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**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
of the  
**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
for the  
**YEAR ENDED DECEMBER 31, 1997**

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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 Eschou Rosen office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 08 1998

**JAMES E. BARRIS**  
**CERTIFIED PUBLIC ACCOUNTANT**

877 Berkshire Blvd  
Bossier City, Louisiana 70710

***COMPREHENSIVE ANNUAL FINANCIAL REPORT***  
***of the***  
***LASALLE COMMUNITY ACTION ASSOCIATION, INC.***  
***for the***  
***YEAR ENDED DECEMBER 31, 1997***

# **LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Comprehensive Annual Financial Report

Year Ended December 31, 1997

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**INDEPENDENT AUDITOR'S REPORT**

**COMBINED FINANCIAL STATEMENTS-  
OVERVIEW**

**COMBINED AND INDIVIDUAL FUND  
STATEMENTS**



*James T. Bates*

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## INDEPENDENT AUDITOR'S REPORT

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

I have audited the accompanying general-purpose financial statements of the LaSalle Community Action Association, Inc., as of and for the period ended December 31, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Association's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

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

In my opinion the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the LaSalle Community Action Association, Inc., as of December 31, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In addition, as listed in the table of contents, I have issued reports on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*, and on compliance with requirements applicable to such major Federal award and internal control over compliance in accordance with OMB Circular A-133, together with a schedule of requirements of Federal awards with accompanying notes.

June 26, 1998

## **COMBINED FINANCIAL STATEMENTS - OVERVIEW**

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

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
 All Fund Types  
 Combined Balance Sheet  
 December 31, 1997

	General Fund	Special Revenue Funds	All Funds Memorandum Total
<b>ASSETS</b>			
Cash in bank	\$ 46	122,931	122,977
Due from grant	-	79,275	79,275
Due from other funds	<u>19,676</u>	<u>-</u>	<u>19,676</u>
Total Assets	<u>\$ 19,722</u>	<u>202,206</u>	<u>221,928</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	65,166	65,166
Due to grant	-	10,971	10,971
Due to other fund	<u>-</u>	<u>19,676</u>	<u>19,676</u>
Total liabilities	-	95,842	95,842
Fund Balance, restricted to uses authorized by grant and/or fund	<u>19,722</u>	<u>106,364</u>	<u>126,086</u>
Total liabilities and fund balances	<u>\$ 19,722</u>	<u>202,206</u>	<u>221,928</u>

The accompanying notes are an integral part of this statement.

**Exhibit 2**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
**All Fund Types**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year ended December 31, 1997**

	General Fund	Special General Funds	All Funds Memorandum Total
<b>Revenues</b>			
Grant revenues:			
LA Department of Labor	\$ -	261,400	261,400
LA Office of Community Services	-	275,400	275,400
LA Department of Social Services	-	215,804	215,804
LA Depart. of Agriculture & Forestry	-	10,400	10,400
LA Education, Food, Housing Services	-	162,340	162,340
Police Jury	-	2,008,709	2,008,709
Catastrophe Ins. Police Jury, HRB Sen-6	-	54,000	54,000
U. S. Dept. of Health & Human Services	-	1,401,216	1,401,216
Circle Community Action Committee, Inc.	-	7,100	7,100
United Way of America	-	48,001	48,001
Other revenues:			
Interest	-	-	-
Grants from non-governmental sources	-	1,244	1,244
Program contributions by recipients	-	4,128	4,128
Grants in kind contributions	-	288,940	288,940
General fund pass-through revenues	202,653	-	202,653
<b>Total revenues</b>	<u>272,653</u>	<u>6,264,238</u>	<u>6,536,891</u>
<b>Current expenditures:</b>			
Personnel	-	1,124,776	1,124,776
Fringe benefits	-	188,280	188,280
Travel	-	12,000	12,000
Equipment acquisitions, maintenance and repairs	10,200	292,920	303,120
Space cost	-	83,000	83,000
Consumable supplies	-	38,804	38,804
Public transportation	-	24,784	24,784
Food costs	-	108,408	108,408
Housing assistance payments	-	58,080	58,080
Administrative expenses	-	780,720	780,720
Participant support	-	1,872,515	1,872,515
Training	-	883,247	883,247
Program support, authorization	-	20,100	20,100
Incidental materials	-	24,817	24,817
Grants (to/for)	-	265,845	265,845
Utility payments	-	200,041	200,041
Other operating services	-	102,014	102,014
General fund pass-through expenditures	202,654	-	202,654
<b>Total expenditures</b>	<u>202,654</u>	<u>6,870,799</u>	<u>7,073,453</u>
<b>Excess Revenues (Deficit) over Expenditures</b>	<u>(1,971)</u>	<u>(606)</u>	<u>(2,577)</u>
<b>Fund Balance, January 1, 1997</b>	<u>71,000</u>	<u>14,509</u>	<u>85,509</u>
<b>Fund Balance, December 31, 1997, and listed to sum balanced by the grant action fund</b>	<u>\$ 18,722</u>	<u>108,363</u>	<u>127,085</u>

The accompanying notes are an integral part of this statement.

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.****Notes to Financial Statements**

December 31, 1997

**I. Summary of Significant Accounting Policies**

The LaSalle Community Action Association, Inc. (Association) is a corporation organized under the laws of the State of Louisiana. The Association is a non-stock corporation and its members have been issued certificates of membership. It is controlled and managed by a board of directors duly elected by the members.

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

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

The following is a summary of certain significant accounting policies.

**A. Fund Accounting**

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

**General Fund**

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

**Special Revenue Funds**

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

**B. Basis of Accounting**

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

The Head Start Program requires that 25% of the amount provided by the Grants be matched by in-kind contributions. Such contributions were accepted by the Association in the amount of \$298,540 and were made up almost entirely by hourly services at the federal minimum wage rate. The balance of the contributions were space rental, at the difference between fair market value and the amount paid by the Association, and various other goods and services.

## **Exhibit 3**

### **LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

#### **Notes to Financial Statements, Continued**

##### **C. Comparative Data**

As required, the financial statements presented herein are for the year ended December 31, 1997 although most of the funds have fiscal years which ended at various other dates in 1997.

##### **B. Budgets**

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

##### **E. Total Columns on Combined Statements - Overview**

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

## **2. Interfund Accounts**

As of December 31, 1997, the General Fund was due advances from other funds in the aggregate amount of \$38,026, \$11,138 being due from the Catastrophe Fund Repair Program, \$4,857 being due from the Food Stamp Program (ICACAP), \$1,980 being due from the Noddy Family Program, and \$9,951 being due from the Grant Project Independent Fund.

## **3. Taxes on Income**

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

## **4. Commitments and contingencies**

At December 31, 1997 employees of the Association, contingent upon grant revenue availability, were contingently due accrued vacation pay in the approximate amount of \$38,000. Grants do not fund such amounts until paid. The contingent liability has been restricted by the Association to "available funding" from grants under which the vacation time was earned. Since this liability is contingent, it has not been included in the financial statements.

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

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

**GOVERNMENTAL FUNDS**  
- GENERAL FUND  
- SPECIAL REVENUE FUNDS



## **GENERAL FUND**

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

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
 General Fund  
**Balance Sheets**  
 December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
<b>ASSETS</b>		
Cash in bank	\$ 46	10,150
Due from other funds	<u>19,626</u>	<u>8,864</u>
Total assets	<u>\$ 19,722</u>	<u>21,803</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Fund balance, restricted to uses authorized by grants and/or funds	<u>19,722</u>	<u>21,803</u>
Total liabilities and fund balance	<u>\$ 19,722</u>	<u>21,803</u>

**Statement A-2**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
General Fund  
Statements of Revenues, Expenditures and  
Changes in Fund Balance  
For the Years Ended December 31, 1997 and 1996

	1997	1996
<b>Revenues:</b>		
General fund pass-through revenues	\$ 202,653	<u>184,800</u>
Total revenues	<u>202,653</u>	<u>184,800</u>
<b>Current expenditures:</b>		
Personnel	-	576
Fringe benefits	-	116
Other	-	41
Equipment	10,260	-
General fund pass-through expenditures	<u>224,424</u>	<u>214,883</u>
Total Expenditures	<u>224,624</u>	<u>214,815</u>
Excess (deficit) of revenues over expenditures	(1,971)	(29,983)
Transfers from other funds	<u>-</u>	<u>1,619</u>
Excess (deficit) of revenues and transfers over expenditures	(1,971)	(28,364)
<b>Fund Balance:</b>		
Balance at beginning of year	<u>21,993</u>	<u>59,067</u>
Balance at end of year, restricted to uses authorized by grants and/or funds	<u>\$ 19,722</u>	<u>31,693</u>

## **SPECIAL REVENUE FUNDS**

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

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

All Special Revenue Funds

Combining Balance Sheet

December 31, 1997

		Children Trust Fund	Community Service Block Grant	Emergency Food and Shelter
<b>ASSETS</b>				
Cash in bank	\$	-	-	-
Due from grant		-	-	-
Due from other fund		-	-	-
Total assets	\$	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$	-	-	-
Due to grant		-	-	-
Due to other funds		-	-	-
Total liabilities		<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) restricted in use authorized by the grant and/or fund		<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	\$	<u>-</u>	<u>-</u>	<u>-</u>

Capitalized Foot Measure	Concrete Foot Measure	Steel Tonn	Installed Structural Steel Cost	RUE Index 2
85	2,824	13,794	42,845	18,454
-	-	22,349	-	-
-	-	-	-	-
<u>85</u>	<u>2,824</u>	<u>36,143</u>	<u>42,845</u>	<u>18,454</u>
-	-	9,822	-	-
-	-	-	-	10,971
<u>1,138</u>	<u>-</u>	<u>19,667</u>	<u>-</u>	<u>-</u>
1,138	-	22,349	-	10,971
<u>1,850</u>	<u>2,824</u>	<u>13,794</u>	<u>42,845</u>	<u>8,513</u>
<u>85</u>	<u>2,824</u>	<u>36,143</u>	<u>42,845</u>	<u>18,454</u>

International Power Asset Class	US\$	IRISAP (Energy Accounts)	Mutual Fund	Other Cash
704	12,318	-	1,889	2,522
-	55,028	-	-	-
-	-	-	-	-
<u>704</u>	<u>70,242</u>	<u>-</u>	<u>1,889</u>	<u>2,522</u>
-	55,787	-	-	68
-	-	-	-	-
-	-	-	-	1,300
-	55,787	-	-	1,368
<u>704</u>	<u>14,455</u>	<u>-</u>	<u>1,889</u>	<u>1,170</u>
<u>704</u>	<u>70,242</u>	<u>-</u>	<u>1,889</u>	<u>2,692</u>

**Statement B-1**

Calculate Project In- Expenditure	Calculate Project In- Expenditure	Open Project In- Expenditure	State General Fund	Adjusted value Expenditure	Total Spent (Relevant Funds)
1,805	9,515	3,845	26	10,377	122,831
-	-	-	-	-	78,270
-	-	-	-	-	-
<u>1,805</u>	<u>9,515</u>	<u>3,845</u>	<u>26</u>	<u>10,377</u>	<u>201,101</u>
-	-	-	-	-	65,425
-	-	-	-	-	18,871
-	-	<u>4,211</u>	-	-	<u>18,870</u>
-	-	4,211	-	-	66,642
<u>1,805</u>	<u>9,515</u>	<u>(388)</u>	<u>26</u>	<u>10,377</u>	<u>136,354</u>
<u>1,805</u>	<u>9,515</u>	<u>3,845</u>	<u>26</u>	<u>10,377</u>	<u>202,708</u>



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

All Special Revenue Funds

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year ended December 31, 1997**

	Children's Trust (Fund)	Community Revenue (Sub-Fund)	Non-govt Fund/Lead Entity
<b>Revenues:</b>			
<b>Grant revenues:</b>			
LA, Department of Labor	\$ -	281,488	-
LA, Office of Community Services	7,885	-	-
LA, Department of Social Services	-	-	-
LA, Dept. of Agriculture & Forestry	-	-	-
LA, Education, Food, Nutrition Services	-	-	-
Police Jury	-	-	-
Catahoula Par. Police Jury, H&C-Sub-B	-	-	-
St. G. Dept. of Health & Human Services	-	-	-
Easton Community Action Committee, Inc.	-	-	-
United Way of America	-	-	49,927
<b>Other revenues:</b>	-	-	-
Grants from non-governmental sources	-	-	-
Program contributions by recipients	-	-	-
Member in-kind contributions	-	-	-
<b>Total revenues</b>	<u>7,885</u>	<u>281,488</u>	<u>49,927</u>
<b>Expenditures:</b>			
Personnel	3,802	174,873	-
Energy benefits	842	28,811	-
Travel	34	842	-
Equipment acquisitions, maintenance and repairs	-	11,004	-
Space rent	-	2,325	-
Office/supplies	124	2,344	-
Food items/perfecta	-	-	-
Food costs	-	3,732	-
Housing assistance payments	-	18,258	4,008
Administrative expenses	-	18,608	518
Participant support	-	-	-
Training	-	-	-
Program support, revitalization	-	-	-
Insulation materials	-	-	-
Office in-kind	-	-	-
Utility payments	-	3,702	40,067
Other operating services	-	18,204	-
<b>Total expenditures</b>	<u>4,722</u>	<u>281,488</u>	<u>49,927</u>
<b>Excess Revenues (Deficit) over Expenditures</b>	<u>3,163</u>	<u>-</u>	<u>-</u>
<b>Fund Balance (Deficit), January 1, 1997</b>	<u>(3,388)</u>	<u>-</u>	<u>-</u>
<b>Fund Balance (Deficit), December 31, 1997, restricted to uses authorized by the grant and/or fund</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>

Capitalized Lease	Intangible Assets	Goodwill	Identifiable Intangible Assets	Other Assets
(\$,000)	(\$,000)	(\$,000)	(\$,000)	(\$,000)
-	-	-	-	-
-	-	-	-	-
-	-	-	200,000	-
-	-	-	-	-
-	-	100,000	-	-
37,240	28,070	-	-	54,000
-	-	1,401,270	-	-
-	-	7,000	-	-
-	-	-	-	-
-	-	1,010	-	-
-	-	4,100	-	-
-	-	300,040	-	-
<u>37,240</u>	<u>28,070</u>	<u>2,000,780</u>	<u>200,000</u>	<u>54,000</u>
34,077	28,070	607,907	104,000	0,000
3,160	2,000	80,000	10,000	0,000
700	410	3,000	3,000	-
-	-	200,000	1,000	-
1,000	700	70,000	-	-
900	500	20,000	3,000	-
-	-	34,700	-	-
-	-	100,000	70,000	-
-	-	-	-	44,000
-	-	100,000	-	-
-	-	100,000	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	300,040	-	-
-	-	-	-	-
2,000	2,000	40,000	11,000	0,000
<u>45,737</u>	<u>30,770</u>	<u>2,000,780</u>	<u>107,000</u>	<u>54,000</u>
(1,700)	1,000	(1,000)	40,000	1,000
700	1,000	0	-	0,000
<u>(1,000)</u>	<u>2,000</u>	<u>(1,000)</u>	<u>40,000</u>	<u>0,000</u>

Less estimated Payroll Accrual Benefit	2014	2013 Estimate	Medical Fund	Net Income
-	-	-	-	-
-	-	278,078	11,780	-
-	-	-	-	15,487
-	-	-	-	-
-	2,029,879	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,800	-	-	-	-
-	-	-	-	-
<u>2,000</u>	<u>2,029,879</u>	<u>278,078</u>	<u>11,780</u>	<u>15,487</u>
-	-	8,892	10,000	8,875
-	-	128	1,323	1,008
-	-	-	2,608	2,373
-	-	-	-	-
-	-	-	508	-
-	-	3,483	673	888
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	488,729	-	-	-
-	1,870,579	-	-	-
-	893,288	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	268,552	-	-
2,408	-	8,815	355	5,172
<u>2,408</u>	<u>2,320,327</u>	<u>278,078</u>	<u>17,388</u>	<u>15,029</u>
(108)	5,851	-	(8,098)	(127)
812	8,704	-	7,818	1,280
<u>704</u>	<u>14,455</u>	<u>-</u>	<u>1,888</u>	<u>1,128</u>

Capitalized Project Expenditures	Capitalized Project Expenditures	Event Project Expenditures	State General Fund	Washoe's share (Beneficial)	Total Available Resources/Receipts
-	-	-	-	-	261,400
-	-	-	-	38,828	319,493
8,832	37,848	41,414	-	-	319,891
-	-	-	-	-	16,400
-	-	-	-	-	802,343
-	-	-	-	-	2,288,778
-	-	-	-	-	54,004
-	-	-	-	-	1,461,318
-	-	-	-	-	2,158
-	-	-	-	-	48,001
-	-	-	-	-	1,042
-	-	(788)	-	-	1,264
-	-	-	-	-	4,178
-	-	-	-	-	388,341
<u>8,832</u>	<u>37,848</u>	<u>40,626</u>	<u>-</u>	<u>78,656</u>	<u>3,044,308</u>
3,800	21,588	25,388	-	1,872	1,184,776
576	2,883	3,459	-	219	100,289
-	-	688	-	-	12,585
3,780	2,780	6,468	-	-	262,800
-	-	-	-	-	83,808
-	284	272	-	-	38,824
-	-	-	-	-	31,768
-	-	-	-	-	128,428
-	-	-	-	-	88,800
-	-	-	-	8,852	108,728
-	-	-	-	-	1,072,813
-	-	-	-	-	61
-	-	-	-	-	600,847
-	-	-	-	38,138	38,138
-	-	-	-	24,807	24,807
-	-	-	-	-	188,048
-	-	-	-	-	188,041
188	8,418	8,606	2,812	-	182,024
<u>1,380</u>	<u>31,386</u>	<u>34,252</u>	<u>2,812</u>	<u>88,881</u>	<u>3,231,181</u>
(788)	4,083	1,268	(2,542)	8,744	21,828
<u>(2,888)</u>	<u>8,483</u>	<u>11,000</u>	<u>(2,588)</u>	<u>633</u>	<u>24,208</u>
<u>1,800</u>	<u>8,913</u>	<u>(284)</u>	<u>(8)</u>	<u>10,277</u>	<u>108,284</u>

Statement B-3

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
Children's Trust Fund  
Balance Sheets  
December 31, 1997 and 1996

	1997	1996
<b>ASSETS</b>		
Cash in bank	\$ -	-
	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>-</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	\$ -	833
Due to Other Fund	<hr/> -	<hr/> 1,554
Total liabilities	-	2,387
Fund balance (Deficit)	<hr/> -	<hr/> (2,388)
Total liabilities and fund balance	<u>\$ -</u>	<u>-</u>

**LARALLE COMMUNITY ACTION ASSOCIATION, INC.**  
 Children's Trust Fund  
 Statement of Revenues, Expenditures and  
 Changes in Fund Balance  
 For the Years Ended December 31, 1997 and 1996

	1997	1996
Grant revenues:		
LA Office of Community Services	<u>\$ 7,088</u>	<u>6,790</u>
Current expenditures:		
Personnel	3,992	5,189
Fringe benefits	640	636
Supplies	124	4,566
Travel	<u>34</u>	<u>288</u>
Total expenditures	<u>4,790</u>	<u>10,679</u>
Excess revenues over expenditures	2,298	(1,889)
Fund balance (deficit) at beginning of period	<u>(2,388)</u>	<u>(497)</u>
Fund balance (deficit) at end of period	<u>\$ -</u>	<u>(2,388)</u>

**Statement D-5****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Children's Trust Fund

Statement of Budgeted and Actual Revenues and Expenditures

For the Program Year ended June 30, 1987

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LA Office of Community Services	\$ 18,000	7,086	(2,914)
Carroll expenditures:			
Personnel	5,899	5,992	1,997
Fringe benefits	808	540	429
Supplies	2,778	134	2,290
Travel	623	34	638
	<u>10,008</u>	<u>4,700</u>	<u>5,308</u>
Excess revenues over expenditures	-	2,386	2,386
Fund balance:			
Balance (deficit) at beginning of year	-	(2,386)	(2,386)
Balance (deficit) at end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
 Community Service Block Grant  
 Balance Sheets  
 December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
<b><u>ASSETS:</u></b>		
Cash in bank	\$ -	-
Due from grant	-	-
Total assets	<u>\$ -</u>	<u>-</u>
 <b><u>LIABILITIES AND FUND BALANCE:</u></b>		
Liabilities:		
Account payable	\$ -	-
Total liabilities	-	-
Fund balance	-	-
Total liabilities and fund balance	<u>\$ -</u>	<u>-</u>



**Statement B-7****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**Community Service Block Grant  
Statements of Revenues, Expenditures and  
Changes in Fund Balance

For the Years ended December 31, 1997 and 1998

	<u>1997</u>	<u>1998</u>
Grant revenues:		
Louisiana Department of Labor	\$ <u>261,405</u>	<u>268,195</u>
Current expenditures:		
Personnel	174,571	136,044
Fringe benefits	24,811	20,152
Travel	842	232
Telephone	6,330	6,152
Supplies	2,344	1,893
Rent, outreach	10,238	10,238
Utilities, outreach	9,522	6,536
Insurance	9,060	3,388
Equipment maintenance and repairs	11,004	9,969
Publications	112	179
Food, lodging for homeless	3,707	2,076
Rent, administration	2,505	1,487
Other administration expenditures	<u>19,809</u>	<u>8,207</u>
Total expenditures	<u>261,405</u>	<u>268,195</u>
Excess revenues over expenditures	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>-</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Community Service Block Grant  
Statement of Budgeted and Actual Revenues and Expenditures  
For the Year December 31, 1987

	Approved Budget	Actual	Favorable (Unfavorable) Variance
<b>Revenues:</b>			
LA Department of Labor	\$ 212,129	206,328	5,801
Loss amount returned	-	5,324	5,324
Not revenues	<u>212,129</u>	<u>201,405</u>	<u>11,324</u>
<b>Expenditures:</b>			
<b>  Direct expenditures:</b>			
Personnel	148,872	158,985	9,871
Fringe benefits	18,828	17,833	1,285
Travel	958	947	425
Telephone	6,000	8,338	(2,900)
Supplies	2,958	2,344	280
Rent	10,238	10,238	-
Utilities	5,780	5,322	258
Insurance	9,419	9,093	329
Equipment maintenance and repairs	11,150	10,842	308
Subscriptions	176	112	63
Food, Lodging for homeless	3,599	3,797	(198)
<b>  Administrative expenditures:</b>			
Personnel	38,300	34,570	1,824
Fringe benefits	7,871	7,179	462
Rent	2,325	2,595	-
Other administrative expenses	11,327	12,970	157
<b>    Total expenditures</b>	<u>370,328</u>	<u>361,465</u>	<u>11,324</u>
<b>Excess revenues over expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>

**Statement B-9****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Emergency Food and Shelter

Statements of Revenues, Expenditures and

Changes in Fund Balance

For the Years ended December 31, 1997 and 1998

	1997	1998
Grant revenues:		
United Way of America	<u>\$ 45,921</u>	<u>50,879</u>
Current expenditures:		
Food and shelter	4,036	4,294
Utility payments	40,967	48,281
Administration	<u>918</u>	<u>664</u>
Total expenditures	<u>45,921</u>	<u>50,459</u>
Excess revenues over expenditures	-	270
Less amount returned to grantor	<u>-</u>	<u>270</u>
Excess revenues over expenditures and amount returned to grantor	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>-</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Emergency Food and Shelter  
Statement of Budgeted and Actual Revenues,  
Expenditures and Changes in Fund Balance  
For the Program Year ended December 31, 1997

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Grant revenues:			
United Way of America	\$ 45,001	45,001	-
Current expenditures:			
Food and shelter	4,000	4,000	00
Utility payments	40,000	40,000	000
Other	218	218	-
Total expenditures	<u>45,001</u>	<u>45,001</u>	<u>-</u>
Excess revenues over expenditures	-	-	-
Less amount returned to grantor	<u>-</u>	<u>-</u>	<u>218</u>
Excess revenues over expenditures and amount returned to grantor	-	-	-
Fund balance:			
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

**Statement B-11**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
Food Stamp Program - Catahoula Parish  
Balance Sheets  
December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
<b>ASSETS</b>		
Cash in bank	\$ <u>85</u>	<u>732</u>
Total assets	\$ <u>85</u>	<u>732</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Due to other fund	\$ 1,198	-
Fund balance (deficit), restricted to uses authorized by the grant and/or fund	<u>(1,935)</u>	<u>732</u>
Total liabilities and fund balance	<u>\$ 85</u>	<u>732</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
**Food Stamp Program - Calhoun Parish**  
**Statements of Revenues, Expenditures and**  
**Changes in Fund Balance**  
**For the Years ended December 31, 1997 and 1996**

	1997	1996
<b>Grant revenues:</b>		
Calhoun Parish Police Jury	\$ 31,240	40,800
<b>Current expenditures:</b>		
Personal	24,927	34,061
Fringe benefits	3,210	4,409
Supplies and postage	167	703
Insurance	-	327
Travel	725	1,062
Utilities	645	1,037
Conferences and seminars	311	420
Telephone	670	1,096
Space rentals	1,238	1,704
Over issue of food stamps repaid		
Police Jury	-	-
Other expenditures	822	2,422
<b>Total expenditures</b>	<b>33,015</b>	<b>47,401</b>
<b>Excess revenues (deficit) over expenditures</b>	<b>(1,775)</b>	<b>(400)</b>
<b>Less transfers to General Fund</b>	<b>-</b>	<b>-</b>
<b>Excess revenues (deficit) over expenditures and transfers</b>	<b>(1,775)</b>	<b>(400)</b>
<b>Fund balance at beginning of year</b>	<b>722</b>	<b>1,221</b>
<b>Fund balance (deficit) at end of year, restricted to uses authorized by the grant and/or fund</b>	<b>\$ (1,053)</b>	<b>721</b>

**Statement B-13****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Food Stamp Program - Catahoula Parish  
 Statement of Budgeted and Actual Revenues and Expenditures  
 For the Program Year ended June 30, 1997

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Grant revenues:			
Catahoula Parish Police Jury	\$ 49,870	49,860	(10)
Current expenditures:			
Personnel	35,150	35,148	2
Fringe benefits	4,415	4,414	1
Supplies and postage	625	628	297
Insurance	117	327	(210)
Travel	1,100	1,200	(100)
Utilities	1,250	910	340
Conferences/ or seminars	500	311	189
Telephone	600	1,125	(525)
Space rentals	1,784	1,827	(43)
Over issue of food stamps	500	-	500
Other	240	668	(428)
Total expenditures	49,670	49,758	112
Excess revenues over expenditures	\$ -	100	100
Transfers to General Fund	-	-	-
Excess revenues over expenditures and transfers out	\$ -	100	100

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
**Food Stamp Program - Concordia Parish**  
**Balance Sheets**  
**December 31, 1997 and 1996**

	1997	1996
<b><u>ASSETS</u></b>		
Cash in bank	\$ 2,924	<u>1,035</u>
Total assets	<u>\$ 2,924</u>	<u>1,035</u>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities	\$ -	-
Fund balance, restricted to uses authorized by the grant and/or fund	<u>2,924</u>	<u>1,035</u>
Total liabilities and fund balance	<u>\$ 2,924</u>	<u>1,035</u>



**Statement B-15**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
**Food Stamp Program - Concordia Parish**  
**Statements of Revenues, Expenditures and**  
**Changes in Fund Balance**  
**For the Years ended December 31, 1997 and 1998**

	1997	1998
Grant revenues:		
Concordia Parish Police Jury	\$ <u>28,916</u>	<u>42,750</u>
Current expenditures:		
Personnel	20,015	32,540
Fringe benefits	2,694	4,204
Supplies and postage	300	1,050
Insurance	-	324
Travel	411	1,050
Utilities	294	745
Conferences and seminars	100	440
Telephone	1,050	1,280
Space rentals	750	-
Over issue of food stamps repaid	300	629
Other expenditures	<u>675</u>	<u>1,807</u>
Total expenditures	<u>28,757</u>	<u>44,362</u>
Excess (deficit) revenues over expenditures	1,580	(1,612)
Less transfers to General Fund	<u>-</u>	<u>-</u>
Excess (deficit) revenues over expenditures and transfers	1,580	(1,612)
Fund balance at beginning of year	<u>1,035</u>	<u>2,638</u>
Fund balance at end of year, restricted to uses authorized by the grant and/or fund	\$ <u>2,634</u>	<u>1,035</u>

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Food Stamp Program - Concordia Parish

Statement of Budgeted and Actual Revenues and Expenditures

For the Program Year ended June 30, 1997

	Approved Budget	Actual	Favorable (Adverse) to Budget
Grant revenues:			
Concordia Parish Police Jury	\$ 42,825	42,828	3
Current expenditures:			
Personnel	32,580	32,268	312
Fringe benefits	4,900	4,180	720
Supplies and postage	1,200	738	462
Insurance	228	228	0
Talent	360	360	0
Utilities	750	636	114
Conferences or seminars	800	180	620
Telephone	1,200	1,471	(271)
Space rentals	-	925	(925)
Over issue of food stamps	800	982	(182)
Other	150	780	(630)
Total expenditures	\$ 42,825	42,881	(66)

**Statement B-17****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Head Start - Grant No. H5211

Balance Sheets

December 31, 1997 and 1996

	1997	1996
<b><u>ASSETS</u></b>		
Cash in bank	\$ 13,794	297
Due from grant	22,349	21,969
Total assets	<u>\$ 36,143</u>	<u>22,266</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Due to grant	\$ -	-
Due to other fund	13,027	-
Accounts payable	<u>9,322</u>	<u>21,969</u>
Total liabilities	22,349	21,969
Fund balance, restricted to uses authorized by the grant and/or fund	<u>13,794</u>	<u>297</u>
Total liabilities and fund balance	<u>\$ 36,143</u>	<u>22,266</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Head Start - Grant H-5214

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

For the Years ended December 31, 1997 and 1996

	1997	1996
<b>Revenues:</b>		
<b>Grant revenues:</b>		
Federal DCD Funds	\$ 1,465,215	1,286,442
LA Education, Food & Nutrition Services (for USDA)	162,945	142,278
Casta Community Action Committee, Inc., CDA and TITA Funds	7,160	78,641
<b>Other revenues:</b>		
Interest income	1,012	392
Proprietary assets at cost	4,528	1,078
Revenue over license rentals	-	-
Grants-in-kind contributions	398,845	392,628
<b>Total revenues</b>	<u>2,034,750</u>	<u>1,782,061</u>
<b>Current expenditures:</b>		
Personnel - DCD	646,824	625,000
Personnel - USDA	33,900	32,535
Personnel - Casta	193	688
Fringe benefits - DCD	92,818	82,948
Fringe benefits - USDA	5,360	5,559
Fringe benefits - Casta	68	80
Travel	2,545	4,876
Transportation - pupils	94,764	37,525
Rent, lease, purchase of equipment	23,417	28,879
Space costs	76,478	78,729
Contractuals - supplies	16,278	13,215
Consumables - food, USDA	158,960	98,712
Consumables - non-edibles, USDA	6,203	8,184
Consumables - Casta	952	1,365
Renovations	197,878	-
Other	44,818	58,250
Administration equipment	43,000	15,460
Administration expenditures	322,817	312,892
Sub total	<u>1,022,551</u>	<u>1,248,519</u>
<b>Grants-in-kind</b>	<u>388,666</u>	<u>392,628</u>
<b>Total expenditures</b>	<u>2,001,298</u>	<u>1,750,365</u>
Excess revenues (deficit) over expenditures	33,452	(18,401)
Fund balance at beginning of year	<u>397</u>	<u>18,718</u>
Fund balance at end of year, restricted to costs supported by the Grant and/or fund	<u>\$ 13,784</u>	<u>397</u>

**Statement B-19****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Head Start - Grant H-4231

Statement of Budgeted and Actual Revenues and Expenditures

For the Program Year ended March 31, 1997

	Approved Budget	Actual	Favorable/ (Unfavorable) Variance
<b>Revenues:</b>			
<b>Grant revenues:</b>			
Federal OIG funds	\$ 1,557,487	1,236,633	(320,854)
Catholic Community Action Committee, Inc., CASA, and TTA Funds	95,368	95,179	(189)
Reimbursement, LA Education, Food & Maintenance Services (USIA)	181,171	181,000	(171)
<b>Other revenues:</b>			
Program meals at cost	-	1,284	1,284
Miscellaneous		686	686
Grants-in-kind contributions	598,173	585,887	(12,286)
<b>Grand total revenues</b>	<u>1,981,179</u>	<u>1,781,679</u>	<u>(200,500)</u>
<b>Current expenditures:</b>			
<b>Direct costs:</b>			
Personnel - OIG	634,784	634,326	458
Personnel - USIA	40,043	34,293	5,750
Personnel - Grants	689	689	-
Fringe benefits - OIG	81,148	81,613	(465)
Fringe benefits - USIA	5,283	4,869	414
Fringe benefits - Grants	185	185	-
Travel	9,526	9,483	43
Transportation - pupils	38,083	35,283	2,800
Rent, lease, purchase of equipment	43,000	43,000	-
Space costs	71,736	70,811	925
Commodities - supplies	13,889	11,948	1,941
Commodities - Food, USIA	123,185	107,147	16,038
Commodities - commodities, USIA	7,080	8,779	(1,699)
Commodities - Grants	1,488	1,229	259
Reservation	-	-	-
Other	78,844	81,374	(2,530)
<b>Administration equipment and supplies</b>	<u>176,873</u>	<u>628</u>	<u>176,245</u>
<b>Administration expenditures</b>	<u>588,785</u>	<u>588,175</u>	<u>610</u>
<b>Sub total expenditures</b>	<u>1,567,998</u>	<u>1,393,827</u>	<u>174,171</u>
<b>Grants' share</b>	<u>598,173</u>	<u>585,887</u>	<u>(12,286)</u>
<b>Grand total expenditures</b>	<u>1,981,179</u>	<u>1,393,824</u>	<u>587,355</u>
<b>Favors (Deficit) revenues over expenditures</b>	<u>\$ -</u>	<u>781</u>	<u>781</u>

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start Summer Child Care

Balance Sheet

December 31, 1997

	1997
<u>ASSETS</u>	
Cash in bank	\$ 42,045
Due from grant	<u>          </u>
Total assets	<u>\$ 42,045</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
Liabilities:	
Due to grant	\$ <u>          </u>
Total liabilities	<u>          </u>
Fund balance, restricted to uses authorized by the grant and/or fund	<u>42,045</u>
Total liabilities and fund balance	<u>\$ 42,045</u>

**Statement B-21****LASALLE COMMUNITY ACTION ASSOCIATION, INC.****Head Start Summer Child Care****Statement of Budgeted Revenues and Expenditures****For the Program Year ended June 30, 1999****and Actual Revenues and Expenditures for the Six Months Ended December 31, 1997**

	Approved Budget 1998	Actual 1997	Favorable (Unfavorable) Variance
<b>Revenues:</b>			
LA Department of Family Support	\$ 258,823	209,667	28,828
<b>Expenditures:</b>			
Personnel	148,832	134,045	12,887
Fringe benefits	24,900	18,831	5,278
Utilities	4,000	3,668	1,002
Maintenance	1,800	143	1,660
Postage	600	-	600
Telephone	2,000	5	1,965
Supplies	3,500	3,890	(490)
Food costs	30,762	46,156	14,628
Consultants	10,000	-	10,000
Enrichment activity	27,500	6,900	18,898
Vehicle maintenance	2,600	1,765	835
Local travel	3,600	2,614	1,180
<b>Total expenditures</b>	<b>258,823</b>	<b>197,262</b>	<b>71,971</b>
<b>Excess revenue over expenditures</b>	<b>-</b>	<b>42,645</b>	<b>42,645</b>
<b>Fund balance at beginning of period</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance at end of period</b>	<b>\$ -</b>	<b>42,645</b>	<b>42,645</b>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

HUD Section 8 - Catahoula Parish Police Jury

Balance Sheets

December 31, 1997 and 1996

	1997	1996
<b>ASSETS</b>		
Cash in bank	\$ 19,484	21,284
Due from HUD	-	-
<b>Total assets</b>	<u>\$ 19,484</u>	<u>21,284</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Due to grant, HUD	\$ 10,971	13,510
Accounts payable	-	1,148
<b>Total liabilities</b>	10,971	14,658
Fund balance	<u>8,513</u>	<u>6,626</u>
<b>Total liabilities and fund balance</b>	<u>\$ 19,484</u>	<u>21,284</u>



**Statement B-23****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

HUD Section 8 - Catahoula Parish Police Jury

Statements of Revenues, Expenditures and

Changes in Fund Balance

For the Years ended December 31, 1997 and 1998

	1997	1998
Grant revenues:		
Catahoula Parish Police Jury, for HUD	<u>\$ 54,994</u>	<u>60,317</u>
Current expenditures:		
Administrative salaries	3,000	3,695
Fringe benefits	378	373
General expenses	3,200	4,302
Housing assistance payments	<u>44,585</u>	<u>49,955</u>
Total expenditures	<u>51,163</u>	<u>61,025</u>
Excess revenues (deficit) over expenditures	1,903	679
Fund balance at beginning of year	<u>6,610</u>	<u>5,891</u>
Fund balance at end of year, restricted to uses authorized by the grant and/or fund	<u>\$ 8,513</u>	<u>6,570</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
 International Paper Grant Award  
 Balance Sheets  
 December 31, 1997 and 1996

	1997	1996
<b><u>ASSETS</u></b>		
Cash in bank	\$ 704	812
<b>Total assets</b>	<b><u>\$ 704</u></b>	<b><u>812</u></b>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
Fund balance, restricted to uses authorized by the grant and/or fund	704	812
<b>Total liabilities and fund balance</b>	<b><u>\$ 704</u></b>	<b><u>812</u></b>

**Statement B-25****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

International Paper Grant Award  
Statements of Revenues, Expenditures and  
Changes in Fund Balance  
For the Years ended December 31, 1987 and 1988

	1987	1988
Grant revenues:		
International Paper Company	\$ 2,000	2,000
Current expenditures	<u>2,108</u>	<u>2,119</u>
Excess (deficit) revenues over expenditures	(108)	(119)
Fund balance at beginning of period	<u>812</u>	<u>831</u>
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	<u>\$ 704</u>	<u>712</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JITPA

Combining Balance Sheets

December 31, 1997

with comparative totals for 1996

ASSETS	1997 \$0	1996 \$0
Cash in bank	\$ 5,118	204
Receivables:		
Due from grant	<u>20,340</u>	-
 Total assets	 <u>\$ 25,458</u>	 <u>204</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Due to grant	-	-
Accounts payable	\$ 23,340	-
Other accrued expenses	<u>-</u>	<u>-</u>
Total liabilities	23,340	-
Fund balance	<u>5,118</u>	<u>204</u>
 Total liabilities and fund balance	 <u>\$ 28,458</u>	 <u>204</u>

**Statement B-28**

Title B-C	B-A,8%	2% Inc.	Title B-C	Job Net Cost. Base	Totals	
					(B+C) x 2%	(B+C)
3,122	775	1,802	3,581	808	13,940	9,184
<u>10,080</u>	<u>1,128</u>	<u>508</u>	<u>20,990</u>	<u>800</u>	<u>90,000</u>	<u>60,458</u>
<u>13,122</u>	<u>2,901</u>	<u>2,432</u>	<u>24,451</u>	<u>1,008</u>	<u>70,242</u>	<u>68,554</u>
-	-	-	-	-	-	-
18,808	1,728	880	20,800	(736)	68,767	68,880
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>10,080</u>	<u>1,728</u>	<u>880</u>	<u>20,990</u>	<u>(736)</u>	<u>68,787</u>	<u>68,458</u>
<u>3,122</u>	<u>775</u>	<u>1,802</u>	<u>3,581</u>	<u>1,775</u>	<u>14,458</u>	<u>8,104</u>
<u>13,122</u>	<u>2,501</u>	<u>2,432</u>	<u>24,451</u>	<u>1,008</u>	<u>70,242</u>	<u>68,554</u>

**LABALLE COMMUNITY ACTION ASSOCIATION, INC.**

-JFPA-

Combining Statements of Revenues, Expenditures, and

Changes in Fund Balance

Year ended December 31, 1997

with comparative totals for 1996

	1997 \$	1996 \$
<b>Revenues</b>	<u>545,518</u>	<u>620,001</u>
<b>Expenditures:</b>		
Training costs and expenses	215,762	-
Training related and support services	183,820	529,081
Administration expenses	144,808	90,787
<b>Total expenditures</b>	<u>544,390</u>	<u>620,000</u>
Excess revenues (deficit) over expenditures	1,085	60
<b>Fund Balance:</b>		
Balance (deficit) at beginning of year	1,313	171
Balance (deficit) at end of year	<u>\$ 2,118</u>	<u>234</u>

**Statement B-27**

Title B-C	B-A, FTS	275 No.	Title B-C	Job Nat Geo. Stop	Totals (Memorandum Only)	
					1997	1999
173,872	72,880	84,219	741,863	9,872	2,228,873	2,617,858
68,671	33,248	-	355,897	-	682,286	1,152,887
90,883	31,538	-	373,882	7,837	1,072,813	1,844,252
22,872	11,819	82,848	108,585	-	488,729	417,792
173,238	78,591	82,848	738,032	7,837	2,224,832	2,615,841
1,458	(2,731)	374	2,601	1,776	5,261	1,884
5,080	3,628	1,558	878	-	8,184	7,710
3,182	378	1,932	3,801	1,775	14,455	8,184

**Statement B-28****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA, Title I-A

Balance Sheets

December 31, 1997 and 1996

	1997	1996
<b>ASSETS</b>		
Cash in bank	\$ 3,118	1,313
Due from grantor	<u>23,366</u>	<u>19,981</u>
Total assets	<u>\$ 26,484</u>	<u>20,674</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	\$ 23,366	19,981
Accrued payroll	-	-
Other accrued expenses	<u>-</u>	<u>-</u>
Total liabilities	23,366	19,981
Fund balance, restricted to uses authorized by the grant	<u>3,118</u>	<u>1,313</u>
Total liabilities and fund balance	<u>\$ 26,484</u>	<u>20,674</u>



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
 JTPA, Title II-A  
 Statements of Revenue, Expenditures, and  
 Changes in Fund Balance  
 For the Years ended December 31, 1997 and 1998

	1997	1998
Grant revenue:		
LaSalle Parish Police Jury	<u>\$ 545,918</u>	<u>679,874</u>
Total revenues	<u>545,918</u>	<u>679,874</u>
Expenditures:		
Training	215,702	535,411
Participant support	183,808	218,223
Administration	<u>144,508</u>	<u>148,987</u>
Total expenditures	<u>544,113</u>	<u>882,621</u>
Excess (deficit) revenues over expenditures	1,805	(202)
Fund Balance:		
Balance at beginning of year	<u>1,313</u>	<u>1,569</u>
Balance at end of year, restricted to uses authorized by the grant	<u>\$ 3,118</u>	<u>1,313</u>

**Statement B-30**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title I-A

Statement of Fiscal Year 1998 Appropriations (Budget) for Which Actual  
Revenues and Expenditures were Completed during the Year ended December 31, 1997

	Appropriation for the Fiscal Year 1998	Total Actual	Favorable (Unfavorable) Variance
<b>Grant revenues:</b>			
Lasalle Parish Police Jury	\$ 648,580	648,580	-
<b>Total income</b>	<u>648,580</u>	<u>648,580</u>	<u>-</u>
<b>Expenditures:</b>			
Training	500,283	500,283	-
Training related and support services	192,179	192,179	-
Administration	128,118	128,118	-
<b>Total expenditures</b>	<u>820,580</u>	<u>820,580</u>	<u>-</u>
<b>Excess revenues over expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title III-A

Statement of Fiscal Year 1997 Appropriations (Budget) for Which Actual  
Revenues and Expenditures were Incurred During the Year ended December 31, 1997

	Appropriation for the Fiscal Year 1997	Total Actual	Favorable (Unfavorable) Variance
<b>Grant Revenues:</b>			
LaSalle Parish Police Jury	\$ 518,241	88,808	518,241
<b>Total income</b>	<u>518,241</u>	<u>88,808</u>	<u>518,241</u>
<b>Expenditures:</b>			
Training	385,121	18,046	388,878
Training related and support services	184,872	23,384	161,488
Administration	<u>128,248</u>	<u>52,454</u>	<u>75,794</u>
<b>Total expenditures</b>	<u>518,241</u>	<u>94,884</u>	<u>521,357</u>
<b>Excess revenues over expenditures</b>	<u>\$ 0</u>	<u>3,120</u>	<u>3,120</u>

**Statement B-33**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title I-0

Balance Sheets

December 31, 1990 and 1989

	1990	1989
<b>ASSETS</b>		
Cash in bank	\$ 204	171
Due from grant	-	-
Total assets	<u>\$ 204</u>	<u>171</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
Accrued expenses	\$ -	-
Fund balance, restricted to uses authorized by the grant	<u>204</u>	<u>171</u>
Total liabilities and fund balance	<u>\$ 204</u>	<u>171</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
**JTPA Title II-B**  
**Statements of Revenues, Expenditures, and**  
**Changes in Fund Balance**  
**For the Years Ended December 31, 1997 and 1996**

	1997	1996
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>621,631</u>	<u>479,564</u>
Expenditures:		
Participant support	525,091	493,490
Administration	<u>96,797</u>	<u>69,222</u>
Total expenditures	<u>621,888</u>	<u>478,712</u>
Excess (deficit) revenues over expenditures	63	(135)
Fund balance at beginning of year	<u>171</u>	<u>302</u>
Fund balance at end of year, restricted to uses authorized by the grant	\$ <u>234</u>	<u>171</u>

**Statement B-24****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title II-B

Statement of Fiscal Year 1999 Appropriations (Budget) for which  
Actual Revenues and Expenditures were Completed during the Year ended December 31, 1997

	Appropriation for the Fiscal Year 1999	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 483,431	483,431	-
Expenditures:			
Training related and support services	410,017	410,017	-
Administration	73,514	73,514	-
Total current expenditures	483,431	483,431	-
Excess revenues over expenditures	\$ -	-	-

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title I-B

Statement of Fiscal Year 1997 Appropriations (Budget) for Which  
Actual Revenues and Expenditures were Incurred during the Year ended December 31, 1997

	Appropriation for the Fiscal Year 1997	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 671,631	<u>571,268</u>	<u>100,363</u>
Expenditures:			
Training related and support services	570,801	477,791	93,010
Administration:	<u>100,730</u>	<u>93,476</u>	<u>7,254</u>
Total current expenditures	<u>671,531</u>	<u>571,268</u>	<u>100,263</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>234</u>	<u>234</u>

Statement B-26

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-C

Balance Sheets

December 31, 1997 and 1996

	1997	1996
<b>ASSETS</b>		
Cash in bank	\$ 5,122	1,066
Due from grantor	<u>10,000</u>	<u>5,200</u>
Total assets	<u>\$ 15,122</u>	<u>6,266</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Accounts payable	\$ 10,000	5,200
Fund balance, restricted to uses authorized by the grant	<u>5,122</u>	<u>1,066</u>
Total liabilities and fund balance	<u>\$ 15,122</u>	<u>6,266</u>



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
**JTPA Title I/C**  
**Statements of Revenues, Expenditures, and**  
**Changes in Fund Balance**  
**For the Years Ended December 31, 1997 and 1998**

	1997	1998
<b>Grant revenues:</b>		
LaSalle Parish Police Jury	<u>\$ 173,872</u>	<u>449,290</u>
<b>Expenditures:</b>		
Training	88,871	248,333
Training related and support services	50,909	143,787
Administration	<u>30,872</u>	<u>67,968</u>
Total expenditures	<u>170,652</u>	<u>460,188</u>
Excess (deficit) revenues over expenditures	3,220	(2,898)
Fund balance at beginning of year	<u>1,088</u>	<u>3,781</u>
Fund balance at end of year, restricted to uses authorized by the grant	<u>\$ 3,122</u>	<u>1,088</u>

Statement B-38**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title I-C

Statement of Fiscal Year 1999 Appropriations (Budget) for Which  
Actual Revenues and Expenditures were Completed during the Year ended December 31, 1999

	Appropriation for the Fiscal Year 1999	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaGrange Parish Police Jury	\$ 88,872	88,872	-
Total income	88,872	88,872	-
Expenditures:			
Training	48,338	48,338	-
Training related and support services	28,862	28,862	-
Administration	18,734	18,734	-
Total expenditures	88,872	88,872	-
Excess revenues over expenditures	\$ -	-	-

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title IAC (B-B to HC Transfer)

Statement of Fiscal Year 1996 Appropriations (Budget) for Which

Actual Revenues and Expenditures were Completed during the Year ended December 31, 1996

	Appropriation for the Fiscal Year 1996	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 100,000	100,000	-
Total income	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Expenditures:			
Training	50,000	50,000	-
Training related and support services	30,000	30,000	-
Administration	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Excess revenues over expenditures	\$ <u>          </u>	<u>          </u>	<u>          </u>

**Statement B-40****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title II-C (II-B to II-C Transfer)

Statement of Fiscal Year 1997 Appropriations (Budget) for Which Actual Revenues and Expenditures were Incurred during the Year ended December 31, 1997

	Appropriation for the Fiscal Year 1997	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LeDeLoe Parish Police Jury	\$ 100,000	67,000	(33,000)
Total income	<u>100,000</u>	<u>67,000</u>	<u>(33,000)</u>
Expenditures:			
Training	58,000	29,068	29,000
Training related and support services	30,000	34,511	5,489
Administration	<u>20,000</u>	<u>10,309</u>	<u>9,721</u>
Total expenditures	<u>108,000</u>	<u>63,878</u>	<u>44,122</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>3,122</u>	<u>3,122</u>

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Incentive Grant - 5%

Balance Sheets

December 31, 1997 and 1996

	1997	1996
<b>ASSETS</b>		
Cash in bank	\$ 1,832	1,558
Due from grantor	<u>500</u>	<u>500</u>
Total assets	<u>\$ 2,432</u>	<u>2,058</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Accounts payable	\$ 500	500
Fund balance, restricted to uses authorized by the grant	<u>1,832</u>	<u>1,558</u>
Total liabilities and fund balance	<u>\$ 2,432</u>	<u>2,058</u>

**Statement B-02****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Incentive Grant - 6%

Statements of Revenues, Expenditures, and  
Changes in Fund Balance

For the Years Ended December 31, 1997 and 1998

	1997	1998
Grant revenues:		
LaSalle Parish Police Jury	\$ 44,219	40,500
Expenditures:		
Training	-	-
Participant support	-	-
Administration	43,845	40,190
Total expenditures	43,845	40,190
Excess revenues over expenditures	374	1,310
Fund balance at beginning of year	1,558	298
Fund balance at end of year, restricted to uses authorized by the grant:	\$ 1,932	1,558

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Incentive Grant - 548

Statement of Fiscal Year 1984/1985 Appropriation and Actual Revenues and Expenditures to Date  
For the Period Ended December 31, 1987

	Fiscal Year 1984/1985 Appropriation	Received and Expended to Date	Balance
Grant revenues			
LaSalle Parish Police Jury	\$ 81,850	81,850	-
Expenditures:			
Training	-	-	-
Training related and support services	-	-	-
Administration:	81,850	81,850	-
Total current expenditures	81,850	81,850	-
Excess (deficit) revenues over expenditures	\$ -	-	-

**Statement B-44****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JFPA Incentive Grant - (7%)

Statement of Fiscal Year 1995/1996 Appropriation and Actual Revenues and Expenditures to Date  
For the Period Ended December 31, 1997

	Fiscal Year 1995/1996 Appropriation	Received and Expended to Date	Balance
Grant revenues			
Louisiana Department of Education	\$ 40,243	40,243	-
Expenditures:			
Training	-	-	-
Training related and support services	-	-	-
Administration	40,243	38,411	1,832
Total current expenditures	40,243	38,411	1,832
Excess (deficit) revenues over expenditures	\$ -	1,832	1,832



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
 JTPA Eight Percent  
 Balance Sheets  
 December 31, 1997 and 1998

	1997	1998
<b>ASSETS</b>		
Cash in bank	\$ 776	3,508
Due from grant	<u>1,725</u>	<u>8,910</u>
Total assets	<u>\$ 2,501</u>	<u>12,418</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
Accounts payable	\$ 1,725	8,910
Fund balance, restricted to uses authorized by the grant	<u>776</u>	<u>3,508</u>
Total liabilities and fund balance	<u>\$ 2,501</u>	<u>12,418</u>

Statement D-16

LASALLE COMMUNITY ACTION ASSOCIATION, INC.  
JTFA Eight Percent  
Statements of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Years Ended December 31, 1997 and 1996

	1997	1996
Grant revenues:		
Louisiana Department of Education	<u>\$ 72,880</u>	<u>60,458</u>
Expenditures:		
Training	30,048	37,501
Training related and support services	31,838	54,353
Administration	<u>11,010</u>	<u>15,128</u>
Total expenditures	<u>72,896</u>	<u>106,982</u>
Excess (deficit) revenues over expenditures	(2,701)	2,457
Fund balance at beginning of year	<u>3,508</u>	<u>1,049</u>
Fund balance at end of year, restricted to uses authorized by the grant	<u>\$ 775</u>	<u>3,509</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA, Eight Percent

Statement of Fiscal Year 1996/1997 Appropriation and Actual Revenues and Expenditures to Date  
For the Period Ended December 31, 1997

	Fiscal Year 1996/1997 Appropriation	Received and Expended to Date	Balance
Grant revenues:			
Louisiana Department of Education	<u>\$ 60,360</u>	<u>60,360</u>	<u>-</u>
Expenditures:			
Training	33,746	33,746	-
Training related and support services	13,700	13,700	-
Administration	<u>12,854</u>	<u>12,854</u>	<u>-</u>
Total current expenditures	<u>60,300</u>	<u>60,300</u>	<u>-</u>
Excess (deficit) revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>

**Statement B-48****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Eight Percent

Statement of Fiscal Year 1986/1987 Appropriation and Actual Revenues and Expenditures to Date  
For the Period Ended December 31, 1987

	<u>Fiscal Year 1986/1987 Appropriation</u>	<u>Received and Expended to Date</u>	<u>Balance</u>
Grant revenues			
Louisiana Department of Education	<u>\$ 61,164</u>	<u>61,163</u>	<u>31</u>
Expenditures:			
Training	<u>38,841</u>	<u>38,838</u>	<u>31</u>
Training related and support services	<u>18,351</u>	<u>18,351</u>	<u>-</u>
Administration	<u>12,232</u>	<u>12,232</u>	<u>-</u>
Total current expenditures	<u>69,424</u>	<u>69,421</u>	<u>31</u>
Excess (deficit) revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA, Eight Percent

Statement of Fiscal Year 1997/1998 Appropriation and Actual Revenues and Expenditures to Date  
For the Period Ended December 31, 1997

	Fiscal Year 1997/1998 Appropriation	Received and Expended to Date	Balance
Grant revenues:			
Louisiana Department of Education	\$ 88,783	18,187	44,616
Expenditures:			
Training	51,368	-	51,368
Training related and support services	18,438	10,363	6,065
Administration:	11,657	4,028	7,629
Total current expenditures	68,783	14,391	45,391
Excess (deficit) revenues over expenditures:	\$ -	775	775

**Statement B-59**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
JTPA Title II-F  
Balance Sheets  
December 31, 1995 and 1994

	1995	1994
<b><u>ASSETS</u></b>		
Cash in bank	\$ 3,501	678
Due from grant	<u>20,950</u>	<u>26,479</u>
Total assets	<u>\$ 24,451</u>	<u>27,148</u>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
Due to grant	\$ -	-
Accounts payable	20,950	26,479
Fund balance (Deficit)	<u>3,501</u>	<u>678</u>
Total liabilities and fund balance	<u>\$ 24,451</u>	<u>27,148</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
 JTPA Title III-F  
 Statements of Revenues, Expenditures, and  
 Changes in Fund Balance  
 For the Years Ended December 31, 1997 and 1998

	1997	1998
Grant revenues:		
LaSalle Parish Police Jury	\$ 741,665	667,178
Expenditures:		
Training	355,857	357,652
Basic need/adjustment	143,540	162,208
Training related and participant support	130,152	76,103
Administration	103,533	76,030
Total expenditures	<u>733,082</u>	<u>671,993</u>
Excess revenues over expenditures	2,631	1,097
Fund balance at beginning of year	<u>870</u>	<u>(227)</u>
Fund balance (deficit) at end of year	<u>\$ 3,501</u>	<u>870</u>

**Statement B-53****LASALLE COMMUNITY ACTION ASSOCIATION, INC.****Title B-F**

Statement of Fiscal Year 1966 Appropriation and Actual Revenues and Expenditures to Date  
For the Period Ended December 31, 1967

	Fiscal Year 1966 Appropriated	Received and Expended to Date	Balance
Grant revenues			
Louisiana Department of Education	<u>\$ 577,801</u>	<u>577,801</u>	<u>-</u>
Expenditures:			
Training	297,291	297,291	-
Basic readjustment	185,813	185,813	-
Training related and participant support	80,589	80,589	-
Administration:	<u>71,124</u>	<u>71,124</u>	<u>-</u>
Total current expenditures	<u>577,801</u>	<u>577,801</u>	<u>-</u>
Excess (deficit) revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>



## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Title III-F

Statement of Fiscal Year 1990 Appropriation and Actual Revenues and Expenditures to Date  
For the Period Ended December 31, 1997

	Fiscal Year 1990 Appropriation	Revised and Expended to Date	Balance
Grant revenues:			
Louisiana Department of Education	\$ 562,713	562,713	-
Expenditures:			
Training	288,897	288,897	-
Basic readjustment	62,289	62,289	-
Training related and participant support	113,044	113,044	-
Administrative	88,523	88,523	-
Total current expenditures	552,753	552,753	-
Excess (deficit) revenues over expenditures	\$ -	-	-

**Statement B-54****LASALLE COMMUNITY ACTION ASSOCIATION, INC.****Title B-F**

Statement of Fiscal Year 1987 Appropriation and Actual Revenues and Expenditures to Date  
For the Period Ended December 31, 1987

	Fiscal Year 1987 Appropriation	Received and Expended to Date	Balance
<b>Grant revenues:</b>			
Louisiana Department of Education	<u>\$ 784,882</u>	<u>238,080</u>	<u>546,802</u>
<b>Expenditures:</b>			
Training	582,292	182,410	259,882
Basic readjustment	175,854	78,888	96,966
Training related and participant support	182,508	12,728	69,780
Administration:	<u>113,848</u>	<u>50,156</u>	<u>63,692</u>
Total current expenditures	<u>784,882</u>	<u>272,482</u>	<u>512,400</u>
Excess (deficit) revenues over expenditures	<u>\$ -</u>	<u>3,521</u>	<u>3,521</u>

**Statement B-54****LASALLE COMMUNITY ACTION ASSOCIATION, INC.****Title B-C**

Statement of Fiscal Year 1967 Appropriation and Actual Revenues and Expenditures to Date  
For the Period Ended December 31, 1967

	Fiscal Year 1967 (Appropriation)	Received and Expended to Date	Balance
<b>Grant revenues:</b>			
Louisiana Department of Education	\$ 784,582	278,080	506,502
<b>Expenditures:</b>			
Training	382,292	132,410	250,882
Basic readjustment	175,954	70,585	105,369
Training related and participant support	182,688	12,725	169,963
Administration:	113,648	62,785	50,863
TOTAL current expenditures	754,582	278,505	476,077
Excess (deficit) revenues over expenditures	\$ -	5,574	5,574
<b>Fund Balance:</b>			
Balance at beginning of year	-	-	-
Balance at end of year, restricted to uses authorized by the grant	\$ -	5,574	5,574

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Job Net One-Stop Program

Balance Sheet

December 31, 1997

	1997
<u>ASSETS</u>	
Cash in bank	\$ 638
Due from grantor	<u>400</u>
Total assets	<u>\$ 1,038</u>
<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities:	
Accounts payable	\$ (738)
Accrued payroll	-
Other accrued expenses	<u>-</u>
Total liabilities	(738)
Fund balance, restricted to uses authorized by the grant	<u>1,776</u>
Total liabilities and fund balance	<u>\$ 1,038</u>

**Statement B-06**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Job Net One-Stop Program

Statements of Revenues, Expenditures, and  
Changes in Fund Balance

For the Year ended December 31, 1997

	<u>1997</u>
Grant revenues:	
LaSalle Parish Police Jury	\$ 9,812
Total revenues	<u>9,812</u>
Expenditures:	
Training related and support:	
Travel	2,776
Equipment	3,937
Supplies	1,124
Other	-
Total expenditures	<u>7,837</u>
Excess (deficit) revenues over expenditures	1,775
Fund Balance:	
Balance at beginning of year	<u>-</u>
Balance at end of year, restricted to uses authorized by the grant	<u>\$ 1,775</u>

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Job Net One-On-One Program

Statement of Fiscal Year 1987 Appropriations (Budget) for Which  
Actual Revenues and Expenditures were Incurred during the Year-ended December 31, 1987

	Appropriation for the Fiscal Year 1987	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
Lafayette Parish Police Jury	\$ 104,275	8,212	96,063
Total income	104,275	8,212	96,063
Expenditures:			
Training related and support services			
Travel	14,680	2,218	12,462
Equipment	58,075	3,937	54,138
Supplies	8,080	1,128	7,952
Other	22,780	-	22,780
Total expenditures	104,275	7,432	96,843
Excess revenues over expenditures	\$ -	1,215	1,215

**Statement H-58**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
LINCAP - Energy Assistance  
Balance Sheets  
December 31, 1987 and 1988

	1987	1988
<b>ASSETS</b>		
Cash in bank	\$ -	-
Due from grant	-	-
Total assets	<u>\$ -</u>	<u>-</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Due to fund	\$ -	-
Fund balance	-	-
Total liabilities and fund balance	<u>\$ -</u>	<u>-</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
**LIHEAP - Energy Assistance**  
**Statements of Revenues, Expenditures and**  
**Changes in Fund Balance**  
**For the Years ended December 31, 1997 and 1998**

	1997	1998
<b>Grant revenues:</b>		
Louisiana Office of Community Services	\$ 279,019	264,457
<b>Current expenditures:</b>		
Personnel	6,600	7,698
Fringe benefits	728	4,379
Supplies	3,800	1,985
Utilities	269,552	245,049
Other	5,015	4,440
Total expenditures	<u>279,019</u>	<u>264,457</u>
<b>Excess revenues over expenditures</b>	-	-
<b>Fund balance:</b>		
Balance at beginning of year	<u>-</u>	<u>-</u>
Balance at end of year	<u>\$ -</u>	<u>-</u>



**Statement B-60****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

LIHEAP - Energy Assistance  
 Statement of Budgeted and Actual Revenues,  
 Expenditures and Changes in Fund Balance  
 For the Program Year ended December 31, 1997

	Approved Budget	Actual	Positive [Unfavorable] Variance
<b>Grant revenues:</b>			
LA Office of Community Services	\$ 278,018	278,018	-
<b>Current expenditures:</b>			
Personnel	8,712	8,922	(210)
Fringe benefits	1,817	728	348
Supplies	4,788	3,802	884
Utilities	258,502	259,552	-
Other	4,882	6,016	(1,134)
<b>Total expenditures</b>	<u>278,018</u>	<u>278,018</u>	<u>-</u>
<b>Excess revenues over expenditures</b>	-	-	-
<b>Fund transfers in (out):</b>			
Transfers to General Fund	-	(1,311)	(1,311)
<b>Excess revenues and transfers over expenditures</b>	\$ -	<u>(1,311)</u>	<u>(1,311)</u>

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Medicaid Fund

Balance Sheets

December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
<b>ASSETS</b>		
Cash in bank	\$ 1,800	7,515
Total assets	<u>\$ 1,800</u>	<u>7,515</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Due to grant	\$ -	-
Total liabilities	-	-
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	<u>1,800</u>	<u>7,515</u>
Total liabilities and fund balance	<u>\$ 1,800</u>	<u>7,515</u>

**Statement B-63****LASALLE COMMUNITY ACTION ASSOCIATION, INC.****Medicaid Fund****Statements of Revenues, Expenditures and  
Changes in Fund Balance**

For the Year ended December 31, 1997 and 1998

	1997	1998
Grant revenues:		
LA Department of the Treasury	<u>\$ 11,760</u>	<u>6,748</u>
Current expenditures		
Personnel	12,028	6,523
Fringe benefits	1,323	694
Travel	2,808	53
Supplies	977	1,058
Rent	230	-
Utilities	120	-
Phone	73	18
Publications	<u>42</u>	<u>150</u>
Total expenditures	<u>17,589</u>	<u>8,491</u>
Excess (deficit) revenues over expenditures	(5,829)	(1,743)
Fund balance at beginning of period	<u>7,515</u>	<u>9,258</u>
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	<u>\$ 1,686</u>	<u>7,515</u>

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Needy Family Program

Balance Sheets

December 31, 1987 and 1988

	1987	1988
<b>ASSETS</b>		
Cash in bank	<u>\$ 2,522</u>	<u>1,249</u>
Total assets	<u>\$ 2,522</u>	<u>1,249</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts payable	\$ 80	80
Due other fund	<u>1,200</u>	<u>-</u>
Total liabilities	1,280	80
Balance at end of year, restricted to uses authorized by the grant and/or fund	<u>1,190</u>	<u>1,269</u>
Total liabilities and fund balance	<u>\$ 2,522</u>	<u>1,249</u>

**Statement B-64****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

## Needy Family Program

## Statements of Revenues, Expenditures and

## Changes in Fund Balance

For the Years ended December 31, 1997 and 1996

	1997	1996
Grant revenues:		
Louisiana Department of Agriculture	<u>\$ 15,482</u>	<u>7,992</u>
Current expenditures:		
Personnel	6,675	5,569
Fringe benefits	1,609	877
Travel	2,273	1,147
Supplies	580	313
Other	<u>1,172</u>	<u>1,814</u>
Total expenditures	<u>12,309</u>	<u>9,600</u>
Excess (deficit) revenue over expenditures	(177)	(908)
Fund balance:		
Balance at beginning of year	<u>1,253</u>	<u>2,211</u>
Balance at end of year, restricted to uses authorized by the grant and/or fund	<u>\$ 1,176</u>	<u>1,253</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
 Project Independence - Calhoun Parish  
 Balance Sheet  
 December 31, 1967 and 1968

	1967	1968
<b>ASSETS</b>		
Cash in bank	\$ 1,805	2,553
Due from grant	<u>          </u>	<u>          </u>
Total assets	<u>\$ 1,805</u>	<u>2,553</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Due to grant	\$ <u>          </u>	<u>          </u>
Total liabilities	-	-
Fund balance, restricted to uses authorized by the grant and/or fund	<u>1,805</u>	<u>2,553</u>
Total liabilities and fund balance	<u>\$ 1,805</u>	<u>2,553</u>

**Statement B-66****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Project Independence - Catahoula Parish

Statements of Revenues, Expenditures and

Changes in Fund Balance

For the Years ended December 31, 1997 and 1996

	1997	1996
Grant revenues:		
LA Department of Social Services	<u>\$ 6,832</u>	<u>1,028</u>
Current expenditures:		
Personnel	3,820	465
Fringe benefits	570	105
Van maintenance	432	-
Van repairs	340	-
Van insurance	190	-
Equipment	2,800	-
Operating services	<u>-</u>	<u>204</u>
Total expenditures	<u>7,382</u>	<u>664</u>
Excess revenues over expenditures	(750)	364
Fund balance at beginning of period	<u>3,555</u>	<u>3,391</u>
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	<u>\$ 1,805</u>	<u>2,555</u>

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Catahoula Parish

Statement of Budgeted and Actual Revenues and Expenditures

For the Program Year ended September 30, 1987

	Approved Budget	Actual	Favorable (Unfavorable) Variance
<b>Revenues:</b>			
LA Department of Social Services	\$ 10,500	4,488	6,012
<b>Expenditures:</b>			
Personnel	6,700	2,130	4,569
Fringe benefits	675	266	409
Supplies and postage	428	-	428
Telephones	800	-	800
Vehicle maintenance and supplies	2,100	900	1,200
Vehicle repairs	1,500	-	1,500
Vehicle insurance	2,000	106	1,894
Equipment	-	2,000	(2,000)
<b>Total expenditures</b>	<b>13,503</b>	<b>4,002</b>	<b>9,501</b>
<b>Excess revenues over expenditures</b>	<b>\$ -</b>	<b>(408)</b>	<b>436</b>



**Statement B-6B****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Project Independence - Concordia Parish

Balance Sheets

December 31, 1997 and 1998

	1997	1998
<b>ASSETS</b>		
Cash in bank	\$ 9,515	5,402
Due from grant	<u>-</u>	<u>-</u>
Total assets	<u>\$ 9,515</u>	<u>5,402</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Due to grant	\$ -	-
Accounts payable	<u>-</u>	<u>-</u>
Total liabilities	-	-
Fund balance, restricted to uses authorized by the grant and/or fund	<u>9,515</u>	<u>5,402</u>
Total liabilities and fund balance	<u>\$ 9,515</u>	<u>5,402</u>

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

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

For the Year ended December 31, 1997 and 1998

	1997	1998
Grant revenues:		
LA Department of Social Services	\$ 37,048	34,141
Current expenditures:		
Personnel	21,580	14,820
Fringe benefits	2,883	2,220
Printing services	5,138	4,722
Supplies and postage	284	420
Telephone	21	20
Vehicle maintenance and supplies	3,223	3,891
Vehicle insurance	282	5,716
Equipment	1,508	3,851
Total expenditures	<u>33,899</u>	<u>34,980</u>
Excess (deficit) revenues over expenditures	4,053	(10,421)
Fund balance at beginning of period	<u>5,482</u>	<u>15,893</u>
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	<u>\$ 9,535</u>	<u>5,462</u>

**Statement B-70****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Project Independence - Concordia Parish

Statement of Budgeted and Actual Revenues and Expenditures

For the Program Year ended June 30, 1997

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
LA Department of Social Services	\$ 35,000	20,151	14,849
Expenditures:			
Personnel	18,800	19,700	2,094
Fringe benefits	3,358	2,999	660
Supplies and postage	240	294	(54)
Telephone	800	19	781
Vehicle repairs, maintenance and supplies	4,500	1,491	2,509
Vehicle insurance	2,100	2,891	9
Operating services	4,700	4,454	246
Equipment	-	2,500	(2,500)
Total expenditures	35,000	30,910	4,091
Excess revenues over expenditures	\$ -	(10,759)	10,759

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Grant Parish

Balance Sheets

December 31, 1997 and 1998

	1997	1998
<b>ASSETS</b>		
Cash in bank	\$ 3,845	2,900
Due from grant	<u>-</u>	<u>-</u>
Total assets	<u>\$ 3,845</u>	<u>2,900</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Due to grant	\$ -	-
Due to other fund	4,211	4,900
Accounts payable	<u>-</u>	<u>-</u>
Total liabilities	4,211	4,900
Fund balance (deficit)	<u>(388)</u>	<u>(1,832)</u>
Total liabilities and fund balance	<u>\$ 3,845</u>	<u>2,900</u>

**Statement B-72****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Project Independence - Grant Parish

Statements of Revenues, Expenditures and

Changes in Fund Balance

For the Years ended December 31, 1997 and 1998

	1997	1998
Grant revenues:		
LA Department of Social Services	\$ 41,414	39,529
The Rapides Foundation	(750)	20,000
Total grant revenues	<u>40,664</u>	<u>59,529</u>
Current expenditures		
Personnel	22,229	29,690
Fringe benefits	2,229	2,824
Operating services	1,890	919
Travel	685	368
Supplies and postage	777	1,893
Utilities	1,543	350
Phone	587	302
Vehicle maintenance and supplies	-	78
Equipment	9,490	-
Building expense	-	19,344
Total expenditures	<u>39,542</u>	<u>55,905</u>
Excess revenues over expenditures	1,122	3,624
Fund balance (deficit) at beginning of period	<u>(1,632)</u>	<u>(5,400)</u>
Fund balance (deficit) at end of period	<u>\$ (510)</u>	<u>(1,776)</u>

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Grant Period  
 Statement of Budgeted and Actual Revenues and Expenditures  
 For the Program Year ended June 30, 1997

	Approved Budget	Actual	Favorable (Unfavorable) Variance
<b>Revenues:</b>			
LA Department of Social Services	\$ 42,875	39,760	3,115
The Rapides Foundation (returned to grantor)	1,328	(759)	4,087
Total grant revenues	<u>44,203</u>	<u>39,001</u>	<u>7,202</u>
<b>Expenditures:</b>			
Personnel	28,810	30,873	(1,063)
Fringe benefits	5,474	2,895	2,579
Operating services	1,825	1,122	403
Travel	1,025	803	222
Supplies	2,080	2,125	(45)
Phone	750	879	(129)
Van maintenance and repairs	500	-	500
Utilities	2,800	1,262	1,538
Postage	4	-	4
Building expense	1,328	2,571	(743)
Total expenditures	<u>44,204</u>	<u>41,844</u>	<u>4,360</u>
Excess (deficit) revenues over expenditures	\$ -	<u>(2,843)</u>	<u>2,834</u>

**Statement B-74****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

State General Fund

Balance Sheets

December 31, 1987 and 1988

	1987	1988
<b>ASSETS</b>		
Cash in bank	\$ 20	2,528
Due from fund	<u>1</u>	<u>1</u>
Total assets	<u>\$ 21</u>	<u>2,529</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Fund balance, restricted to uses authorized by the grant and/or fund	<u>\$ 20</u>	<u>2,528</u>
Total liabilities and fund balance	<u>\$ 20</u>	<u>2,528</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
 State General Fund  
 Statements of Revenues, Expenditures and  
 Changes in Fund Balance  
 For the Years ended December 31, 1997 and 1998

	1997	1998
Grant revenues:		
LA Department of Labor	\$ <u>          -</u>	<u>          -</u>
Current expenditures		
Other program support expenditures	<u>          2,512</u>	<u>          4,325</u>
Total expenditures	<u>          2,512</u>	<u>          4,325</u>
Excess (deficit) revenues over expenditures	(2,512)	(4,325)
Fund balance at beginning of year	<u>          2,538</u>	<u>          6,822</u>
Fund balance at end of year, restricted to uses authorized by the grant and/or fund	<u>          0</u>	<u>          2,497</u>



**Statement B-76**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
Weatherization Assistance Program  
Balance Sheets  
December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
<b><u>ASSETS</u></b>		
Cash in bank	\$ 10,377	633
Due from grant	<u>-</u>	<u>-</u>
Total assets	<u>\$ 10,377</u>	<u>633</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Accounts payable	<u>\$ -</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
Fund balance (deficit)	<u>10,377</u>	<u>633</u>
Total liabilities and fund balance	<u>\$ 10,377</u>	<u>633</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
 Weatherization Assistance Program  
 Statements of Revenues, Expenditures and  
 Changes in Fund Balance  
 For the Years ended December 31, 1997 and 1998

	1997	1998
Grant revenues:		
LA Office of Community Services	\$ 76,625	68,484
Current expenditures:		
Administration:		
Personnel	1,272	3,263
Fringe benefits	219	288
Other administrative costs	3,682	2,081
Program expenditures:		
Materials	24,637	28,600
Labor	22,868	21,179
Liability insurance	1,707	665
Training and technical assistance	61	1,700
Support - other	12,432	9,212
Total expenditures	<u>66,681</u>	<u>63,344</u>
Excess (deficit) revenue over expenditures	9,744	740
Fund balance:		
Balance (deficit) at beginning of year	<u>633</u>	<u>(77)</u>
Balance at end of year	<u>\$ 10,377</u>	<u>633</u>

**Statement B-7B****LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

## Weatherization Assistance Program

## Statement of Budgeted and Actual Revenues and Expenditures

For the Program Year ended March 31, 1987

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LA Office of Community Services	<u>\$ 170,045</u>	<u>77,851</u>	<u>92,194</u>
Current expenditures:			
Administration salaries	6,570	3,472	3,098
Financial audit	3,091	3,091	-
Other administrative expenditures	2,000	595	1,405
Liability insurance	920	920	-
Materials	34,108	29,597	4,511
Labor	32,140	32,299	959
Program support	19,269	11,822	7,447
Training and technical assistance	899	-	899
Total expenditures	<u>98,997</u>	<u>71,786</u>	<u>27,211</u>
Excess revenues over expenditures	<u>\$ 71,048</u>	<u>\$ 6,065</u>	<u>\$ 64,983</u>

\* The Grantor has increased the award amount for the period ending March 31, 2000 by the amount of unexpended funds at March 31, 1987.

**SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS**

## James T. Bates

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

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

I have audited the general purpose financial statements of the LaFolite Community Action Association, Inc. as of and for the year ended December 31, 1997, and have issued my report thereon dated June 26, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in GOVERNMENT AUDITING STANDARDS issued by the Comptroller General of the United States.

#### Compliance

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

#### Internal Control over Financial Reporting

In planning and performing my audit, I considered the LaFolite Community Action Association, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of management and board of directors, State of Louisiana Legislative Auditor, the dependent agency, and other federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

June 26, 1998

*James T. Bates*  
CERTIFIED PUBLIC ACCOUNTANT  
811 BARKSHOLE BOULEVARD  
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**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE, IN ACCORDANCE WITH OMB CIRCULAR AR-133**

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

**Compliance**

I have audited the compliance of the Lafayette Community Action Association, Inc. with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Requirements that are applicable to each of its major federal programs for the year ended December 31, 1997. The major federal programs of the Lafayette Community Action Association, Inc. are identified in the schedule of expenditures of federal awards. Compliance with requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the management of the Lafayette Community Action Association, Inc. My responsibility is to express an opinion on the Lafayette Community Action Association, Inc.'s compliance based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance 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 Lafayette Community Action Association, Inc.'s compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Lafayette Community Action Association, Inc.'s compliance with these requirements.

In my opinion, the Lafayette Community Action Association, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1997.

**Internal Control over Compliance**

The management of the Lafayette Community Action Association, Inc. 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 my audit, I considered the Lafayette Community Action Association, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My 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. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

**Schedule of Expenditures of Federal Awards**

I have audited the financial statements of the Leflore Community Action Association, Inc. as of and for the year ended December 31, 1997, and have issued my report thereon dated June 30, 1998. My audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional information required by OMB Circular A-133, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and in my opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended for the information of management and board of directors, State of Louisiana Legislative Auditor, the cognizant agency, and other federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

June 30, 1998

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
**Schedule of Expenditures of Federal Funds**  
**For the Year ended December 31, 1997**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
<b>Department of Agriculture:</b>		
Catahoula Parish Police Jury/Food Stamp Program	10-551	50,000
Calcasieu Parish Police Jury/Food Stamp Program	10-551	28,727
LA Dept. of Education/Head Start, Food Reimbursement	10-558 *	999,471
LA Dept. of Agriculture/Needy Family	10-558	15,528
LA Dept. of Social Services/Headstart Summer Child Care Program	10-558 *	187,250
Total - Department of Agriculture		<u>1,388,976</u>
<b>Department of Health and Human Services:</b>		
U. S. Treasury/Head Start	83-808 *	1,648,433
Conde Community Action Committee, Inc./Head Start, T & TA	83-808 *	7,447
LA Dept. of Health and Hospitals/Medicaid	83-278	17,388
La Office of Community Services/Children's Trust Fund	85-328	4,300
LA Dept. of Social Services/Private Independence	15-391	80,888
LA Dept. of Social Services/HECAP Workstation Block Grant	13-818	279,018
Total - Department of Health and Human Services		<u>2,037,654</u>
<b>Department of Housing and Urban Development:</b>		
Catahoula Parish Police Jury/Lower Income Housing Program (Section 8-Existing Housing and State Agency Program)	14-158	52,780
LA Dept. of Employment and Training/Community Service Block Grant Program - Child/Parent Grants	14-219	281,400
Total - Department of Housing and Urban Development		<u>334,180</u>
<b>Department of Labor:</b>		
Program B-A	17-248 *	244,113
Program B-B	17-248 *	821,888
Program B-C	17-248 *	170,236
SN, Inc.	17-248 *	80,845
Program B-P	17-248 *	238,032
Job Net One-Stop	17-248 *	7,837
Total - Department of Labor	17-248 *	<u>1,773,951</u>
<b>Department of Energy:</b>		
LA Office of Social Services/Waste-to-Energy Assistance Program	81-042	68,881
<b>Department of Education:</b>		
LA Dept. of Education/B-A, B/C	17-248 *	75,581
<b>Federal Emergency Management Agency:</b>		
United Way of America/Emergency Food and Shelter	83-583	45,921
Total Federal Assistance		<u>4,818,536</u>

\* Denotes major Federal program.

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



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.****Notes to Schedule of Expenditures of Federal Funds**

December 31, 1997

**(1) Basis of Presentation**

The accompanying schedule of expenditures of federal funds includes the federal grant activity of the LaSalle Community Action Association, Inc. reporting entity as defined in Note 1 to the general purpose financial statements of the LaSalle Community Action Association, Inc., which are included in another section of this comprehensive annual financial report.

**(2) Basis of Accounting**

The accompanying schedule of expenditures of federal funds is presented using the modified accrual basis of accounting, which is described in Note 1 to the general-purpose financial statements of the LaSalle Community Action Association, Inc., which are included in another section of this comprehensive annual financial report.

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
**Schedule of Findings and Questioned Costs**  
**For the Year ended December 31, 1997**

- (1) Summary of Auditor's Results
- (a) The type of report issued on the general purpose financial statements: unqualified opinion
  - (b) Reportable conditions in internal control were disclosed by the audit of the Financial Statements: none reported Material weaknesses: no
  - (c) Noncompliance which is material to the general purpose financial statements: no
  - (d) Reportable conditions in internal control over major programs: none reported.  
Material weaknesses: no
  - (e) The type of report issued on compliance for major programs: unqualified opinion
  - (f) Any audit findings which are required to be reported under section 518(j) of OMB Circular A-133: no
  - (g) Major programs are denoted by an asterisk on the Schedule of Expenditures of Federal Awards.
  - (h) Dollar threshold used to distinguish between Type A and Type B programs: \$200,000
  - (i) Audit qualified as a low-risk audit under section 510 of OMB Circular A-133: yes
- (2) Findings Related to the Financial Statements reported in Accordance with Government Auditing Standards for 1995 and 1997:
- None
- (3) Findings and Questioned Costs relating to Federal Awards:
- None