

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Financial Statements

for the

YEAR ENDED DECEMBER 31, 2005

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 7-26-06

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Financial Report
Year Ended December 31, 2005

Table of Contents

	Page No
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 10
COMBINING SCHEDULES:	
Combining Schedule of Financial Position	11 - 12
Combining Schedule of Activities	13 - 14
Combining Schedule of Financial Position - Workforce Investment Act	15
Combining Schedule of Activities - Workforce Investment Act	16
Supplemental Information Schedules Prepared For Grant and Contract Analysis:	
Community Service Block Grant-Grant No: 2004N0029 Schedule of Budgeted and Actual Revenues and Expenditures for the Contract Period Ended December 31, 2005	17
Community Service Block Grant-Grant No: 2005N0029 Schedule of Budgeted and Actual Revenues and Expenditures for the Contract Period Ended December 31, 2005	18
Community Service Block Grant-Grant No: 2006N0029 Schedule of Budgeted and Actual Revenues and Expenditures For the Period Ended December 31, 2005	19

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Table of Contents, Continued

	Page No
Weatherization Assistance (DOE) Program Schedule of Budgeted and Actual Revenues and Expenditures Incurred During the Year Ended December 31, 2005 For the Program Period ended March 31, 2006	20
Weatherization Assistance (LIHEAP) Program Schedule of Budgeted and Actual Revenues and Expenditures Incurred During the Year Ended December 31, 2005 For the Program Period Ended March 31, 2006	21
Weatherization Assistance Program Schedule of Budgeted and Actual Revenues and Expenditures Incurred during the Program Period Ending March 31, 2005	22
Head Start-Grant 06CH5211/39 Schedule of Budgeted and Actual Revenues and Expenditures For the Program Year Ended March 31, 2005	23
Workforce Investment Act-Adult: Schedule of Fiscal Year 2004 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2005	24
Workforce Investment Act-Adult: Schedule of Program Year 2004 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2005	25
Workforce Investment Act-Adult: Schedule of Fiscal Year 2005 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2005	26

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Table of Contents, Continued

	Page No
Workforce Investment Act-Adult: Schedule of Program Year 2005 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2005	27
Workforce Investment Act-Adult: Schedule of Fiscal Year 2006 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2005	28
Workforce Investment Act-Youth: Schedule of Program Year 2003 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2005	29
Workforce Investment Act-Youth: Schedule of Program Year 2004 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2005	30
Workforce Investment Act-Youth: Schedule of Program Year 2005 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2005	31
Workforce Investment Act-Dislocated Worker: Schedule of Fiscal Year 2004 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2005	32
Workforce Investment Act-Dislocated Worker: Schedule of Program Year 2004 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2005	33

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Table of Contents, Continued

	Page No
Workforce Investment Act-Dislocated Worker: Schedule of Fiscal Year 2005 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2005	34
Workforce Investment Act-Dislocated Worker: Schedule of Program Year 2005 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2005	35
Workforce Investment Act-Dislocated Worker Transfer to Adult: Schedule of Fiscal Year 2004 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2005	36
Workforce Investment Act-Dislocated Worker Transfer to Adult: Schedule of Fiscal Year 2005 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2005	37
Workforce Investment Act-Dislocated Worker Transfer to Adult: Schedule of Program Year 2005 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2005	38
Workforce Investment Act-15% State Incentive Grant Schedule of Program Year 2003 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2005	39
Workforce Investment Act-Incentive Grant Schedule of Program Year 2003 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2005	40

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Table of Contents, Continued

	Page No
Workforce Investment Act-Katrina National Emergency Grant	
Schedule of Program Year 2005 Appropriations (Budget) for Revenues and Expenditures Incurred During the Year Ended December 31, 2005	41
OTHER REPORTS:	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	42 - 43
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133	44 - 45
Schedule of Expenditures of Federal Funds	46
Notes to Schedule of Expenditures of Federal Funds	47
Summary Schedule of Prior Audit Findings	48
Schedule of Findings and Questioned Costs	49 - 50
Schedule of Prior Audit Findings for Louisiana Legislative Auditor	51
Schedule of Current Audit Findings for Louisiana Legislative Auditor	52 - 54

AUDITOR'S REPORT

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Independent Auditor's Report

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

I have audited the accompanying statement of financial position of LaSalle Community Action Association, Inc. as of December 31, 2005, 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. My responsibility is to express an opinion on these statements based on my audit.

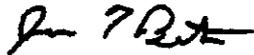
I conducted my audit in accordance with generally accepted auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my 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, 2005 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*, I have also issued my report dated June 23, 2006 on my consideration of LaSalle Community Action Association, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. 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 my audit.

The accompanying supplemental combining schedules on page 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 my 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" in the table of contents, and shown on pages 17 through 41, 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 my opinion, they are fairly stated on the basis of accounting practices prescribed by the funding sources.



June 23, 2006

FINANCIAL STATEMENTS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Statement of Financial Position
December 31, 2005

Assets

Current assets:

Cash	\$	290,120
Due from grantors		251,031
Accounts receivable		0
Due from other funds		6,949
Other receivables		3,925

Total current assets 552,025

Property and equipment:

Property and equipment		834,637
Accumulated depreciation		351,940

Net property and equipment 482,697

Total Assets \$ 1,034,722

Liabilities and Net Assets

Current Liabilities:

Accounts payable	\$	258,530
Accrued liabilities		0
Due to grantors		70,145
Advance from grantor		0
Due to other funds		6,949
Cash overdraft		89,131
Current portion of long-term debt		14,526

Total current liabilities 439,281

Long-term Liabilities:

Long-term debt		96,994
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Total long-term liabilities 96,994

Total Liabilities 536,275

Net assets:

Unrestricted:

Operating		84,164
Designated for specific programs		42,514
Fixed assets		371,769

Total net assets 498,447

Total Liabilities and Net Assets \$ 1,034,722

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, 2005

	<u>Unrestricted</u>
Revenues and Other Support:	
Contractual revenue - grants	\$ 7,821,219
Miscellaneous revenues	58,556
Grantee in-kind contributions	394,661
Total revenues and other support	<u>8,274,436</u>
Expenses:	
Rapides Foundation	2,770
Community Service Block Grant	500,911
Emergency Food & Shelter	59,715
Weatherization Assistance	500,465
TANF S.T.E.P.	208,609
Head Start	2,396,054
Child and Adult Care Food Program	187,579
Head Start Miscellaneous Projects	8,119
HUD Section 8	209,326
WIA	3,877,516
LIHEAP Energy Assistance	32,961
LIHEAP Hurricane Crisis	149,505
Medicaid	2,422
Catahoula/Concordia Project Find Work	65,974
Grant Job Readiness Find Work	0
Grant Project Find Work	23,102
LaSalle Project Find Work	0
General Services	77,647
Total expenses	<u>8,302,675</u>
Change in net assets	(28,239)
Net assets, as of beginning of year	526,686
Prior year adjustment	0
Net assets, as of end of year	<u>\$ 498,447</u>

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, 2005

Operating activities

Change in net assets	\$ (28,239)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	68,987
(Increase) decrease in operating assets:	
Due from grantors	(57,443)
Accounts receivable	0
Other receivables	0
Increase (decrease) in operating liabilities:	
Accounts payable	(37,223)
Accrued liabilities	(265)
Due to grantors	(7,620)
Cash overdraft	68,728
Net cash provided by operating activities	<u>6,925</u>

Investing activities

Payments for property and equipment	<u>(57,383)</u>
Net cash used in investing activities	<u>(57,383)</u>

Financing activities

Proceeds from long-term borrowing	10,000
Repayments of long-term debt	<u>(17,959)</u>
Net cash provided by financing activities	<u>(7,959)</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	(58,417)
Cash as of beginning of year	<u>348,537</u>
Cash as of ending of year	<u>\$ 290,120</u>

Supplemental Schedule of Noncash Investing and Financing Activities and Other Disclosures

Operating activities reflect the following:	
Interest paid	\$ 11,043

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

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Financial Statements
December 31, 2005

(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 (6%) - 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 (1%) - 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 (6%) - Provides assistance to qualifying individuals to make their home more energy efficient. Funding is provided by the Department of Health and Human Services passed through the Louisiana Department of Social Services.

Head Start Program (29%) - 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 (3%) - 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 (3%) - 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 (47%) - 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 (2%) - 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.

TANF S.T.E.P. (3%) - 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 (2%) - 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 of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Financial Statements

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, 2005, 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 \$100,000 and each institution has pledged securities for any balances in excess of the FDIC insured balance. At December 31, 2005, total cash balances held at financial institutions was \$523,716.

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, 2005 is reported in the Statement of Financial Position and the Combining Schedule of Financial Position as follows:

Cash	\$290,120
Bank overdrafts	<u>89,131</u>
Total	<u>\$200,989</u>

(3) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at December 31, 2005:

Fund	Due From Other Funds	Due To Other Funds
Unrestricted	\$ 6,949	\$ 386
Restricted Funds:		
Community Service Block Grant	<u>-0-</u>	<u>6,563</u>
	<u>\$ 6,949</u>	<u>\$ 6,949</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, 2005:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings	30 years	\$ 228,877	\$ -0-	\$ 228,877
Furniture and Equipment	3 to 10 years	595,234	10,526	605,760
Accumulated Depreciation		<u>(344,590)</u>	<u>(7,350)</u>	<u>(351,940)</u>
Net investment in property and equipment		<u>\$ 479,521</u>	<u>\$ 3,176</u>	<u>\$ 482,697</u>

Depreciation for the year ended December 31, 2005 is \$68,987.

(5) Long Term Debt

Long term debt as of December 31, 2005, 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.

\$111,520

Less current maturities

14,526

\$ 96,994

Long-term debt matures as follows:

2006	\$ 14,526
2007	14,595
2008	15,924
2009	17,375
2010 and after	<u>49,100</u>

\$111,520

(6) Commitments and Contingencies

At December 31, 2005, employees of the Association, contingent upon grant revenue availability, were due \$75,648 accrued vacation pay. Accumulated sick leave is not subject to payment, being available only for time required for sickness or injury.

COMBINING SCHEDULES

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Combining Schedule of Financial Position
December 31, 2005

	<u>Rapides Foundation</u>	<u>Community Service Block Grant</u>	<u>Emergency Food and Shelter</u>	<u>Weather- zation Assistance</u>	<u>TANF S.T.E.P.</u>	<u>Head Start</u>	<u>Child and Adult Care Food Program</u>	<u>Head Start Miscellaneous Projects</u>
Assets								
Current Assets:								
Cash	\$ 4,969	\$ 13,125	\$ 2,630	\$ 0	\$ 0	\$ 35,589	\$ 0	\$ 5,002
Due from grantors	1,360	16,475	0	59,231	20,000	7,524	67,821	0
Accounts receivable	0	0	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0	0	0
Prepaid Expense	0	0	0	0	0	0	0	0
Other receivables	0	0	0	0	0	0	0	0
Total current assets	6,329	29,600	2,630	59,231	20,000	43,113	67,821	5,002
Property and equipment:								
Property and equipment	670	33,326	0	62,382	0	539,288	9,954	0
Accumulated depreciation	112	26,142	0	13,504	0	121,533	9,205	0
Net property and equipment	558	7,184	0	48,878	0	417,755	749	0
Total Assets	\$ 6,887	\$ 36,784	\$ 2,630	\$ 108,109	\$ 20,000	\$ 460,868	\$ 68,570	\$ 5,002
Liabilities and Net Assets								
Current Liabilities:								
Accounts payable	\$ 0	\$ 15,420	\$ 0	\$ 4,683	\$ 8,222	\$ 43,113	\$ 8,096	\$ 23
Accrued liabilities	0	0	0	0	0	0	0	0
Due to grantors	0	0	75	26,228	0	0	0	0
Advance from grantor	0	0	0	0	0	0	0	0
Due to other funds	0	6,563	0	0	0	0	0	0
Cash overdraft	0	0	0	68,244	11,154	0	3,188	0
Current portion of long-term debt	0	0	0	0	0	13,376	0	0
Total current liabilities	0	21,983	75	99,155	19,376	56,489	11,284	23
Long-term Liabilities:								
Long-term debt	0	0	0	0	0	96,994	0	0
Total long-term liabilities	0	0	0	0	0	96,994	0	0
Total liabilities	0	21,983	75	99,155	19,376	153,483	11,284	23
Net assets:								
Unrestricted:								
Operating	6,887	0	2,555	0	0	0	0	0
Designated for specific programs	0	7,617	0	(39,924)	624	0	56,537	4,979
Fixed assets	0	7,184	0	48,878	0	307,385	749	0
Total net assets	6,887	14,801	2,555	8,954	624	307,385	57,286	4,979
Total Liabilities and Net Assets	\$ 6,887	\$ 36,784	\$ 2,630	\$ 108,109	\$ 20,000	\$ 460,868	\$ 68,570	\$ 5,002

HUD Section 8	WIA	LIMEAP Energy Assistance	LIMEAP Hurricane Crisis	Medicaid Fund	Catahoula/ Concordia Project Find Work	Grant Job Readiness Find Work	Grant Project Find Work	LaSalle Project Find Work	General Services	Total
\$ 17,485	\$ 72,011	\$ 545	\$ 0	\$ 2,092	\$ 3,991	\$ 0	\$ 13,654	\$ 0	\$ 119,027	\$ 290,120
0	65,687	5,045	2,600	364	1,865	0	928	0	2,131	251,031
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	6,949	6,949
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	3,925	3,925
17,485	137,698	5,590	2,600	2,456	5,856	0	14,582	0	132,032	552,025
3,633	136,058	13,533	0	0	11,958	0	20,084	0	3,751	834,637
2,832	136,058	11,191	0	0	10,892	0	18,917	0	1,554	351,940
801	0	2,342	0	0	1,066	0	1,167	0	2,197	482,697
\$ 18,286	\$ 137,698	\$ 7,932	\$ 2,600	\$ 2,456	\$ 6,922	\$ 0	\$ 15,749	\$ 0	\$ 134,229	\$ 1,034,722
\$ 1,008	\$ 131,113	\$ 82	\$ 1,000	\$ 0	\$ 1,647	\$ 0	\$ 331	\$ 0	\$ 43,792	\$ 258,530
0	0	0	0	0	0	0	0	0	0	0
2,401	4,741	0	0	0	0	0	0	0	36,700	70,145
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	386	6,949
0	1,844	0	305	0	0	4,055	0	341	0	89,131
0	0	0	0	0	0	0	0	0	1,150	14,526
3,409	137,698	82	1,305	0	1,647	4,055	331	341	82,028	439,281
0	0	0	0	0	0	0	0	0	0	96,994
0	0	0	0	0	0	0	0	0	0	96,994
3,409	137,698	82	1,305	0	1,647	4,055	331	341	82,028	536,275
14,076	0	5,508	1,295	0	4,209	(4,055)	14,251	(341)	39,779	84,164
0	0	0	0	2,456	0	0	0	0	10,225	42,514
801	0	2,342	0	0	1,066	0	1,167	0	2,197	371,769
14,877	0	7,850	1,295	2,456	5,275	(4,055)	15,418	(341)	52,201	498,447
\$ 18,286	\$ 137,698	\$ 7,932	\$ 2,600	\$ 2,456	\$ 6,922	\$ 0	\$ 15,749	\$ 0	\$ 134,229	\$ 1,034,722

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Combining Schedule of Activities
For the Year ended December 31, 2005

	<u>Rapides Foundation</u>	<u>Community Service Block Grant</u>	<u>Emergency Food and Shelter</u>	<u>Weatheri- zation Assistance</u>	<u>EANF S.T.E.P.</u>	<u>Head Start</u>	<u>Child and Adult Care Food Program</u>	<u>Head Start Miscellaneous Projects</u>
Revenues and Other Support:								
Contractual revenue - grants	\$ 0	\$ 500,730	\$ 59,882	\$ 497,339	\$ 210,904	\$ 1,972,897	\$ 207,143	\$ 0
Donations - police juries	0	0	0	0	0	0	0	0
Miscellaneous revenues	6,620	181	0	0	0	410	594	8,906
Grantee in-kind contributions	0	0	0	0	0	394,661	0	0
Total revenues and other support	6,620	500,911	59,882	497,339	210,904	2,367,968	207,737	8,906
Expenses:								
Personnel	0	294,388	0	217,362	153,565	1,301,448	77,882	0
Fringe benefits	0	59,734	0	32,708	30,996	234,383	12,524	0
Travel	0	3,715	0	14,354	1,408	11,488	0	869
Administrative expenses	0	2,443	995	4,777	0	5,296	0	1,582
Program costs	0	0	0	0	1,994	20,449	0	0
Material	0	0	0	173,747	0	0	0	0
Equipment and maintenance	0	11,923	0	352	1,600	21,832	0	0
Occupancy	0	39,184	0	85	8,826	138,030	160	0
Telephone	0	19,674	0	201	4,939	18,976	0	0
Insurance	0	6,814	0	15,734	1,560	48,566	0	0
Vehicle operation	0	5,010	0	20,502	0	58,946	0	180
Outreach	0	25,135	0	0	0	0	0	0
Supplies and postage	158	8,817	0	5,347	136	12,885	0	821
Classroom supplies	0	0	0	0	0	0	0	0
Participant stipends	0	0	0	0	0	170	0	0
Utilities	0	14,658	0	0	3,013	57,497	0	0
Professional services	2,500	298	0	3,283	0	17,305	0	0
Publications	0	424	0	87	0	706	0	0
Food and related supplies	0	0	0	0	0	4,194	95,841	0
Miscellaneous	0	61	0	1,073	572	0	0	4,667
Client and assistance payments	0	0	58,720	0	0	0	0	0
Grantee in-kind expenses	0	0	0	0	0	394,661	0	0
Depreciation	112	8,633	0	10,853	0	38,983	1,172	0
Interest	0	0	0	0	0	10,239	0	0
Total expenses	2,770	500,911	59,715	500,465	208,609	2,396,054	187,579	8,119
Change in net assets	3,850	0	167	(3,126)	2,295	(28,086)	20,158	787
Net assets, as of beginning of year	3,037	14,801	2,388	12,080	(1,671)	335,471	37,128	4,192
Program transfers	0	0	0	0	0	0	0	0
Transfers due to merger	0	0	0	0	0	0	0	0
Prior year adjustment	0	0	0	0	0	0	0	0
Net assets, as of end of year	\$ 6,887	\$ 14,801	\$ 2,555	\$ 8,954	\$ 624	\$ 307,385	\$ 57,286	\$ 4,979

HUD Section 8	WTR	LIHEAP Energy Assistance	LIHEAP Hurricane Crisis	Medicaid Fund	Catahoula/ Concordia Project Fund Work	Grant Job Readiness Fund Work	Grant Project Fund Work	LaSalle Project Fund Work	General Services	Total
\$ 0	\$ 0	\$ 34,594	\$ 150,800	\$ 3,228	\$ 57,030	\$ 0	\$ 26,180	\$ 0	\$ 14,083	\$ 3,734,810
207,538	3,878,871	0	0	0	0	0	0	0	0	4,086,409
237	0	0	0	0	0	0	0	0	41,608	58,556
0	0	0	0	0	0	0	0	0	0	394,661
207,775	3,878,871	34,594	150,800	3,228	57,030	0	26,180	0	55,691	8,274,436
20,773	1,705,709	19,414	2,794	594	32,812	0	9,936	0	16,311	3,852,988
3,647	283,597	3,165	399	160	4,547	0	1,463	0	4,018	671,341
1,014	43,876	475	49	27	192	0	0	0	0	77,467
413	7,517	770	0	0	0	0	0	0	0	23,793
0	1,602,043	0	0	0	0	0	0	0	1,815	1,626,301
0	0	0	0	0	0	0	0	0	0	173,747
0	46,618	4,147	1,543	0	1,755	0	0	0	1,527	91,297
0	74,101	0	0	0	3,000	0	0	0	17,615	281,001
701	34,027	86	70	17	955	0	98	0	879	80,623
151	11,557	0	0	0	5,613	0	2,625	0	7,708	100,328
1,050	0	0	0	0	11,805	0	5,764	0	3,182	106,439
0	0	0	0	0	0	0	0	0	0	25,135
1,224	26,357	862	158	1,124	1,888	0	883	0	556	61,208
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	170
405	19,507	0	0	0	1,184	0	0	0	4,121	100,385
1,800	20,000	0	0	500	0	0	0	0	1,696	47,382
0	2,607	364	0	0	0	0	0	0	0	4,188
0	0	0	0	0	0	0	0	0	2,862	102,897
0	0	0	0	0	90	0	0	0	7,251	13,714
177,748	0	0	144,500	0	0	0	0	0	6,612	387,580
0	0	0	0	0	0	0	0	0	0	394,661
400	0	3,678	0	0	2,133	0	2,333	0	690	68,987
0	0	0	0	0	0	0	0	0	804	11,043
209,326	3,877,516	32,961	149,505	2,422	65,974	0	23,102	0	77,647	8,302,675
(1,551)	1,355	1,633	1,295	806	(8,944)	0	3,078	0	(21,956)	(28,239)
16,428	(1,355)	6,217	0	1,650	14,219	(4,055)	12,340	(341)	74,157	526,686
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	0	0	0	0	0	0
\$ 14,877	\$ 0	\$ 7,850	\$ 1,295	\$ 2,456	\$ 5,275	\$ (4,055)	\$ 15,418	\$ (341)	\$ 52,201	\$ 498,447

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act
 Combining Schedule of Financial Position
 December 31, 2005

ASSETS	Result	Youth	Dislocated Worker	Welfare to Work	Katrina National Emergency Grant	15% State Incentative	Incentative Grant	Total
Cash in bank	\$ 0	\$ 7,610	\$ 8,075	\$ 0	\$ 56,326	\$ 0	\$ 0	\$ 72,011
Receivables:								
Due from grantor	20,928	43,134	0	0	1,625	0	0	65,687
Due from other funds	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Total current assets	20,928	50,744	8,075	0	57,951	0	0	137,698
Property and equipment:								
Property and equipment	50,225	50,225	25,112	10,496	0	0	0	136,058
Accumulated depreciation	50,225	50,225	25,112	10,496	0	0	0	136,058
Net property and equipment	0	0	0	0	0	0	0	0
Total assets	\$ 20,928	\$ 50,744	\$ 8,075	\$ 0	\$ 57,951	\$ 0	\$ 0	\$ 137,698

LIABILITIES AND NET ASSETS

Liabilities:								
Accounts payable	\$ 19,084	\$ 50,744	\$ 3,334	\$ 0	\$ 57,951	\$ 0	\$ 0	\$ 131,113
Due to grantor	0	0	4,741	0	0	0	0	4,741
Due to other funds	0	0	0	0	0	0	0	0
Cash overdraft	1,844	0	0	0	0	0	0	1,844
Total current liabilities	20,928	50,744	8,075	0	57,951	0	0	137,698
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	20,928	50,744	8,075	0	57,951	0	0	137,698
Net assets:								
Unrestricted:								
Operating	0	0	0	0	0	0	0	0
Designated for								
Specific programs	0	0	0	0	0	0	0	0
Fixed assets	0	0	0	0	0	0	0	0
Total net assets	0	0	0	0	0	0	0	0
Total liabilities and net assets	\$ 20,928	\$ 50,744	\$ 8,075	\$ 0	\$ 57,951	\$ 0	\$ 0	\$ 137,698

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act
Combining Schedule of Activities
Year ended December 31, 2005

	Adult	Youth	Dislocated Worker	Welfare To Work	Katrina National Emergency Grant	19 State Incentative	Incentative Grant	Total
Revenues	\$ 1,318,901	\$ 983,368	\$ 451,332	\$ 0	\$ 922,625	\$ 194,072	\$ 8,573	\$ 3,878,871
Expenses:								
Personnel	290,040	449,716	196,617	0	741,351	27,985	0	1,705,709
Fringe benefits	62,821	82,537	41,868	(1,355)	91,567	6,159	0	283,597
Travel	9,422	16,761	7,943	0	8,415	1,335	0	43,876
Administrative expenses	2,525	1,159	1,901	0	1,932	0	0	7,517
Program costs	879,099	357,170	135,856	0	65,319	156,026	8,573	1,602,043
Material	0	0	0	0	0	0	0	0
Equipment and maintenance	13,126	9,054	21,609	0	2,279	550	0	46,618
Occupancy	22,571	28,630	16,347	0	6,240	313	0	74,101
Telephone	8,528	13,917	7,148	0	3,955	479	0	34,027
Insurance	6,801	2,481	2,039	0	0	236	0	11,557
Vehicle operation	0	0	0	0	0	0	0	0
Outreach	0	0	0	0	0	0	0	0
Supplies and postage	9,348	8,590	7,432	0	422	565	0	26,357
Classroom supplies	0	0	0	0	0	0	0	0
Teacher stipends	0	0	0	0	0	0	0	0
Utilities	5,297	8,173	4,615	0	1,098	324	0	19,507
Professional services	8,900	4,000	7,200	0	0	0	0	20,000
Publications	523	1,180	757	0	47	100	0	2,607
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	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0
Total expenses	1,318,901	983,368	451,332	(1,355)	922,625	194,072	8,573	3,877,516
Excess revenues (deficit) over expenses	0	0	0	1,355	0	0	0	1,355
Net assets, as of beginning of year	0	0	0	(1,355)	0	0	0	(1,355)
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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2004N0029
 Schedule of Budgeted and Actual Revenues and Expenditures
 For the Period ended December 31, 2005

	December 1, 2003 Through December 31, 2005		Favorable (Unfavorable) Variance
	<u>Approved Budget</u>	<u>Actual</u>	
Revenues:			
LA Department of Labor	\$ 444,709	\$ 444,709	\$ 0
Less amount returned	0	0	0
Net revenues	<u>444,709</u>	<u>444,709</u>	<u>0</u>
Expenditures:			
Outreach expenditures:			
Personnel	146,760	146,759	1
Fringe benefits	34,876	34,892	(16)
Travel	1,000	626	374
Equipment	8,900	8,900	0
Other support costs	95,831	96,190	(359)
Program activities	22,136	22,136	0
Administration expenditures:			
Personnel	82,358	82,358	0
Fringe benefits	17,485	17,495	(10)
Travel	3,000	3,158	(158)
Equipment	0	0	0
Other administration expenses	30,372	30,204	168
Community Food And Nutrition	1,991	1,991	0
Total expenditures	<u>444,709</u>	<u>444,709</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: 2005N0029
 Schedule of Budgeted and Actual Revenues and Expenditures
 For the Period ended December 31, 2005

	November 1, 2004 Through December 31, 2005		Favorable (Unfavorable) Variance
	Approved Budget	Actual	
Revenues:			
LA Department of Labor	\$ 440,997	\$ 440,997	\$ 0
Less amount returned	0	0	0
Net revenues	<u>440,997</u>	<u>440,997</u>	<u>0</u>
Expenditures:			
Outreach expenditures:			
Personnel	181,969	181,969	0
Fringe benefits	39,336	39,326	10
Travel	750	750	0
Equipment	0	0	0
Other support costs	60,269	60,270	(1)
Program activities	21,955	21,955	0
Administration expenditures:			
Personnel	91,413	91,412	1
Fringe benefits	18,004	18,014	(10)
Travel	2,296	2,296	0
Equipment	0	0	0
Other administration expenses	23,108	23,108	0
Community Food And Nutrition	<u>1,897</u>	<u>861</u>	<u>1,036</u>
 Total expenditures	 <u>440,997</u>	 <u>439,961</u>	 <u>1,036</u>
 Excess revenues over expenditures	 <u>\$ 0</u>	 <u>\$ 1,036</u>	 <u>\$ 1,036</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2006N0029
 Schedule of Budgeted and Actual Revenues and Expenditures
 For the Period ended December 31, 2005

	October 1, 2005 Through December 31, 2005		Favorable (Unfavorable) Variance
	<u>Approved Budget</u>	<u>Actual</u>	
Revenues:			
LA Department of Labor	\$ 405,117	\$ 107,500	\$ (297,617)
Less amount returned	0	0	0
Net revenues	<u>405,117</u>	<u>107,500</u>	<u>(297,617)</u>
Expenditures:			
Outreach expenditures:			
Personnel	179,964	49,509	130,455
Fringe benefits	42,657	8,473	34,184
Travel	1,500	19	1,481
Equipment	0	0	0
Other support costs	50,810	24,295	26,515
Program activities	10,000	1,563	8,437
Administration expenditures:			
Personnel	80,745	20,887	59,858
Fringe benefits	16,565	4,043	12,522
Travel	2,500	966	1,534
Equipment	0	0	0
Other administration expenses	18,776	5,440	13,336
Community Food And Nutrition	1,600	0	1,600
 Total expenditures	 <u>405,117</u>	 <u>115,195</u>	 <u>289,922</u>
 Excess revenues over expenditures	 <u>\$ 0</u>	 <u>\$ (7,695)</u>	 <u>\$ (7,695)</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, 2005
 For the Program Period ended March 31, 2006

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency (DOE)	\$ <u>188,616</u>	\$ <u>146,530</u>	\$ <u>(42,086)</u>
Current expenditures:			
Administration	12,346	11,777	569
Program operations	46,648	28,084	18,564
Incidental repair supplement	121,222	102,801	18,421
Health and Safety	3,400	299	3,101
Liability insurance	5,000	3,569	1,431
Training and technical assistance	0	0	0
Financial audit	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>188,616</u>	<u>146,530</u>	<u>42,086</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (LIHEAP) Program
 Schedule of Budgeted and Actual Revenues and Expenditures
 Incurred During the Year ended December 31, 2005
 For the Program Period ended March 31, 2006

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency (LIHEAP)	\$ 250,267	\$ 222,002	\$ (28,265)
Current expenditures:			
Administration	19,573	19,573	0
Program operations	123,737	123,737	0
Vehicles	60,000	52,795	7,205
Incidental repair supplement	0	0	0
Health and Safety	12,760	4,151	8,609
Liability insurance	5,000	5,000	0
Training and technical assistance	26,697	14,246	12,451
Financial audit	2,500	2,500	0
Total expenditures	<u>250,267</u>	<u>222,002</u>	<u>28,265</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance Program

Schedule of Budgeted and Actual Revenues and Expenditures

For the Program Year ended March 31, 2005

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency	\$ 798,952	\$ 564,350	\$ (234,602)
Current expenditures:			
Administration	59,938	42,912	17,026
Program operations	451,568	370,123	81,445
Incidental repair supplement	219,700	113,092	106,608
Health and safety	59,826	30,303	29,523
Liability insurance	4,000	4,000	0
Training and technical assistance	3,137	3,137	0
Financial audit	783	783	0
Total expenditures	<u>798,952</u>	<u>564,350</u>	<u>234,602</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Grant 06CH5211/39

Schedule of Budgeted and Actual Revenues and Expenditures
For the Program Year ended March 31, 2005

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:			
Grant revenues:			
Federal OCD funds	\$ 1,941,513	\$ 1,937,513	\$ (4,000)
Other revenues:			
Miscellaneous	0	0	0
Grantee in-kind contributions	<u>747,709</u>	<u>747,709</u>	<u>0</u>
Grand total revenues	<u>2,689,222</u>	<u>2,685,222</u>	<u>(4,000)</u>
Current expenditures:			
Direct costs:			
Personnel	1,343,278	1,319,807	23,471
Fringe benefits	259,749	232,269	27,480
Travel	7,000	7,053	(53)
Equipment	0	0	0
Supplies	40,000	32,942	7,058
Contractual	29,000	17,501	11,499
Other	<u>262,486</u>	<u>327,941</u>	<u>(65,455)</u>
Sub total expenditures	1,941,513	1,937,513	4,000
Grantees' share	<u>747,709</u>	<u>747,709</u>	<u>0</u>
Grand total expenditures	<u>2,689,222</u>	<u>2,685,222</u>	<u>4,000</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 Fiscal Year 2004 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2005

	Appropriation for the Fiscal <u>Year 2004</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 595,548	\$ 595,548	\$ 0
Total income	<u>595,548</u>	<u>595,548</u>	<u>0</u>
Expenditures:			
Program costs	535,994	535,994	0
Administration	<u>59,554</u>	<u>59,554</u>	<u>0</u>
Total expenditures	<u>595,548</u>	<u>595,548</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 2004 Appropriations (Budget) for Which Total
Revenues and Expenditures Were Completed during the Year ended December 31, 2005

	Appropriation for the Program <u>Year 2004</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 146,712	\$ 146,712	\$ 0
Total income	<u>146,712</u>	<u>146,712</u>	<u>0</u>
Expenditures:			
Program costs	132,041	132,041	0
Administration	<u>14,671</u>	<u>14,671</u>	<u>0</u>
Total expenditures	<u>146,712</u>	<u>146,712</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 Fiscal Year 2005 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2005

	Appropriation for the Fiscal Year 2005	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 559,089	\$ 559,089	\$ 0
Total income	559,089	559,089	0
Expenditures:			
Program costs	503,181	503,181	0
Administration	55,908	55,908	0
Total expenditures	559,089	559,089	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Schedule of Program Year 2005 Appropriations (Budget) for Which Total
Revenues and Expenditures Were Completed during the Year ended December 31, 2005

	Appropriation for the Program <u>Year 2005</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>133,815</u>	\$ <u>133,815</u>	\$ <u>0</u>
Total income	<u>133,815</u>	<u>133,815</u>	<u>0</u>
Expenditures:			
Program costs	120,434	120,434	0
Administration	<u>13,381</u>	<u>13,381</u>	<u>0</u>
Total expenditures	<u>133,815</u>	<u>133,815</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 - Adult
 Schedule of Fiscal Year 2006 Appropriations (Budget) for
 Revenues and Expenditures Incurred during the Year ended December 31, 2005

	Appropriation for the Program Year 2006	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 516,119	\$ 133,000	\$ (383,119)
Total income	<u>516,119</u>	<u>133,000</u>	<u>(383,119)</u>
Expenditures:			
Program costs	464,508	178,728	285,780
Administration	<u>51,611</u>	<u>0</u>	<u>51,611</u>
Total expenditures	<u>516,119</u>	<u>178,728</u>	<u>337,391</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>(45,728)</u>	\$ <u>(45,728)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Youth

Schedule of Program Year 2003 Appropriations (Budget) for Which Total Revenues and Expenditures Were Completed during the Year ended December 31, 2005

	Appropriation for the Program <u>Year 2003</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>810,341</u>	\$ <u>810,341</u>	\$ <u>0</u>
Total income	<u>810,341</u>	<u>810,341</u>	<u>0</u>
Expenditures:			
Program costs	729,307	729,307	0
Administration	<u>81,034</u>	<u>81,034</u>	<u>0</u>
Total expenditures	<u>810,341</u>	<u>810,341</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 - Youth

Schedule of Program Year 2004 Appropriations (Budget) for Which Total Revenues and Expenditures Were Completed during the Year ended December 31, 2005

	Appropriation for the Program <u>Year 2004</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 761,547	\$ 761,547	\$ 0
Total income	<u>761,547</u>	<u>761,547</u>	<u>0</u>
Expenditures:			
Program costs	685,393	685,393	0
Administration	<u>76,154</u>	<u>76,154</u>	<u>0</u>
Total expenditures	<u>761,547</u>	<u>761,547</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 - Youth

Schedule of Program Year 2005 Appropriations (Budget) for
Revenues and Expenditures Incurred during the Year ended December 31, 2005

	Appropriation for the Program Year 2005	Total Actual	Favorable (Unfavorable Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 692,328	\$ 0	\$ (692,328)
Total income	<u>692,328</u>	<u>0</u>	<u>(692,328)</u>
Expenditures:			
Program costs	623,096	103,337	519,759
Administration	<u>69,232</u>	<u>0</u>	<u>69,232</u>
Total expenditures	<u>692,328</u>	<u>103,337</u>	<u>588,991</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>(103,337)</u>	\$ <u>(103,337)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker

Schedule of Fiscal Year 2004 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year ended December 31, 2005

	Appropriation for the Fiscal <u>Year 2004</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 288,885	\$ 288,885	\$ 0
Total income	<u>288,885</u>	<u>288,885</u>	<u>0</u>
Expenditures:			
Program costs	259,997	259,997	0
Administration	<u>28,888</u>	<u>28,888</u>	<u>0</u>
Total expenditures	<u>288,885</u>	<u>288,885</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 Program Year 2004 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2005

	Appropriation for the Program Year 2004	Total Actual	Favorable (Unfavorable Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 146,013	\$ 146,013	\$ 0
Total income	<u>146,013</u>	<u>146,013</u>	<u>0</u>
Expenditures:			
Program costs	131,412	131,412	0
Administration	<u>14,601</u>	<u>14,601</u>	<u>0</u>
Total expenditures	<u>146,013</u>	<u>146,013</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 Fiscal Year 2005 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year ended December 31, 2005

	Appropriation for the Fiscal Year 2005	Total Actual	Favorable (Unfavorable Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 43,500	\$ 43,500	\$ 0
Total income	<u>43,500</u>	<u>43,500</u>	<u>0</u>
Expenditures:			
Program costs	43,500	43,500	0
Administration	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>43,500</u>	<u>43,500</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 Program Year 2005 Appropriations (Budget) for Revenues
 and Expenditures Incurred during the Year ended December 31, 2005

	Appropriation for the Program <u>Year 2005</u>	Total <u>Actual</u>	Favorable (Unfavorable <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>33,407</u>	\$ <u>0</u>	\$ <u>(33,407)</u>
Total income	<u>33,407</u>	<u>0</u>	<u>(33,407)</u>
Expenditures:			
Program costs	33,407	27,765	5,642
Administration	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>33,407</u>	<u>27,765</u>	<u>5,642</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>(27,765)</u>	\$ <u>(27,765)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker Transfer to Adult
 Schedule of Fiscal Year 2004 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2005

	Appropriation for the Fiscal <u>Year 2004</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 44,284	\$ 44,284	\$ 0
Total income	<u>44,284</u>	<u>44,284</u>	<u>0</u>
Expenditures:			
Program costs	44,284	44,284	0
Administration	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>44,284</u>	<u>44,284</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 Transfer to Adult
 Schedule of Fiscal Year 2005 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2005

	Appropriation for the Fiscal <u>Year 2005</u>	Total <u>Actual</u>	Favorable (Unfavorable <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 294,000	\$ 294,000	\$ 0
Total income	<u>294,000</u>	<u>294,000</u>	<u>0</u>
Expenditures:			
Program costs	294,000	294,000	0
Administration	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>294,000</u>	<u>294,000</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 Transfer to Adult
 Schedule of Program Year 2005 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2005

	Appropriation for the Program <u>Year 2005</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 75,000	\$ 75,000	\$ 0
Total income	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Expenditures:			
Program costs	75,000	75,000	0
Administration	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>75,000</u>	<u>75,000</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 - 15% State Incentive Grant
 Schedule of Program Year 2003 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2005

	Appropriation for the Program <u>Year 2003</u>	Total <u>Actual</u>	Favorable (Unfavorable <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>194,072</u>	\$ <u>194,072</u>	\$ <u>0</u>
Total income	<u>194,072</u>	<u>194,072</u>	<u>0</u>
Expenditures:			
Program costs	194,072	194,072	0
Administration	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>194,072</u>	<u>194,072</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 - Incentive Grant

Schedule of Program Year 2003 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year ended December 31, 2005

	Appropriation for the Program <u>Year 2003</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>8,573</u>	\$ <u>8,573</u>	\$ <u>0</u>
Total income	<u>8,573</u>	<u>8,573</u>	<u>0</u>
Expenditures:			
Program costs	8,573	8,573	0
Administration	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>8,573</u>	<u>8,573</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 - Katrina National Emergency Grant
 Schedule of Program Year 2005 Appropriations (Budget) for Revenues
 and Expenditures Incurred during the Year ended December 31, 2005

	Appropriation for the Program <u>Year 2005</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 1,061,182	\$ 921,000	\$ (140,182)
Total income	<u>1,061,182</u>	<u>921,000</u>	<u>(140,182)</u>
Expenditures:			
Program costs	955,064	933,316	21,748
Administration	<u>106,118</u>	<u>72,657</u>	<u>33,461</u>
Total expenditures	<u>1,061,182</u>	<u>1,005,973</u>	<u>55,209</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>(84,973)</u>	\$ <u>(84,973)</u>

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

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Report on Compliance and on Internal Control Over Financial
Reporting Based on An Audit of Financial Statements
Performed in Accordance With Government Auditing Standards

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

I have audited the financial statements of LaSalle Community Action Association, Inc. as of and for the year ended December 31, 2005, and have issued my report thereon dated June 23, 2005. I have conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing my audit, I considered LaSalle Community Action Association, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of management, the Board of Directors, and federal awarding agencies and pass-through entities. However, this restriction is not intended to limit the distribution of this report.

Jim F. Best

June 23, 2006

James T. Bates

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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

I 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, 2005. 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. My responsibility is to express an opinion on LaSalle Community Action Association, Inc.'s compliance based on my audit.

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

In my 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, 2005. However, the results of my auditing procedures disclosed instances on noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2005 - 1 and 2005 - 2.

Internal Control Over Compliance

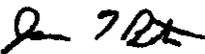
The management of LaSalle Community Action Association, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered LaSalle 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 my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be a material weakness.

Schedule of Expenditures of Federal Awards

I have audited the financial statements of LaSalle Community Action Association, Inc. as of and for the year ended December 31, 2005, and have issued my report thereon dated June 23, 2006. My audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and in my opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended for the information of management, the Board of Directors, and federal awarding agencies and pass-through entities. However, this restriction is not intended to limit the distribution of this report.



June 23, 2006

SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Expenditures of Federal Funds

For the Year ended December 31, 2005

<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	\$ 186,407
LA Dept. of Education/Summer Feeding Program	10.558	<u>6,217</u>
Total - Department of Agriculture		<u>192,624</u>
Department of Health and Human Services:		
U.S. Treasury/Head Start	93.600	2,358,860
LA Dept. of Health and Hospitals/Medicaid	93.778	2,422
LA Dept. of Social Services/Project Find Work	93.667	84,610
LA Housing Finance Agency/Temporary Energy Assistance	93.558	<u>179,458</u>
Total - Department of Health and Human Services		<u>2,625,350</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	210,127
LA Dept. of Employment and Training/Community Service Block Grant Program-Entitlement Grants	93.569	<u>492,278</u>
Total - Department of Housing and Urban Development		<u>702,405</u>
Department of Labor:		
Adult	17.258	1,318,901
Youth	17.259	983,368
Dislocated Workers	17.260	451,332
Katrinia National Emergency Grant		922,625
15% State Incentive Grant		194,072
Incentive Grant		8,573
TANF/STEP	93.667	<u>209,355</u>
Total - Department of Labor		<u>4,088,226</u>
Department of Energy:		
LA Housing Finance Agency/Weatherization Assistance Program	81.042	394,346
LA Housing Finance Agency/LIHEAP Weatherization Block Grant	93.568	<u>146,530</u>
Total - Department of Energy		<u>540,876</u>
Federal Emergency Management Agency:		
United Way of America/Emergency Food and Shelter	83.523	<u>59,715</u>
Total Federal Assistance		<u>\$ 8,209,196</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, 2005

(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.

AUDIT FINDINGS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Summary Schedule of Prior Audit Findings
December 31, 2005

There were no findings for the previous audit period ending December 31, 2004.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Findings and Questioned Costs
December 31, 2005

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the financial statements of LaSalle Community Action Association, Inc.
2. The auditor's report on compliance for the major programs expresses an unqualified opinion.
3. No reportable conditions are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
4. No instances of noncompliance material to the financial statements of LaSalle Community Action Association, Inc. were disclosed during the audit.
5. No instances of reportable noncompliance material to each major program of LaSalle Community Action Association, Inc. were disclosed during the audit.
6. The programs tested as major programs were: (1) Head Start Program CFDA #93.600, (2) Department of Labor WIA Programs CFDA #17.258 through 17.260, and (3) Weatherization Program Grants CFDA #81.042 and #93.568.
7. The threshold for distinguishing Types A and B programs was \$500,000.
8. LaSalle Community Action Association, Inc. met the 50% coverage rule with no reason to make a determination whether the auditee qualifies as a low-risk auditee.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Findings and Questioned Costs
December 31, 2005

B. Findings - Financial Statements Audit

2005 - 1

The Agency violated the State of Louisiana's travel reimbursement policy in one instance by reimbursing an employee's milage at a rate in excess of the allowable rate. The result of this violation caused the Agency to incur disallowed costs of \$10.

2005 - 2

The Agency employeed an individual who is defined as an immediate family member in the Nepotism Policy of a major program. The result of this violation caused the Agency to incur a disallowed cost of \$11,575.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Prior Audit Findings For
Louisiana Legislative Auditor
December 31, 2005

Summary Schedule of Prior Audit Findings

There were no findings in the previous audit for the year ended December 31, 2004.

A management letter was not issued for the audit for the year ended December 31, 2004.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Current Audit Findings For Louisiana Legislative
Auditor
December 31, 2005

Corrective Action Plan for Current Year Audit Findings

There are two findings for the year ended December 31, 2005.

There are three management letter comments for the current audit year ended December 31, 2005.

Findings 2005 - 1 and 2005 - 2

2005 - 1

The Agency violated the State of Louisiana's travel reimbursement policy in one instance by reimbursing an employee's milage at a rate in excess of the allowable rate. The result of this violation caused the Agency to incur disallowed costs of \$10.

Management's Response

The employee's supervisor has been assigned the responsibility to review the expense report for the proper reimbursement rates along with a final review in the accounting department before payment. The employee has reimbursed the Agency for the overpayment.

2005 - 2

The Agency employeed an individual who is defined as an immediate family member in the Nepotism Policy of a major program. The result of this violation caused the Agency to incur a disallowed cost of \$11,575.

Management's Response

The human resources director has been assigned the project to update all Agency hiring practices and employment application forms to ensure that this does not happen in the future. The Agency has made arrangements to reimburse the program from its general fund.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Current Audit Findings For Louisiana Legislative
Auditor
December 31, 2005

Corrective Action Plan for Current Year Audit Findings, Continued

Comments #1, #2, and #3

Field Office Operations

1. The field office case managers are responsible for maintaining files for each enrollee participating in the various programs. During the review on the files, numerous files were found to be incomplete.

Management's Response

The Agency's monitoring staff has been assigned the task to give in service training to the case managers and to establish a review plan to ensure that the participant files are complete with necessary applications, enrollment forms, time sheets, etc.

Accounting Department

2. When the accounting staff processes payables for payment, the vendor's invoices or purchase orders should have program and general ledger account numbers listed. During the testing of vendor's invoices, numerous invoices and or purchase orders did not have the general ledger account number listed on the face of the invoice.

Management's Response

Upon receipt of the vendor invoices in the accounting department, the accounting staff will review the invoices and supporting documentation for adequate description as to what the invoice is for and that the proper general ledger account coding has been noted on the invoice.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Current Audit Findings For Louisiana Legislative
Auditor
December 31, 2005

Corrective Action Plan for Current Year Audit Findings, Continued

Vehicle Operations

3. When the drivers of the Agency's vehicles purchase fuel, the fuel credit card issued to that vehicle should be used and the vehicle number and odometer reading entered on the receipt completed at the time of the purchase. During the testing of the statements received from the fuel vendors, it was noted that the fuel cards used did not match the vehicle identification information supplied to the fuel vendor.

Management's Response

A copy of the fuel cards will be made and forwarded to the central office in order that they can be reconciled to the list maintained by the fuel vendor. Upon completion of this reconciliation, corrections will be made as necessary and all cards maintained in their assigned vehicle. Agency drivers will be instructed in the proper use of the cards. With the placement of the preceding procedures, accurate records can be maintained on each vehicle as to fuel consumption and allow for the proper scheduling of maintenance.

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Management Letter

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

I have audited the financial statements of LaSalle Community Action Association, Inc. (the Association), for the year ended December 31, 2005, and have issued my report thereon dated June 23, 2006. In planning and performing the audit of the financial statements of the Association, I considered its internal control over financial reporting in order to determine the auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

During the audit the following items were noted involving internal control over financial reporting and other operational matters which appear to merit your attention for consideration to improve the internal control or operations of the Association. These comments have been discussed with the appropriate members of management.

Field Office Operations

1. The field office case managers are responsible for maintaining files for each enrollee participating in the various programs. During the review on the files, numerous files were found to be incomplete. Therefore, it is my recommendation that the field office files be monitored by an individual other than the case manager for completeness and that the case managers receive additional in service training as to the importance of maintaining complete participant files.

Accounting Department

2. When the accounting staff processes payables for payment, the vendor's invoices or purchase orders should have program and general ledger account numbers listed. During the testing of vendor's invoices, numerous invoices and or purchase orders did not have the general ledger account number listed on the face of the invoice. Therefore, it is my recommendation that the invoices be reviewed for completeness as to entering of the program and general ledger account number that the invoice was charged.

Vehicle Operations

3. When the drivers of the Agency's vehicles purchase fuel, the fuel credit card issued to that vehicle should be used and the vehicle number and odometer reading entered on the receipt completed at the time of the purchase. During the testing of the statements received from the fuel vendors, it was noted that the fuel cards used did not match the vehicle identification information supplied to the fuel vendor. Therefore, it is my recommendation that the fuel cards be placed into the assigned vehicle and the fuel vendors be given an up-to-date list of vehicles and drivers.

I express sincere thanks to the Association's personnel for the cooperation and assistance provided me during my audit. I am available to provide you assistance and consultation in the implementation of the above mentioned items. This letter is furnished solely for the use of management and is not intended to be used for any other purpose.

J. P. R.

June 23, 2006