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**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
*of the*  
**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
*for the*  
**YEAR ENDED DECEMBER 31, 1998**

2  
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Release Date JUL 21 1999

**JAMES T. BATES**  
**CERTIFIED PUBLIC ACCOUNTANT**

**612 Barksdale Blvd**  
**Bossier City, Louisiana 71111**

***COMPREHENSIVE ANNUAL FINANCIAL REPORT***  
*of the*  
***LASALLE COMMUNITY ACTION ASSOCIATION, INC.***  
*for the*  
***YEAR ENDED DECEMBER 31, 1998***

## **FINANCIAL SECTION**

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**INDEPENDENT AUDITOR'S REPORT**

**COMBINED FINANCIAL STATEMENTS-  
OVERVIEW**

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS**

# James T. Bates

CERTIFIED PUBLIC ACCOUNTANT  
612 BARKSDALE BOULEVARD  
BOSSIER CITY, LOUISIANA 71111

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MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE  
(318) 742-5238  
FAX (318) 742-5766

## Independent Auditor's Report

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

I have audited the general purpose financial statements LaSalle Community Action Association, as of and for the period ended December 31, 1998, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the management of the Association. 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 and Government Auditing Standards issued by the Comptroller General of the United States. Those 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. 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, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

The year 2000 supplementary information presented in Exhibit S-4 is not required part of the general purpose financial statements but is supplementary information required by the Government Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and do not express an opinion on it. In addition, I do not provide assurance that the Association is or will become year 2000 compliant, that the Association's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Association does business are or will become year 2000 compliant.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 4, 1999 on my consideration of LaSalle Community Action Association, Inc.'s internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts and grants.

*Jon T. Prite*

June 4, 1999

## **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, 1998

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>All Funds Memorandum Total</u>
ASSETS			
Cash in bank	\$ 17,440	\$ 116,621	\$ 134,061
Due from grant	0	123,314	123,314
Due from other funds	1,412	0	1,412
Prepaid expenses	0	12,770	12,770
Travel advances	0	179	179
Other assets	0	202	202
Total Assets	<u>\$ 18,852</u>	<u>\$ 253,086</u>	<u>\$ 271,938</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 4,554	\$ 127,739	\$ 132,293
Due to grant	0	6,967	6,967
Due to other funds	0	1,412	1,412
Total liabilities	4,554	136,118	140,672
Fund Balance, restricted to uses authorized by grant and/or fund	<u>14,298</u>	<u>116,968</u>	<u>131,266</u>
Total liabilities and fund balances	<u>\$ 18,852</u>	<u>\$ 253,086</u>	<u>\$ 271,938</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, 1998

	General Fund	Special Revenue Funds	All Funds Memorandum Total
Revenues:			
Grant revenues:			
Rapides Foundation	\$ 0	\$ 25,500	\$ 25,500
LA Department of Labor	0	280,248	280,248
LA Office of Community Services	0	675,995	675,995
LA Department of Social Services	0	205,874	205,874
LA Depart. of Agriculture & Forestry	0	17,367	17,367
LA Education, Food, Nutrition Services	0	158,417	158,417
Police Jury	0	2,708,862	2,708,862
Catahoula Par. Police Jury, HUD Sec-8	0	57,307	57,307
U. S. Dept. of Health & Human Services	0	1,373,976	1,373,976
Cenla Community Action Committee, Inc.	0	0	0
United Way of America	0	34,322	34,322
Other revenues:			
Interest	0	899	899
Grants from non-governmental sources	0	2,000	2,000
Program contributions by recipients	0	5,652	5,652
Grantee in-kind contributions	0	327,706	327,706
General fund pass-through revenues	1,803,185	0	1,803,185
Total revenues	<u>1,803,185</u>	<u>5,874,125</u>	<u>7,677,310</u>
Current expenditures:			
Personnel	0	1,062,917	1,062,917
Fringe benefits	0	160,149	160,149
Travel	0	7,374	7,374
Equipment acquisitions, maintenance and repairs	0	34,519	34,519
Space cost	0	135,840	135,840
Consumable supplies	0	41,121	41,121
Pupil transportation	0	68,354	68,354
Food costs	0	114,457	114,457
Housing assistance payments	0	61,538	61,538
Administrative expenses	0	822,927	822,927
Program costs	0	2,267,106	2,267,106
Program support, weatherization	0	74,538	74,538
Insulation materials	0	37,574	37,574
Grantee in-kind	0	327,706	327,706
Utility payments	0	406,732	406,732
Cooling assistance	0	117,556	117,556
Other operating services	0	121,957	121,957
General fund pass-through expenditures	1,808,609	0	1,808,609
Total expenditures	<u>1,808,609</u>	<u>5,862,365</u>	<u>7,670,974</u>
Excess Revenues (Deficit) over Expenditures	(5,424)	11,760	6,336
Fund Balance, January 1, 1998	<u>19,722</u>	<u>105,208</u>	<u>124,930</u>
Fund Balance, December 31, 1998, restricted to uses authorized by the grant and/or fund	<u>\$ 14,298</u>	<u>\$ 116,968</u>	<u>\$ 131,266</u>

The accompanying notes are an integral part of this statement.



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

**Notes to Financial Statements**

**December 31, 1998**

**1. Summary of Significant Accounting Policies**

The LaSalle Community Action Association, Inc. (Association) is a corporation organized under the laws of the State of Louisiana. The Association is a 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 CAP Financial Instruction Guide in the handling of all funds. The accounting and reporting policies conform to generally accepted accounting principles as applicable to governments.

The following is a summary of certain significant accounting policies.

**A. Fund Accounting**

The accounts of the Association are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of balanced accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. 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 generic 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 related 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 Grantor be matched by in-kind contributions. Such contributions were recognized by the Association in the amount of \$327,706 and were made up almost entirely by hourly services at the federal minimum wage rate. The balance of the contributions were space rentals, 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, 1998 although most of the funds have fiscal years which ended at various other dates in 1998.

##### **D. Budgets**

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

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

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

## **2. Interfund Accounts**

As of December 31, 1998, the General Fund was due advances from other funds in the aggregate amount of \$1,412, \$1,262 being due from JTPA, \$110 being due from the Needy Family Program, and \$40 being due from the Grant Project Independence 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, 1998 employees of the Association, contingent upon grant revenues availability, were contingently due accrued vacation pay in the approximate amount of \$52,838. Grantors' do not fund such accruals until paid. The contingent liability has been restricted by the Association to "available funding" from grants under which the vacation time was earned. Since this liability is contingent, it has not been included in the financial statements.

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

**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, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ 17,440	\$ 46
Due from other funds	<u>1,412</u>	<u>19,676</u>
Total assets	<u>\$ 18,852</u>	<u>\$ 19,722</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	<u>4,554</u>	<u>0</u>
Total liabilities	4,554	0
Fund balance, restricted to uses authorized by grants and/or funds	<u>\$ 14,298</u>	<u>\$ 19,722</u>
Total liabilities and fund balance	<u>\$ 18,852</u>	<u>\$ 19,722</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, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
General fund pass-through revenues	\$ <u>1,803,185</u>	\$ <u>232,653</u>
Total revenues	<u>1,803,185</u>	<u>232,653</u>
Current expenditures:		
Personnel	0	0
Fringe benefits	0	0
Other	0	0
Equipment	0	10,200
General fund pass-through expenditures	<u>1,808,609</u>	<u>224,424</u>
Total Expenditures	<u>1,808,609</u>	<u>234,624</u>
Excess (deficit) of revenues over expenditures	(5,424)	(1,971)
Transfers from other funds	<u>0</u>	<u>0</u>
Excess (deficit) of revenues and transfers over expenditures	(5,424)	(1,971)
Fund Balance:		
Balance at beginning of year	<u>19,722</u>	<u>21,693</u>
Balance at end of year, restricted to uses authorized by grants and/or funds	\$ <u><u>14,298</u></u>	\$ <u><u>19,722</u></u>

## **SPECIAL REVENUE FUNDS**

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



## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

All Special Revenue Funds  
Combining Balance Sheet  
December 31, 1998

	<u>Rapides Foundation</u>	<u>Community Service Block Grant</u>	<u>Emergency Food and Shelter</u>	<u>Catahoula Food Stamps</u>	<u>Concordia Food Stamps</u>	<u>Head Start</u>	<u>Headstart Summer Child Care</u>	<u>HUD Section 8</u>
<b>ASSETS</b>								
Cash in bank	\$ 20,791	\$ 0	\$ 0	\$ 0	\$ 1,882	\$ 2,907	\$ 41,864	\$ 15,962
Due from grant	0	7,841	0	0	0	56,098	0	0
Due from other funds	0	0	0	0	0	0	0	0
Prepaid expenses	0	2,082	0	0	0	9,071		
Travel advances	0	0	0	0	0	0	0	0
Other assets	0	0	0	0	0	0	0	0
<b>Total assets</b>	<b>\$ 20,791</b>	<b>\$ 9,923</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,882</b>	<b>\$ 68,076</b>	<b>\$ 41,864</b>	<b>\$ 15,962</b>

	<u>Rapides Foundation</u>	<u>Community Service Block Grant</u>	<u>Emergency Food and Shelter</u>	<u>Catahoula Food Stamps</u>	<u>Concordia Food Stamps</u>	<u>Head Start</u>	<u>Headstart Summer Child Care</u>	<u>HUD Section 8</u>
<b>LIABILITIES AND FUND BALANCE</b>								
Liabilities:								
Accounts payable	\$ 0	\$ 7,841	\$ 0	\$ 0	\$ 0	\$ 56,098	\$ 0	\$ 21
Due to grant	0	0	0	0	0	0	0	6,967
Due to other funds	0	0	0	0	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>7,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,098</b>	<b>0</b>	<b>6,988</b>
<b>Fund Balance (Deficit) restricted to uses authorized by the grant and/or fund</b>	<b>20,791</b>	<b>2,082</b>	<b>0</b>	<b>0</b>	<b>1,882</b>	<b>11,978</b>	<b>41,864</b>	<b>8,974</b>
<b>Total liabilities and fund balances</b>	<b>\$ 20,791</b>	<b>\$ 9,923</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,882</b>	<b>\$ 68,076</b>	<b>\$ 41,864</b>	<b>\$ 15,962</b>

**Statement B-1**

International Paper Award Grant	JTPA	LIHEAP Energy Assistance	Medicaid Fund	Needy Family	Catahoula Project In- dependence	Concordia Project In- dependence	Grant Project In- dependence	Weatheri- zation Assistance	Total Special Revenue Funds
\$ 756	\$ 6,012	\$ 0	\$ 0	\$ 1,553	\$ 0	\$ 23,437	\$ 0	\$ 1,457	\$ 116,621
0	53,670	0	0	0	1,008	4,453	244	0	123,314
0	0	0	0	0	0	0	0	0	0
	537	0	0	0	162	723	195	0	12,770
0	179	0	0	0	0	0	0	0	179
0	202	0	0	0	0	0	0	0	202
<u>\$ 756</u>	<u>\$ 60,600</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,553</u>	<u>\$ 1,170</u>	<u>\$ 28,613</u>	<u>\$ 439</u>	<u>\$ 1,457</u>	<u>\$ 253,086</u>

\$ 0	\$ 54,358	\$ 0	\$ 1,885	\$ 86	\$ 2,349	\$ 4,453	\$ 648	\$ 0	\$ 127,739
0	0	0	0	0	0	0	0	0	6,967
<u>0</u>	<u>1,262</u>	<u>0</u>	<u>0</u>	<u>110</u>	<u>0</u>	<u>0</u>	<u>40</u>	<u>0</u>	<u>1,412</u>
0	55,620	0	1,885	196	2,349	4,453	688	0	136,118
<u>756</u>	<u>4,980</u>	<u>0</u>	<u>(1,885)</u>	<u>1,357</u>	<u>(1,179)</u>	<u>24,160</u>	<u>(249)</u>	<u>1,457</u>	<u>116,968</u>
<u>\$ 756</u>	<u>\$ 60,600</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,553</u>	<u>\$ 1,170</u>	<u>\$ 28,613</u>	<u>\$ 439</u>	<u>\$ 1,457</u>	<u>\$ 253,086</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, 1998

	Rapides Foundation	Community Service Block Grant	Emergency Food and Shelter	Catahoula Food Stamps	Concordia Food Stamps	Head Start	Headstart Summer Child Care	HUD Section 8
<b>Revenues:</b>								
<b>Grant revenues:</b>								
Rapides Foundation	\$ 25,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
LA Department of Labor	0	280,248	0	0	0	0	0	0
LA Office of Community Services	0	0	0	0	0	0	0	0
LA Department of Social Services	0	0	0	0	0	0	103,419	0
LA Depart. of Agriculture & Forestry	0	0	0	0	0	0	0	0
LA Education, Food, Nutrition Services	0	0	0	0	0	158,417	0	0
Police Jury	0	0	0	1,138	0	0	0	0
Catahoula Par. Police Jury, HUD Sec-8	0	0	0	0	0	0	0	57,307
U. S. Dept. of Health and Human Services	0	0	0	0	0	1,373,976	0	0
Centra Community Action Committee, Inc.	0	0	0	0	0	0	0	0
United Way of America	0	0	34,322	0	0	0	0	0
Other revenues	0	0	0	0	0	899	0	0
Grants from non-governmental sources	0	0	0	0	0	0	0	0
Program contributions by recipients	0	0	0	0	0	5,652	0	0
Grantee in-kind contributions	0	0	0	0	0	327,706	0	0
<b>Total revenues</b>	<b>25,500</b>	<b>280,248</b>	<b>34,322</b>	<b>1,138</b>	<b>0</b>	<b>1,866,650</b>	<b>103,419</b>	<b>57,307</b>
<b>Current expenditures:</b>								
Personnel	0	192,253	0	0	0	690,926	71,422	3,900
Fringe benefits	0	30,232	0	0	0	105,909	8,928	430
Travel	0	1,618	0	0	0	2,383	512	0
Equipment acquisitions, maintenance and repairs	0	7,817	0	0	0	16,430	578	0
Space cost	0	2,700	0	0	0	132,258	0	0
Consumable supplies	0	5,916	0	0	0	29,768	2,135	0
Pupil transportation	0	0	0	0	0	68,354	0	0
Food costs	0	4,369	0	0	0	95,661	14,427	0
Housing assistance payments	0	9,087	4,595	0	0	0	0	47,856
Administrative expenses	0	2,105	686	0	0	364,150	0	0
Program costs	0	0	0	0	0	0	0	0
Program support, weatherization	4,709	0	0	0	0	0	0	0
Insulation materials	0	0	0	0	0	0	0	0
Grantee in-kind	0	0	0	0	0	327,706	0	0
Utility payments	0	4,446	29,041	0	0	0	0	0
Cooling assistance	0	0	0	0	0	0	77	0
Other operating services	0	17,623	0	0	(3)	34,921	6,121	4,660
<b>Total expenditures</b>	<b>4,709</b>	<b>278,166</b>	<b>34,322</b>	<b>0</b>	<b>(3)</b>	<b>1,868,466</b>	<b>104,200</b>	<b>56,846</b>
Excess Revenues (Deficit) over Expenditures	20,791	2,082	0	1,138	3	(1,816)	(781)	461
Fund Balance (Deficit), January 1, 1998	0	0	0	(1,138)	1,879	13,794	42,645	8,513
Fund Balance (Deficit), December 31, 1998, restricted to uses authorized by the grant and/or fund	\$ 20,791	\$ 2,082	\$ 0	\$ 0	\$ 1,882	\$ 11,978	\$ 41,864	\$ 8,974

Statement B-2

International Paper Award Grant	JTPA	LIHEAP Energy Assistance	Medicaid Fund	Needy Family	Catahoula Project In- dependence	Concordia Project In- dependence	Grant Project In- dependence	Weatheri- zation Assistance	Total Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,500
0	0	0	0	0	0	0	0	0	280,248
0	0	533,312	17,990	0	0	0	0	124,693	675,995
0	0	0	0	0	10,582	72,223	19,650	0	205,874
0	0	0	0	17,367	0	0	0	0	17,367
0	0	0	0	0	0	0	0	0	158,417
0	2,707,724	0	0	0	0	0	0	0	2,708,862
0	0	0	0	0	0	0	0	0	57,307
0	0	0	0	0	0	0	0	0	1,373,976
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	34,322
0	0	0	0	0	0	0	0	0	899
2,000	0	0	0	0	0	0	0	0	2,000
0	0	0	0	0	0	0	0	0	5,652
0	0	0	0	0	0	0	0	0	327,706
<u>2,000</u>	<u>2,707,724</u>	<u>533,312</u>	<u>17,990</u>	<u>17,367</u>	<u>10,582</u>	<u>72,223</u>	<u>19,650</u>	<u>124,693</u>	<u>5,874,125</u>
0	0	7,614	16,579	11,490	5,892	33,039	11,400	18,402	1,062,917
0	0	923	1,974	2,280	969	5,312	1,277	1,915	160,149
0	0	0	638	2,158	0	65	0	0	7,374
0	0	0	0	0	3,989	1,625	4,080	0	34,519
0	0	0	882	0	0	0	0	0	135,840
0	0	1,415	878	458	0	238	313	0	41,121
0	0	0	0	0	0	0	0	0	68,354
0	0	0	0	0	0	0	0	0	114,457
0	0	0	0	0	0	0	0	0	61,538
0	451,727	0	0	0	0	0	0	4,259	822,927
0	2,265,472	0	0	0	0	0	0	1,634	2,267,106
0	0	0	0	0	0	0	0	69,829	74,538
0	0	0	0	0	0	0	0	37,574	37,574
0	0	0	0	0	0	0	0	0	327,706
0	0	373,245	0	0	0	0	0	0	406,732
0	0	117,479	0	0	0	0	0	0	117,556
1,948	0	32,636	813	760	2,716	17,299	2,463	0	121,957
<u>1,948</u>	<u>2,717,199</u>	<u>533,312</u>	<u>21,764</u>	<u>17,146</u>	<u>13,566</u>	<u>57,578</u>	<u>19,533</u>	<u>133,613</u>	<u>5,862,365</u>
52	(9,475)	0	(3,774)	221	(2,984)	14,645	117	(8,920)	11,760
704	14,455	0	1,889	1,136	1,805	9,515	(366)	10,377	105,208
<u>\$ 756</u>	<u>\$ 4,980</u>	<u>\$ 0</u>	<u>\$ (1,885)</u>	<u>\$ 1,357</u>	<u>\$ (1,179)</u>	<u>\$ 24,160</u>	<u>\$ (249)</u>	<u>\$ 1,457</u>	<u>\$ 116,968</u>

Statement B-3

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Rapides Foundation  
Balance Sheets  
December 31, 1998

1998

ASSETS

Cash in bank	\$	20,791
		<hr/>
Total assets	\$	<u>20,791</u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	0
Due to Other Fund		<hr/> 0
Total liabilities		0
Fund balance (Deficit)		<hr/> 20,791
Total liabilities and fund balance	\$	<u>20,791</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Rapides Foundation  
Statement of Revenues, Expenditures and  
Changes in Fund Balance  
For the Years Ended December 31, 1998

	<u>1998</u>
Grant revenues:	
Rapides Foundation	\$ <u>25,500</u>
Current expenditures	
Renovation costs	<u>4,709</u>
Total expenditures	<u>4,709</u>
Excess revenues over expenditures	20,791
Fund balance (deficit) at beginning of period	<u>0</u>
Fund balance (deficit) at end of period	\$ <u><u>20,791</u></u>

**Statement B-5**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Community Service Block Grant  
Balance Sheets  
December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ 0	\$ 0
Due from grant	7,841	0
Prepaid expense	<u>2,082</u>	<u>0</u>
Total assets	<u>\$ 9,923</u>	<u>\$ 0</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Account payable	<u>\$ 7,841</u>	<u>\$ 0</u>
Total liabilities	7,841	0
Fund balance	<u>2,082</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 9,923</u>	<u>\$ 0</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Community Service Block Grant  
Statements of Revenues, Expenditures and  
Changes in Fund Balance  
For the Years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
Louisiana Department of Labor	\$ <u>280,248</u>	\$ <u>261,405</u>
Current expenditures		
Personnel	192,253	174,571
Fringe benefits	30,232	24,811
Travel	1,618	542
Telephone	11,457	6,330
Supplies	5,916	2,344
Rent, outreach	9,087	10,236
Utilities, outreach	4,446	5,522
Insurance	5,356	9,093
Equipment maintenance and repairs	7,817	11,004
Publications	810	112
Food, Lodging for homeless	4,369	3,707
Rent, administration	2,700	2,325
Other administration expenditures	<u>2,105</u>	<u>10,808</u>
Total expenditures	<u>278,166</u>	<u>261,405</u>
Excess revenues over expenditures	2,082	0
Fund balance at beginning of year	<u>0</u>	<u>0</u>
Fund balance at end of year	<u>\$ 2,082</u>	<u>\$ 0</u>



Statement B-7

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Community Service Block Grant  
Statement of Budgeted and Actual Revenues and Expenditures  
For the Year December 31, 1998

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues:			
LA Department of Labor	\$ 287,625	\$ 280,248	\$ (7,377)
Less amount returned	0	0	0
Net revenues	<u>287,625</u>	<u>280,248</u>	<u>(7,377)</u>
Expenditures:			
Outreach expenditures:			
Personnel	150,902	149,341	1,561
Fringe benefits	22,157	20,818	1,339
Travel	700	329	371
Telephone	8,100	7,997	103
Supplies	4,300	4,473	(173)
Rent	8,880	9,087	(207)
Utilities	5,780	4,446	1,334
Insurance	6,695	4,888	1,807
Equipment maintenance and repairs	9,544	7,726	1,818
Subscriptions	343	254	89
Food, Lodging for homeless	4,397	4,369	28
Administration expenditures:			
Personnel	43,049	42,912	137
Fringe benefits	9,607	9,414	193
Rent	2,700	2,700	0
Other administration expenses	<u>10,471</u>	<u>9,412</u>	<u>1,059</u>
Total expenditures	<u>287,625</u>	<u>278,166</u>	<u>9,459</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>2,082</u>	\$ <u>2,082</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Emergency Food and Shelter  
Balance Sheets  
December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ <u>0</u>	\$ <u>0</u>
Total assets	\$ <u>0</u>	\$ <u>0</u>
LIABILITIES AND FUND BALANCE		
Due to other fund	\$ 0	\$ 1,138
Fund balance (deficit), restricted to uses authorized by the grant and/or fund	<u>0</u>	<u>(1,138)</u>
Total liabilities and fund balance	\$ <u>0</u>	\$ <u>0</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, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
United Way of America	\$ <u>34,322</u>	\$ <u>45,921</u>
Current expenditures:		
Food and shelter	4,595	4,036
Utility payments	29,041	40,967
Administration	<u>686</u>	<u>918</u>
Total expenditures	<u>34,322</u>	<u>45,921</u>
Excess revenues over expenditures	0	0
Less amount returned to grantor	<u>0</u>	<u>0</u>
Excess revenues over expenditures and amount returned to grantor	0	0
Fund balance at beginning of year	<u>0</u>	<u>0</u>
Fund balance at end of year	<u>\$ 0</u>	<u>\$ 0</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, 1998

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
United Way of America	\$ 34,322	\$ 34,322	\$ 0
Current expenditures:			
Food and shelter	4,595	4,595	0
Utility payments	29,041	29,041	0
Other	686	686	0
Total expenditures	<u>34,322</u>	<u>34,322</u>	<u>0</u>
Excess revenues over expenditures	0	0	0
Less amount returned to grantor	<u>0</u>	<u>0</u>	<u>0</u>
Excess revenues over expenditures amount returned to grantor	0	0	0
Fund balance:			
Fund balance at beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance at end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Statement B-11

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Food Stamp Program - Catahoula Parish

Balance Sheets

December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ <u>0</u>	\$ <u>0</u>
Total assets	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>
LIABILITIES AND FUND BALANCE		
Due to other fund	\$ 0	\$ 1,138
Fund balance (deficit), restricted to uses authorized by the grant and/or fund	<u>0</u>	<u>(1,138)</u>
Total liabilities and fund balance	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Food Stamp Program - Catahoula Parish  
 Statements of Revenues, Expenditures and  
 Changes in Fund Balance  
 For the Years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
Catahoula Parish Police Jury	\$ <u>1,138</u>	\$ <u>31,240</u>
Current expenditures:		
Personnel	0	24,927
Fringe benefits	0	3,310
Supplies and postage	0	167
Insurance	0	0
Travel	0	725
Utilities	0	645
Conferences and seminars	0	311
Telephone	0	870
Space rentals	0	1,238
Over issue of food stamps repaid		
Police Jury	0	0
Other expenditures	<u>0</u>	<u>822</u>
Total expenditures	<u>0</u>	<u>33,015</u>
Excess revenues (deficit) over expenditures	1,138	(1,775)
Less transfers to General Fund	<u>0</u>	<u>0</u>
Excess revenues (deficit) over expenditures and transfers	1,138	(1,775)
Fund balance (deficit) at beginning of year	<u>(1,138)</u>	<u>637</u>
Fund balance (deficit) at end of year, restricted to uses authorized by the grant and/or fund	\$ <u><u>0</u></u>	\$ <u><u>(1,138)</u></u>

**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, 1998

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Catahoula Parish Police jury	\$ 0	\$ 8,948	\$ 8,948
Current expenditures:			
Personnel	0	7,272	(7,272)
Fringe benefits	0	926	(926)
Supplies and postage	0	0	0
Insurance	0	0	0
Travel	0	70	(70)
Utilities	0	256	(256)
Conferences or seminars	0	0	0
Telephone	0	193	(193)
Space rentals	0	294	(294)
Over issue of food stamps	0	0	0
Other	0	39	(39)
Total expenditures	<u>0</u>	<u>9,050</u>	<u>(9,050)</u>
Excess (deficit) revenues over expenditures	0	(102)	(102)
Transfers to General Fund	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficit) revenues over expenditures and transfers out	<u>\$ 0</u>	<u>\$ (102)</u>	<u>\$ (102)</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Food Stamp Program - Concordia Parish

Balance Sheets

December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ <u>1,882</u>	\$ <u>1,879</u>
Total assets	\$ <u><u>1,882</u></u>	\$ <u><u>1,879</u></u>
LIABILITIES AND FUND BALANCE		
Liabilities	\$ 0	\$ 0
Fund balance, restricted to uses authorized by the grant and/or fund	<u>1,882</u>	<u>1,879</u>
Total liabilities and fund balance	\$ <u><u>1,882</u></u>	\$ <u><u>1,879</u></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, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
Concordia Parish Police Jury	\$ 0	\$ 28,616
Current expenditures:		
Personnel	0	20,015
Fringe benefits	0	2,694
Supplies and postage	0	338
Insurance	0	0
Travel	0	411
Utilities	0	294
Conferences and seminars	0	100
Telephone	(3)	1,059
Space rentals	0	750
Over issue of food stamps repaid	0	393
Other expenditures	0	673
Total expenditures	<u>(3)</u>	<u>26,727</u>
Excess (deficit) revenues over expenditures	3	1,889
Less transfers to General Fund	<u>0</u>	<u>0</u>
Excess (deficit) revenues over expenditures and transfers	3	1,889
Fund balance (deficit) at beginning of year	<u>1,879</u>	<u>(10)</u>
Fund balance at end of year, restricted to uses authorized by the grant and/or fund	<u>\$ 1,882</u>	<u>\$ 1,879</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, 1998

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Concordia Parish Police Jury	\$ 0	\$ 7,154	\$ 7,154
Current expenditures:			
Personnel	0	4,258	(4,258)
Fringe benefits	0	549	(549)
Supplies and postage	0	0	0
Insurance	0	0	0
Travel	0	15	(15)
Utilities	0	0	0
Conferences or seminars	0	0	0
Telephone	0	237	(237)
Space rentals	0	125	(125)
Over issue of food stamps	0	60	(60)
Other	0	(8)	8
Total expenditures	0	5,236	(5,236)
Excess revenues over expenditures	\$ 0	\$ 1,918	\$ 1,918

Statement B-17

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Head Start - Grant No. H5211

Balance Sheets

December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ 2,907	\$ 13,794
Due from grant	56,098	22,349
Prepaid expense	<u>9,071</u>	<u>0</u>
Total assets	<u>\$ 68,076</u>	<u>\$ 36,143</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to grant	\$ 0	\$ 0
Due to other fund	0	13,027
Accounts payable	<u>56,098</u>	<u>9,322</u>
Total liabilities	56,098	22,349
Fund balance, restricted to uses authorized by the grant and/or fund	<u>11,978</u>	<u>13,794</u>
Total liabilities and fund balance	<u>\$ 68,076</u>	<u>\$ 36,143</u>

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Grant H-5211  
Statements of Revenues, Expenditures and  
Changes in Fund Balance  
For the Years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Grant revenues:		
Federal OCD funds	\$ 1,373,976	\$ 1,461,215
LA Education, Food & Nutrition Services(for USDA)	158,417	162,343
Cenla Community Action Committee, Inc., CDA and T/TA Funds	0	7,150
Other revenues:		
Interest income	899	1,012
Program meals at cost	5,652	4,128
Revenue over license meals	0	0
Grantee in-kind contributions	327,706	398,945
Total revenues	<u>1,866,650</u>	<u>2,034,793</u>
Current expenditures:		
Personnel - OCD	648,873	648,831
Personnel - USDA	42,053	33,926
Personnel - Cenla	0	150
Fringe benefits - OCD	99,711	92,918
Fringe benefits - USDA	6,198	5,382
Fringe benefits - Cenla	0	68
Travel	2,383	2,545
Transportation - pupils	68,354	34,764
Rent, lease, purchase of equipment	4,733	23,417
Space costs	132,258	78,470
Consumables - supplies	22,083	16,270
Consumables - food, USDA	95,661	108,563
Consumables - non-edibles, USDA	7,685	8,283
Consumables - Cenla	0	952
Renovation	11,697	157,579
Other	34,921	44,616
Administration equipment	0	43,000
Administration expenditures	364,150	322,617
Sub total	<u>1,540,760</u>	<u>1,622,351</u>
Grantees' in-kind	<u>327,706</u>	<u>398,945</u>
Total expenditures	<u>1,868,466</u>	<u>2,021,296</u>
Excess revenues (deficit) over expenditures	(1,816)	13,497
Fund balance at beginning of year	<u>13,794</u>	<u>297</u>
Fund balance at end of year, restricted to uses authorized by the Grant and/or fund	<u>\$ 11,978</u>	<u>\$ 13,794</u>

**Statement B-19**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Head Start - Grant H-5211

Statement of Budgeted and Actual Revenues and Expenditures  
For the Program Year ended March 31, 1998

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues:			
Grant revenues:			
Federal OCD funds	\$ 1,443,235	\$ 1,373,976	\$ (69,259)
Cenla Community Action Committee, Inc., CDA and T/TA Funds	0	0	0
Reimbursement, LA Education, Food & Nutrition Services(for USDA)	187,356	158,416	(28,940)
Other revenues:		0	0
Program meals at cost	0	5,652	5,652
Miscellaneous	0	899	899
Grantee in-kind contributions	360,809	327,706	(33,103)
Grand total revenues	<u>1,991,400</u>	<u>1,866,649</u>	<u>(124,751)</u>
Current expenditures:			
Direct costs:			
Personnel - OCD	705,521	648,873	56,648
Personnel - USDA	44,260	42,053	2,207
Personnel - Cenla	0	0	0
Fringe benefits - OCD	105,200	99,711	5,489
Fringe benefits - USDA	6,500	6,198	302
Fringe benefits - Cenla	0	0	0
Travel	12,720	2,383	10,337
Transportation - pupils	56,071	68,354	(12,283)
Rent, lease, purchase of equipment	5,000	4,733	267
Space costs	91,228	132,258	(41,030)
Consumables - supplies	20,529	22,083	(1,554)
Consumables - food, USDA	124,544	95,661	28,883
Consumables - non-edibles, USDA	8,836	7,685	1,151
Consumables - Cenla	0	0	0
Renovation	12,425	11,697	728
Other	37,260	34,941	2,319
Administration equipment and renovation	0	0	0
Administration expenditures	400,497	364,150	36,347
Sub total expenditures	<u>1,630,591</u>	<u>1,540,780</u>	<u>89,811</u>
Grantees' share	360,809	327,706	33,103
Grand total expenditures	<u>1,991,400</u>	<u>1,868,486</u>	<u>122,914</u>
Excess (deficit) revenues over expenditures	\$ <u>0</u>	\$ <u>(1,837)</u>	\$ <u>(1,837)</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Head Start Summer Child Care  
Balance Sheet  
December 31, 1998

1998

ASSETS

Cash in bank	\$	41,864
Due from grant		<u>0</u>
Total assets	\$	<u>41,864</u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Due to grant	\$	<u>0</u>
Total liabilities		0
Fund balance, restricted to uses authorized by the grant and/or fund		<u>41,864</u>
Total liabilities and fund balance	\$	<u>41,864</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, 1998

	Approved Budget <u>1999</u>	Actual, <u>1998</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues:			
LA Department of Family Support	\$ <u>250,000</u>	\$ <u>103,419</u>	\$ <u>146,581</u>
Expenditures:			
Personnel	189,092	71,422	117,670
Fringe benefits	28,364	8,928	19,436
Utilities	3,170	76	3,094
Maintenance	1,000	410	590
Postage	500	300	200
Telephone	200	1	199
Supplies	5,450	2,135	3,315
Food costs	7,060	14,427	(7,367)
Consultants	6,000	5,190	810
Enrichment activity	4,414	631	3,783
Vehicle maintenance	4,000	168	3,832
Local travel	<u>750</u>	<u>512</u>	<u>238</u>
Total expenditures	<u>250,000</u>	<u>104,200</u>	<u>145,800</u>
Excess (deficit) revenues over expenditures	0	(781)	781
Fund balance (deficit) at beginning of period	<u>0</u>	<u>42,645</u>	<u>(42,645)</u>
Fund balance at end of period	\$ <u><u>0</u></u>	\$ <u><u>41,864</u></u>	\$ <u><u>41,864</u></u>

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

HUD Section 8 - Catahoula Parish Police Jury

Balance Sheets

December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
Cash in bank	\$ 15,962	\$ 19,484
Due from HUD	<u>0</u>	<u>0</u>
Total assets	<u>\$ 15,962</u>	<u>\$ 19,484</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Due to grant, HUD	\$ 6,967	\$ 10,971
Accounts payable	<u>21</u>	<u>0</u>
Total liabilities	6,988	10,971
Fund balance	<u>8,974</u>	<u>8,513</u>
Total liabilities and fund balance	<u>\$ 15,962</u>	<u>\$ 19,484</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, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
Catahoula Parish Police Jury, for HUD	\$ <u>57,307</u>	\$ <u>54,064</u>
Current expenditures:		
Administrative salaries	3,900	3,900
Fringe benefits	430	370
General expenses	4,660	3,203
Housing assistance payments	<u>47,856</u>	<u>44,688</u>
Total expenditures	<u>56,846</u>	<u>52,161</u>
Excess revenues (deficit) over expenditures	461	1,903
Fund balance at beginning of year	<u>8,513</u>	<u>6,610</u>
Fund balance at end of year, restricted to uses authorized by the grant and/or fund	\$ <u><u>8,974</u></u>	\$ <u><u>8,513</u></u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

International Paper Grant Award  
Balance Sheets  
December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ <u>756</u>	\$ <u>704</u>
Total assets	\$ <u><u>756</u></u>	\$ <u><u>704</u></u>
LIABILITIES AND FUND BALANCE		
Fund balance, restricted to uses authorized by the grant and/or fund	\$ <u>756</u>	\$ <u>704</u>
Total liabilities and fund balance	\$ <u><u>756</u></u>	\$ <u><u>704</u></u>

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, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
International Paper Company	\$ 2,000	\$ 2,000
Current expenditures	<u>1,948</u>	<u>2,108</u>
Excess (deficit) revenues over expenditures	52	(108)
Fund balance at beginning of period	<u>704</u>	<u>812</u>
Fund balance at end of period,, restricted to uses authorized by the grant and/or fund	\$ <u><u>756</u></u>	\$ <u><u>704</u></u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA  
Combining Balance Sheets  
December 31, 1998  
with comparative totals for 1997

ASSETS	Title <u>II-A</u>	Title <u>II-B</u>	Title <u>II-C</u>
Cash in bank	\$ 800	\$ 14	\$ 0
Receivables: Due from grant	9,670	0	3,200
Prepaid expenses	537	0	0
Travel advances	0	0	0
Other assets	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u>\$ 11,007</u>	<u>\$ 14</u>	<u>\$ 3,200</u>

## LIABILITIES AND FUND BALANCE

Liabilities: Due to grant	\$ 0	\$ 0	\$ 0
Accounts payable	9,670	0	3,653
Due to other funds	201	0	144
Other accrued expenses	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities	9,871	0	3,797
Fund balance	<u>1,136</u>	<u>14</u>	<u>(597)</u>
Total liabilities and fund balance	<u>\$ 11,007</u>	<u>\$ 14</u>	<u>\$ 3,200</u>

**Statement B-26**

	II-A 8%	5% inc.	Title III-F	Job Net One Stop	Welfare to Work	Totals (Memorandum Only)	
						1998	1997
\$	4,699	\$ 307	\$ 192	\$ 0	\$ 0	6,012	\$ 13,316
						0	
	23,600	100	16,000	0	1,100	53,670	56,926
	0	0	0	0	0	537	0
	0	0	0	0	179	179	0
	0	202	0	0	0	202	0
\$	<u>28,299</u>	<u>609</u>	<u>16,192</u>	<u>0</u>	<u>1,279</u>	<u>60,600</u>	<u>70,242</u>
\$	0	\$ 0	\$ 0	\$ 0	\$ 0	0	0
	23,600	100	16,000	0	1,335	54,358	55,787
	0	0	110	0	807	1,262	
	0	0	0	0	0	0	0
	23,600	100	16,110	0	2,142	55,620	55,787
	4,699	509	82	0	(863)	4,980	14,455
\$	<u>28,299</u>	<u>609</u>	<u>16,192</u>	<u>0</u>	<u>1,279</u>	<u>60,600</u>	<u>70,242</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA

Combining Statements of Revenues, Expenditures, and  
Changes in Fund Balance  
Year ended December 31, 1998  
with comparative totals for 1997

	Title II-A	Title II-B	Title II-C
Revenues	\$ <u>660,241</u>	\$ <u>709,031</u>	\$ <u>210,834</u>
Expenditures:			
Program costs	537,320	601,882	172,884
Administration expenses	<u>124,901</u>	<u>107,369</u>	<u>41,669</u>
Total expenditures	<u>662,221</u>	<u>709,251</u>	<u>214,553</u>
Excess revenues (deficit) over expenditures	(1,980)	(220)	(3,719)
Fund Balance:			
Balance (deficit) at beginning of year	<u>3,116</u>	<u>234</u>	<u>3,122</u>
Balance (deficit) at end of year	\$ <u><u>1,136</u></u>	\$ <u><u>14</u></u>	\$ <u><u>(597)</u></u>

**Statement B-27**

<u>II-A 8%</u>	<u>5% Inc.</u>	<u>Title III-F</u>	<u>Job Net One Stop</u>	<u>Welfare to Work</u>	<u>Totals (Memorandum Only)</u>	
					<u>1998</u>	<u>1997</u>
\$ <u>84,247</u>	\$ <u>24,100</u>	\$ <u>775,786</u>	\$ <u>159,385</u>	\$ <u>84,100</u>	\$ <u>2,707,724</u>	\$ <u>2,229,873</u>
66,903	0	668,212	161,160	57,111	2,265,472	1,765,799
<u>13,420</u>	<u>25,523</u>	<u>110,993</u>	<u>0</u>	<u>27,852</u>	<u>451,727</u>	<u>458,723</u>
<u>80,323</u>	<u>25,523</u>	<u>779,205</u>	<u>161,160</u>	<u>84,963</u>	<u>2,717,199</u>	<u>2,224,522</u>
3,924	(1,423)	(3,419)	(1,775)	(863)	(9,475)	5,351
<u>775</u>	<u>1,932</u>	<u>3,501</u>	<u>1,775</u>	<u>0</u>	<u>14,455</u>	<u>9,104</u>
\$ <u>4,699</u>	\$ <u>509</u>	\$ <u>82</u>	\$ <u>0</u>	\$ <u>(863)</u>	\$ <u>4,980</u>	\$ <u>14,455</u>

**Statement B-28**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title II-A  
Balance Sheets  
December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ 800	\$ 3,116
Due from grantor	9,670	23,350
Prepaid expenses	<u>537</u>	<u>0</u>
Total assets	<u>\$ 11,007</u>	<u>\$ 26,466</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 9,670	\$ 23,350
Due to other funds	201	0
Other accrued expenses	<u>0</u>	<u>0</u>
Total liabilities	9,871	23,350
Fund balance, restricted to uses authorized by the grant	<u>1,136</u>	<u>3,116</u>
Total liabilities and fund balance	<u>\$ 11,007</u>	<u>\$ 26,466</u>



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title II-A

Statements of Revenues, Expenditures, and  
Changes in Fund Balance

For the Years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>660,241</u>	\$ <u>545,916</u>
Total revenues	<u>660,241</u>	<u>545,916</u>
Expenditures:		
Program costs	537,320	399,507
Administration	<u>124,901</u>	<u>144,606</u>
Total expenditures	<u>662,221</u>	<u>544,113</u>
Excess (deficit) revenues over expenditures	(1,980)	1,803
Fund Balance:		
Balance at beginning of year	<u>3,116</u>	<u>1,313</u>
Balance at end of year, restricted to uses authorized by the grant	\$ <u><u>1,136</u></u>	\$ <u><u>3,116</u></u>

Statement B-30

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title II-A

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

	Appropriation for the Fiscal Year 1997	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ <u>616,241</u>	\$ <u>616,241</u>	\$ <u>0</u>
Total income	<u>616,241</u>	<u>616,241</u>	<u>0</u>
Expenditures:			
Program costs	492,993	492,993	0
Administration	<u>123,248</u>	<u>123,248</u>	<u>0</u>
Total expenditures	<u>616,241</u>	<u>616,241</u>	<u>0</u>
Excess revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title II-A

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

	Appropriation for the Fiscal Year 1998	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 727,359	\$ 142,000	\$ 585,359
Total income	<u>727,359</u>	<u>142,000</u>	<u>585,359</u>
Expenditures:			
Program costs	581,887	86,757	495,130
Administration	<u>145,472</u>	<u>54,107</u>	<u>91,365</u>
Total expenditures	<u>727,359</u>	<u>140,864</u>	<u>586,495</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 1,136</u>	<u>\$ 1,136</u>

Statement B-32

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title II-B  
Balance Sheets

December 31, 1998 and 1997

	<u>1,998</u>	<u>1,997</u>
ASSETS		
Cash in bank	\$ 14	\$ 234
Due from grant	<u>0</u>	<u>0</u>
Total assets	<u>\$ 14</u>	<u>\$ 234</u>
LIABILITIES AND FUND BALANCE		
Accrued expenses	\$ 0	\$ 0
Fund balance, restricted to uses authorized by the grant	<u>14</u>	<u>234</u>
Total liabilities and fund balance	<u>\$ 14</u>	<u>\$ 234</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, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>709,031</u>	\$ <u>621,931</u>
Expenditures:		
Program costs	601,882	525,081
Administration	<u>107,369</u>	<u>96,787</u>
Total expenditures	<u>709,251</u>	<u>621,868</u>
Excess (deficit) revenues over expenditures	(220)	63
Fund balance at beginning of year	<u>234</u>	<u>171</u>
Fund balance at end of year, restricted to uses authorized by the grant	<u>\$ 14</u>	<u>\$ 234</u>

**Statement B-34**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title II-B

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

	Appropriation for the Fiscal Year 1997	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 671,531	\$ 671,531	\$ 0
Expenditures:			
Program costs	570,801	570,801	0
Administration:	100,730	100,730	0
Total current expenditures	671,531	671,531	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title II-B

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

	Appropriation for the Fiscal Year 1998	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 705,219	\$ 609,000	\$ 96,219
Expenditures:			
Program costs	599,436	508,872	90,564
Administration:	<u>105,783</u>	<u>100,114</u>	<u>5,669</u>
Total current expenditures	<u>705,219</u>	<u>608,986</u>	<u>96,233</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 14</u>	<u>\$ 14</u>

Statement B-36

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title II-C

Balance Sheets

December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ 0	\$ 3,122
Due from grantor	<u>3,200</u>	<u>10,000</u>
Total assets	<u>\$ 3,200</u>	<u>\$ 13,122</u>
LIABILITIES AND FUND BALANCE		
Accounts payable	\$ 3,653	\$ 10,000
Due to other funds	144	0
Fund balance (deficit), restricted to uses authorized by the grant	<u>(597)</u>	<u>3,122</u>
Total liabilities and fund balance	<u>\$ 3,200</u>	<u>\$ 13,122</u>



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title II-C

Statements of Revenues, Expenditures, and  
Changes in Fund Balance

For the Years Ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>210,834</u>	\$ <u>173,672</u>
Expenditures:		
Program costs	172,884	139,264
Administration	<u>41,669</u>	<u>32,972</u>
Total expenditures	<u>214,553</u>	<u>172,236</u>
Excess (deficit) revenues over expenditures	(3,719)	1,436
Fund balance at beginning of year	<u>3,122</u>	<u>1,686</u>
Fund balance (deficit) at end of year, restricted to uses authorized by the grant	\$ <u><u>(597)</u></u>	\$ <u><u>3,122</u></u>

**Statement B-38**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title II-C

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

	Appropriation for the Fiscal <u>Year 1997</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
LaSalle Parish Police Jury	\$ <u>93,634</u>	\$ <u>93,634</u>	\$ <u>0</u>
Total income	<u>93,634</u>	<u>93,634</u>	<u>0</u>
Expenditures:			
Program costs	<u>74,907</u>	<u>74,907</u>	<u>0</u>
Administration	<u>18,727</u>	<u>18,727</u>	<u>0</u>
Total expenditures	<u>93,634</u>	<u>93,634</u>	<u>0</u>
Excess revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

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

Statement of Fiscal Year 1997 Appropriations (Budget) for Which

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

	Appropriation for the Fiscal <u>Year 1997</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
LaSalle Parish Police Jury	\$ 100,000	\$ 100,000	\$ 0
Total income	<u>100,000</u>	<u>100,000</u>	<u>0</u>
Expenditures:			
Program costs	80,000	80,000	0
Administration	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>0</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Statement B-40

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

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

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

	Appropriation for the Fiscal <u>Year 1998</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
LaSalle Parish Police Jury	\$ <u>150,000</u>	\$ <u>84,200</u>	\$ <u>(65,800)</u>
Total income	<u>150,000</u>	<u>84,200</u>	<u>(65,800)</u>
Expenditures:			
Program costs	120,000	71,586	48,414
Administration	<u>30,000</u>	<u>13,211</u>	<u>16,789</u>
Total expenditures	<u>150,000</u>	<u>84,797</u>	<u>65,203</u>
Excess (deficit) revenues over expenditures	\$ <u>0</u>	\$ <u>(597)</u>	\$ <u>(597)</u>

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Eight Percent  
Balance Sheets  
December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
Cash in bank	\$ 4,699	\$ 775
Due from grant	<u>23,600</u>	<u>1,726</u>
Total assets	<u>\$ 28,299</u>	<u>\$ 2,501</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Accounts payable	\$ 23,600	\$ 1,726
Fund balance, restricted to uses authorized by the grant	<u>4,699</u>	<u>775</u>
Total liabilities and fund balance	<u>\$ 28,299</u>	<u>\$ 2,501</u>

Statement B-42

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Eight Percent  
Statements of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Years Ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
Louisiana Department of Education	\$ <u>84,247</u>	\$ <u>72,860</u>
Expenditures:		
Program costs	66,903	64,581
Administration	<u>13,420</u>	<u>11,010</u>
Total expenditures	<u>80,323</u>	<u>75,591</u>
Excess (deficit) revenues over expenditures	3,924	(2,731)
Fund balance at beginning of year	<u>775</u>	<u>3,506</u>
Fund balance at end of year, restricted to uses authorized by the grant	\$ <u><u>4,699</u></u>	\$ <u><u>775</u></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, 1998

	<u>Fiscal Year 1997/1998 Appropriation</u>	<u>Received and Expended to Date</u>	<u>Balance</u>
Grant revenues			
Louisiana Department of Education	\$ 61,164	\$ 61,164	\$ 0
Expenditures:			
Program costs	48,932	48,932	0
Administration:	<u>12,232</u>	<u>12,232</u>	<u>0</u>
Total current expenditures	<u>61,164</u>	<u>61,164</u>	<u>0</u>
Excess (deficit) revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Statement B-44

**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, 1998

	<u>Fiscal Year 1997/1998 Appropriation</u>	<u>Received and Expended to Date</u>	<u>Balance</u>
Grant revenues			
Louisiana Department of Education	\$ <u>59,783</u>	\$ <u>59,783</u>	\$ <u>0</u>
Expenditures:			
Program costs	<u>47,826</u>	<u>47,826</u>	<u>0</u>
Administration:	<u>11,957</u>	<u>11,957</u>	<u>0</u>
Total current expenditures	<u>59,783</u>	<u>59,783</u>	<u>0</u>
Excess (deficit) revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>



## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Eight Percent

Statement of Fiscal Year 1998/1999 Appropriation and Actual Revenues and Expenditures to Date  
For the Period Ended December 31, 1998

	<u>Fiscal Year 1998/1999 Appropriation</u>	<u>Received and Expended to Date</u>	<u>Balance</u>
Grant revenues			
Louisiana Department of Education	\$ 70,529	\$ 39,600	\$ 30,929
Expenditures:			
Program costs	56,423	29,409	27,014
Administration:	<u>14,106</u>	<u>5,492</u>	<u>8,614</u>
Total current expenditures	<u>70,529</u>	<u>34,901</u>	<u>35,628</u>
Excess (deficit) revenues over expenditures	<u>\$ 0</u>	<u>\$ 4,699</u>	<u>\$ 4,699</u>

Statement B-46

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Incentive Grant - 5%  
Balance Sheets  
December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ 307	\$ 1,932
Due from grantor	100	500
Other assets	<u>202</u>	<u>0</u>
Total assets	<u>\$ 609</u>	<u>\$ 2,432</u>
LIABILITIES AND FUND BALANCE		
Accounts payable	\$ 100	\$ 500
Fund balance, restricted to uses authorized by the grant	<u>509</u>	<u>1,932</u>
Total liabilities and fund balance	<u>\$ 609</u>	<u>\$ 2,432</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Incentive Grant - 5%  
Statements of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Years Ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>24,100</u>	\$ <u>64,219</u>
Expenditures:		
Program costs	0	0
Administration	<u>25,523</u>	<u>63,845</u>
Total expenditures	<u>25,523</u>	<u>63,845</u>
Excess (deficit) revenues over expenditures	(1,423)	374
Fund balance at beginning of year	<u>1,932</u>	<u>1,558</u>
Fund balance at end of year, restricted to uses authorized by the grant	\$ <u><u>509</u></u>	\$ <u><u>1,932</u></u>

Statement B-48

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Incentive Grant - 5%

Statement of Fiscal Year 1995/1996 Appropriation and Actual Revenues and Expenditures to Date  
For the Period Ended December 31, 1998

	Fiscal Year 1995/1996 <u>Appropriation</u>	Received and <u>Expended</u> <u>to Date</u>	<u>Balance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>40,343</u>	\$ <u>40,343</u>	\$ <u>0</u>
Expenditures:			
Program costs	0	0	0
Administration:	<u>40,343</u>	<u>40,343</u>	<u>0</u>
Total current expenditures	<u>40,343</u>	<u>40,343</u>	<u>0</u>
Excess (deficit) revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Incentive Grant - 5%

Statement of Fiscal Year 1996/1997 Appropriation and Actual Revenues and Expenditures to Date  
For the Period Ended December 31, 1998

	<u>Fiscal Year 1996/1997 Appropriation</u>	<u>Received and Expended to Date</u>	<u>Balance</u>
<i>Grant revenues</i>			
Louisiana Department of Education	\$ 36,949	\$ 24,100	\$ 12,849
<i>Expenditures:</i>			
Program costs	0	0	0
Administration:	<u>36,949</u>	<u>23,591</u>	<u>13,358</u>
Total current expenditures	<u>36,949</u>	<u>23,591</u>	<u>13,358</u>
Excess (deficit) revenues over expenditures	<u>\$ 0</u>	<u>\$ 509</u>	<u>\$ 509</u>

Statement B-50

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Title III-F  
Balance Sheets  
December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ 192	\$ 3,501
Due from grant	<u>16,000</u>	<u>20,950</u>
Total assets	<u>\$ 16,192</u>	<u>\$ 24,451</u>
LIABILITIES AND FUND BALANCE		
Due to other funds	\$ 110	\$ 0
Accounts payable	16,000	20,950
Fund balance (Deficit)	<u>82</u>	<u>3,501</u>
Total liabilities and fund balance	<u>\$ 16,192</u>	<u>\$ 24,451</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, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>775,786</u>	\$ <u>741,663</u>
Expenditures:		
Program costs	668,212	629,529
Administration	<u>110,993</u>	<u>109,503</u>
Total expenditures	<u>779,205</u>	<u>739,032</u>
Excess (deficit) revenues over expenditures	(3,419)	2,631
Fund balance at beginning of year	<u>3,501</u>	<u>870</u>
Fund balance (deficit) at end of year	<u>\$ 82</u>	<u>\$ 3,501</u>

Statement B-52

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Title III-F

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

	<u>Fiscal; Year 1997</u> <u>Appropriation</u>	<u>Received and</u> <u>Expended to Date</u>	<u>Balance</u>
Grant revenues			
Louisiana Department of Education	\$ <u>796,786</u>	\$ <u>796,786</u>	\$ <u>0</u>
Expenditures:			
Program costs	<u>683,138</u>	<u>683,138</u>	<u>0</u>
Administration:	<u>113,648</u>	<u>113,648</u>	<u>0</u>
Total current expenditures	<u>796,786</u>	<u>796,786</u>	<u>0</u>
Excess (deficit) revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Title III-F

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

	Fiscal; Year 1998 <u>Appropriation</u>	Received and <u>Expended to Date</u>	<u>Balance</u>
Grant revenues			
Louisiana Department of Education	\$ <u>679,293</u>	\$ <u>255,000</u>	\$ <u>424,293</u>
Expenditures:			
Program costs	589,310	206,807	382,503
Administration:	<u>89,983</u>	<u>48,111</u>	<u>41,872</u>
Total current expenditures	<u>679,293</u>	<u>254,918</u>	<u>424,375</u>
Excess (deficit) revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>82</u></u>	\$ <u><u>82</u></u>

Statement B-54

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

JTPA Job Net One-Stop Program

Balance Sheet

December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ 0	\$ 636
Due from grantor	<u>0</u>	<u>400</u>
Total assets	<u>\$ 0</u>	<u>\$ 1,036</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ <u>0</u>	\$ <u>(739)</u>
Total liabilities	0	(739)
Fund balance (deficit), restricted to uses authorized by the grant	<u>0</u>	<u>1,775</u>
Total liabilities and fund balance	<u>\$ 0</u>	<u>\$ 1,036</u>

**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, 1998

	<u>1998</u>	<u>1997</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>159,385</u>	\$ <u>9,612</u>
Total revenues	<u>159,385</u>	<u>9,612</u>
Expenditures:		
Program costs	<u>161,160</u>	<u>7,837</u>
Total expenditures	<u>161,160</u>	<u>7,837</u>
Excess (deficit) revenues over expenditures	(1,775)	1,775
Fund Balance:		
Balance at beginning of year	<u>1,775</u>	<u>0</u>
Balance at end of year, restricted to uses authorized by the grant	\$ <u><u>0</u></u>	\$ <u><u>1,775</u></u>

Statement B-56

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

*JTPA Job Net One-Stop Program*

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

	Appropriation for the Fiscal Year 1998	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 168,997	\$ 159,385	\$ 9,612
Total income	<u>168,997</u>	<u>159,385</u>	<u>9,612</u>
Expenditures:			
Program costs	<u>168,997</u>	<u>161,160</u>	<u>7,837</u>
Total expenditures	<u>168,997</u>	<u>161,160</u>	<u>7,837</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ (1,775)</u>	<u>\$ (1,775)</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Welfare to Work  
Balance Sheet  
December 31, 1998

	<u>1998</u>
<b>ASSETS</b>	
Cash in bank	\$ 0
Due from grantor	1,100
Travel advance	<u>179</u>
Total assets	<u>\$ 1,279</u>
<b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts payable	\$ 1,335
Due to other funds	<u>807</u>
Total liabilities	2,142
Fund balance (deficit), restricted to uses authorized by the grant	<u>(863)</u>
Total liabilities and fund balance	<u>\$ 1,279</u>

Statement B-58

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Welfare to Work  
Statements of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Year ended December 31, 1998

	<u>1998</u>
Grant revenues:	
LaSalle Parish Police Jury	\$ <u>84,100</u>
Total revenues	<u>84,100</u>
Expenditures:	
Program costs	57,111
Administration	<u>27,852</u>
Total expenditures	<u>84,963</u>
Excess (deficit) revenues over expenditures	(863)
Fund Balance:	
Balance at beginning of year	<u>0</u>
Balance (deficit) at end of year, restricted to uses authorized by the grant	\$ <u><u>(863)</u></u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Welfare to Work

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

	Appropriation for the Fiscal Year 1998	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 573,395	\$ 84,100	\$ 489,295
Total income	<u>573,395</u>	<u>84,100</u>	<u>489,295</u>
Expenditures:			
Program costs	487,386	57,111	<u>430,275</u>
Administration	<u>86,009</u>	<u>27,852</u>	<u>58,157</u>
Total expenditures	<u>573,395</u>	<u>84,963</u>	<u>488,432</u>
Excess (deficit) revenues over expenditures	<u>\$ 0</u>	<u>\$ (863)</u>	<u>\$ (863)</u>

Statement B-60

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

LIHEAP - Energy Assistance  
Balance Sheets  
December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ 0	\$ 0
Due from grant	<u>0</u>	<u>0</u>
Total assets	<u>\$ 0</u>	<u>\$ 0</u>
LIABILITIES AND FUND BALANCE		
Due to fund	\$ 0	\$ 0
Fund balance	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 0</u>	<u>\$ 0</u>



## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

LIHEAP - Energy Assistance  
 Statements of Revenues, Expenditures and  
 Changes in Fund Balance  
 For the Years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
Louisiana Office of Community Services	\$ <u>533,312</u>	\$ <u>279,019</u>
Current expenditures:		
Personnel	7,614	8,922
Fringe benefits	923	728
Supplies	1,415	3,802
Utilities	373,245	259,552
Cooling assistance	117,479	0
Other	<u>32,636</u>	<u>6,015</u>
Total expenditures	<u>533,312</u>	<u>279,019</u>
Excess revenues over expenditures	0	0
Fund balance:		
Balance at beginning of year	<u>0</u>	<u>0</u>
Balance at end of year	<u>\$ 0</u>	<u>\$ 0</u>

Statement B-62

**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, 1998

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
LA Office of Community Services	\$ 533,312	\$ 533,312	\$ 0
Current expenditures:			
Personnel	9,000	7,614	1,386
Fringe benefits	1,100	923	177
Supplies	2,000	1,415	585
Utilities	342,226	373,245	(31,019)
Cooling assistance	142,509	117,479	25,030
Other	36,477	32,636	3,841
Total expenditures	<u>533,312</u>	<u>533,312</u>	<u>0</u>
Excess revenues over expenditures	0	0	0
Fund transfers in (out):			
Transfers to General Fund	<u>0</u>	<u>(1,311)</u>	<u>(1,311)</u>
Excess (deficit) revenues and transfers over expenditures	<u>\$ 0</u>	<u>\$ (1,311)</u>	<u>\$ (1,311)</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Medicaid Fund

Balance Sheets

December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ <u>0</u>	\$ <u>1,889</u>
Total assets	\$ <u><u>0</u></u>	\$ <u><u>1,889</u></u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ <u>1,885</u>	\$ <u>0</u>
Total liabilities	1,885	0
Fund balance (deficit) at end of period, restricted to uses authorized by the grant and/or fund	<u>(1,885)</u>	<u>1,889</u>
Total liabilities and fund balance	\$ <u><u>0</u></u>	\$ <u><u>1,889</u></u>

Statement B-64

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Medicaid Fund

Statements of Revenues, Expenditures and  
Changes in Fund Balance

For the Year ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
LA Department of the Treasury	\$ <u>17,990</u>	\$ <u>11,760</u>
Current expenditures		
Personnel	16,579	12,025
Fringe benefits	1,974	1,323
Travel	638	2,606
Supplies	878	977
Rent	882	220
Utilities	577	120
Phone	143	73
Publications	<u>93</u>	<u>42</u>
Total expenditures	<u>21,764</u>	<u>17,386</u>
Excess (deficit) revenues over expenditures	(3,774)	(5,626)
Fund balance at beginning of period	<u>1,889</u>	<u>7,515</u>
Fund balance (deficit) at end of period, restricted to uses authorized by the grant and/or fund	\$ <u><u>(1,885)</u></u>	\$ <u><u>1,889</u></u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Needy Family Program  
Balance Sheets  
December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ <u>1,553</u>	\$ <u>2,522</u>
Total assets	\$ <u><u>1,553</u></u>	\$ <u><u>2,522</u></u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 86	\$ 86
Due other fund	<u>110</u>	<u>1,300</u>
Total liabilities	196	1,386
Balance at end of year, restricted to uses authorized by the grant and/or fund	<u>1,357</u>	<u>1,136</u>
Total liabilities and fund balance	\$ <u><u>1,553</u></u>	\$ <u><u>2,522</u></u>

Statement B-66

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Needy Family Program  
Statements of Revenues, Expenditures and  
Changes in Fund Balance  
For the Years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
Louisiana Department of Agriculture	\$ <u>17,367</u>	\$ <u>15,402</u>
Current expenditures:		
Personnel	11,490	9,875
Fringe benefits	2,280	1,609
Travel	2,158	2,373
Supplies	458	500
Other	<u>760</u>	<u>1,172</u>
Total expenditures	<u>17,146</u>	<u>15,529</u>
Excess (deficit) revenues over expenditures	221	(127)
Fund balance:		
Balance at beginning of year	<u>1,136</u>	<u>1,263</u>
Balance at end of year, restricted to uses authorized by the grant and/or fund	\$ <u><u>1,357</u></u>	\$ <u><u>1,136</u></u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Catahoula Parish

Balance Sheets

December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
Cash in bank	\$ 0	\$ 1,805
Due from grant	1,008	
Prepaid expense	<u>162</u>	
Total assets	<u>\$ 1,170</u>	<u>\$ 1,805</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	\$ <u>2,349</u>	\$ <u>0</u>
Total liabilities	2,349	0
Fund balance (deficit), restricted to uses authorized by the grant and/or fund	<u>(1,179)</u>	<u>1,805</u>
Total liabilities and fund balance	<u>\$ 1,170</u>	<u>\$ 1,805</u>

**Statement B-68**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Project Independence - Catahoula Parish  
Statements of Revenues, Expenditures and  
Changes in Fund Balance  
For the Years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
LA Department of Social Services	\$ <u>10,582</u>	\$ <u>6,632</u>
Current expenditures		
Personnel	5,892	3,820
Fringe benefits	969	578
Van maintenance	2,131	432
Van repairs	1,858	348
Van insurance	2,344	198
Equipment	0	2,006
Operating services	<u>372</u>	<u>0</u>
Total expenditures	<u>13,566</u>	<u>7,382</u>
Excess (deficit) revenues over expenditures	(2,984)	(750)
Fund balance at beginning of period	<u>1,805</u>	<u>2,555</u>
Fund balance (deficit) at end of period, restricted to uses authorized by the grant and/or fund	\$ <u><u>(1,179)</u></u>	\$ <u><u>1,805</u></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, 1998

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:			
LA Department of Social Services	\$ 45,000	\$ 10,745	\$ (34,255)
Expenditures:			
Personnel	7,500	6,131	1,369
Fringe benefits	1,500	1,094	406
Supplies and postage	500	198	302
Telephone	800	89	711
Vehicle maintenance and supplies	5,000	1,435	3,565
Vehicle repairs	2,000	2,076	(76)
Vehicle insurance	2,000	1,280	720
Equipment	20,000	0	20,000
Other	5,700	0	5,700
Total expenditures	<u>45,000</u>	<u>12,303</u>	<u>32,697</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>(1,558)</u>	\$ <u>(1,558)</u>

Statement B-70

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Project Independence - Concordia Parish

Balance Sheets

December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ 23,437	9,515
Due from grant	4,453	
Prepaid expense	<u>723</u>	<u>0</u>
Total assets	\$ <u>28,613</u>	\$ <u>9,515</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to grant	\$ 0	\$ 0
Accounts payable	<u>4,453</u>	<u>0</u>
Total liabilities	4,453	0
Fund balance, restricted to uses authorized by the grant and/or fund	<u>24,160</u>	<u>9,515</u>
Total liabilities and fund balance	\$ <u>28,613</u>	\$ <u>9,515</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, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
LA Department of Social Services	\$ <u>72,223</u>	\$ <u>37,948</u>
Current expenditures		
Personnel	33,039	21,580
Fringe benefits	5,312	2,863
Travel	65	0
Operating services	9,066	5,136
Supplies and postage	238	294
Telephone	734	21
Vehicle maintenance and supplies	1,625	2,233
Vehicle insurance	7,499	262
Equipment	<u>0</u>	<u>1,506</u>
Total expenditures	<u>57,578</u>	<u>33,895</u>
Excess (deficit) revenues over expenditures	14,645	4,053
Fund balance at beginning of period	<u>9,515</u>	<u>5,462</u>
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	\$ <u><u>24,160</u></u>	\$ <u><u>9,515</u></u>

Statement B-72

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Project Independence - Concordia Parish  
Statement of Budgeted and Actual Revenues and Expenditures  
For the Program Year ended June 30, 1998

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
LA Department of Social Services	\$ 35,000	\$ 65,887	\$ 30,887
Expenditures:			
Personnel	18,800	29,377	(10,577)
Fringe benefits	3,358	4,354	(996)
Supplies and postage	242	352	(110)
Telephone	800	281	519
Vehicle repairs, maintenance and supplies	4,000	2,668	1,332
Vehicle insurance	3,100	3,737	(637)
Operating services	4,700	6,679	(1,979)
Travel	0	144	(144)
Equipment	0	1,506	(1,506)
Total expenditures	35,000	49,098	(14,098)
Excess revenues over expenditures	\$ 0	\$ 16,789	\$ 16,789

## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Grant Parish

Balance Sheets

December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
Cash in bank	\$ 0	\$ 3,845
Due from grant	244	0
Prepaid expense	<u>195</u>	<u>0</u>
<b>Total assets</b>	<b>\$ <u>439</u></b>	<b>\$ <u>3,845</u></b>
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Due to grant	\$ 0	\$ 0
Due to other fund	40	4,211
Accounts payable	<u>648</u>	<u>0</u>
<b>Total liabilities</b>	<b>688</b>	<b>4,211</b>
Fund balance (deficit)	<u>(249)</u>	<u>(366)</u>
<b>Total liabilities and fund balance</b>	<b>\$ <u>439</u></b>	<b>\$ <u>3,845</u></b>

Statement B-74

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Project Independence - Grant Parish  
Statements of Revenues, Expenditures and  
Changes in Fund Balance  
For the Years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
LA Department of Social Services	\$ 19,650	\$ 41,414
The Rapides Foundation	0	(756)
Total grant revenues	<u>19,650</u>	<u>40,658</u>
Current expenditures		
Personnel	11,400	22,225
Fringe benefits	1,277	2,225
Operating services	428	1,860
Travel	0	685
Financial audit	325	0
Supplies and postage	313	777
Utilities	1,108	1,543
Phone	602	587
Vehicle maintenance and supplies	0	0
Equipment	3,594	9,490
Building expense	486	0
Total expenditures	<u>19,533</u>	<u>39,392</u>
Excess revenues over expenditures	117	1,266
Fund balance (deficit) at beginning of period	<u>(366)</u>	<u>(1,632)</u>
Fund balance (deficit) at end of period	<u>\$ (249)</u>	<u>\$ (366)</u>

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Project Independence - Grant Parish  
Statement of Budgeted and Actual Revenues and Expenditures  
For the Program Year ended June 30, 1998

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:			
LA Department of Social Services	\$ 40,292	\$ 32,409	\$ 7,883
The Rapides Foundation (returned to grantor)	0	0	0
Total grant revenues	<u>40,292</u>	<u>32,409</u>	<u>7,883</u>
Expenditures:			
Personnel	14,202	14,494	(292)
Fringe benefits	1,728	1,449	279
Operating services	1,600	208	1,392
Travel	1,200	0	1,200
Supplies	2,370	307	2,063
Phone	504	535	(31)
Van maintenance and repairs	1,600	0	1,600
Utilities	1,200	1,156	44
Postage	128	50	78
Equipment	14,000	13,084	916
Audit	650	325	325
Building expense	1,110	801	309
Total expenditures	<u>40,292</u>	<u>32,409</u>	<u>7,883</u>
Excess (deficit) revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Statement B-76

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Weatherization Assistance Program

Balance Sheets

December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash in bank	\$ 1,457	\$ 10,377
Due from grant	<u>0</u>	<u>0</u>
Total assets	<u>\$ 1,457</u>	<u>10,377</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ <u>0</u>	\$ <u>0</u>
Total liabilities	0	0
Fund balance (deficit)	<u>1,457</u>	<u>10,377</u>
Total liabilities and fund balance	<u>\$ 1,457</u>	<u>\$ 10,377</u>



## LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance Program  
 Statements of Revenues, Expenditures and  
 Changes in Fund Balance  
 For the Years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Grant revenues:		
LA Office of Community Services	\$ <u>124,693</u>	\$ <u>78,625</u>
Current expenditures:		
Administration:		
Personnel	18,402	1,972
Fringe benefits	1,915	219
Other administrative costs	4,259	3,662
Program expenditures:		
Materials	37,574	24,837
Labor	47,211	22,986
Liability insurance	0	1,707
Training and technical assistance	1,634	61
Support - other	<u>22,618</u>	<u>13,437</u>
Total expenditures	<u>133,613</u>	<u>68,881</u>
Excess (deficit) revenues over expenditures	(8,920)	9,744
Fund balance:		
Balance (deficit) at beginning of year	<u>10,377</u>	<u>633</u>
Balance at end of year	<u>\$ <u>1,457</u></u>	<u>\$ <u>10,377</u></u>

Statement B-78

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Weatherization Assistance Program  
Statement of Budgeted and Actual Revenues and Expenditures  
For the Program Year ended March 31, 1998

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
LA Office of Community Services	\$ 239,275	\$ 70,967	\$ (168,308)
Current expenditures:			
Administration salaries	11,733	1,976	9,757
Financial audit	1,528	622	906
Other administrative expenditures	3,578	3,215	363
Liability insurance	1,021	1,021	0
Materials	81,269	16,107	65,162
Labor	76,597	22,571	54,026
Program support	62,250	17,211	45,039
Training and technical assistance	1,299	123	1,176
Total expenditures	<u>239,275</u>	<u>62,846</u>	<u>176,429</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 8,121</u>	<u>\$ 8,121</u>

## OTHER REPORTS

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**Additional Reports required by *Government Auditing Standards* and Office of Management and Budget Circular A-133, *Audits of Institutions of Higher Education and Other Non-Profit Institutions***

# James T. Bates

CERTIFIED PUBLIC ACCOUNTANT  
612 BARKSDALE BOULEVARD  
BOSSIER CITY, LOUISIANA 71111

AR-2

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE  
(318) 742-5238  
FAX (318) 742-5766

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

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

I have audited the financial statements of the LaSalle Community Action Association, Inc. as of year ended December 31, 1998, and have issued my report thereon dated June 4, 1999. 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 LaSalle 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 those 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 LaSalle 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 control over financial reporting and its operation that I consider to be material weakness.

This report is intended solely for the information and use of management and

others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

*James T. Bate*

June 4, 1999

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Expenditures of Federal Funds  
For the Year ended December 31, 1998

<u>Federal Grantor: Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
Department of Agriculture:		
LA Dept. of Education/Head Start, Food Reimbursement	10.558 *	\$164,069
LA Dept. of Agriculture/Needy Family	10.568	17,146
LA Dept. of Social Services/Head Start Summer Child Care Program	10.559 *	104,200
Total - Department of Agriculture		<u>285,415</u>
Department of Health and Human Service:		
U.S. Treasury/Head Start	93.600 *	1,376,691
LA Dept. of Health and Hospitals/Medicaid	93.600 *	21,764
LA Dept. of Social Services/Project Independence	13.781	90,676
LA Dept. of Social Services/LIHEAP Weatherization Block Grant	13.818	533,312
Total - Department of Health and Human Services		<u>2,022,443</u>
Department of Housing and Urban Development:		
Catahoula Parish Police Jury/Lower Income Housing Program (Section 8-Existing Housing and State Agency Program)	14.156	56,846
LA Dept. of Employment and Training/Community Service Block Grant Program-Entitlement Grants	14.219	278,166
Total - Department of Housing and Urban Development		<u>335,012</u>
Department of Labor:		
Program II-A	17.246 *	662,221
Program II-B	17.246 *	709,251
Program II-C	17.246 *	214,553
5%, Inc.	17.246 *	25,523
Program III-F	17.246 *	779,205
Job Net One-Stop	17.246 *	161,160
Welfare to Work	17.246 *	84,963
Total - Department of Labor		<u>2,636,876</u>
Department of Energy:		
LA Office of Social Services/Weatherization Assistance Program	81.042	<u>133,613</u>
Department of Education:		
LA Dept. of Education/II-A 8%	17.246 *	<u>80,323</u>
Federal Emergency Management Agency:		
United Way of America/Emergency Food and Shelter	53.503	<u>34,322</u>
Total Federal Assistance		<u>\$5,528,004</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, 1998**

**(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 is 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, 1998

(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 510(a) 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: \$300,000
- (i) Audit qualified as a low-risk audit under section 530 of OMB Circular A-133: yes

(2) Findings Related to the Financial Statements reported in Accordance with *Government Auditing Standards* for 1997 and 1998

**None**

(3) Findings and Questioned Costs relating to Federal Awards:

**None**



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

YEAR 2000 DISCLOSURE

(UNAUDITED)

DECEMBER 31, 1998

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the agency's operations as early as fiscal year 1999. The Association has completed an inventory of computer systems and has elected to replace all of the systems that are critical to conducting operations of the Association's office. Management of the Association has contacted outside vendors for remediation, testing and validation. The approximate cost for replacing the systems is expected to be an insignificant amount. The anticipated validation date is before December 31, 1999.