL
			(UNFAVORABLE)	
REVENUES				
Intergovernmental				
Federal				
Interest	\$18,770	\$8,822	\$ (9,948)	\$0,718
EXPENDITURES				
CURRENT - General Government				
Personnel				
Salaries	2,000	2,525	5,525	62,383
fringe benefits	2,388	311	2,077	13,257
Travel				
Local	100	86	14	-----
Supplies				
Office	100	4	96	688
Shop	100	4	96	3,835
<u>Total supplies</u>	<u>200</u>	<u>8</u>	<u>192</u>	<u>4,523</u>
Materials				
None	2,000	857	1,143	18,581

This statement continued on next page.

EL LARRY FARLEY COMMUNITY ACTION AGENCY
SPECIAL AGENTS
STATE EXPENDITURES
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (BASE-BUILD) AND ACTUAL (CONTINUED)
FOR THE YEARS ENDED MARCH 31, 1997 AND 1998

	1997		VARIANCE FAVORABLE (UNFAVORABLE)	1998 ACTUAL
	BUDGET	ACTUAL		
Other				
Auto	443	443		41,293
Telephone	100		\$100	432
Postage				148
Printing				219
Advertising		29	(29)	5
Technical assistance	348		348	100
Truck maintenance	300	319	19	1,123
Insurance	423	423		842
Miscellaneous	1,064		1,064	50
Health and safety	500	480	20	1,216
Total other	<u>3,988</u>	<u>3,827</u>	<u>1,662</u>	<u>3,818</u>
Total expenditures	<u>18,725</u>	<u>2,421</u>	<u>13,103</u>	<u>81,513</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				(1,693)
OTHER FINANCING SOURCES (USES)				
Operating transfers out				(282)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>-0-</u>		<u>-0-</u>	(1,756)
FUND BALANCE, beginning of year		<u>6,331</u>		<u>6,331</u>
FUND BALANCE, end of year		<u>6,331</u>		<u>6,331</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
 ORLEANS, LOUISIANA
 (52)
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 FOR THE YEAR (OR PERIOD) 31, 1994 AND 1993

	1994 ACTUAL	1993 ACTUAL
REVENUE		
Intergovernmental		
Federal	-----	56,628
Total revenues	-----	56,628
EXPENDITURES		
Current - General Government		
Personnel		
Salaries		2,984
Fringe benefits		1,508
Travel	\$213	134
Supplies	288	308
Miscellaneous		3,418
Capital outlay	-----	1,000
Total expenditures	-----	9,852
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(410)	(1,414)
FUND BALANCE, beginning of year	4,824	5,164
Prior period adjustments	-----	2,284
FUND BALANCE, end of year	4,414	6,032

ST. LOUIS POLICE DEPARTMENT, CIVIL SERVICE
GENERAL ACCOUNTING
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 1979 AND 1978

	1979 ACTUAL	1978 ACTUAL
REVENUES		
Intra-governmental		
Federal	\$18,744	\$14,579
Miscellaneous		
Other	<u> 960</u>	<u> 100</u>
Total revenues	<u>19,704</u>	<u>14,679</u>
EXPENDITURES		
Current - General Government		
Personnel		
Salaries	<u>18,289</u>	<u>9,898</u>
Other		
Supplies	187	215
Travel		500
Car expenses	39	48
Repairs	482	150
Utility, storage and rent		180
Outloading of commodities	176	734
Printing	<u> 145</u>	<u> 288</u>
Total other	<u>1,028</u>	<u>2,815</u>
Total expenditures	<u>19,317</u>	<u>12,666</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	387	2,013
At <u>9/30/78</u> , beginning of year	(12,241)	(10,653)
End <u>9/30/79</u> , end of year	<u>(11,854)</u>	<u>(8,640)</u>

ST. LOUIS, MISSOURI - PROBATION ACTION AGENCY
STATE OF MISSOURI
SALES COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (UNAP-PAID) AND ACTUAL
FOR THE YEARS ENDED MARCH 31, 1997 AND 1996

	1997		VARIANCE FAVORABLE (UNFAVORABLE)	1996 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal				
Direct	\$172,595	\$172,595		\$172,595
State	30,288	30,288		30,288
Miscellaneous				
Interest		250	250	250
In-kind		32,894	32,894	32,894
Recognition revenue		2,080	2,080	2,080
Total revenues	<u>192,883</u>	<u>238,117</u>	<u>45,234</u>	<u>238,117</u>
EXPENSES				
Federal - General Government:				
Personnel				
Salaries	52,894	52,893	90	52,583
Expenses	185,368	185,327	41	179,882
Total personnel	<u>238,262</u>	<u>238,220</u>	<u>42</u>	<u>232,465</u>
Fringe benefits				
Payroll taxes	4,113	3,866	247	3,981
Workers' compensation	593	942	349	633
Unemployment insurance	1,294	2,173	879	1,327
Medicare	718	621	97	622
Total fringe benefits	<u>6,718</u>	<u>7,602</u>	<u>884</u>	<u>6,563</u>
Travel				
Out-of-area	914	1,417	503	130
Local	1,434	1,923	489	1,782
Volunteer	28,487	27,214	1,273	28,921
Total travel	<u>30,835</u>	<u>29,554</u>	<u>1,281</u>	<u>31,833</u>
Supplies				
Office	1	1,750	1,749	2,688
Other				
Audit	1,580	1,508	72	1,580
Printing	1,927	1,892	35	1,838
Insurance	412	473	61	412
Physicals	183		183	84
Recognition	1,453	5,368	3,915	4,377
Uniforms	380		380	1,752
Postage/telephone	1,379	4,852	3,473	3,484
Meals	1,083	1,013	70	1,012

This statement continued on next page.

ST. LOUISY PARISH COMMUNITY ACTION AGENCY
ORLEANS, LOUISIANA
STATE OF LOUISIANA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET FISCAL YEAR 1997 AND VARIANCE THEREWITH
FOR THE PERIOD FROM JANUARY 1, 1997 TO DECEMBER 31, 1997

	1997		VARIANCE FAVORABLE (UNFAVORABLE)	1996 ACTUAL
	BUDGET	ACTUAL		
Other (Continued)				
Registration dues				\$75
In-kind applied		107,984	(107,984)	26,898
Miscellaneous	5120	5,437	(3,317)	151
Total other	<u>18,638</u>	<u>113,421</u>	<u>(118,651)</u>	<u>27,144</u>
Capital outlays				
Equipment	365	127	238	1,609
Total expenditures	<u>308,539</u>	<u>337,693</u>	<u>(18,154)</u>	<u>125,689</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,364	3,092	(1,727)	2,842
OTHER FINANCING SOURCE (USED):				
Spending transfers out	(2,364)	(2,364)	—	(2,364)
FUND-BALANCE CARRY-OVER FROM PREVIOUS FINANCIAL YEAR AND OTHER REVENUES AND OTHER SOURCES	—	17,322	(17,322)	278
FUND BALANCE, beginning of year		9,363		9,227
FUND BALANCE, end of year		<u>9,322</u>		<u>9,505</u>

ST. LOUIS COMMUNITY ACTION AGENCY
FINANCIAL STATEMENTS
BUDGET

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - CAPITAL AND PERMANENT - ACTUAL
FOR THE YEAR ENDED 12/31/1994

	1994		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal	11,500	10,300	(1,200)	11,500
Total revenues	11,500	10,300	(1,200)	11,500
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	10,100	11,360	(1,260)	8,000
Total personnel	10,100	11,360	(1,260)	8,000
Fringe benefits				
Payroll taxes	1,117	968	249	504
Maritime's compensation	104	84	20	188
Unemployment insurance	546	660	104	577
Employee medical	13	50	37	50
Total fringe benefits	1,780	1,762	18	1,259
Other				
Travel	100		100	130
Supplies	500	40	460	187
Miscellaneous	1,080	26	1,054	560
Total other	1,680	66	1,614	877
Total expenditures	11,780	13,182	1,402	10,882
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
		(4,900)	(4,900)	1,600
OTHER FINANCIAL SOURCES (USES)				
Operating transfers in		2,000	2,000	
Operating transfers out				(1,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCIAL SOURCES OVER EXPENDITURES AND OTHER USES				
		(4,900)	(4,900)	(400)
FUND BALANCE, beginning of year				
		2,500		2,500
FUND BALANCE, end of year				
		(4,500)		(4,500)

ST. LOUIS YOUTH COMMUNITY ACTION AGENCY
ORGANIZATION NUMBER 1495
BUDGET RESPONSIBILITY
STATEMENT OF THE BUDGET RESPONSIBILITY AND CHANGES
IN FUND BALANCE - BUDGET TO ACTUAL - TO ACTUAL
FOR THE YEAR 1997 - 1998 - 1999

	1997		VARIANCE FAVORABLE (UNFAVORABLE)	1998 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Total governmental				
Federal				
Indirect	\$125,800	\$125,800	\$0.00	\$125,800
Total revenues	<u>125,800</u>	<u>125,800</u>	<u>0.00</u>	<u>125,800</u>
EXPENDITURES				
Contract - General Government				
Personnel				
Salaries	75,333	75,334	1	86,033
Total personnel	<u>75,333</u>	<u>75,334</u>	<u>1</u>	<u>86,033</u>
Fringe benefits				
Payroll taxes	11,316	9,170	2,146	4,423
Marshall's compensation	4,811	3,160	1,651	3,867
Unemployment insurance	3,846	2,747	1,099	2,300
Employee Medicare	1,185	537	648	226
Total fringe benefits	<u>32,058</u>	<u>15,514</u>	<u>16,544</u>	<u>11,816</u>
Other				
Audit	1,000	1,000	(1,000)	1,000
Van maintenance	5,000	8,182	3,182	5,884
Van repairs	11,844	14,147	(2,303)	3,430
Van insurance	20,000	22,644	(2,644)	18,204
Towels	800	0	800	393
Postage/copying	1,200	997	203	1,238
Supplies	750	688	62	475
Telephone	1,200	1,334	(134)	1,371
Building insurance	1,000	0	1,000	0
Miscellaneous	0	1,266	(1,266)	1,320
Total other	<u>32,794</u>	<u>30,784</u>	<u>2,010</u>	<u>24,732</u>
Capital outlays	0	8,438	(8,438)	984
Total expenditures	<u>108,127</u>	<u>145,062</u>	<u>36,935</u>	<u>113,122</u>
EXCESS (DEFICIENCY) OF REVENUES	17,673	(19,262)	36,935	12,678
OTHER EXPENDITURES	0	0	0	0
NET CHANGE IN FUND BALANCE	17,673	(19,262)	36,935	12,678

This statement continued on next page

ST. LANDRY PARISH COMBATE ACTION AGENCY
 EPILOUSAS, LOUISIANA
 PROJECT: IMPROVEMENT
 STATEMENT OF FINANCIAL POSITION AND CHANGES
 IN FUND BALANCE - BUDGETARY BASIS - ALL ACTUAL INFORMATION
 FOR THE YEARS ENDED DE 30, 1997 AND 1998

	1997		VARIANCE FAVORABLE UNFAVORABLE	1998 ACTUAL
	BUDGET	ACTUAL		
EXCESS CREDITS/DEBITS OF FUNDS AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER DEBITS	<u>0.00</u>	\$15,688	<u>\$15,688</u>	\$20,370
UNL. BALANCE, beginning of year		10,888		24,518
... period adjustments		<u>765</u>		<u> </u>
UNL. BALANCE, end of year		<u>\$16,653</u>		<u>\$25,888</u>

ST. JOHN PARISH - 1976 FISCAL YEAR
OFFICE OF FINANCE
EMERGENCY FOOD AND SHELTER PROGRAM
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET COMPARED AND ACTUAL
FOR THE YEARS ENDED SEPTEMBER 30, 1976 AND 1975

	1976		VARIANCE FAVORABLE (UNFAVORABLE)	1975 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal	\$28,860	\$28,860	\$0-	\$28,860
EXPENDITURES				
Current - General Government				
Emergency assistance				
Rent and mortgage	8,380	8,122	\$258	11,363
Utilities	24,386	24,326	\$60	23,386
Total emergency assistance	32,766	32,448	\$318	34,749
Other				
Audit	443	443		509
Supplies	156	156		189
Total other	600	600	\$0-	698
Total expenditures	33,366	33,048	\$318	35,447
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-\$4,506	-\$4,188	\$318	\$318
FUND BALANCE, beginning of year	-----	-----		-----
\$ 4,506, end of year	\$0-	\$0-		\$0-

ST. LAWRENCE ENERGY DEVELOPMENT AGENCY
OPERATING EXPENSES
SPECIAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FISCAL YEAR END DECEMBER 31, 1988 - 1987

	1988	1987
	ACTUAL	ACTUAL
REVENUES		
Miscellaneous		
Other	\$12,430	\$13,000
Interest	100	100
Total revenues	<u>12,530</u>	<u>13,100</u>
EXPENDITURES		
Current - General Government		
Personnel	3,988	1,704
Supplies	2,378	2,240
Other	24,581	19,408
Capital outlays	1,488	2,202
Total expenditures	<u>32,435</u>	<u>25,554</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER EXPENDITURES</u>	(19,905)	(12,454)
<u>Net Operating Income (Loss)</u>		
Operating transfers in	11,215	20,782
<u>EXCESS (DEFICIENCY) OF REVENUES AND</u>		
<u>NET FINANCING SOURCE OVER EXPENDITURES</u>		
<u>AND OTHER FUNDS</u>	(8,690)	8,328
FUND BALANCE, beginning of year	<u>11,706</u>	<u>3,378</u>
FUND BALANCE, end of year	<u>3,016</u>	<u>11,706</u>

ST. LOUIS BOARD OF PUBLIC UTILITIES, INC.
OFFICE - ST. LOUIS
REGISTRATION - LOCAL 1163
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEARS ENDED JUNE 30, 1951 AND 1950

	1951	1950
	ACTUAL	ACTUAL
<u>REVENUE</u>		
<u>Dividend income</u>		660
<u>Interest</u>	826	726
<u>Total revenues</u>	<u>826</u>	<u>1,386</u>
 <u>EXPENDITURES</u>		
<u>Current - General Government</u>		
<u>Other</u>		
<u>Telephone/postage</u>	---	653
<u>Total other</u>	<u>---</u>	<u>653</u>
<u>Total expenditures</u>	<u>---</u>	<u>653</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER EXPENDITURES</u>	826	733
 <u>FUND BALANCE, beginning of year</u>	<u>2,352</u>	<u>1,619</u>
 <u>FUND BALANCE, end of year</u>	<u>3,178</u>	<u>2,352</u>

ST. LOUIS PUBLIC COMMUNITY ACTION AGENCY
OPERATIONAL EXPENSES
HOUSING REORGANIZATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - AND ACTING
FOR THE YEAR ENDING 30-SEPTEMBER 1968

	1968		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES			
Intergovernmental			
Federal	\$25,000	\$25,118	\$18,218
Total Intergovt	25,000	25,118	118
EXPENDITURES			
Current - General Government			
Personnel			
Salaries	37,880	37,851	29
Fringe benefits	1,175	8,591	(7,416)
Travel	300	278	22
Supplies	100	1,801	(1,701)
Materials	48,000	35,826	12,174
Other	(1,000)	5,850	(6,850)
Total expenditures	87,255	89,826	(2,571)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-62</u>		<u>-62</u>
Fund Balance, beginning of year		<u>62</u>	
Fund Balance, end of year		<u>0</u>	

ST. LOUIS PUBLIC LIBRARY DISTRICT
OFFICE OF THE COMPTROLLER

FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET BASIS (AS APPLIED)
FOR THE YEARS ENDED OCTOBER 31, 1986 AND 1985

	1986		VARIANCE FAVORABLE (UNFAVORABLE)	1985 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal	428,481	428,486	4,021	428,090
Total revenues	428,481	428,506	4,021	428,090
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	17,000	17,000	—	16,183
Total personnel	17,000	17,000	0	16,183
Fringe benefits				
Payroll taxes	1,113	1,090	27	913
Workman's compensation	1,829	1,718	109	1,537
Unemployment insurance	600	619	19	700
Employment medicine	211	208	13	283
Total fringe benefits	3,847	3,618	229	3,547
Other				
Audit	600	600	—	500
Van maintenance	3,918	3,918	400	4,600
Van repairs	1,558	1,900	(342)	1,891
Van insurance	2,000	2,000	—	2,378
Supplies	200	219	19	182
Total other	8,276	9,137	861	9,581
Total expenditures	29,123	29,212	89	29,301
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	674	(674)	(1,461)
FUND BALANCE, beginning of year		(1,461)		(1,340)
Reimbursement for prior period loss		—		1,340
FUND BALANCE, end of year		<u>12,139</u>		<u>(1,461)</u>

FIDUCIARY FUND TYPES

Fiduciary 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.

ST. JOSEPH'S SOCIETY OF CHARITY - BIRMINGHAM
FINANCIAL STATEMENTS
FINANCIAL STATEMENTS
RELEASE STATE
JULY 15, 1957

AGENCY FUNDS
PAYROLL ACCOUNT

ASSETS	
Cash	\$123
Total assets	<u>123</u>
LIABILITIES	
Due to others	100
Due to other funds	23
Total liabilities	<u>123</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

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

ST. LARRY PARISH COMMUNITY ACTION AGENCY
MONROE, LOUISIANA
GENERAL FIXED ASSETS ACCOUNT GROUP
STATEMENT OF GENERAL FIXED ASSETS
JULY 31, 1987 AND 1986

	<u>1987</u>	<u>1986</u>
<u>GENERAL FIXED ASSETS, AT COST</u>		
automobiles	\$146,960	\$128,888
Furniture and equipment	109,160	97,568
<u>Total general fixed assets</u>	<u>256,120</u>	<u>226,456</u>
<u>INVESTMENT IN CAPITAL PROJECTS</u>	<u>828,700</u>	<u>1,150,436</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. LARSEN PARISH COMMUNITY ACTION AGENCY
FINANCIAL STATEMENTS
GENERAL LONG-TERM DEBT ACCOUNT STATEMENT
STATEMENT OF GENERAL LONG-TERM DEBT
JULY 31, 1993

	<u>COMPE-NSED</u>	<u>1992</u>
	<u>AMOUNT</u>	<u></u>
<u>AMOUNT TO BE PROVIDED BY THE PARISH</u>		
<u>OF GENERAL LONG-TERM DEBT</u>		
Amount to be provided:		
For long-term compensated absences	\$6,511	\$6,511
Total amount to be provided	<u>\$6,511</u>	<u>\$6,511</u>
<u>GENERAL LONG-TERM DEBT PAYABLE</u>		
Compensated absences payable	\$6,511	\$6,511
Total general long-term debt	<u>\$6,511</u>	<u>\$6,511</u>

John Martin Blum, CPA
 Jeff Lavoie, Jr., CPA
 Russell J. Stebb, CPA
 Dwight Lottman, CPA
 Bruce S. Fomoro, CPA
 James L. Newton, Jr., CPA
 G. Harvath Page, II, CPA
 Steven J. Carl, CPA



JOHN S. DOWLING & COMPANY
 a combination of CPAs and Public Accountants

John S. Dowling, CPA
 (President)

Harold Gagne, CPA
 (Partner)

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, 1987, and have issued our report thereon dated January 12, 1988. 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 those 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 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. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the St. Landry Parish Community Action Agency in a separate letter dated January 12, 1988.

St. Landry Parish Community Action Agency
Page 2

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.



Opaloumas, Louisiana
January 12, 1998

John Gordon Stout, CPA
 100 LYNCH ST., CPA
 Russell J. Bello, CPA
 Douglas Lottum, CPA
 Oliver S. Finkler, CPA
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JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
 (1904-1984)

Harold Eugene, CPA
 Retired

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-113

St. Landry Parish Community Action Agency
 Opelousas, Louisiana

BACKGROUND

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-113 Compliance Requirements that are applicable to each of its major federal programs for the year ended July 31, 1997. 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 Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-113, Audit of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-113 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 those 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 those 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, 1997.

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-113.

St. Landry Parish Community Action Agency
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.



Opelousas, Louisiana
January 12, 1998

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
INTERNAL CONTROLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR FISCAL YEAR 19, 2000

A. GENERAL FINDINGS

1. The auditor's report expresses a qualified 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 an 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 OIG 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 listed as major programs were the Community Services Block Grant - CFDA #91.389 and Project Independence - CFDA #91.381.
8. The threshold for distinguishing Types A and B programs was \$250,001.
9. The St. Landry Parish Community Action Agency was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

SCHEDULE OF EXPENDITURES OF FEDERAL MONIES

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
MONROE, LOUISIANA
NOTES TO STATEMENT OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JULY 31, 1972

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 presented using the accrual basis of accounting, which is described in Note 1 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:

	<u>Intergovernmental Revenues</u>
Special Revenue Funds:	
Community Services Block Grant	\$244,887
Home Energy Assistance	187,794
State Weatherization Section 18	18,318
Title XIX	68,754
Title XIX	34,812
Senior Companion	271,057
Emergency Food and Shelter Community	30,871
Project Independence	5,768
Project Independence	199,257
Medicaid	4,314
Rehabilitation Program	33,937
Housing Preservation	72,581
	<u>\$1,131,488</u>

U. S. MARINE CORPUS COMMERCIAL BUREAU
SHREVEPORT, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS
FOR THE YEAR ENDED JULY 31, 1967

NOTE 3 - RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

Commodities were received indirectly by shippers from the Louisiana Department of Agriculture and Forestry. Receipt of commodities amounted to \$21,314 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 S. BOWLING & COMPANY
Certified Public Accountants
1000 Poydras Street, Suite 2000
New Orleans, Louisiana 70112
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JOHN S. BOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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TERRY DAVIS, CPA
Baton Rouge, Louisiana

St. Landry Parish Community Action Agency
Opelousas, Louisiana

We have audited the financial statements of the St. Landry Parish Community Action Agency, Opelousas, Louisiana as of and for the year ended July 31, 1997, and have issued our report thereon dated January 12, 1998. 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 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 those 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 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.

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

Escrowed Free Sales Taxes

During the course of conducting our audit, we noted that sales taxes were inadvertently charged by a vendor to the Agency and the Agency paid the taxes. The Agency is currently working with the vendor to have the taxes refunded. However, to ensure that this would come to the Agency's attention if it were to happen in the future, an internal control procedure should be put in place. Upon reviewing invoices prior to payment, a person should be responsible for checking each invoice to insure that sales taxes have not been incorrectly charged.

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

J. L. Adreano, Jr.

Opelousas, Louisiana
January 11, 1988