

Statement B-21

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
International Paper Grant Award
Balance Sheets
December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ 931	586
Total assets	<u>\$ 931</u>	<u>586</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Fund balance, restricted to uses authorized by the grant and/or fund	931	586
Total liabilities and fund balance	<u>\$ 931</u>	<u>586</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

International Paper Grant Award

Statements of Revenues, Expenditures and
Changes in Fund Balance

For the Years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
International Paper Company	\$ 1,500	1,500
Current expenditures	<u>1,155</u>	<u>1,254</u>
Excess revenues over expenditures	345	246
Fund balance at beginning of period	<u>586</u>	<u>340</u>
Fund balance at end of period,, restricted to uses authorized by the grant and/or fund	<u><u>\$ 931</u></u>	<u><u>586</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA

Combining Balance Sheets

December 31, 1995

with comparative totals for 1994

<u>ASSETS</u>	Title <u>II-A</u>
Cash in bank	\$ 1,950
Receivables:	
Due from grant	-
	<hr/>
Total assets	\$ 1,950
	<hr/> <hr/>
<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities:	
Due to grant	-
Accounts payable	\$ -
Other accrued expenses	-
	<hr/>
Total liabilities	-
Fund balance	1,950
	<hr/>
Total liabilities and fund balance	\$ 1,950
	<hr/> <hr/>

Title II-B	Title II-C	II-A 8%	5% inc.	Title III-C	Totals (Memorandum Only)	
					1995	1994
309	3,781	1,049	248	-	7,337	5,877
-	-	-	-	-	-	3,061
<u>309</u>	<u>3,781</u>	<u>1,049</u>	<u>248</u>	<u>-</u>	<u>7,337</u>	<u>8,938</u>
-	-	-	-	-	-	4,938
-	-	-	-	227	227	1,500
-	-	-	-	-	-	2,500
-	-	-	-	227	227	8,938
<u>309</u>	<u>3,781</u>	<u>1,049</u>	<u>248</u>	<u>(227)</u>	<u>7,110</u>	<u>-</u>
<u>309</u>	<u>3,781</u>	<u>1,049</u>	<u>248</u>	<u>-</u>	<u>7,337</u>	<u>8,938</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 JTPA
 Combining Statements of Revenues, Expenditures, and
 Changes in Fund Balance
 Year ended December 31, 1995
 with comparative totals for 1994

	Title <u>II-A</u>
Revenues	<u>\$ 736,455</u>
Expenditures:	
Training costs and expenses	369,727
Participant support costs	223,107
Administration expenses	<u>141,671</u>
Total expenditures	<u>734,505</u>
Excess revenues (deficit) over expenditures	1,950
Fund Balance:	
Balance at beginning of year	<u>-</u>
Balance at end of year	<u><u>\$ 1,950</u></u>

Title <u>II-B</u>	Title <u>II-C</u>	<u>II-A 8%</u>	<u>5% Inc.</u>	Title <u>III-C</u>	Totals	
					<u>(Memorandum Only)</u> <u>1995</u>	<u>1994</u>
<u>524,192</u>	<u>478,084</u>	<u>92,741</u>	<u>61,467</u>	<u>259,895</u>	<u>2,152,834</u>	<u>2,866,633</u>
-	252,347	50,316	5,964	175,087	853,441	954,105
435,715	130,611	26,701	5,481	30,996	852,611	1,330,421
<u>88,168</u>	<u>91,345</u>	<u>14,675</u>	<u>49,774</u>	<u>54,039</u>	<u>439,672</u>	<u>582,107</u>
<u>523,883</u>	<u>474,303</u>	<u>91,692</u>	<u>61,219</u>	<u>260,122</u>	<u>2,145,724</u>	<u>2,866,633</u>
309	3,781	1,049	248	(227)	7,110	-
-	-	-	-	-	-	-
<u>309</u>	<u>3,781</u>	<u>1,049</u>	<u>248</u>	<u>(227)</u>	<u>7,110</u>	<u>-</u>

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LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-A

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ 1,950	655
Due from grant	-	845
	<hr/>	<hr/>
Total assets	<u>\$ 1,950</u>	<u>1,500</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable	\$ -	1,500
Accrued payroll	-	-
Other accrued expenses	-	-
	<hr/>	<hr/>
Total liabilities	-	1,500
Fund balance, restricted to uses authorized by the grant	<hr/> 1,950	<hr/> -
	<hr/>	<hr/>
Total liabilities and fund balance	<u>\$ 1,950</u>	<u>1,500</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, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ 736,455	898,848
	<hr/>	<hr/>
Total revenues	736,455	898,848
	<hr/>	<hr/>
Expenditures:		
Training	369,727	459,745
Participant support	223,107	268,878
Administration	141,671	170,225
	<hr/>	<hr/>
Total expenditures	734,505	898,848
	<hr/>	<hr/>
Excess revenues over expenditures	1,950	-
Fund Balance:		
Balance at beginning of year	-	-
	<hr/>	<hr/>
Balance at end of year, restricted to uses authorized by the grant	\$ 1,950	-
	<hr/> <hr/>	<hr/> <hr/>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-A

Statement of Budgeted and Actual Revenues and Expenditures
For the Year ended December 31, 1995

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 734,505	736,455	1,950
Total income	<u>734,505</u>	<u>736,455</u>	<u>1,950</u>
Expenditures:			
Training	369,727	369,727	-
Participant support	223,107	223,107	-
Administration	<u>141,671</u>	<u>141,671</u>	<u>-</u>
Total expenditures	<u>734,505</u>	<u>734,505</u>	<u>-</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>1,950</u>	<u>1,950</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-B

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ 309	-
Due from grant	-	-
	<hr/>	<hr/>
Total assets	<u>\$ 309</u>	<u>-</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Accrued expenses	\$ -	-
Fund balance, restricted to uses authorized by the grant	309	-
	<hr/>	<hr/>
Total liabilities and fund balance	<u>\$ 309</u>	<u>-</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, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ 524,192	895,083
	<hr/>	<hr/>
Expenditures:		
Participant support	435,715	747,587
Administration	88,168	147,496
	<hr/>	<hr/>
Total expenditures	523,883	895,083
	<hr/>	<hr/>
Excess revenues over expenditures	309	-
Fund balance at beginning of year	-	-
	<hr/>	<hr/>
Fund balance at end of year, restricted to uses authorized by the grant	\$ 309	-
	<hr/> <hr/>	<hr/> <hr/>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 JTPA Title II-B
 Statement of Budgeted and Actual Revenues and Expenditures
 For the Year Ended December 31, 1995

	Approved Budget	Actual	Favorable (Unfavorable Variance)
Grant revenues			
LaSalle Parish Police Jury	\$ 524,192	524,192	-
Expenditures:			
Participant support	436,024	435,715	309
Administration:	88,168	88,168	-
Total current expenditures	524,192	523,883	309
Excess revenues over expenditures	-	309	309

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-C

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ 3,781	284
Due from grant	<u>-</u>	<u>2,216</u>
Total assets	<u>\$ 3,781</u>	<u>2,500</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Accrued expenses	\$ -	2,500
Fund balance, restricted to uses authorized by the grant	<u>3,781</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 3,781</u>	<u>2,500</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, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>478,084</u>	<u>577,232</u>
Expenditures:		
Training	252,347	285,249
Participant support	130,611	171,737
Administration	<u>91,345</u>	<u>120,246</u>
Total expenditures	<u>474,303</u>	<u>577,232</u>
Excess revenues over expenditures	3,781	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year, restricted to uses authorized by the grant	<u>\$ 3,781</u>	<u>-</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-A 8%

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ 1,049	1,532
Due from grant	-	-
	<hr/>	<hr/>
Total assets	<u>\$ 1,049</u>	<u>1,532</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Due to grant	\$ -	1,532
Fund balance, restricted to uses authorized by the grant	1,049	-
	<hr/>	<hr/>
Total liabilities and fund balance	<u>\$ 1,049</u>	<u>1,532</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-A 8%

Statements of Revenues, Expenditures, and
Changes in Fund Balance

For the Years Ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>92,741</u>	<u>123,276</u>
Expenditures:		
Training	50,316	74,045
Participant support	26,701	29,181
Administration	<u>14,675</u>	<u>20,050</u>
Total expenditures	<u>91,692</u>	<u>123,276</u>
Excess revenues over expenditures	1,049	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year, restricted to uses authorized by the grant	<u>\$ 1,049</u>	<u>-</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-A 8%

Statement of Budgeted and Actual Revenues and Expenditures
For the Year Ended December 31, 1995

	Approved Budget	Actual	Favorable (Unfavorable Variance)
Grant revenues			
Louisiana Department of Education	\$ 92,741	92,741	-
Expenditures:			
Training	51,365	50,316	1,049
Participant support	26,701	26,701	-
Administration:	14,675	14,675	-
Total current expenditures	92,741	91,692	1,049
Excess revenues over expenditures	\$ -	1,049	1,049

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA 5%, Inc.

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ 248	512
Due from grant	-	-
	<hr/>	<hr/>
Total assets	<u>\$ 248</u>	<u>512</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Due to grant	\$ -	512
Fund balance, restricted to uses authorized by the grant	248	-
	<hr/>	<hr/>
Total liabilities and fund balance	<u>\$ 248</u>	<u>512</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA 5%, Inc.

Statements of Revenues, Expenditures, and
Changes in Fund Balance

For the Years Ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>61,467</u>	<u>118,447</u>
 Expenditures:		
Training	5,964	6,629
Participant support	5,481	25,705
Administration	<u>49,774</u>	<u>86,113</u>
Total expenditures	<u>61,219</u>	<u>118,447</u>
Excess revenues over expenditures	248	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year, restricted to uses authorized by the grant	<u>\$ 248</u>	<u>-</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title III-C

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ -	2,894
Due from grant	-	-
	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>2,894</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Due to grant	\$ -	2,894
Accounts payable	227	-
Fund balance (Deficit)	(227)	-
	<hr/>	<hr/>
Total liabilities and fund balance	<u>\$ -</u>	<u>2,894</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title III-C

Statements of Revenues, Expenditures, and
Changes in Fund Balance

For the Years Ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ 259,895	253,747
Expenditures:		
Training	110,663	128,437
Basic readjustment	64,424	-
Participant support	30,996	87,333
Administration	54,039	37,977
Total expenditures	<u>260,122</u>	<u>253,747</u>
Excess expenditures over revenues	(227)	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (227)</u>	<u>-</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

LIHEAP - Energy Assistance

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ -	-
Due from grant	-	2,036
	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>2,036</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Due to fund	\$ -	2,036
Fund balance	-	-
	<hr/>	<hr/>
Total liabilities and fund balance	<u>\$ -</u>	<u>2,036</u>

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LASALLE COMMUNITY ACTION ASSOCIATION, INC.

LIHEAP - Energy Assistance

Statements of Revenues, Expenditures and
Changes in Fund Balance

For the Years ended December 31, 1995 and 1994

	1995	1994
Grant revenues:		
Louisiana Office of Community Services	<u>\$ 258,564</u>	<u>348,423</u>
Current expenditures:		
Personnel	11,668	12,907
Fringe benefits	1,276	1,417
Supplies	1,996	2,550
Utilities	242,119	322,072
Other	<u>3,756</u>	<u>9,477</u>
Total expenditures	<u>260,815</u>	<u>348,423</u>
Excess (expenditures) over revenues	(2,251)	-
Transfers from State General Fund	<u>2,251</u>	<u>-</u>
Excess revenues and transfers over expenditures	-	-
Fund balance:		
Balance at beginning of year	<u>-</u>	<u>-</u>
Balance at end of year	<u><u>\$ -</u></u>	<u><u>-</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Medicaid Fund

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ 9,258	<u>6,943</u>
Total assets	<u>\$ 9,258</u>	<u>6,943</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Due to grant	\$ -	<u>2,936</u>
Total liabilities	-	2,936
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	<u>9,258</u>	<u>4,007</u>
Total liabilities and fund balance	<u>\$ 9,258</u>	<u>6,943</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Medicaid Fund

Statements of Revenues, Expenditures and
Changes in Fund Balance

For the Year ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
LA Department of the Treasury	\$ 10,076	7,014
Current expenditures		
Personnel	4,128	2,568
Fringe benefits	446	232
Travel	30	-
Supplies	101	38
Phone	15	-
Publications	105	169
Total expenditures	<u>4,825</u>	<u>3,007</u>
Excess revenues over expenditures	5,251	4,007
Fund balance at beginning of period	<u>4,007</u>	-
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	<u>\$ 9,258</u>	<u>4,007</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Migrant Education - Regular

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ -	10,251
	<hr/>	<hr/>
Total assets	\$ -	10,251
	<hr/> <hr/>	<hr/> <hr/>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Due to grant	\$ -	10,251
Fund balance	-	-
	<hr/>	<hr/>
Total liabilities and fund balance	\$ -	10,251
	<hr/> <hr/>	<hr/> <hr/>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Migrant Education - Regular

Statements of Revenues, Expenditures and

Changes in Fund Balance

For the Years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
Louisiana Education Support Programs	\$ 72,555	<u>124,271</u>
Current expenditures:		
Personnel	48,427	81,668
Fringe benefits	5,696	8,238
Travel	6,436	9,989
Supplies	235	1,306
Rent	1,034	5,596
Contracts	2,000	2,000
Other	5,853	<u>15,474</u>
Total expenditures	<u>69,681</u>	<u>124,271</u>
Excess revenues over expenditures	2,874	-
Returned to grant	<u>2,874</u>	<u>-</u>
Excess revenues over expenditures and returns to grant	-	
Fund balance:		
Balance at beginning of year	<u>-</u>	<u>-</u>
Balance at end of year	<u>\$ -</u>	<u>-</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Migrant Education - Regular

Statement of Budgeted and Actual Revenues and Expenditures
For the Program Period ended June 30, 1995

	Approved <u>Budget</u>	Actual	Favorable (Unfavorable) Variance
Grant revenues:			
Louisiana Education Support Programs	\$ 112,334	112,334	-
Current expenditures:			
Personnel	77,414	77,414	-
Fringe benefits	8,153	8,153	-
Travel	9,381	9,381	-
Supplies	498	498	-
Rent	3,600	3,600	-
Contracts	2,000	2,000	-
Other	11,211	11,211	-
Indirect costs	77	77	-
Total expenditures	<u>112,334</u>	<u>112,334</u>	-
Excess revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Needy Family Program

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ 2,317	2,309
Total assets	<u>\$ 2,317</u>	<u>2,309</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities		
Accounts payable	\$ 86	-
Due to grant	-	2,309
Total liabilities	86	2,309
Balance at end of year, restricted to uses authorized by the grant and/or fund	<u>2,231</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 2,317</u>	<u>2,309</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Needy Family Program

Statements of Revenues, Expenditures and

Changes in Fund Balance

For the Years ended December 31, 1995 and 1994

	1995	1994
Grant revenues:		
Louisiana Department of Agriculture	<u>\$ 12,284</u>	<u>18,610</u>
Current expenditures:		
Personnel	6,258	12,017
Fringe benefits	1,025	1,575
Travel	1,202	2,834
Supplies	486	373
Other	<u>1,082</u>	<u>1,811</u>
Total expenditures	<u>10,053</u>	<u>18,610</u>
Excess (deficit) revenues over expenditures	2,231	-
Fund balance:		
Balance at beginning of year	<u>-</u>	<u>-</u>
Balance at end of year, restricted to uses authorized by the grant and/or fund	<u><u>\$ 2,231</u></u>	<u><u>-</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Catahoula Parish

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ 2,391	2,057
Due from grant		
	<hr/>	<hr/>
Total assets	<u>\$ 2,391</u>	<u>2,057</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Due to grant	\$ -	<u>2,057</u>
	<hr/>	<hr/>
Total liabilities	-	2,057
Fund balance, restricted to uses authorized by the grant and/or fund	<u>2,391</u>	<u>-</u>
	<hr/>	<hr/>
Total liabilities and fund balance	<u>\$ 2,391</u>	<u>2,057</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

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

For the Years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
LA Department of Social Services	\$ 3,245	<u>872</u>
Current expenditures		
Personnel	613	719
Fringe benefits	119	145
Operating services	122	<u>8</u>
Total expenditures	<u>854</u>	<u>872</u>
Excess revenues over expenditures	2,391	-
Fund balance at beginning of period	<u>-</u>	<u>-</u>
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	<u>\$ 2,391</u>	<u>-</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Catahoula Parish

Statement of Budgeted and Actual Revenues and Expenditures

For the Program Year ended June 30, 1995

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
LA Department of Social Services	\$ 13,500	1,425	12,075
Expenditures:			
Personnel	5,700	683	5,017
Fringe benefits	854	127	727
Supplies and postage	346	101	245
Telephone	1,000	8	992
Vehicle maintenance and supplies	4,100	21	4,079
Vehicle insurance	1,500	-	1,500
Total expenditures	13,500	940	12,560
Excess revenues over expenditures	\$ -	485	485

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Concordia Parish

Balance Sheets

December 31, 1995 and 1994

1995

1994

ASSETS

Cash in bank	\$ 15,883	1,902
Due from grant	-	-
	<hr/>	<hr/>
Total assets	\$ 15,883	1,902
	<hr/> <hr/>	<hr/> <hr/>

LIABILITIES AND FUND BALANCE

Liabilities:

Due to grant	\$ -	1,902
Accounts payable	-	-
	<hr/>	<hr/>
Total liabilities	-	1,902
Fund balance, restricted to uses authorized by the grant and/or fund	15,883	-
	<hr/>	<hr/>
Total liabilities and fund balance	\$ 15,883	1,902
	<hr/> <hr/>	<hr/> <hr/>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

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

For the Years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
LA Department of Social Services	\$ 33,567	<u>9,846</u>
Current expenditures		
Personnel	11,005	1,588
Fringe benefits	1,693	-
Operating services	3,528	3,408
Supplies and postage	317	277
Telephone	77	63
Vehicle maintenance and supplies	1,986	1,580
Vehicle insurance	(922)	<u>2,930</u>
Total expenditures	<u>17,684</u>	<u>9,846</u>
Excess revenues over expenditures	15,883	-
Fund balance at beginning of period	<u>-</u>	<u>-</u>
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	<u>\$ 15,883</u>	<u>-</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Project Independence - Concordia Parish
 Statement of Budgeted and Actual Revenues and Expenditures
 For the Program Year ended June 30, 1995

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
LA Department of Social Services	\$ 55,546	34,808	20,738
Expenditures:			
Personnel	28,920	8,559	20,361
Fringe benefits	4,325	1,446	2,879
Supplies and postage	400	244	156
Telephone	1,200	125	1,075
Vehicle maintenance and supplies	2,400	3,878	(1,478)
Vehicle insurance	6,301	1,221	5,080
Operating services	12,000	4,368	7,632
Total expenditures	55,546	19,841	35,705
Excess revenues over expenditures	\$ -	14,967	14,967

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Project Independence - Grant Parish
 Balance Sheets
 December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ -	14
Due from grant	-	-
	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>14</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Due to grant	\$ -	14
Due to other fund, State General Fund	4,966	
Accounts payable	500	-
	<hr/>	<hr/>
Total liabilities	5,466	14
Fund balance (deficit)	(5,466)	-
	<hr/>	<hr/>
Total liabilities and fund balance	<u>\$ -</u>	<u>14</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

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

For the Years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
LA Department of Social Services	\$ 13,329	4,088
Current expenditures		
Personnel	16,856	3,675
Fringe benefits	1,619	413
Operating services	45	-
Supplies and postage	271	-
Telephone	2	-
Vehicle maintenance and supplies	2	-
Vehicle insurance	-	-
Total expenditures	<u>18,795</u>	<u>4,088</u>
Excess revenues over expenditures	(5,466)	-
Fund balance at beginning of period	<u>-</u>	<u>-</u>
Fund balance (deficit) at end of period	<u>\$ (5,466)</u>	<u>-</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, 1995

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:			
LA Department of Social Services	\$ 9,847	9,847	-
Expenditures:			
Personnel	8,675	8,675	-
Fringe benefits	1,072	1,072	-
Supplies and postage	100	100	-
Total expenditures	9,847	9,847	-
Excess revenues over expenditures	\$ -	-	-

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

State General Fund

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ 669	15,228
Due from fund	<u>6,194</u>	<u>5,320</u>
Total assets	<u>\$ 6,863</u>	<u>20,548</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Fund balance, restricted to uses authorized by the grant and/or fund	<u>\$ 6,863</u>	<u>20,548</u>
Total liabilities and fund balance	<u>\$ 6,863</u>	<u>20,548</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

State General Fund

Statements of Revenues, Expenditures and
Changes in Fund Balance

For the Years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
LA Department of Labor	\$ -	-
	<hr/>	<hr/>
Current expenditures		
Other program support expenditures	13,685	17,978
	<hr/>	<hr/>
Total expenditures	13,685	17,978
	<hr/>	<hr/>
Excess (deficit) revenues over expenditures	(13,685)	(17,978)
Fund balance at beginning of year	20,548	38,526
	<hr/>	<hr/>
Fund balance at end of year, restricted to uses authorized by the grant and/or fund	\$ 6,863	20,548
	<hr/> <hr/>	<hr/> <hr/>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Title XX Transportation

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ 1,619	1,619
	<hr/>	<hr/>
Total assets	<u>\$ 1,619</u>	<u>1,619</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Loans payable	\$ -	-
	<hr/>	<hr/>
Total liabilities	-	-
Fund balance, restricted to uses authorized by the grant and/or fund	1,619	1,619
	<hr/>	<hr/>
Total liabilities and fund balance	<u>\$ 1,619</u>	<u>1,619</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Weatherization Assistance Program
 Balance Sheets
 December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ -	-
Due from grant	-	3,695
	<hr/>	<hr/>
Total assets	\$ -	3,695
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable	\$ 77	3,695
	<hr/>	<hr/>
Total liabilities	77	3,695
Fund balance (deficit)	(77)	-
	<hr/>	<hr/>
Total liabilities and fund balance	\$ -	3,695
	<hr/> <hr/>	<hr/> <hr/>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance Program
 Statements of Revenues, Expenditures and
 Changes in Fund Balance
 For the Years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
LA Office of Community Services	\$ <u>70,751</u>	<u>134,535</u>
Current expenditures:		
Administration:		
Personnel	4,624	6,850
Fringe benefits	526	697
Other administrative costs	3,145	4,848
Program expenditures:		
Materials	23,124	50,878
Labor	23,772	42,459
Liability insurance	699	2,017
Training and technical assistance	444	668
Support - other	<u>14,494</u>	<u>26,118</u>
Total expenditures	<u>70,828</u>	<u>134,535</u>
Excess (expenditures) over revenues	(77)	-
Fund balance:		
Balance at beginning of year	<u>-</u>	<u>-</u>
Balance (deficit) at end of year	<u>\$ (77)</u>	<u>-</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Weatherization Assistance Program
 Statement of Budgeted and Actual Revenues and Expenditures
 For the Program Year ended March 31, 1995

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
LA Office of Community Services	\$ 121,625	117,127	4,498
Current expenditures:			
Administration	6,984	6,984	-
Financial audit	3,018	3,018	-
Liability insurance	2,015	2,015	-
Materials	43,200	42,177	1,023
Program support	64,800	62,341	2,459
Training and technical assistance	1,608	592	1,016
Total expenditures	<u>121,625</u>	<u>117,127</u>	<u>4,498</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

James T. Bates

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE

Board of Directors
LaSalle Community Action Association, Inc.
Harrisonburg, 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, 1995, 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 did not audit the financial statements of the JTPA Programs, which comprise total assets of \$7,337 as of December 31, 1995, and total revenues of \$2,152,834 for the year then ended, which are included in the Special Revenue Funds in the general purpose financial statements. Those financial statements were audited by other auditors whose report has been furnished to me, and my opinion on the general purpose financial statements, insofar as it relates to the amounts included for the JTPA Programs in the Special Revenue Funds, is based solely on the report of the other auditors.

I conducted my audit in accordance with generally accepted auditing standards, "Government Auditing Standards," issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Non-profit Institutions." Those standards and OMB Circular A-133 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 financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the LaSalle Community Action Association, Inc., taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

James T. Bates

June 21, 1996

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Federal Financial Assistance

For the Year ended December 31, 1995

<u>Federal Grantor; Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>
Department of Agriculture:	
Catahoula Parish Police Jury/Food Stamp Program	10.551
Concordia Parish Police Jury/Food Stamp Program	10.551
LA Dept. of Education/Head Start, Food Reimbursement	10.558 *
LA Dept. of Agriculture/Needy Family	10.568
Total - Department of Agriculture	
Department of Health and Human Service:	
U. S. Treasury/Head Start	13.600 *
Cenla Community Action Committee, Inc./Head Start, Handicap	13.600 *
LA Dept. Health and Hospitals/Medicaid	
LA Dept. of Social Services/Project Independence	13.781
LA Dept. of Social Services/LIHEAP Weatherization Block Grant	13.818 *
Total - Department of Health and Human Services	
Department of Housing and Urban Development:	
Catahoula Parish Police Jury/Lower Income Housing Program (Section 8-Existing Housing and State Agency Program)	14.156
LA Dept. of Employment and Training/Community Service Block Grant Program - Entitlement Grants	14.219 *
Total - Department of Housing and Urban Development	
Department of Labor:	
Program II-A	17.246 *
Program II-B	17.246 *
Program II-C	17.246 *
Program III-C	17.246 *
Total - Department of Labor	17.246 *
Department of Energy:	
LA Office of Social Services/Weatherization Assistance Program	81.042
Department of Education:	
LA Dept. of Education/II-A 8%	17.246 *
LA Dept. of Education/5%, Inc.	17.246 *
LA Dept. of Education/Migrant Education-Basic State Formula Grant	84.011
Total - Department of Education	
Federal Emergency Management Agency:	
United Way of America/Emergency Food and Shelter	53.503
Total Federal Assistance	

* Denotes major Federal program.

Schedule S-1

Pass-Through Grantor's Number	Program Award Amount	Accrued or (Deferred) Revenue at Jan 1, 1995	Grant Revenue Recognized	Expenditures	Accrued or (Deferred) Revenue at Dec 31, 1995
\$	46,935	-	46,935	45,638	-
	42,437	-	42,437	42,075	-
	127,444	(203)	127,444	120,075	-
	12,284	(2,309)	12,284	10,053	-
	<u>229,100</u>	<u>(2,512)</u>	<u>229,100</u>	<u>217,841</u>	<u>-</u>
	1,455,168	1,442	1,455,168	1,451,756	-
	17,718	1,315	17,718	17,142	-
	10,076	10,076	10,076	4,825	-
	50,141	(3,973)	50,141	37,333	-
	258,564	2,036	258,564	260,815	-
	<u>1,791,667</u>	<u>10,896</u>	<u>1,791,667</u>	<u>1,771,871</u>	<u>-</u>
	56,628	148	56,628	55,482	-
	208,026	2,227	208,026	208,026	-
	<u>264,654</u>	<u>2,375</u>	<u>264,654</u>	<u>263,508</u>	<u>-</u>
	736,455	845	736,455	734,505	-
	524,192	-	524,192	523,883	-
	478,084	2,216	478,084	474,303	-
	259,895	(2,894)	259,895	260,122	-
	<u>1,998,626</u>	<u>167</u>	<u>1,998,626</u>	<u>1,992,813</u>	<u>-</u>
	70,751	3,695	70,751	70,828	-
	92,741	(1,532)	92,741	91,692	-
	61,467	(512)	61,467	61,219	-
	69,681	(10,251)	69,681	69,681	-
	<u>223,889</u>	<u>(12,295)</u>	<u>223,889</u>	<u>222,592</u>	<u>-</u>
	58,130	-	58,130	58,130	-
\$	<u>4,636,817</u>	<u>2,326</u>	<u>4,636,817</u>	<u>4,597,583</u>	<u>-</u>

OTHER REPORTS

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

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
"GOVERNMENT AUDITING STANDARDS"

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

I have audited the general purpose financial statements of the LaSalle Community Action Association, Inc. as of and for the year ended December 31, 1995, and have issued my report thereon dated June 21, 1996. My examination did not include an audit of the JTPA Programs, which were examined by other auditors who have furnished a report to me.

I conducted my audit in accordance with generally accepted auditing standards, 1994 Revised GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the LaSalle Community Action Association, Inc., is the responsibility of the management of the LaSalle Community Action Association, Inc. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Association's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests and the report of other auditors who audited the JTPA Programs indicate that, with respect to items tested, the LaSalle Community Action Association, Inc., complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Association had not complied, in all material respects, with those provisions.

This report is intended for the information of the Board of Directors, management, and other responsible government agencies, and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

J. T. Bates

June 21, 1996

James T. Bates

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

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

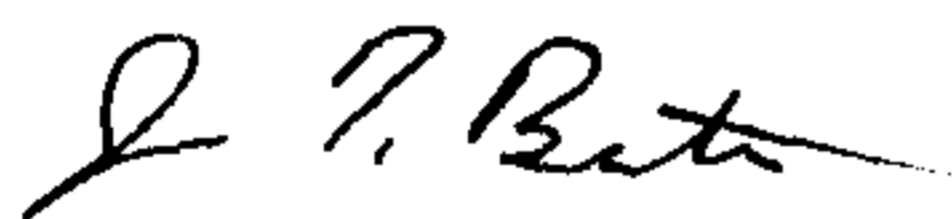
I have audited the general purpose financial statements of the LaSalle Community Action Association, Inc. as of and for the year ended December 31, 1995, and have issued my report thereon dated June 21, 1996.

Except for the JTPA Programs, which were examined by other auditors who have furnished a report to me, I have applied procedures to test LaSalle Community Action Association, Inc.'s compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995: political activity, Davis-Bacon Act, civil rights, cash management, federal financial reports, allowable costs/cost principles, Drug-free Workplace Act, and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Institutions of Higher Education and Other Nonprofit Institutions." My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the LaSalle Community Action Association, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested with the above procedures, and the report of the auditors of the JTPA Programs, no material instances of noncompliance with the requirements listed in the second paragraph of this report have been disclosed. With respect to items not tested, nothing came to my attention that caused me to believe that the LaSalle Community Action Association, Inc., had not complied, in all material respects, with those requirements.

This report is intended for the information of the Board of Directors, management, and other responsible government agencies. However, this report is a matter of public record and its distribution is not limited.



June 21, 1996

James T. Bates

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

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

I have audited the general purpose financial statements of the LaSalle Community Action Association, Inc. as of and for the year ended December 31, 1995, and have issued my report thereon dated June 21, 1996.

Except for the JTPA Programs which were examined by other auditors who have furnished a report to me, I have also audited the LaSalle Community Action Association, Inc.'s compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management of the LaSalle Community Action Association, Inc., is responsible for the LaSalle Community Action Association, Inc.'s compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit of compliance with those requirements in accordance with generally accepted auditing standards, 1994 revised GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit institutions." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about LaSalle Community Action Association, Inc.'s compliance with those requirements. I believe that my audit and the report provided by the auditors of the JTPA Programs provides a reasonable basis for my opinion.

In my opinion, the LaSalle Community Action Association, Inc. complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995.

This report is intended for the information of the Board of Directors, management, and other responsible government agencies. However, this report is a matter of public record and its distribution is not limited.

J. T. Bates

June 21, 1996

James T. Bates

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

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

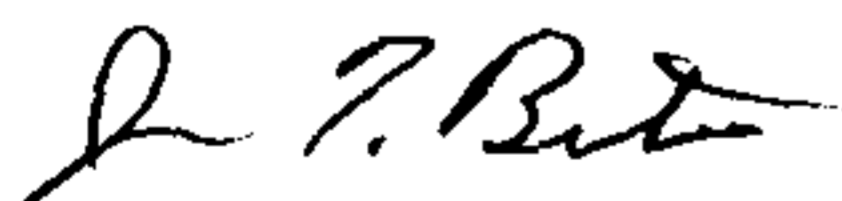
I have audited the general purpose financial statements of the LaSalle Community Action Association, Inc., as of and for the year ended December 31, 1995, and have issued my report thereon dated June 21, 1996.

In connection with my audit of the 1995 general purpose financial statements of the LaSalle Community Action Association, Inc., and with my consideration of the LaSalle Community Action Association, Inc.'s internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995.

As required by OMB Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, and eligibility, that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the LaSalle Community Action Association, Inc.'s compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements. With respect to items not tested, nothing came to my attention that caused me to believe that the LaSalle Community Action Association, Inc. had not complied, in all material respects, with those requirements.

This report is intended for the information of the Board of Directors, management, and other responsible government agencies. However, this report is a matter of public record and its distribution is not limited.



June 21, 1996

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COMPREHENSIVE ANNUAL FINANCIAL REPORT
of the
LASALLE COMMUNITY ACTION ASSOCIATION, INC.
for the
YEAR ENDED DECEMBER 31, 1995

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

Release Date SEP 11 1996

JAMES T. BATES
CERTIFIED PUBLIC ACCOUNTANT

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COMPREHENSIVE ANNUAL FINANCIAL REPORT
of the
LASALLE COMMUNITY ACTION ASSOCIATION, INC.
for the
YEAR ENDED DECEMBER 31, 1995

James T. Bates

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL
STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH
"GOVERNMENT AUDITING STANDARDS"

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

I have audited the general purpose financial statements of the LaSalle Community Action Association, Inc. for the year ended December 31, 1995, and have issued my report thereon dated June 21, 1996. The audit of the JTPA Programs, which are included in the Special Revenue Funds, was conducted by other auditors who have furnished me with a report on their examination.

I have conducted my audit in accordance with generally accepted auditing standards, 1994 revised GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit of the general purpose financial statements of the LaSalle Community Action Association, Inc. for the year ended December 31, 1995, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

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

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Administrative Controls used in administering
compliance with laws and regulations -

General requirements:

Political activity.
Davis-Bacon Act.
Civil rights.

General requirements, continued:

Cash management.
 Federal financial reports.
 Allowable costs/cost principles.
 Drug-free workplace.
 Administrative requirements.

Specific requirements:

Types of services allowed or not allowed.
 Eligibility.
 Matching, level of effort, or earmarking.
 Reporting.
 Cost allocation.

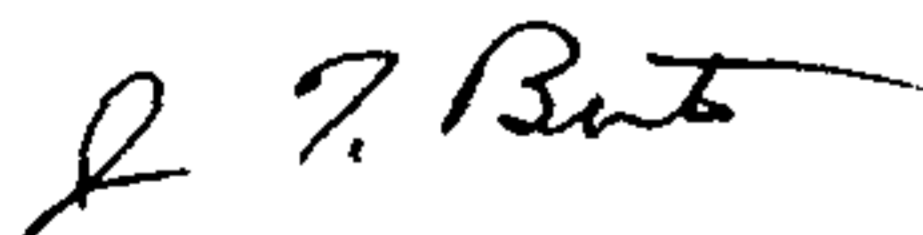
Claims for advances and reimbursements.Amounts claimed or used for matching.Accounting applications -

Cash receipts and disbursements
 Payroll
 Property and equipment
 General ledger
 Financial reporting
 Electronic data processing

For all of the control categories listed above, except for the JTPA Programs, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose 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, and no matters were included in the report furnished me by other auditors, involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the board of directors, management, and other responsible government agencies. However, this report is a matter of public record and its distribution is not limited.



June 21, 1996

James T. Bates

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SINGLE AUDIT REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Board of Directors
LaSalle Community Action Association, Inc.
Harrisonburg, 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, 1995, as listed in the table of contents. I did not audit the financial statements of the JTPA Programs, which comprise total assets of \$7,337 as of December 31, 1995, and total revenues of \$2,152,834 for the year then ended, which are included in the Special Revenue Funds in the general purpose financial statements. Those financial statements were audited by other auditors whose report has been furnished to me, and my opinion on the general purpose financial statements, insofar as it relates to the amounts included for the JTPA Programs in the Special Revenue Funds, is based solely on the report of the other auditors. With the exception of the JTPA Programs, I have also audited the LaSalle Community Action Association, Inc.'s compliance with requirements applicable to major federal financial assistance programs and have issued my report thereon dated June 21, 1996.

I conducted my audit in accordance with generally accepted auditing standards; 1994 revised GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit institutions." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether the LaSalle Community Action Association, Inc., complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the year ended December 31, 1995, I considered the Association's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinions on the Association's general purpose financial statements and on its compliance with requirements applicable to major programs and not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated June 21, 1996.

The management of the LaSalle Community Action Association, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are

With the exception of the JTPA Programs, which were examined by other auditors who have furnished me their report, I performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Association's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose 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, and no matters were included in the report furnished me by other auditors, involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the board of directors, management, and other responsible government agencies. However, this report is a matter of public record and its distribution is not limited.



June 21, 1996

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Comprehensive Annual Financial Report
Year Ended December 31, 1995

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

**COMBINED FINANCIAL STATEMENTS-
OVERVIEW**

**COMBINING AND INDIVIDUAL FUND
STATEMENTS**

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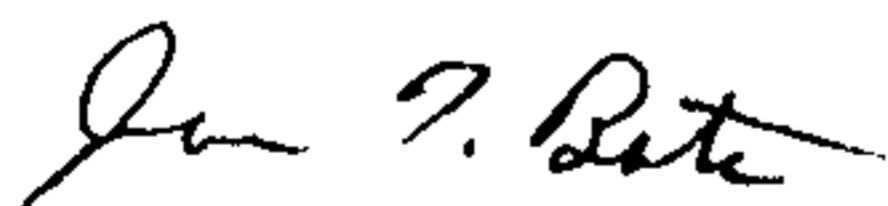
INDEPENDENT AUDITOR'S REPORT

The Board of Directors,
LaSalle Community Action Association, Inc.
Harrisonburg, 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, 1995, 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 did not audit the financial statements of the JTPA Programs, which comprise total assets of \$7,337 as of December 31, 1995, and total revenues of \$2,152,834 for the year then ended, which are included in the Special Revenue Funds in the general purpose financial statements. Those financial statements were audited by other auditors whose report has been furnished to me, and my opinion on the general purpose financial statements, insofar as it relates to the amounts included for the JTPA Programs in the Special Revenue Funds, is based solely on the report of the other auditors.

I conducted my audit in accordance with generally accepted auditing standards. 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 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 and the report of other auditors provide a reasonable basis for my opinion.

In my opinion, based on my audit and the report of other auditors, 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, 1995, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.



June 21, 1996

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, 1995

	General <u>Fund</u>	Special <u>Revenue Funds</u>	All Funds Memorandum <u>Total</u>
<u>ASSETS</u>			
Cash in bank	\$ 50,057	79,957	130,014
Due from grant	-	-	-
Due from other funds	-	6,194	6,194
	\$ 50,057	86,151	136,208
Total Assets	\$ 50,057	86,151	136,208
 <u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ -	1,890	1,890
Due to grant	-	9,313	9,313
Due to other funds	-	6,194	6,194
	-	17,397	17,397
Total liabilities	-	17,397	17,397
Fund Balance, restricted to uses authorized by grant and/or fund	50,057	68,754	118,811
	50,057	86,151	136,208
Total liabilities and fund balances	\$ 50,057	86,151	136,208

The accompanying notes are an integral part of this statement.

Exhibit 2

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

All Funds

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year ended December 31, 1995

	General Fund	Special Revenue Funds	All Funds Memorandum Total
Revenues:			
Grant revenues:			
LA Department of Labor	\$ -	208,026	208,026
LA Office of Community Services	-	340,612	340,612
LA Department of Social Services	-	50,141	50,141
LA Depart. of Agriculture & Forestry	-	12,284	12,284
LA Education Support Programs	4,336	69,681	74,017
LA Education, Food, Nutrition Services	-	127,444	127,444
Police Jury	-	2,242,206	2,242,206
Catahoula Par. Police Jury, HUD Sec-8	-	56,628	56,628
U. S. Dept. of Health & Human Services	-	1,455,168	1,455,168
Cenla Community Action Committee, Inc.	-	17,718	17,718
United Way of America	-	58,130	58,130
Other revenues:			
Program contributions by recipients	-	6,814	6,814
Grantee in-kind contributions	-	250,368	250,368
Other revenues and grant	201,373	1,500	202,873
Total revenues	205,709	4,897,267	5,102,976
Current expenditures:			
Personnel	4,104	965,011	969,115
Fringe benefits	412	141,217	141,629
Travel	-	16,030	16,030
Equipment acquisition, maintenance and repairs	-	284,181	284,181
Space cost	-	64,346	64,346
Consumable supplies	-	23,490	23,490
Pupil transportation	-	37,954	37,954
Consultants and contracts	-	2,000	2,000
Other	200,385	94,811	295,196
Food costs	-	83,959	83,959
Housing assistance payments	-	60,747	60,747
Administrative expenses	-	763,310	763,310
Participant support	-	852,611	852,611
Training	-	853,885	853,885
Program support, weatherization	-	38,965	38,965
Insulation materials	-	23,124	23,124
Grantee in-kind	-	250,368	250,368
Utility payments	-	301,409	301,409
Operating services	-	4,840	4,840
Total expenditures	204,901	4,862,258	5,067,159
Excess Revenues over Expenditures	808	35,009	35,817
Transfers to (from) other funds	(7,052)	7,052	-
Excess Revenues over Expenditures and transfers	7,860	27,957	35,817
Fund Balance, January 1, 1995	42,197	40,797	82,994
Fund Balance, December 31, 1995, restricted to uses authorized by the grant and/or fund	\$ 50,057	68,754	118,811

The accompanying notes are an integral part of this statement.

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, 1995 although most of the funds have fiscal years which ended at various other dates in 1995.

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 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.

3. Commitments and contingencies

At December 31, 1995 employees of the Association, contingent upon grant revenues availability, were contingently due accrued vacation pay in the approximate amount of \$40,000. 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, 1995 and 1994

19951994ASSETS

Cash in bank	\$ 50,057	42,197
Total assets	\$ 50,057	42,197

LIABILITIES AND FUND BALANCE

Fund balance, restricted to uses authorized by grants and/or funds	50,057	42,197
Total liabilities and fund balance	\$ 50,057	42,197

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

General Fund

Statements of Revenues, Expenditures and
Changes in Fund Balance

For the Years Ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Migrant program 7% indirect allowance	\$ 4,336	8,707
Sale of vehicle	-	888
General fund pass-through revenues	<u>201,373</u>	<u>232,177</u>
Total revenues	<u>205,709</u>	<u>241,772</u>
Current expenditures:		
Personnel	4,104	4,220
Fringe benefits	412	407
Other	1,299	-
General fund pass-through expenditures	<u>199,086</u>	<u>235,151</u>
Total Expenditures	<u>204,901</u>	<u>239,778</u>
Excess of revenues over expenditures	808	1,994
Transfers from other funds	<u>7,052</u>	<u>2,433</u>
Excess of revenues and transfers over expenditures	7,860	4,427
Fund Balance:		
Balance at beginning of year	<u>42,197</u>	<u>37,770</u>
Balance at end of year, restricted to uses authorized by grants and/or funds	<u>\$ 50,057</u>	<u>42,197</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, 1995

	Child Abuse Awareness Program	Community Service Block Grant	Emergency Food and Shelter
<u>ASSETS</u>			
Cash in bank	\$ 731	-	-
Due from grant	-	-	-
Due from other fund	-	-	-
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 731</u>	<u>-</u>	<u>-</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ -	-	-
Due to grant	-	-	-
Due to other funds	1,228	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities	1,228	-	-
Fund Balances restricted to uses authorized by the grant and/or fund	(497)	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 731</u>	<u>-</u>	<u>-</u>

Catahoula Food _Stamps	Concordia Food _Stamps	Head Start	HUD Section 8	International Paper Award Grant
1,221	2,638	18,718	16,244	931
-	-	-	-	-
-	-	-	-	-
<u>1,221</u>	<u>2,638</u>	<u>18,718</u>	<u>16,244</u>	<u>931</u>
-	-	-	1,000	-
-	-	-	9,313	-
-	-	-	-	-
-	-	-	10,313	-
<u>1,221</u>	<u>2,638</u>	<u>18,718</u>	<u>5,931</u>	<u>931</u>
<u>1,221</u>	<u>2,638</u>	<u>18,718</u>	<u>16,244</u>	<u>931</u>

JIPA	LIHEAP Energy Assistance	Medicaid Fund	Migrant Education	Needy Family
7,337	-	9,258	-	2,317
-	-	-	-	-
-	-	-	-	-
<u>7,337</u>	<u>-</u>	<u>9,258</u>	<u>-</u>	<u>2,317</u>
227	-	-	-	86
-	-	-	-	-
-	-	-	-	-
<u>227</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86</u>
<u>7,110</u>	<u>-</u>	<u>9,258</u>	<u>-</u>	<u>2,231</u>
<u>7,337</u>	<u>-</u>	<u>9,258</u>	<u>-</u>	<u>2,317</u>

Statement B-1

Catahoula Project In- dependence	Concordia Project In- dependence	Grant Project In- dependence	State General Fund	Title XX Transpor- tation	Weatheri- zation Assistance	Total Special Revenue Funds
2,391	15,883	-	670	1,619	-	79,958
-	-	-	-	-	-	-
-	-	-	6,193	-	-	6,193
<u>2,391</u>	<u>15,883</u>	<u>-</u>	<u>6,863</u>	<u>1,619</u>	<u>-</u>	<u>86,151</u>
-	-	500	-	-	77	1,890
-	-	-	-	-	-	9,313
-	-	4,966	-	-	-	6,194
-	-	5,466	-	-	77	17,397
<u>2,391</u>	<u>15,883</u>	<u>(5,466)</u>	<u>6,863</u>	<u>1,619</u>	<u>(77)</u>	<u>68,754</u>
<u>2,391</u>	<u>15,883</u>	<u>-</u>	<u>6,863</u>	<u>1,619</u>	<u>-</u>	<u>86,151</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, 1995

	Child Abuse Awareness Program	Community Service Block Grant	Emergency Food and Shelter
Revenues:			
Grant revenues:			
LA Department of Labor	\$ -	208,026	-
LA Office of Community Services	1,221	-	-
LA Department of Social Services	-	-	-
LA Depart. of Agriculture & Forestry	-	-	-
LA Education Support Programs	-	-	-
LA Education, Food, Nutrition Services	-	-	-
Police Jury	-	-	-
Catahoula Par. Police Jury, HUD Sec-8	-	-	-
U. S. Dept. of Health & Human Services	-	-	-
Cenla Community Action Committee, Inc.	-	-	-
United Way of America	-	-	58,130
Other revenues:			
Program contributions by recipients	-	-	-
Grantee in-kind contributions	-	-	-
Total revenues	<u>1,221</u>	<u>208,026</u>	<u>58,130</u>
Current expenditures:			
Personnel	1,476	138,022	-
Fringe benefits	138	22,144	-
Travel	83	179	-
Equipment acquisitions, maintenance and repairs	-	-	-
Space cost	-	800	-
Consumable supplies	21	2,691	-
Pupil transportation	-	-	-
Consultants and contracts	-	-	-
Other	-	18,924	-
Food costs	-	1,859	-
Renovations	-	-	-
Housing assistance payments	-	10,752	3,496
Administrative expenses	-	6,901	1,098
Participant support	-	-	-
Training	-	-	-
Program support, weatherization	-	-	-
Insulation materials	-	-	-
Grantee in-kind	-	-	-
Utility payments	-	5,754	53,536
Operating services	-	-	-
Total expenditures	<u>1,718</u>	<u>208,026</u>	<u>58,130</u>
Excess Revenues (Deficit) over Expenditures	(497)	-	-
Transfers to (from) other funds	-	-	-
Excess Revenues (Deficit) over Expenditures and transfers	(497)	-	-
Fund Balance, January 1, 1995	-	-	-
Fund Balance, December 31, 1995, restricted to uses authorized by the grant and/or fund	<u>\$ (497)</u>	<u>-</u>	<u>-</u>

Catahoula Food Stamps	Concordia Food Stamps	Head Start	HUD Section 8	International Paper Award Grant
-	-	-	-	1,500
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	127,444	-	-
46,935	42,437	-	-	-
-	-	-	56,628	-
-	-	1,455,168	-	-
-	-	17,718	-	-
-	-	-	-	-
-	-	547	-	-
-	-	6,814	-	-
-	-	250,368	-	-
<u>46,935</u>	<u>42,437</u>	<u>1,858,059</u>	<u>56,628</u>	<u>1,500</u>
33,518	31,737	650,179	6,500	-
4,437	4,489	97,103	506	-
843	518	6,739	-	-
-	-	284,181	-	-
1,764	398	60,350	-	-
655	937	15,780	-	-
-	-	37,954	-	-
-	-	-	-	-
4,421	3,996	42,093	1,977	1,155
-	-	82,100	-	-
-	-	-	-	-
-	-	-	46,499	-
-	-	312,494	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	250,368	-	-
-	-	-	-	-
-	-	-	-	-
<u>45,638</u>	<u>42,075</u>	<u>1,839,341</u>	<u>55,482</u>	<u>1,155</u>
1,297	362	18,718	1,146	345
<u>2,773</u>	<u>4,279</u>	-	-	-
(1,476)	(3,917)	18,718	1,146	345
<u>2,697</u>	<u>6,555</u>	-	<u>4,785</u>	<u>586</u>
<u>1,221</u>	<u>2,638</u>	<u>18,718</u>	<u>5,931</u>	<u>931</u>

JTPA	LIHEAP Energy Assistance	Medicaid Fund	Migrant Education	Needy Family
-	-	-	-	-
-	-	-	-	-
-	258,564	10,076	-	-
-	-	-	-	-
-	-	-	-	12,284
-	-	-	69,681	-
-	-	-	-	-
2,152,834	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>2,152,834</u>	<u>258,564</u>	<u>10,076</u>	<u>69,681</u>	<u>12,284</u>
-	11,668	4,128	48,427	6,258
-	1,276	446	5,696	1,025
-	-	30	6,436	1,202
-	-	-	-	-
-	-	-	1,034	-
-	1,996	101	235	486
-	-	-	-	-
-	-	-	2,000	-
-	3,756	120	5,853	1,082
-	-	-	-	-
-	-	-	-	-
439,672	-	-	-	-
852,611	-	-	-	-
853,441	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	242,119	-	-	-
-	-	-	-	-
<u>2,145,724</u>	<u>260,815</u>	<u>4,825</u>	<u>69,681</u>	<u>10,053</u>
7,110	(2,251)	5,251	-	2,231
-	(2,251)	-	-	-
7,110	-	5,251	-	2,231
-	-	4,007	-	-
<u>7,110</u>	<u>-</u>	<u>9,258</u>	<u>-</u>	<u>2,231</u>

Statement B-2

Catahoula Project In dependence	Concordia Project In dependence	Grant Project In dependence	State General Fund	Title XX Transportation	Weatheri- zation Assistance	Total Special Revenue Funds
-	-	-	-	-	-	1,500
-	-	-	-	-	-	208,026
-	-	-	-	-	70,751	340,612
3,245	33,567	13,329	-	-	-	50,141
-	-	-	-	-	-	12,284
-	-	-	-	-	-	69,681
-	-	-	-	-	-	127,444
-	-	-	-	-	-	2,242,206
-	-	-	-	-	-	56,628
-	-	-	-	-	-	1,455,168
-	-	-	-	-	-	17,718
-	-	-	-	-	-	58,130
-	-	-	-	-	-	547
-	-	-	-	-	-	6,814
-	-	-	-	-	-	250,368
<u>3,245</u>	<u>33,567</u>	<u>13,329</u>	<u>-</u>	<u>-</u>	<u>70,751</u>	<u>4,897,267</u>
613	11,005	16,856	-	-	4,624	965,011
119	1,693	1,619	-	-	526	141,217
-	-	-	-	-	-	16,030
-	-	-	-	-	-	284,181
-	-	-	-	-	-	64,346
-	317	271	-	-	-	23,490
-	-	-	-	-	-	37,954
-	-	-	-	-	-	2,000
-	-	-	11,434	-	-	94,811
-	-	-	-	-	-	83,959
-	-	-	-	-	-	-
-	-	-	-	-	-	60,747
-	-	-	-	-	3,145	763,310
-	-	-	-	-	-	852,611
-	-	-	-	-	444	853,885
-	-	-	-	-	38,965	38,965
-	-	-	-	-	23,124	23,124
-	-	-	-	-	-	250,368
-	-	-	-	-	-	301,409
122	4,669	49	-	-	-	4,840
<u>854</u>	<u>17,684</u>	<u>18,795</u>	<u>11,434</u>	<u>-</u>	<u>70,828</u>	<u>4,862,258</u>
2,391	15,883	(5,466)	(11,434)	-	(77)	35,009
-	-	-	2,251	-	-	7,052
2,391	15,883	(5,466)	(13,685)	-	(77)	27,957
-	-	-	20,548	1,619	-	40,797
<u>2,391</u>	<u>15,883</u>	<u>(5,466)</u>	<u>6,863</u>	<u>1,619</u>	<u>(77)</u>	<u>68,754</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Child Abuse Awareness Program (CAAP)

Balance Sheet

December 31, 1995

1995

ASSETS

Cash in bank	\$	731
		<hr/>
Total assets	\$	<u>731</u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Due to Fund - State General Fund	\$	<u>1,228</u>
Total liabilities		1,228
Fund balance (Deficit)		<u>(497)</u>
Total liabilities and fund balance	\$	<u>731</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Child Abuse Awareness Program (CAAP)

Statement of Revenues, Expenditures and

Changes in Fund Balance

Since Inception, For the Six Months Ended December 31, 1995

	<u>1995</u>
Grant revenues:	
LA Office of Community Services	\$ <u>1,221</u>
Current expenditures	
Personnel	1,476
Fringe benefits	138
Supplies	21
Travel	<u>83</u>
Total expenditures	<u>1,718</u>
Excess revenues over expenditures	(497)
Fund balance at beginning of period	<u>-</u>
Fund balance (Deficit) at end of period	<u><u>\$ (497)</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
 <u>ASSETS</u>		
Cash in bank	\$ -	-
Due from grant	-	<u>2,227</u>
Total assets	<u>\$ -</u>	<u>2,227</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable	\$ <u>-</u>	<u>2,227</u>
Total liabilities	-	2,227
Fund balance	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>2,227</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, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
Louisiana Department of Labor	<u>\$ 208,026</u>	<u>214,760</u>
Current expenditures		
Personnel	138,022	136,385
Fringe benefits	22,144	20,424
Travel	179	354
Telephone	7,090	5,557
Supplies	2,691	3,611
Rent, outreach	10,752	9,619
Utilities, outreach	5,754	5,709
Insurance	548	8,572
Equipment maintenance and repairs	11,245	11,555
Subscriptions	41	127
Food, Lodging for homeless	1,859	2,588
Rent, administration	800	733
Other administration expenditures	<u>6,901</u>	<u>9,526</u>
Total expenditures	<u>208,026</u>	<u>214,760</u>
Excess revenues over expenditures	-	-
Fund balance at beginning of period	<u>-</u>	<u>-</u>
Fund balance at end of period	<u><u>\$ -</u></u>	<u><u>-</u></u>

Statement B-7

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant

Statement of Budgeted and Actual Revenues and Expenditures
For the Fifteen Month Program Period ended December 31, 1995

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
LA Department of Labor	\$ 263,253	263,253	-
Expenditures:			
Outreach expenditures:			
Personnel	137,456	137,456	-
Fringe benefits	19,306	19,306	-
Travel	307	307	-
Telephone	8,107	8,107	-
Supplies	3,929	3,929	-
Rent	13,124	13,124	-
Utilities	6,475	6,475	-
Insurance	7,796	7,796	-
Equipment maintenance and repairs	13,434	13,434	-
Subscriptions	67	67	-
Food, Lodging for homeless	1,859	1,859	-
Administration expenditures:			
Personnel	34,989	34,989	-
Fringe benefits	6,969	6,969	-
Rent	1,000	1,000	-
Other administration expenses	8,435	8,435	-
Total expenditures	263,253	263,253	-
Excess revenues over expenditures	\$ -	-	-

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Emergency Food and Shelter

Statements of Revenues, Expenditures and

Changes in Fund Balance

For the Years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
United Way of America	\$ 58,130	<u>41,533</u>
Current expenditures:		
Food and shelter	3,496	7,227
Utility payments	53,536	33,476
Administration	<u>1,098</u>	<u>830</u>
Total expenditures	<u>58,130</u>	<u>41,533</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>	<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, 1995

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Grant revenues:			
United Way of America	\$ 58,130	58,130	-
Current expenditures:			
Food and shelter	3,496	3,496	-
Utility payments	53,536	53,536	-
Other	1,098	1,098	-
Total expenditures	58,130	58,130	-
Excess revenues over expenditures	\$ -	-	-
Fund balance:			
Fund balance at beginning of year	_____	-	-
Fund balance at end of year	\$ _____	-	-

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Food Stamp Program - Catahoula Parish

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
 <u>ASSETS</u>		
Cash in bank	\$ 1,221	<u>2,697</u>
Total assets	<u>\$ 1,221</u>	<u>2,697</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities	\$ -	-
Fund balance, restricted to uses authorized by the grant and/or fund	<u>1,221</u>	<u>2,697</u>
Total liabilities and fund balance	<u>\$ 1,221</u>	<u>2,697</u>

Statement B-11

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, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
Catahoula Parish Police Jury	\$ 46,935	45,964
Current expenditures:		
Personnel	33,518	33,705
Fringe benefits	4,437	4,250
Supplies and postage	655	689
Insurance	133	133
Travel	843	1,294
Utilities	1,317	1,390
Conferences and seminars	65	515
Telephone	1,054	897
Space rentals	1,764	1,617
Over issue of food stamps repaid		
Police Jury	-	-
Other expenditures	1,852	1,736
Total expenditures	<u>45,638</u>	<u>46,226</u>
Excess revenues (deficit) over expenditures	1,297	(262)
Less transfers to General Fund	<u>2,773</u>	<u>-</u>
Excess revenues (deficit) over expenditures and transfers	(1,476)	(262)
Fund balance at beginning of year	<u>2,697</u>	<u>2,959</u>
Fund balance at end of year, restricted to uses authorized by the grant and/or fund	<u>\$ 1,221</u>	<u>2,697</u>

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, 1995

	Approved <u>Budget</u>	Actual	Favorable (Unfavorable) Variance
Grant revenues:			
Catahoula Parish Police Jury	\$ 46,927	46,927	-
Current expenditures:			
Personnel	33,602	33,612	(10)
Fringe benefits	4,700	4,401	299
Supplies and postage	1,225	659	566
Insurance	146	133	13
Travel	1,400	1,211	189
Utilities	1,450	1,419	31
Conferences or seminars	1,000	65	935
Telephone	900	982	(82)
Space rentals	1,764	1,764	-
Over issue of food stamps	500	-	500
Other	240	2,015	(1,775)
Total expenditures	<u>46,927</u>	<u>46,261</u>	<u>666</u>
Excess revenues over expenditures	-	666	666
Transfers to General Fund	-	666	(666)
Excess revenues over expenditures and transfers out	<u>\$ -</u>	<u>-</u>	<u>-</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Food Stamp Program - Concordia Parish

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ 2,638	6,555
Total assets	<u>\$ 2,638</u>	<u>6,555</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities	\$ -	-
Fund balance, restricted to uses authorized by the grant and/or fund	<u>2,638</u>	<u>6,555</u>
Total liabilities and fund balance	<u>\$ 2,638</u>	<u>6,555</u>

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, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
Catahoula Parish Police Jury	\$ 42,437	42,508
Current expenditures:		
Personnel	31,737	30,667
Fringe benefits	4,489	3,920
Supplies and postage	937	781
Insurance	234	-
Travel	518	259
Utilities	629	698
Conferences and seminars	359	454
Telephone	1,348	1,227
Space rentals	398	654
Over issue of food stamps repaid	-	-
Other expenditures	1,426	1,449
Total expenditures	<u>42,075</u>	<u>40,109</u>
Excess revenues over expenditures	362	2,399
Less transfers to General Fund	<u>4,279</u>	<u>2,433</u>
Excess revenues (deficit) over expenditures and transfers	(3,917)	(34)
Fund balance at beginning of year	<u>6,555</u>	<u>6,589</u>
Fund balance at end of year, restricted to uses authorized by the grant and/or fund	<u>\$ 2,638</u>	<u>6,555</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, 1995

	Approved <u>Budget</u>	Actual	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
Catahoula Parish Police Jury	\$ 42,280	<u>42,280</u>	<u>-</u>
Current expenditures:			
Personnel	32,191	31,718	473
Fringe benefits	4,571	4,318	253
Supplies and postage	1,200	945	255
Insurance	150	-	150
Travel	360	259	101
Utilities	750	695	55
Conferences or seminars	500	359	141
Telephone	1,260	1,268	(8)
Space rentals	648	673	(25)
Over issue of food stamps	500	-	500
Other	150	<u>1,450</u>	<u>(1,300)</u>
Total expenditures	<u>42,280</u>	<u>41,685</u>	<u>595</u>
Excess revenues over expenditures	-	595	595
Less transfers out	<u>-</u>	<u>4,279</u>	<u>(4,279)</u>
Excess revenues over expenditures and transfers out	<u>\$ -</u>	<u>(3,684)</u>	<u>(3,684)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Grant No. H5211

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
ASSETS		
Cash in bank	\$ 18,718	3,487
Due from grant	-	2,757
Total assets	<u>\$ 18,718</u>	<u>6,244</u>
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to grant	\$ -	203
Due to other fund	-	3,284
Accounts payable	<u>-</u>	<u>2,757</u>
Total liabilities	-	6,244
Fund balance, restricted to uses authorized by the grant and/or fund	<u>18,718</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 18,718</u>	<u>6,244</u>

Statement B-17

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, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Grant revenues:		
Federal OCD funds	\$ 1,455,168	1,127,857
LA Education, Food & Nutrition Services(for USDA)	127,444	133,444
Cenla Community Action Committee, Inc., CDA and T/TA Funds	17,718	9,906
Other revenues:		
Interest income	547	
Program meals at cost	776	851
Revenue over license meals	6,038	-
Grantee in-kind contributions	250,368	336,327
Total revenues	<u>1,858,059</u>	<u>1,608,385</u>
Current expenditures:		
Personnel - OCD	632,809	583,030
Personnel - USDA	16,771	28,741
Personnel - Cenla	599	600
Fringe benefits - OCD	94,163	83,285
Fringe benefits - USDA	2,878	5,062
Fringe benefits - Cenla	62	56
Travel	6,739	6,917
Transportation - pupils	37,954	22,848
Rent, lease, purchase of equipment	26,924	44,396
Space costs	60,350	49,915
Consumables - supplies	8,522	21,039
Consumables - food, USDA	82,100	82,713
Consumables - non-edibles, USDA	6,157	5,213
Consumables - Cenla	1,101	-
Renovation	150	8,563
Other	41,943	30,110
Administration equipment	257,257	-
Administration expenditures	312,494	299,570
Sub total	<u>1,588,973</u>	<u>1,272,058</u>
Grantees' in-kind	250,368	336,327
Total expenditures	<u>1,839,341</u>	<u>1,608,385</u>
Excess revenues (deficit) over expenditures	18,718	-
Fund balance at beginning of year	-	-
Fund balance at end of year, restricted to uses authorized by the Grant and/or fund	<u>\$ 18,718</u>	<u>-</u>

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, 1995

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
Grant revenues:			
Federal OCD funds	\$ 1,325,321	1,325,321	-
Cenla Community Action Committee, Inc., CDA and T/TA Funds	17,935	16,204	(1,731)
Reimbursement, LA Education, Food & Nutrition Services (for USDA)	188,260	131,503	(56,757)
Other revenues:			
Program meals at cost	-	-	-
Grantee in-kind contributions	331,330	332,723	1,393
Grand total revenues	<u>1,862,846</u>	<u>1,805,751</u>	<u>(57,095)</u>
Current expenditures:			
Direct costs:			
Personnel - OCD	610,495	610,126	369
Personnel - USDA	40,042	32,016	8,026
Personnel - Cenla	600	600	-
Fringe benefits - OCD	91,418	88,238	3,180
Fringe benefits - USDA	5,983	5,577	406
Fringe benefits - Cenla	100	62	38
Travel	3,708	3,141	567
Transportation - pupils	23,026	27,510	(4,484)
Rent, lease, purchase of equipment	4,812	18,672	(13,860)
Space costs	55,343	50,561	4,782
Consumables - supplies	10,242	18,344	(8,102)
Consumables - food, USDA	123,395	84,092	39,303
Consumables - non-edibles, USDA	8,568	5,603	2,965
Consumables - Cenla	500	1,104	(604)
Renovation	-	213	(213)
Other	63,512	41,777	21,735
Administration equipment and renovation	194,348	203,557	(9,209)
Administration expenditures	295,424	289,096	6,328
Sub total expenditures	<u>1,531,516</u>	<u>1,480,290</u>	<u>51,226</u>
Grantees' share	331,330	332,723	(1,393)
Grand total expenditures	<u>1,862,846</u>	<u>1,813,013</u>	<u>49,833</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>(7,262)</u>	<u>(7,262)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

HUD Section 8 - Catahoula Parish Police Jury

Balance Sheets

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$ 16,244	4,637
Due from HUD	<u> -</u>	<u> 148</u>
Total assets	<u>\$ 16,244</u>	<u> 4,785</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Due to grant, HUD	\$ 9,313	-
Accounts payable	<u> 1,000</u>	<u> -</u>
Total liabilities	10,313	-
Fund balance	<u> 5,931</u>	<u> 4,785</u>
Total liabilities and fund balance	<u>\$ 16,244</u>	<u> 4,785</u>

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, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Grant revenues:		
Catahoula Parish Police Jury, for HUD	\$ 56,628	46,524
Current expenditures:		
Administrative salaries	6,500	6,299
Fringe benefits	506	570
General expenses	1,977	3,238
Housing assistance payments	46,499	38,119
Total expenditures	<u>55,482</u>	<u>48,226</u>
Excess revenues (deficit) over expenditures	1,146	(1,702)
Fund balance at beginning of year	<u>4,785</u>	<u>6,487</u>
Fund balance at end of year, restricted to uses authorized by the grant and/or fund	<u>\$ 5,931</u>	<u>4,785</u>