

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

FINANCIAL STATEMENTS

for the

YEAR ENDED DECEMBER 31, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 7/15/09

BATES, MURRAY & COMPANY LLC
A FIRM OF CERTIFIED PUBLIC ACCOUNTANTS
612 Barksdale Blvd
Bossier City, Louisiana 71111

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Financial Statements

for the

YEAR ENDED DECEMBER 31, 2008

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Financial Report
Year Ended December 31, 2008

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INDEPENDENT AUDITOR'S REPORT

Bates, Murray & Company LLC

A FIRM OF CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report

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

We have audited the accompanying statement of financial position of LaSalle Community Action Association, Inc. as of December 31, 2008 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the LaSalle Community Action Association, Inc.'s management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted the audit in accordance with generally accepted auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of LaSalle Community Action Association, Inc. as of December 31, 2008 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2009 on our consideration of LaSalle Community Action Association, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report considering the results of our audit.

The accompanying supplemental combining schedules on pages 11 through 16 are presented for the purpose of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying supplemental schedules, listed as "Supplemental Information Schedules Prepared For Grant and Contract Analysis" shown on pages 17 through 45 in the table of contents, which includes the schedule of expenditures of federal awards, as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for the purpose of providing various funding sources of LaSalle Community Action Association, Inc. additional individual grant and contract analysis and are not a required part of the financial statements. The information is prepared on a prescribed basis of the various funding sources of LaSalle Community Action Association, Inc., and certain schedules are for periods other than the Association's audit year. These schedules are not presented in accordance with generally accepted accounting principles. Accordingly, these schedules are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, they are fairly stated on the basis of accounting practices prescribed by the funding sources.

Bate, Mung & Company LLC
June 26, 2009

FINANCIAL STATEMENTS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Statement of Financial Position
December 31, 2008

Assets

Current assets:	
Cash	\$ 526,300
Due from grantors	379,428
Accounts receivable	2,510
Due from other funds	49,379
Other receivables	<u>9,638</u>
Total current assets	<u>967,255</u>
Property and equipment:	
Property and equipment	2,094,345
Accumulated depreciation	<u>694,988</u>
Net property and equipment	<u>1,399,357</u>
Total Assets	<u>\$ 2,366,612</u>

Liabilities and Net Assets

Current Liabilities:	
Accounts payable	\$ 535,402
Accrued liabilities	118,910
Due to grantors	22,937
Advance from grantor	0
Due to other funds	49,379
Cash overdraft	24,715
Current portion of long-term debt	<u>19,136</u>
Total current liabilities	<u>770,479</u>
Long-term Liabilities:	
Long-term debt	<u>28,004</u>
Total long-term liabilities	<u>28,004</u>
Total Liabilities	<u>798,483</u>
Net assets:	
Unrestricted:	
Operating	152,445
Designated for specific programs	63,467
Fixed assets	<u>1,352,217</u>
Total net assets	<u>1,568,129</u>
Total Liabilities and Net Assets	<u>\$ 2,366,612</u>

The accompanying notes are an integral part of the financial statements.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Statement of Activities
For the Year Ended December 31, 2008

	<u>Unrestricted</u>
Revenues and Other Support:	
Contractual revenue - grants	\$ 8,100,183
Miscellaneous revenues	110,956
Grantee in-kind contributions	1,125,069
Total revenues and other support	9,336,208
Expenses:	
Community Service Block Grant	482,063
Emergency Food & Shelter	40,228
Weatherization Assistance	335,720
S.T.E.P. Job Readiness	83,014
Head Start	5,300,918
Child and Adult Care Food Program	376,816
Head Start Miscellaneous Projects	21,111
HUD Section 8	182,225
WIA	1,204,757
LIHEAP Energy Assistance	989,071
Medicaid	658
Catahoula/Concordia S.T.E.P. Transportaion	19,484
Grant S.T.E.P. Transportaion	16,188
General Services	70,824
Total expenses	9,123,077
Change in net assets	213,131
Net assets, as of beginning of year	1,354,998
Changes in beginning net assets	0
Net assets, as of end of year	\$ 1,568,129

The accompanying notes are an integral part of the financial statements.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Statement of Cash Flows
For the Year Ended December 31, 2008

Operating activities

Change in net assets	\$	213,131
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		188,973
(Increase) decrease in operating assets:		
Due from grantors		(66,056)
Accounts receivable		1,436
Other receivables		(3,041)
Increase (decrease) in operating liabilities:		
Accounts payable		174,732
Accrued liabilities		118,910
Due to grantors		(14,034)
Cash overdraft		<u>(36,559)</u>
Net cash provided by operating activities		<u>577,492</u>

Investing activities

Payments for property and equipment		<u>(431,774)</u>
Net cash used in investing activities		<u>(431,774)</u>

Financing activities

Proceeds from long-term borrowing		0
Repayments of long-term debt		<u>(23,074)</u>
Net cash provided by financing activities		<u>(23,074)</u>

Other activities:

Prior year adjustment to net assets		<u>0</u>
Net cash provided by other activities		<u>0</u>

Net increase (decrease) in cash		122,644
Cash as of beginning of year		<u>403,656</u>
Cash as of ending of year	\$	<u><u>526,300</u></u>

Supplemental Schedule of Noncash Investing and Financing Activities and Other Disclosures

Operating activities reflect the following:		
Interest paid	\$	5,125

The accompanying notes are an integral part of the financial statements.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Financial Statements
December 31, 2008

(1) Summary of Significant Accounting Policies

A. Nature of Activities

LaSalle Community Action Association, Inc. (Association) is a nonprofit corporation incorporated under the laws of the State of Louisiana. The Association is governed by a Board of Directors duly elected by members. The Association operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in various parishes in Louisiana. The following programs, with their approximate percentage of total revenues indicated, are administered by the Association:

Community Services Block Grant (5%) - Administers programs designed to provide services and activities that will have a measurable impact on causes of poverty in the community. Funding is provided by federal funds passed through the Louisiana Department of Labor.

Emergency Food and Shelter (0%) - Provides emergency food and shelter in areas of high need throughout the community to persons based upon their unemployment or poverty status. Funding is provided by federal FEMA funds passed through a local governing board.

Weatherization Program (3%) - Provides assistance to qualifying individuals to make their home more energy efficient. Funding is provided by the Departments of Energy and Health and Human Services passed through the Louisiana Housing Finance Agency to the Louisiana Association of Community Action Partnerships, Inc, who in turn contracts with the Association to perform the services.

Head Start Program (60%) - Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided by federal funds from the U.S. Department of Health and Human Services.

Head Start Food Reimbursement Program (4%) - Provides a food service program in coordination with the Head Start and Summer Child Care Assistance Programs. Funding is provided by the federal funds from U.S.D.A. passed through the Louisiana Department of Education.

Section 8 Housing Assistance Program (2%) - Provides a housing subsidy program funded by the United States Department of Housing and Urban Development. The program provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for low-income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution toward the rent.

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Financial Statements

WIA (13%) - Provides job training opportunities to qualifying individuals. Funding is provided by the Department of Labor passed through the Louisiana Department of Labor.

LIHEAP Energy Assistance (10%) - Provides to qualifying individuals assistance in meeting their utility bills. Funding is provided by the Department of Health and Human Services passed through the Louisiana Housing Finance Agency to the Louisiana Association of Community Action Partnerships, Inc, who in turn contracts with the Association to perform the services.

S.T.E.P. (2%) - Provides to qualifying individuals pre and post job readiness skills training. Funding is provided by the Department of Labor passed through the Louisiana Department of Labor.

General Assistance and Other Programs (1%) - Accounts for miscellaneous administrative activities and other general operations of the association that are not charged to another fund. Revenue consists of miscellaneous receipts collected during the year.

B. Basis of Accounting

The financial statements of the Association have been prepared on the accrual basis of accounting.

C. Basis of Presentation

Financial statement presentation follows the recommendations of Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No.117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

D. Income Tax Status

The Association is a non-profit corporation and is exempt from state and federal income taxes under Section 501 (c) (3) of Internal Revenue Code. However, income from certain activities not directly related to the Association's tax - exempt purpose would be subject to taxation as unrelated business income. The Association had no such income for this audit period.

E. Uses of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Financial Statements

of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

F. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Association considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

G. Property and Equipment

Property and equipment are carried at cost, or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using primarily the straight-line method over the estimated useful life of each asset. The Federal Government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to federal regulations.

H. Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Contractual grant revenue is reported as unrestricted support due to the restrictions placed on those funds by the funding sources being met in the same reporting period as the revenue is earned.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

I. Compensated Absences

Employees may accrue vacation leave and sick pay. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 80 hours, but accumulated sick leave is forfeited.

J. Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Financial Statements

K. Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from funding sources at December 31, 2008, but received after that date.

(2) Cash and Cash Equivalents

The Association maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 and each institution has pledged securities for any balances in excess of the FDIC insured balance. At December 31, 2008, total cash balances held at financial institutions was \$806,723.

The Association's accounting software allows for the use of one or more cash accounts and will distribute receipts and disbursements to the various programs based upon the codes entered at the time of the transaction. Due to this capability, the Association consolidated the majority of the individual program's checking accounts into four checking accounts. With this consolidation, some programs will have a negative cash account even though the actual balance in the checking account is positive. Cash on hand at December 31, 2008 is reported in the Statement of Financial Position and the Combining Schedule of Financial Position as follows:

Cash	\$526,300
Bank overdrafts	<u>24,715</u>
 Total	 <u>\$501,585</u>

(3) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at December 31, 2008:

Fund	Due From Other Funds	Due To Other Funds
Unrestricted	\$ 1,463	\$ 106
Restricted Funds:		
Community Service Block Grant	-0-	1,463
Emergency Food and Shelter	106	-0-
Head Start	47,810	-0-
Child and Adult Care Food Program	<u>-0-</u>	<u>47,810</u>
	<u>\$ 49,379</u>	<u>\$ 49,379</u>

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Financial Statements

(4) Property and Equipment

Property and Equipment consists of the following at December 31, 2008:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings	30 years	\$ 467,413	\$ -0-	\$ 467,413
Furniture and Equipment	3 to 10 years	1,615,057	11,875	1,626,932
Accumulated Depreciation		(683,113)	(11,875)	(694,988)
Net investment in property and equipment		<u>\$1,399,357</u>	<u>\$ -0-</u>	<u>\$1,399,357</u>

Depreciation for the year ended December 31, 2008 is \$188,973.

(5) Long Term Debt

Long term debt as of December 31, 2008, is as follows:

Note payable, bank, at 8.75% payable in monthly installments of \$1,875.45 including interest, through April, 2015. This note is secured by a mortgage on a building.	\$ 47,140
Less current maturities	<u>19,136</u>
	<u>\$ 28,004</u>
Long-term debt matures as follows:	
2009	\$ 19,136
2010	20,879
2011	<u>7,125</u>
	<u>\$ 47,140</u>

(6) Commitments and Contingencies

At December 31, 2008, employees of the Association, contingent upon grant revenue availability, were due \$98,164 accrued vacation pay. Accumulated sick leave is not subject to payment, being available only for time required for sickness or injury.

(7) Retirement

The Association maintains a retirement account for its employees. The Association contributes 2% of the participating employee's compensation to the retirement account. Retirement expense for the period ended December 31, 2008 was \$52,515.

COMBINING SCHEDULES

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Combining Schedule of Financial Position
December 31, 2008

	Community Service <u>Block Grant</u>	Emergency Food and <u>Shelter</u>	Weather- ization <u>Assistance</u>	S.T.E.P. JOB <u>READINESS</u>	Head <u>Start</u>	Child and Adult Care <u>Food Program</u>
Assets						
Current Assets:						
Cash	\$ 15,511	\$ 5,643	\$ 0	\$ 3,284	\$ 99,072	\$ 24,266
Due from grantors	0	0	41,513	0	0	56,090
Accounts receivable	0	0	0	0	0	0
Due from other funds	0	106	0	0	47,810	0
Prepaid Expense	0	0	0	0	0	0
Other receivables	0	0	0	0	0	0
Total current assets	15,511	5,749	41,513	3,284	146,882	80,356
Property and equipment:						
Property and equipment	36,104	0	62,382	0	1,755,551	9,954
Accumulated depreciation	32,256	0	52,331	0	403,556	9,954
Net property and equipment	3,848	0	10,051	0	1,351,995	0
Total Assets	\$ 19,359	\$ 5,749	\$ 51,564	\$ 3,284	\$ 1,498,877	\$ 80,356
Liabilities and Net Assets						
Current Liabilities:						
Accounts payable	\$ 15,866	\$ 3,194	\$ 19,523	\$ 2,664	\$ 127,562	\$ 54,008
Accrued liabilities	0	0	0	0	0	0
Due to grantors	0	0	0	0	19,320	0
Advance from grantor	0	0	0	0	0	0
Due to other funds	1,463	0	0	0	0	47,810
Cash overdraft	0	0	24,715	0	0	0
Current portion of long-term debt	0	0	0	0	19,136	0
Total current liabilities	17,329	3,194	44,238	2,664	166,018	101,818
Long-term Liabilities:						
Long-term debt	0	0	0	0	28,004	0
Total long-term liabilities	0	0	0	0	28,004	0
Total liabilities	17,329	3,194	44,238	2,664	194,022	101,818
Net assets:						
Unrestricted:						
Operating	0	2,555	0	0	0	0
Designated for specific programs	(1,818)	0	(2,725)	620	0	(21,462)
Fixed assets	3,848	0	10,051	0	1,304,855	0
Total net assets	2,030	2,555	7,326	620	1,304,855	(21,462)
Total Liabilities and Net Assets	\$ 19,359	\$ 5,749	\$ 51,564	\$ 3,284	\$ 1,498,877	\$ 80,356

Head Start Miscellaneous Projects	HDD Section B	NIA	LIHEAP Energy Assistance	Medicaid Fund	Catahoula/ Concordia S.T.E.P. Transportation	Grant S.T.E.P. Transportation	General Services	Total
\$ 17,745	\$ 75,890	\$ 26,634	\$ 3,594	\$ 0	\$ 3,034	\$ 4,168	\$ 247,459	\$ 526,300
0	0	7,316	269,766	0	403	1,290	3,050	379,428
0	0	0	0	0	0	0	2,510	2,510
0	0	0	0	0	0	0	1,463	49,379
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	9,638	9,638
17,745	75,890	33,950	273,360	0	3,437	5,458	264,120	967,255
1,349	4,139	145,656	13,533	0	11,958	26,684	27,035	2,094,345
540	3,744	139,576	13,533	0	11,958	21,184	6,356	694,988
809	395	6,080	0	0	0	5,500	20,679	1,399,357
\$ 18,554	\$ 76,285	\$ 40,030	\$ 273,360	\$ 0	\$ 3,437	\$ 10,958	\$ 284,799	\$ 2,366,612
\$ 985	\$ 585	\$ 37,163	\$ 256,077	\$ 0	\$ 230	\$ 60	\$ 17,485	\$ 535,402
0	0	0	0	0	0	0	118,910	118,910
0	0	0	0	0	0	0	3,617	22,937
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	106	49,379
0	0	0	0	0	0	0	0	24,715
0	0	0	0	0	0	0	0	19,136
985	585	37,163	256,077	0	230	60	140,118	770,479
0	0	0	0	0	0	0	0	28,004
0	0	0	0	0	0	0	0	28,004
985	585	37,163	256,077	0	230	60	140,118	798,483
0	0	0	17,283	0	3,207	5,398	124,002	152,445
16,760	75,305	(3,213)	0	0	0	0	0	63,467
809	395	6,080	0	0	0	5,500	20,679	1,352,217
17,569	75,700	2,867	17,283	0	3,207	10,898	144,681	1,568,129
\$ 18,554	\$ 76,285	\$ 40,030	\$ 273,360	\$ 0	\$ 3,437	\$ 10,958	\$ 284,799	\$ 2,366,612

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Combining Schedule Of Activities
For the Year ended December 31, 2008

	Community Service <u>Block Grants</u>	Emergency Food and Shelter	Weather- ization <u>Assistance</u>	S.T.E.P. JOB <u>READINESS</u>	Head <u>Starts</u>	Child and Adult Care <u>Food Program</u>
Revenues and Other Support:						
Contractual revenue - grants	\$ 474,991	\$ 40,228	\$ 294,728	\$ 84,797	\$ 4,449,644	\$ 333,781
Donations - police juries	0	0	0	0	0	0
Miscellaneous revenues	0	0	0	0	836	1,747
Grantee in-kind contributions	0	0	0	0	1,125,069	0
Total revenues and other support	474,991	40,228	294,728	84,797	5,575,549	335,528
Expenses:						
Personnel	280,002	0	132,735	67,915	2,638,631	91,714
Fringe benefits	49,426	0	17,650	10,335	447,929	13,150
Travel	6,988	0	1,806	407	55,396	899
Administrative expenses	0	765	0	0	18,297	0
Program costs	0	0	0	524	14,211	0
Material	0	0	123,695	0	0	0
Equipment and maintenance	11,666	0	78	352	135,241	0
Occupancy	43,904	0	190	1,400	105,865	11,042
Telephone	20,904	0	727	662	63,426	12
Insurance	11,536	0	18,861	663	115,649	0
Vehicle operation	7,843	0	18,557	0	137,251	0
Outreach	0	0	0	0	0	0
Supplies and postage	12,707	0	2,250	616	67,259	937
Classroom supplies	0	0	0	0	9,160	0
Participant stipends	0	0	0	0	1,095	0
Utilities	16,271	0	0	140	125,273	0
Professional services	7,107	0	0	0	60,234	0
Publications	339	0	0	0	347	0
Food and related supplies	0	0	0	0	7,294	259,162
Miscellaneous	5,001	0	1,211	0	3,449	0
Client and assistance payments	7,254	39,463	0	0	0	0
Grantee in-kind expenses	0	0	0	0	1,125,069	0
Depreciation	1,115	0	17,930	0	164,717	0
Interest	0	0	0	0	5,125	0
Total expenses	482,063	40,228	335,720	83,014	5,300,918	376,916
Change in net assets	(7,072)	0	(40,992)	1,783	274,631	(41,288)
Net assets, as of beginning of year	9,102	2,555	48,318	(1,163)	1,030,224	19,626
Program transfers	0	0	0	0	0	0
Transfers due to merger	0	0	0	0	0	0
Prior year adjustment	0	0	0	0	0	0
Net assets, as of end of year	\$ 2,030	\$ 2,555	\$ 7,326	\$ 620	\$ 1,304,855	\$ (21,462)

Head Start Miscellaneous Projects	HUD Section 8	WIA	LINEAR Energy Assistance	Medicaid Fund	Catahoula/ Concordia S.T.E.P. Transportation	Grant S.T.E.P. Transportation	General Services	Total
\$ 0	\$ 0	\$ 0	\$ 964,297	\$ 658	\$ 14,196	\$ 22,149	\$ 42,778	\$ 6,722,247
0	174,721	1,203,215	0	0	0	0	0	1,377,936
24,254	1,255	0	0	0	0	0	82,864	110,956
0	0	0	0	0	0	0	0	1,125,069
<u>24,254</u>	<u>175,976</u>	<u>1,203,215</u>	<u>964,297</u>	<u>658</u>	<u>14,196</u>	<u>22,149</u>	<u>125,642</u>	<u>9,336,208</u>
0	16,815	651,842	77,996	0	9,262	6,665	19,137	3,992,714
0	2,762	123,693	16,352	0	1,160	977	2,319	685,753
171	2,286	24,580	447	0	76	109	3,864	97,029
0	925	2,441	570	658	0	0	1,562	25,218
0	0	221,509	0	0	0	0	120	236,364
0	0	0	0	0	0	0	0	123,695
0	328	15,885	6,625	0	1,536	0	1,545	173,256
0	342	41,952	3,000	0	0	0	2,049	210,344
0	584	26,344	100	0	151	115	2,374	115,429
0	63	8,370	0	0	2,884	2,884	342	161,252
0	339	0	0	0	3,540	4,335	1,488	173,353
0	0	0	0	0	0	0	0	0
0	779	24,291	1,754	0	117	3	2,224	112,837
0	0	0	0	0	0	0	0	9,160
0	0	0	0	0	0	0	0	1,095
0	422	34,951	0	0	758	0	2,321	180,136
0	1,087	26,053	0	0	0	0	3,300	37,781
0	6	391	533	0	0	0	40	1,656
0	0	0	0	0	0	0	0	266,456
20,670	2,520	0	20	0	0	0	3,720	36,591
0	152,280	0	881,562	0	0	0	23,232	1,103,791
0	0	0	0	0	0	0	0	1,125,069
270	87	2,455	112	0	0	1,100	1,187	188,973
0	0	0	0	0	0	0	0	5,125
<u>21,111</u>	<u>182,225</u>	<u>1,204,757</u>	<u>989,071</u>	<u>658</u>	<u>19,484</u>	<u>16,188</u>	<u>70,824</u>	<u>9,123,077</u>
3,143	(6,249)	(1,542)	(24,774)	0	(5,288)	5,961	54,818	213,131
14,426	81,949	4,409	42,057	0	8,495	4,937	89,863	1,354,998
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
\$ 17,569	\$ 75,700	\$ 2,867	\$ 17,283	\$ 0	\$ 3,207	\$ 10,698	\$ 144,681	\$ 1,569,129

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act
 Combining Schedule of Financial Position
 December 31, 2008

ASSETS	Adult	Youth	Dislocated Worker	Welfare Exp. Work	Gustav National Emergency Grant	Flood National Emergency Grant	Miscellaneous Grants	Total
Cash in bank	\$ 7,872	\$ 6,848	\$ 4,802	\$ 0	\$ 6,840	\$ 0	\$ 272	\$ 26,634
Receivables:								
Due from grantor	1,164	2,545	1,090	0	2,517	0	0	7,316
Due from other funds	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Total current assets	9,036	9,393	5,892	0	9,357	0	272	33,950
Property and equipment:								
Property and equipment	53,951	53,557	27,646	10,496	0	0	0	145,656
Accumulated depreciation	51,532	51,668	25,880	10,496	0	0	0	139,576
Net property and equipment	2,425	1,889	1,766	0	0	0	0	6,080
Total assets	\$ 11,461	\$ 11,282	\$ 7,658	\$ 0	\$ 9,357	\$ 0	\$ 272	\$ 40,030

LIABILITIES AND NET ASSETS

Liabilities:								
Accounts payable	\$ 12,375	\$ 8,544	\$ 8,870	\$ 0	\$ 7,035	\$ 0	\$ 339	\$ 37,163
Due to grantor	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Cash over/short	0	0	0	0	0	0	0	0
Total current liabilities	12,375	8,544	8,870	0	7,035	0	339	37,163
Long-term liabilities:								
Long-term debt	0	0	0	0	0	0	0	0
Total long-term liabilities	0	0	0	0	0	0	0	0
Total liabilities	12,375	8,544	8,870	0	7,035	0	339	37,163
Net assets:								
Unrestricted:								
Operating	0	0	0	0	0	0	0	0
Designated for specific programs	(3,339)	849	(2,978)	0	2,322	0	(67)	(3,213)
Fixed assets	2,425	1,889	1,766	0	0	0	0	6,080
Total net assets	(914)	2,738	(1,212)	0	2,322	0	(67)	2,867
Total liabilities and net assets	\$ 11,461	\$ 11,282	\$ 7,658	\$ 0	\$ 9,357	\$ 0	\$ 272	\$ 40,030

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act
 Combining Schedule of Activities
 Year ended December 31, 2008

	Adult	Youth	Dislocated Worker	Welfare to Work	Gustav National Emergency Grant	Flood National Emergency Grant	Miscellaneous Grants	Total
Revenues	\$ 463,431	\$ 234,624	\$ 294,682	\$ 0	\$ 70,550	\$ 78,822	\$ 61,106	\$ 1,203,215
Expenses:								
Personnel	234,521	127,043	155,361	0	56,885	57,766	20,266	651,842
Fringe benefits	45,737	24,918	29,952	0	7,677	10,765	4,644	123,693
Travel	6,227	4,270	4,518	0	1,703	2,123	5,739	24,580
Administrative expenses	980	271	1,184	0	0	0	0	2,441
Program costs	109,499	41,557	47,991	0	894	8,168	13,400	221,509
Material and equipment	0	0	0	0	0	0	0	0
Maintenance	6,454	3,861	5,035	0	0	0	535	15,885
Occupancy	18,078	10,827	12,834	0	0	0	213	41,952
Telephone	10,633	6,617	8,855	0	0	0	239	26,344
Insurance	3,879	1,494	2,997	0	0	0	0	8,370
Vehicle operation	0	0	0	0	0	0	0	0
Outreach	0	0	0	0	0	0	0	0
Supplies and postage	3,780	1,857	3,922	0	1,069	0	13,663	24,291
Classroom supplies	0	0	0	0	0	0	0	0
Teacher stipends	0	0	0	0	0	0	0	0
Utilities	13,412	9,726	11,356	0	0	0	397	34,951
Professional services	12,479	1,251	12,221	0	0	0	102	26,053
Publications	68	77	220	0	0	0	26	391
Food and related supplies	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Client and assistance payments	0	0	0	0	0	0	0	0
Grantee in-kind	0	0	0	0	0	0	0	0
Depreciation	972	962	571	0	0	0	0	2,455
Interest	0	0	0	0	0	0	0	0
Total expenses	465,729	234,737	297,017	0	68,228	78,822	59,224	1,204,757
Excess revenues (deficit) over expenses	(3,298)	(113)	(2,335)	0	7,372	0	1,882	(1,542)
Net assets, as of beginning of year	2,384	2,851	1,123	0	0	0	(1,949)	4,409
Transfer from other programs	0	0	0	0	0	0	0	0
Transfer from state	0	0	0	0	0	0	0	0
Prior year adjustment	0	0	0	0	0	0	0	0
Balance (deficit) at end of year	(914)	2,738	(1,212)	0	2,322	0	(67)	2,067

**Supplemental Information Schedules Prepared
For Grant and Contract Analysis**

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2007N0029
 Schedule of Budgeted and Actual Revenues and Expenditures
 For the Period ended December 31, 2008

	October 1, 2006 Through December 31, 2008		Favorable (Unfavorable) Variance
	Approved <u>Budget</u>	<u>Actual</u>	
Revenues:			
LA Department of Labor	\$ 448,670	\$ 448,665	\$ (5)
Less amount returned	<u>0</u>	<u>0</u>	<u>0</u>
Net revenues	<u>448,670</u>	<u>448,665</u>	<u>(5)</u>
Expenditures:			
Outreach expenditures:			
Personnel	167,848	167,087	761
Fringe benefits	26,693	26,596	97
Travel	4,134	4,134	0
Equipment	0	0	0
Other support costs	94,875	95,676	(801)
Program activities	24,000	24,020	(20)
Administration expenditures:			
Personnel	77,152	77,150	2
Fringe benefits	14,272	14,281	(9)
Travel	3,596	3,808	(212)
Equipment	0	0	0
Other administration expenses	36,100	35,913	187
Community Food And Nutrition	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>448,670</u>	<u>448,665</u>	<u>5</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2008N0029
 Schedule of Budgeted and Actual Revenues and Expenditures
 For the Period ended December 31, 2008

	October 1, 2007 Through December 31, 2008		Favorable (Unfavorable) Variance
	Approved <u>Budget</u>	<u>Actual</u>	
Revenues:			
LA Department of Labor	\$ 450,660	\$ 450,660	\$ 0
Less amount returned	<u>0</u>	<u>0</u>	<u>0</u>
Net revenues	<u>450,660</u>	<u>450,660</u>	<u>0</u>
Expenditures:			
Outreach expenditures:			
Personnel	159,776	159,776	0
Fringe benefits	26,499	26,499	0
Travel	3,580	3,580	0
Equipment	0	0	0
Other support costs	91,786	91,786	0
Program activities	10,090	10,090	0
Administration expenditures:			
Personnel	99,721	99,721	0
Fringe benefits	18,894	18,894	0
Travel	2,420	2,420	0
Equipment	0	0	0
Other administration expenses	37,894	37,894	0
Community Food And Nutrition	<u>0</u>	<u>0</u>	<u>0</u>
 Total expenditures	 <u>450,660</u>	 <u>450,660</u>	 <u>0</u>
 Excess revenues over expenditures	 <u>\$ 0</u>	 <u>\$ 0</u>	 <u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2009N0029
 Schedule of Budgeted and Actual Revenues and Expenditures
 For the Period ended December 31, 2008

	October 1, 2008 Through December 31, 2008		Favorable (Unfavorable) Variance
	<u>Approved Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
LA Department of Labor	\$ 403,517	\$ 121,300	\$ (282,217)
Less amount returned	0	0	0
Net revenues	<u>403,517</u>	<u>121,300</u>	<u>(282,217)</u>
Expenditures:			
Outreach expenditures:			
Personnel	192,438	46,825	145,613
Fringe benefits	31,906	7,360	24,546
Travel	1,397	41	1,356
Equipment	0	0	0
Other support costs	35,763	22,379	13,384
Program activities	10,000	0	10,000
Administration expenditures:			
Personnel	117,096	28,631	88,465
Fringe benefits	5,067	5,781	(714)
Travel	1,500	1,347	153
Equipment	0	0	0
Other administration expenses	8,350	7,919	431
Community Food And Nutrition	0	0	0
Total expenditures	<u>403,517</u>	<u>120,283</u>	<u>283,234</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>1,017</u>	\$ <u>1,017</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DOE) Program
 Schedule of Budgeted and Actual Revenues and Expenditures
 For the Program Period ended June 30, 2008

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Louisiana Association of Community Action Partnerships, Incorporated (DOE)	\$ 123,136	\$ 92,161	\$ (30,975)
Current expenditures:			
Administration	14,053	3,574	10,479
Program operations	95,667	81,398	14,269
Vehicles and equipment	0	0	0
Health and Safety	3,416	2,534	882
Liability insurance	4,000	3,973	27
Training and technical assistance	6,000	682	5,318
Financial audit	0	0	0
Total expenditures	<u>123,136</u>	<u>92,161</u>	<u>30,975</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DHHS SUPPLEMENT) Program
 Schedule of Budgeted and Actual Revenues and Expenditures
 For the Program Period ended June 30, 2008

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Louisiana Association of Community Action Partnerships, Incorporated (DHHS Supplement)	\$ 161,500	\$ 106,649	\$ (54,851)
Current expenditures:			
Administration	0	0	0
Program operations	0	0	0
Vehicles and equipment	0	0	0
Incidental Repairs	161,500	106,649	54,851
Health and Safety	0	0	0
Liability insurance	0	0	0
Training and technical assistance	0	0	0
Financial audit	0	0	0
Total expenditures	<u>161,500</u>	<u>106,649</u>	<u>54,851</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DHHS) Program
 Schedule of Budgeted and Actual Revenues and Expenditures
 For the Program Period ended June 30, 2008

	<u>Approved</u> <u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u> <u>Variance</u>
Grant revenues:			
Louisiana Association of Community Action Partnerships, Incorporated (DHHS)	\$ <u>163,139</u>	\$ <u>163,139</u>	\$ <u>0</u>
Current expenditures:			
Administration	7,994	7,994	0
Program operations	150,132	150,132	0
Vehicles	0	0	0
Incidental repair supplement	0	0	0
Health and Safety	5,013	5,013	0
Liability insurance	0	0	0
Training and technical assistance	0	0	0
Financial audit	0	0	0
Total expenditures	<u>163,139</u>	<u>163,139</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DOE) Program
 Schedule of Budgeted and Actual Revenues and Expenditures
 Incurred During the Year ended December 31, 2008
 For the Program Period ended June 30, 2009

	<u>Approved Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
Louisiana Association of Community Action Partnerships, Incorporated (DOE)	\$ <u>185,451</u>	\$ <u>67,376</u>	\$ <u>(118,075)</u>
Current expenditures:			
Administration	21,650	1,977	19,673
Program operations	133,950	62,291	71,659
Health and safety	4,350	1,373	2,977
Liability insurance	4,000	0	4,000
Vehicles & Equipment	16,501	0	16,501
Training and technical assistance	5,000	1,735	3,265
Financial audit	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>185,451</u>	<u>67,376</u>	<u>118,075</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DHHS SUPPLEMENT) Program
 Schedule of Budgeted and Actual Revenues and Expenditures
 Incurred During the Year ended December 31, 2008
 For the Program Period ended June 30, 2009

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Louisiana Association of Community Action Partnerships, Incorporated (DHHS Supplement)	\$ 78,000	\$ 15,789	\$ (62,211)
Current expenditures:			
Administration	0	0	0
Program operations	0	0	0
Vehicles and equipment	0	0	0
Incidental Repairs	78,000	15,789	62,211
Health and Safety	0	0	0
Liability insurance	0	0	0
Training and technical assistance	0	0	0
Financial audit	0	0	0
 Total expenditures	 <u>78,000</u>	 <u>15,789</u>	 <u>62,211</u>
 Excess revenues over expenditures	 <u>\$ 0</u>	 <u>\$ 0</u>	 <u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DHHS) Program
 Schedule of Budgeted and Actual Revenues and Expenditures
 Incurred During the Year ended December 31, 2008
 For the Program Period ended June 30, 2009

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
Louisiana Association of Community Action Partnerships, Incorporated (DHHS)	\$ 104,129	\$ 39,786	\$ (64,343)
Current expenditures:			
Administration	10,490	553	9,937
Program operations	93,639	39,233	54,406
Incidental repair supplement	0	0	0
Health and safety	0	0	0
Liability insurance	0	0	0
Training and technical assistance	0	0	0
Financial audit	0	0	0
Total expenditures	<u>104,129</u>	<u>39,786</u>	<u>64,343</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Grant 06CH5211/42

Schedule of Budgeted and Actual Revenues and Expenditures
For the Program Year ended March 31, 2008

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:			
Grant revenues:			
Federal OCD funds	\$ 4,108,518	\$ 4,108,518	\$ 0
Other revenues:			
Miscellaneous	0	0	0
Grantee in-kind contributions	<u>1,027,089</u>	<u>1,125,069</u>	<u>97,980</u>
Grand total revenues	<u>5,135,607</u>	<u>5,233,587</u>	<u>97,980</u>
Current expenditures:			
Direct costs:			
Personnel	1,979,650	1,946,403	33,247
Fringe benefits	375,686	339,022	36,664
Travel	23,833	33,840	(10,007)
Equipment	582,956	550,360	32,596
Supplies	335,179	217,637	117,542
Contractual	94,300	112,872	(18,572)
Other	<u>716,914</u>	<u>908,384</u>	<u>(191,470)</u>
Sub total expenditures	4,108,518	4,108,518	0
Grantees' share	<u>1,027,089</u>	<u>1,125,069</u>	<u>(97,980)</u>
Grand total expenditures	<u>5,135,607</u>	<u>5,233,587</u>	<u>(97,980)</u>
Excess (deficit) revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Schedule of Revised Fiscal Year 2007 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year ended December 31, 2008

	Appropriation for the Fiscal <u>Year 2007</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>410,283</u>	\$ <u>410,283</u>	\$ <u>0</u>
Total income	<u>410,283</u>	<u>410,283</u>	<u>0</u>
Expenditures:			
Program costs	369,255	369,255	0
Administration	<u>41,028</u>	<u>41,028</u>	<u>0</u>
Total expenditures	<u>410,283</u>	<u>410,283</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Schedule of Revised Fiscal Year 2008 Appropriations (Budget) for Which Total Revenues and Expenditures Incurred during the Year ended December 31, 2008

	Appropriation for the Fiscal year 2008	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 500,991	\$ 500,991	\$ 0
Total income	<u>500,991</u>	<u>500,991</u>	<u>0</u>
Expenditures:			
Program costs	448,956	448,956	0
Administration	<u>52,035</u>	<u>52,035</u>	<u>0</u>
Total expenditures	<u>500,991</u>	<u>500,991</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Schedule of Program Year 2008 Appropriations (Budget) for
Revenues and Expenditures Incurred during the Year ended December 31, 2008

	Appropriation for the Program <u>Year 2008</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>91,064</u>	\$ <u>86,335</u>	\$ <u>(4,729)</u>
Total income	<u>91,064</u>	<u>86,335</u>	<u>(4,729)</u>
Expenditures:			
Program costs	81,959	81,959	0
Administration	<u>9,105</u>	<u>4,376</u>	<u>4,729</u>
Total expenditures	<u>91,064</u>	<u>86,335</u>	<u>4,729</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Schedule of Fiscal Year 2009 Appropriations (Budget) for
Revenues and Expenditures Incurred during the Year ended December 31, 2008

	Appropriation for the Fiscal <u>Year 2009</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>432,291</u>	\$ <u>58,429</u>	\$ <u>(373,862)</u>
Total income	<u>432,291</u>	<u>58,429</u>	<u>(373,862)</u>
Expenditures:			
Program costs	389,062	58,429	330,633
Administration	<u>43,229</u>	<u>0</u>	<u>43,229</u>
Total expenditures	<u>432,291</u>	<u>58,429</u>	<u>373,862</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.

Workforce Investment Act - Youth

Schedule of Revised Program Year 2007 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2008

	Appropriation for the Program <u>Year 2007</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>628,270</u>	\$ <u>628,270</u>	\$ <u>0</u>
Total income	<u>628,270</u>	<u>628,270</u>	<u>0</u>
Expenditures:			
Program costs	562,522	562,522	0
Administration	<u>65,748</u>	<u>65,748</u>	<u>0</u>
Total expenditures	<u>628,270</u>	<u>628,270</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.

Workforce Investment Act - Youth

Schedule of Program Year 2008 Appropriations (Budget) for
Revenues and Expenditures Incurred during the Year ended December 31, 2008

	Appropriation for the Program <u>Year 2008</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>535,665</u>	\$ <u>106,806</u>	\$ <u>(428,859)</u>
Total income	<u>535,665</u>	<u>106,806</u>	<u>(428,859)</u>
Expenditures:			
Program costs	482,099	88,551	393,548
Administration	<u>53,566</u>	<u>18,255</u>	<u>35,311</u>
Total expenditures	<u>535,665</u>	<u>106,806</u>	<u>428,859</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker
 Schedule of Revised Fiscal Year 2007 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2008

	Appropriation for the Fiscal <u>Year 2007</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 212,560	\$ 212,560	\$ 0
Total income	<u>212,560</u>	<u>212,560</u>	<u>0</u>
Expenditures:			
Program costs	182,304	182,304	0
Administration	<u>30,256</u>	<u>30,256</u>	<u>0</u>
Total expenditures	<u>212,560</u>	<u>212,560</u>	<u>0</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker
 Schedule of Revised Fiscal Year 2008 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2008

	Appropriation for the Fiscal <u>Year 2008</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>242,867</u>	\$ <u>242,867</u>	\$ <u>0</u>
Total income	<u>242,867</u>	<u>242,867</u>	<u>0</u>
Expenditures:			
Program costs	216,185	216,185	0
Administration	<u>26,682</u>	<u>26,682</u>	<u>0</u>
Total expenditures	<u>242,867</u>	<u>242,867</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.

Workforce Investment Act - Dislocated Worker
 Schedule of Program Year 2008 Appropriations (Budget) for
 Revenues and Expenditures Incurred during the Year ended December 31, 2008

	Appropriation for the Program <u>Year 2008</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>46,001</u>	\$ <u>44,894</u>	\$ <u>(1,107)</u>
Total income	<u>46,001</u>	<u>44,894</u>	<u>(1,107)</u>
Expenditures:			
Program costs	41,401	41,401	0
Administration	<u>4,600</u>	<u>3,493</u>	<u>1,107</u>
Total expenditures	<u>46,001</u>	<u>44,894</u>	<u>1,107</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.

Workforce Investment Act - Dislocated Worker
Schedule of Fiscal Year 2009 Appropriations (Budget) for
Revenues and Expenditures Incurred during the Year ended December 31, 2008

	Appropriation for the Fiscal Year 2009	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 115,976	\$ 6,387	\$ (109,589)
Total income	<u>115,976</u>	<u>6,387</u>	<u>(109,589)</u>
Expenditures:			
Program costs	104,379	6,387	97,992
Administration	<u>11,597</u>	<u>0</u>	<u>11,597</u>
Total expenditures	<u>115,976</u>	<u>6,387</u>	<u>109,589</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Emergency Reserve
Schedule of Program Year 2006 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2008

	Appropriation for the Program <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>44,326</u>	\$ <u>44,326</u>	\$ <u>0</u>
Total income	<u>44,326</u>	<u>44,326</u>	<u>0</u>
Expenditures:			
Program costs	39,894	39,894	0
Administration	<u>4,432</u>	<u>4,432</u>	<u>0</u>
Total expenditures	<u>44,326</u>	<u>44,326</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Flood National Emergency Grant
 Schedule of Revised Program Year 2006 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2008

	Appropriation for the Program <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>175,322</u>	\$ <u>175,322</u>	\$ <u>0</u>
Total income	<u>175,322</u>	<u>175,322</u>	<u>0</u>
Expenditures:			
Program costs	162,349	162,349	0
Administration	<u>12,973</u>	<u>12,973</u>	<u>0</u>
Total expenditures	<u>175,322</u>	<u>175,322</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.

Workforce Investment Act - Disability Navigator
 Schedule of Revised Program Year 2006 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2008

	Appropriation for the Program <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 49,949	\$ 49,949	\$ 0
Total income	<u>49,949</u>	<u>49,949</u>	<u>0</u>
Expenditures:			
Program costs	47,499	47,499	0
Administration	<u>2,450</u>	<u>2,450</u>	<u>0</u>
Total expenditures	<u>49,949</u>	<u>49,949</u>	<u>0</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Disability Navigator
 Schedule of Revised Program Year 2007 Appropriations (Budget) for
 Revenues and Expenditures Incurred during the Year ended December 31, 2008

	Appropriation for the Program <u>Year 2007</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 25,000	\$ 5,502	\$ (19,498)
Total income	<u>25,000</u>	<u>5,502</u>	<u>(19,498)</u>
Expenditures:			
Program costs	25,000	5,502	19,498
Administration	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>25,000</u>	<u>5,502</u>	<u>19,498</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - 10% Program

Schedule of Revised Fiscal Year 2006 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2008

	Appropriation for the Fiscal <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>10,800</u>	\$ <u>10,800</u>	\$ <u>0</u>
Total income	<u>10,800</u>	<u>10,800</u>	<u>0</u>
Expenditures:			
Program costs	10,800	10,800	0
Administration	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>10,800</u>	<u>10,800</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - 10% Electrical Program
Schedule of Fiscal Year 2007 Appropriations (Budget) for
Revenues and Expenditures Incurred during the Year ended December 31, 2008

	Appropriation for the Fiscal <u>Year 2007</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>15,000</u>	\$ <u>13,396</u>	\$ <u>(1,604)</u>
Total income	<u>15,000</u>	<u>13,396</u>	<u>(1,604)</u>
Expenditures:			
Program costs	15,000	13,396	1,604
Administration	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>15,000</u>	<u>13,396</u>	<u>1,604</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Gustav

Schedule of Program Year 2008 Appropriations (Budget) for
Revenues and Expenditures Incurred during the Year ended December 31, 2008

	Appropriation for the Program <u>Year 2008</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>117,872</u>	\$ <u>72,014</u>	\$ <u>(45,858)</u>
Total income	<u>117,872</u>	<u>72,014</u>	<u>(45,858)</u>
Expenditures:			
Program costs	111,978	66,677	45,301
Administration	<u>5,894</u>	<u>5,337</u>	<u>557</u>
Total expenditures	<u>117,872</u>	<u>72,014</u>	<u>45,858</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Expenditures of Federal Funds

For the Year ended December 31, 2008

<u>Federal Grantor: Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
Department of Agriculture:		
LA Dept. of Education/Child and Adult Care Food Program	10.558	<u>\$ 376,816</u>
Total - Department of Agriculture		<u>376,816</u>
Department of Health and Human Services:		
U.S. Treasury/Head Start	93.600	4,450,480
LA Dept. of Health and Hospitals/Medicaid	93.778	658
LA Dept. of Social Services/S.T.E.P. Transportation	93.667	41,172
LA Housing Finance Agency/Temporary Energy Assistance	93.558	988,959
Office of Family Support - Income Tax Preparation	93.558	6,609
LA Housing Finance Agency/Louisiana Association of Community Action Partnerships, Inc./LIHEAP Weatherization Block Grant	93.568	117,146
LA Housing Finance Agency/Louisiana Association of Community Action Partnerships, Inc./Client Education Grant	93.568	<u>6,298</u>
Total - Department of Health and Human Services		<u>5,611,322</u>
Department of Housing and Urban Development:		
Catahoula Parish Police Jury/Lower Income Housing Program (Section 8-Existing Housing and State Agency Program)	14.195	182,405
LIISC/Lower Income Housing Program - Comprehensive Housing Counseling Program	14.195	8,974
Mississippi Housing Initiative/Lower Income Housing Program - Comprehensive Housing Counseling Program	14.195	6,766
LA Dept. of Employment and Training/Community Service Block Grant Program-Entitlement Grants	93.569	<u>483,364</u>
Total - Department of Housing and Urban Development		<u>681,509</u>
Department of Labor:		
Workforce Investment Act		
Adult	17.258	466,770
Youth	17.259	233,775
Dislocated Workers	17.260	297,660
National Emergency Grant - Gustav	17.260	68,228
National Emergency Grant - Flood	17.260	78,822
Emergency Reserve	17.260	2,963
Electrical Apprentice	17.260	13,396
Disability Navigator	17.266	42,865
S.T.E.P. Job Readiness	93.667	<u>83,014</u>
Total - Department of Labor		<u>1,287,493</u>
Department of Energy:		
LA Housing Finance Agency/Louisiana Association of Community Action Partnerships, Inc./Weatherization Assistance Program	81.042	<u>200,644</u>
Total - Department of Energy		<u>200,644</u>
Federal Emergency Management Agency:		
United Way of America/Emergency Food and Shelter	83.523	<u>40,228</u>
Total Federal Assistance		<u>\$ 8,198,012</u>

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

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Schedule of Expenditures of Federal Funds
December 31, 2008

(1) Basis of Presentation

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

**OTHER REPORTS REQUIRED BY *GOVERNMENT*
AUDITING STANDARDS and *MANAGEMENT*
and BUDGET CIRCULAR A-133**

Bates, Murray & Company LLC

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Report on Internal Control Over Financial
Reporting And On Compliance and Other Matters Based on An Audit
Of Financial Statements Performed in Accordance With
Government Auditing Standards

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

We have audited the financial statements of LaSalle Community Action Association, Inc. as of and for the year ended December 31, 2008, and have issued our report thereon dated June 26, 2009. We have conducted the 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered LaSalle Community Action Association, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of LaSalle Community Action Association, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the association's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Association's financial statements that is more than inconsequential will not be prevented or detected by the Association's internal control. We consider the deficiencies described in the accompanying schedule of findings and question costs to be significant deficiencies in internal control over financial reporting, 2008- 1 and 2008-2.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the association's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the second paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, of the significant deficiencies described above, we consider item 2008-1 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether LaSalle Community Action Association Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

LaSalle Community Action Association, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Association's response and, accordingly, we express no opinion on it.

This report is intended for the information of management, the Board of Directors, and federal awarding agencies, pass-through entities, and the Louisiana Legislative Auditor, and is not intended to be, and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Bates, Murray & Company LLC
June 26, 2009

Bates, Murray & Company LLC

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Report on Compliance With Requirements Applicable to Each
Major Program and Internal Control Over Compliance in
Accordance With OMB Circular A-133

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

Compliance

We have audited the compliance of LaSalle Community Action Association, Inc. with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. LaSalle Community Action Association, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major programs is the responsibility of LaSalle Community Action Association, Inc.'s management. Our responsibility is to express an opinion on LaSalle Community Action Association, Inc.'s compliance based on our audit.

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

In our opinion, LaSalle Community Action Association, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

Internal Control Over Compliance

The management of LaSalle Community Action Association, Inc. is responsible for establishing and maintaining effective internal control over compliance with the

requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered LaSalle Community Action Association, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of LaSalle Community Action Association, Inc.'s internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying schedule of findings and question costs to be significant deficiencies in internal control over financial reporting, 2008- 1 and 2008-2.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described above, we consider item 2008-1 to be a material weakness.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

LaSalle Community Action Association, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Association's response and, accordingly, we express no opinion on it.

This report is intended for the information of management, the Board of Directors, and federal awarding agencies, pass-through entities, and the Louisiana Legislative Auditor, and is not intended to be, and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Bates, Murray + Company LLC
June 26, 2009

AUDIT FINDINGS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Corrective Action Taken on Prior Year Findings
December 31, 2008

Section 1 - Internal Control

There were no findings nor questioned costs for the year ended December 31, 2007.

Section 2 - Compliance

There were no findings nor questioned costs for the year ended December 31, 2007.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2008

Section 1 - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

* Material weakness(es) identified? X yes no

* Control deficiency(s) identified that
are not considered to be material
weaknesses? X yes no

Noncompliance material to financial
statements noted? X yes no

Federal Awards:

Internal control over major programs:

* Material weakness(es) identified? X yes no

* Control deficiency(s) identified that
are not considered to be material
weaknesses? X yes no

Type of auditor's report issued on compliance for major programs:
Unqualified

Any audit findings disclosed that are
required to be reported in accordance
with section 510(a) of Circular A-133? X yes no

Identification of major programs:

- CFDA #93.600 - Head Start Program
- CFDA #17.258 through 17.260 - Department of Labor WIA Programs
- CFDA #93.558 - LIHEAP Energy Assistance
- CFDA #93.569 - Community Service Block Grants
- CFDA #10.558 - Child and Adult Care Food Program

Dollar threshold used to distinguish
between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? yes X no

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Findings and Questioned Costs (Continued)
For the Year December 31, 2008

Section 2 - Financial Statement Findings

There are two findings with questioned costs for the year ended December 31, 2008.

Finding 2008-1

Condition:

Programs funded by the State of Louisiana either directly or by Federal Pass Through Funds are to follow travel guidelines as published in the State Travel Guide.

Cause:

Members of the Workforce Investment Board and the Workforce Investment Board Director were reimbursed \$200 for mileage at a rate higher than the published rate.

Recommendation:

That the Association follow the State of Louisiana published travel policies.

Management's Response and Corrective Action Plan:

The Association will reimburse all travel expenses in accordance with the State of Louisiana Travel Guide.

Finding 2008-2

Condition:

Three Association owned vehicles used in the Head Start Program were sold in April, 2008 and were not cancelled from the Association's insurance policy.

Cause:

The failure to timely cancel the insurance on the vehicles has cost the program \$3,705 in cost that the insurance provider will not refund.

Recommendation:

That the Association put into place procedures that assure that when items that require insurance coverage are properly added or deleted from the policy at the time of the event.

Management's Response and Corrective Action Plan:

The Association has instituted an internal tracking procedure that captures the point of origin for items bought or sold and ending with the addition or cancellation of insurance from the existing policy.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Findings and Questioned Costs (Continued)
For the Year December 31, 2008

**Section 3 - Financial Statement Findings and Questioned Costs
Major Programs**

There are two findings and questioned costs and are noted as Finding Number 2008-1 and 2008-2 above in the audit period ending December 31, 2008.