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**ST. MARTIN, IBERIA, LAFAYETTE  
COMMUNITY ACTION AGENCY, INC.**

Financial Report

Year Ended May 31, 2001

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. This report is available for public inspection at the House Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10/17/01

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**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
St. Martin, Iberia, Lafayette  
Community Action Agency, Inc.  
Lafayette, Louisiana

We have audited the accompanying statement of financial position of St. Martin, Iberia, Lafayette Community Action Agency, Inc. (a nonprofit organization) as of May 31, 2001, and the related statements of activities, functional expenses and cash flows for the year then ended. Those financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior-year summarized comparative information has been derived from the Agency's 2000 financial statements and in our report dated August 15, 2000, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with 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, and the provisions of Office of Management and Budget 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 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 St. Martin, Iberia, Lafayette Community Action Agency, Inc. as of May 31, 2001, 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 a report dated August 8, 2001 on our consideration of St. Martin, Iberia, Lafayette Community Action Agency, Inc.'s internal control over financial reporting and our test 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 in considering the results of our audit.

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Our audit was performed for the purpose of forming an opinion on the financial statements of St. Martin, Florida, Lafayette Community Action Agency, Inc. taken as a whole. The supplementary information (pp. 11 - 41) is prepared for purposes of additional analysis. 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 financial statements taken as a whole.

*Kelley, Chesapeake, Stewart & Company, LLC*  
Certified Public Accountants

Dennis Bridge, President  
August 8, 2024

ET. MARTIN, IRIBAR, LAFAYETTE COMMUNITY ACTION AGENCY, INC.

Statement of Financial Position  
May 31, 2008

	Unrestricted	Temporarily Restricted	Equipment Fund	Totals	
				(Amounts in Dollars)	2008
<b>ASSETS</b>					
Cash	\$ 471	\$ 505,248	\$ -	\$ 505,719	\$ 506,190
Receivables:					
Grant funds	-	508,408	-	508,408	509,040
Due from other funds	20,233	820,028	-	840,261	839,708
Other	-	4,050	-	4,050	2,888
Prepaid expenses	-	34,968	-	34,968	10,824
Inventory	-	-	-	-	15,807
Property and equipment	-	-	1,687,288	1,687,288	1,117,985
Accumulated depreciation	-	-	(1,455,128)	(1,455,128)	(1,350,189)
<b>Total assets</b>	<b>\$ 26,702</b>	<b>\$ 1,833,684</b>	<b>\$ 1,232,160</b>	<b>\$ 3,332,546</b>	<b>\$ 3,156,676</b>
<b>LIABILITIES</b>					
Bank overdrafts	\$ 2,820	\$ 93,238	\$ -	\$ 96,058	\$ -
Due to other funds	-	846,350	-	846,350	500,340
Accounts payable	524	343,040	-	343,564	681,040
Notes payable	-	20,684	-	20,684	21,847
Fees of credit	-	-	491,635	491,635	193,133
Deferred grant payable	-	21,683	-	21,683	33,133
Unearned grants	-	21,441	-	21,441	21,608
Other liabilities	10,150	203,879	-	214,029	203,131
<b>Total liabilities</b>	<b>13,494</b>	<b>1,549,811</b>	<b>491,635</b>	<b>2,054,940</b>	<b>1,804,881</b>
<b>NET ASSETS</b>					
Investment in equipment	-	-	1,701,623	1,701,623	2,507,298
Unrestricted	14,011	-	-	14,011	10,177
Temporarily restricted (NetGift)	-	283,247	-	283,247	(78,898)
<b>Total net assets</b>	<b>14,011</b>	<b>283,247</b>	<b>1,701,623</b>	<b>2,004,881</b>	<b>2,428,677</b>
<b>Total liabilities and net assets</b>	<b>\$ 26,702</b>	<b>\$ 1,833,684</b>	<b>\$ 1,232,160</b>	<b>\$ 3,332,546</b>	<b>\$ 3,156,676</b>

The accompanying notes are an integral part of this statement.

ST. MARTIN, BEREA, LAFAYETTE COMMUNITY ACTION AGENCY, INC.

Statement of Activities  
Year Ended May 31, 2004

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Equipment Fund</u>	<u>Total</u>
<b>Public support:</b>				
In-kind contributions	\$ -	\$ 1,176,749	\$ -	\$ 1,176,749
Donations	26,080	494	-	26,574
<b>Total public support</b>	<u>26,080</u>	<u>1,177,243</u>	<u>-</u>	<u>1,203,324</u>
<b>Grants from governmental agencies</b>	<u>-</u>	<u>11,803,860</u>	<u>-</u>	<u>11,803,860</u>
<b>Other revenues:</b>				
Miscellaneous	9,898	360,708	-	370,606
<b>Total public support, grants from governmental agencies and other revenues</b>	<u>35,978</u>	<u>12,337,811</u>	<u>-</u>	<u>12,373,789</u>
<b>Expenses:</b>				
Program services—				
Transportation	-	266,075	45,195	311,270
Business Development	-	90	-	90
Project Independence- Jobs	-	182,158	14,413	196,571
CSBIS	-	606,071	18,793	624,864
Food Bank/pantries	-	206,679	3,386	210,065
Shelter Fund	-	408	261	669
Olefin Street Project	-	-	4,198	4,198
Weatherization	-	47,144	-	47,144
E.E.O.	-	3,591	508	4,099
Eradic Environment Support	-	44,544	4,870	49,414
St. Martin Parish Emergency Assistance	-	36,143	-	36,143
Berea Food & Medical	-	1,114	-	1,114
Hennepin Family Shelter	-	118	-	118
Berea Parish Special Trust	-	11,139	-	11,139
Berea Emergency Food & Shelter	-	178,111	-	178,111
Education	-	7,048,170	283,800	7,331,970
SNAP	-	43,343	1,480	44,823
Medical Assistance	-	14,478	-	14,478
Cookbook Fund	281	-	-	281
Family Preservation	-	60,471	-	60,471
Home Energy Assistance	-	852,488	-	852,488
Hoodie Family Food Distribution	-	24,882	-	24,882
Early Childhood	-	623,488	18,584	642,072
Child Welfare Resource Center	-	176,148	5,807	181,955
<b>Total program services</b>	<u>281</u>	<u>11,511,029</u>	<u>412,179</u>	<u>11,923,089</u>

(continued)

ST. MARTIN, INDIAN LAKEVILLE COMMUNITY ACTION AGENCY, INC.

Statement of Activities (Continued)  
Year Ended May 31, 2020

	Unrestricted	Temporarily Restricted	Equipment Fund	Total
Supporting services -				
General	41,094	-	-	41,094
Administrative	-	433,420	-	433,420
Total supporting services	41,094	433,420	-	474,514
Total expenses	41,094	1,161,044	411,209	1,613,347
Public support, grants from governmental agencies, and other revenues from (other) agencies	619,768	1,961,886	811,799	2,393,453
Other incomes (decreases) in net assets				
Opening transfers-in	18,758	271,283	-	290,041
Opening transfers-out	-	(198,833)	-	(198,833)
Indirect cost transferred from programs	-	433,987	-	433,987
Debtors' (additions) to property and equipment	(248,778)	(1,700,689)	1,368,688	(180,779)
Loss on disposal of equipment	-	-	(238)	(238)
Proceeds from issuance of debt	499,628	-	(499,628)	-
Total incomes (decreases) in net assets	369,588	(264,252)	868,850	973,186
Change in net assets	179,154	392,107	1,368,027	1,939,288
Net assets (deficit), beginning of year	36,177	(28,898)	2,751,798	2,759,077
Net assets (deficit), end of year	\$ 348,141	\$ 363,217	\$ 4,119,825	\$ 4,821,183

This accompanying notes are an integral part of this statement.

ST. MARTIN, ISLEA LAJAVIENTS COMMUNITY ACTRESS ASSOCIATION, INC.

Statement of Financial Expenses  
Year ended May 31, 2020

	Donations		Sponsor Contributed		Project Subsidies		C-BOES		Fund Reimbursement		Other Fund	
Salaries and wages	\$ 54,000	\$ -	\$ 16,021	\$ 65,020					\$ 162,770			\$ -
Fringe benefits	24,000	-	15,703	40,710					20,911			-
Business plan	3,000	-	2,714	1,800					4,100			-
Total salaries and related expenses	714,000	-	185,564	418,140					178,020			-
Contract services	-	-	-	16,691					-			-
Traffic	1,250	-	5,380	4,250					5,600			-
Consumable supplies	300	-	3,244	17,220					26,400			-
Space rent	-	-	-	43,214					3,000			-
Revenue and maintenance	11,000	-	-	3,200					2,200			-
Printing services	44,000	-	20,711	34,000					107,200			601
Other	18,110	90	8,000	34,000					4,000			-
Bellevue event	20,000	-	12,000	-					26,000			-
Be-kind contributions	-	-	-	-					-			-
Total expenses before depreciation	260,670	90	185,564	614,672					544,420			601
Depreciation of equipment	47,200	-	14,401	23,790					3,500			4,000
Total expenses	\$ 2,714,670	\$ 90	\$ 185,400	\$ 962,462					\$ 558,120			\$ 4,000

(continued)

ST. MARTIN, BISSA, LAFAVETTE COMMUNITY ACTION AGENCY, INC

Statement of Functional Expenses (Continued)  
 Year Ended May 31, 2009

	Municipalities	FED	Local Government Support		St. Martin Emergency Assistance	Lafayette Community Action Council	Basis Period & Medical		Basis Period Special Trust	
			State	City			Food	Medical	Food	Special
Salaries and wages	\$ 13,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,842	\$ -
fringe benefits	1,192	-	-	-	-	-	-	-	1,497	-
Telephone plan	-	-	-	-	-	-	-	-	-	-
Total salaries and related expenses	22,987	-	-	-	-	-	-	-	11,339	-
Contract services	52,982	-	-	-	-	-	-	-	-	-
Travel	528	1,454	-	-	-	-	-	-	-	217
Consulting/fees/dues	-	-	118	-	-	-	-	-	-	-
Special costs	-	-	-	-	-	-	-	-	-	-
Supplies and materials	-	-	3,149	-	-	-	-	-	363	-
Operating services	38,896	-	37,659	-	31,693	-	3,274	-	-	-
Other	443	1,513	3,234	-	39	-	-	-	19	18
Interest costs	1,478	-	-	-	3,332	-	-	-	-	497
Actual contributions	-	-	-	-	-	-	-	-	-	-
Total expenses before depreciation	87,763	1,967	42,441	-	34,825	-	3,274	-	178	12,128
Depreciation of equipment	-	528	4,065	-	-	-	-	-	-	-
Total expenses	\$ 87,763	\$ 2,495	\$ 46,506	\$ -	\$ 34,825	\$ -	\$ 3,274	\$ -	\$ 178	\$ 12,128

(continued)

ST. MARTIN, DEBILA, LAFAYETTE COMMUNITY ACTION AGENCY, INC.

Statement of Functional Expenses (Continued)  
 Year Ended May 31, 2004

	Lafayette Emergency Food # Member	Terre Emergency Food # Member	Headstart	MSOP	Medical Reimburse	Foodbank Fund	Family Preservation	Totals
Salaries and wages	-	\$ -	\$ 1,675,212	\$ 31,278	\$ 34,478	\$ -	\$ 4,031	\$ -
fringe benefits	-	-	584,333	1,171	1,472	-	94	-
Sub-rental fees	-	-	197,244	818	422	-	343	-
Total salaries and related expenses	-	-	4,256,789	34,869	36,478	-	5,371	-
Contracted services	-	-	29,394	-	-	-	-	-
Traavel	-	-	88,841	1,099	-	-	323	-
Communicable supplies	-	-	294,873	4,079	-	-	413	-
Office costs	-	-	313,218	-	-	-	-	-
Repairs and maintenance	-	-	2,411	-	-	-	-	-
Operating services	-	118,973	79,071	-	-	-	-	-
Other	-	-	563,693	6,888	-	284	2,121	-
Subrental costs	-	846	981,270	4,274	-	-	877	-
Included contributions	-	-	1,418,242	4,488	-	-	1,488	-
Total operating before depreciation	-	119,819	7,298,270	61,592	36,478	284	18,673	-
Depreciation of equipment	-	-	288,033	1,475	-	-	-	-
Total expenses	\$ -	\$ 119,819	\$ 7,586,303	\$ 64,067	\$ 36,478	\$ 284	\$ 18,673	\$ -

(continued)

ST. MARTIN'S, BEREA, LAURETTA COMMUNITY ACTION AGENCY, INC.

Statement of Provisional Income (Continued)  
Year Ended May 31, 2007

	Accounts Payable	Home Energy Assistance	Needy Family Fund Distribution	Early Childhood	Child Welfare Reserve	Debt Fund	Total
Materials and wages	\$ -	\$ 8,161	\$ 5,403	\$ 256,181	\$ 79,459	\$ 372,588	\$ 819,400
Progr. benefits	-	897	489	36,037	19,473	39,997	175,983
Reimburse. plan	-	31	371	6,944	2,281	3,682	147,209
Total salaries and related expense	-	8,192	6,263	299,162	92,214	311,167	608,940
Contract services	-	-	-	-	4,509	44,584	16,273
Travel	-	-	363	4,597	4,383	11,473	12,733
Communications	-	-	-	-	28,595	9,468	19,293
Space costs	-	-	-	-	21,944	-	88,784
Repairs and maintenance	-	-	-	-	2,377	3,488	29,293
Operating services	-	828,692	37,340	288,159	-	95,109	1,249,421
Other	-	97	365	-	535	704	65,179
Interest costs	-	34,349	560	31,142	39,817	-	67,327
In-kind contributions	-	-	-	188,912	-	-	1,074,877
Total expenses before depreciation	-	862,119	24,812	603,459	128,349	419,429	11,658,612
Depreciation of equipment	-	-	-	18,528	1,862	-	411,429
Total expense	\$ -	\$ 862,119	\$ 24,812	\$ 281,029	\$ 160,178	\$ 420,429	\$ 12,070,041

The accompanying notes are an integral part of this statement.

ST. MARTIN, IBERIA, LAHAYETTE COMMUNITY ACTION AGENCY, INC.

Statement of Cash Flows  
Year Ended May 31, 2008

Cash flows from operating activities	
Change in net assets	<u>\$1,165,140</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	411,579
Loss on disposal	238
Increase in grant receivables	216,807
Increase in other receivables	11,968
Increase in prepaid expenses	144,894
Decrease in inventory	15,837
Decrease in accounts payable	141,139
Decrease in retirement plan payable	11,000
Increase in bank receivables	91,294
Increase in accrued grants	400
Increase in other liabilities	<u>(62,734)</u>
Total adjustments	<u>2,192,731</u>
Net cash provided by operating activities	1,944,891
Cash flows from investing activities:	
Payments for property and equipment	<u>(2,208,000)</u>
Cash flows from financing activities:	
Proceeds from issuance of debt	394,500
Payments of net notes	<u>(62,943)</u>
Total cash flows from financing activities	331,557
Net increase in cash and cash equivalents	1,078,448
Reconciling cash and cash equivalents	<u>286,400</u>
Ending cash and cash equivalents	<u>\$ 1,364,848</u>
Supplemental information:	
Cash paid during year for interest	<u>\$ 14,078</u>

The accompanying notes are an integral part of this statement.

**ST. MARTIN, IBERIA, LAFAYETTE COMMUNITY ACTION AGENCY, INC.**

**Notes to Financial Statements**

**(1) Summary of Significant Accounting Policies**

**A. Nature of Activities**

The St. Martin, Iberia, Lafayette Community Action Agency, Inc. (SMILLI) was created under the Economic Opportunity Act of 1964, as amended, to serve as the anti-poverty agency, providing human services for the indigent and disadvantaged through research, planning, development, financing, implementation and evaluation of programs, either directly or through coordinating with other agencies, to attain social and economic independence for the benefit of all present and future generations of disadvantaged people in the Tri-Parish area. St. Martin, Iberia, Lafayette Community Action Agency, Inc. is comprised of eighteen board members, who are equal in number from the Community Action Councils of the St. Martin, Iberia, and Lafayette Parishes of Louisiana.

**B. Basis of Accounting**

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement basis applied.

The Agency's financial statements have been prepared on the accrual basis of accounting whereby revenues are recognized when they are earned and expenses are recognized when incurred.

Contributions are recognized as revenue when they are received or unconditionally pledged. Contributions are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions. Those donor restricted contributions whose restrictions, however, are met in the same reporting period are reported as unrestricted support.

The Agency reports gifts of buildings and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how these long-lived assets must be maintained, the Agency reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

**C. Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Agency considers all highly liquid investments available for current use to be cash equivalents.

ST. MARTIN, INDIAN, LAFAYETTE COMMUNITY ACTION AGENCY, INC.

Notes to Financial Statements (Continued)

D. Property and Equipment

Property and equipment is capitalized at cost. The Agency follows the capitalization policy of its cognate agency by capitalizing all equipment costing \$250 or more. Depreciation of property and equipment is calculated on the straight-line basis over the estimated useful lives of assets as follows:

Furniture, fixtures, and equipment	3-10 years
Automobiles	5 years
Buildings and improvements	15-20 years

E. Functional Expenses

Expenses are charged to each program based on direct expenditures incurred.

F. Compensated Absence

Compensation is paid to employees absent from work due to illness or vacation. No liability is accrued in these financial statements because the accumulated amount of accrued compensated absence is immaterial at year end.

G. Income Tax Status

The Agency qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes.

H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

I. Total Columns

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position, changes in net assets and cash flows, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

ST. MARTIN, INDIANA, LAFAYETTE COMMUNITY ACTION AGENCY, INC.

Notes to Financial Statements (Continued)

(2) Cash

At May 31, 2001, SHELLE had cash (book balances) totaling \$305,711. These deposits are stated at cost, which approximates market. These deposits (bank balances) totaled \$1,885,094, and are fully insured by FDIC insurance and securities pledged at May 31, 2001.

(3) Inventory

Inventory consists of commodities valued at cost distributed by the U.S. Department of Agriculture.

**ST. MARTIN, BEREA, LAFAYETTE COMMUNITY ACTION AGENCY, INC.**

**Notes to Financial Statements (Continued)**

**(4) Due To/From Other Funds**

Individual balances due to/from other funds at May 31, 2001 are as follows:

	<u>Due from</u> <u>other funds</u>	<u>Due to</u> <u>other funds</u>
Transportation	\$ 58,001	\$ 34,998
Summer Enrichment	-	-
Early Headstart	25,715	67,346
Child Welfare Resource Center	2,674	13,199
Project Independence	38,138	98,146
CSBG	-	94,588
Food Reimbursement	594	218,438
Olivier Street Project	-	10
Weatherization	2,493	32,993
HUD	19,371	-
Local Government Support	19,362	89,968
St. Martin Parish Emergency Food Shelter	-	335
Berea Food and Medical	340	594
Homeless Family Shelter	1,705	-
Berea Parish Special Trust	1,406	1,534
Lafayette Emergency Food Shelter	-	2,892
Headstart	174,299	148,821
RSVP	6,898	16,540
Medicaid Enrollment	-	159
Family Preservation	346	27
Payroll Fund	105,980	-
Accounts Payable	91,874	-
Home Energy Assistance	9,883	54,843
Needy Family Food Distribution	-	1,895
General	36,237	-
Indirect Cost Pool	284,844	1,533
	<u>\$ 846,517</u>	<u>\$ 846,517</u>

Of the amounts recorded as due to/from other funds, \$105,980 relates to accrued payroll and \$284,844 relates to indirect costs payable.

ST. MARTIN, INBRIA, LAFAYETTE COMMUNITY ACTION AGENCY, INC.

Notes to Financial Statements (Continued)

(9) Line of Credit

SMILE, Inc. has an open line of credit of \$500,000 with Hilborn Bank, bearing interest at 8.75 percent, due October 31, 2001. At May 31, 2001 the amount drawn on the available line of credit was \$81,628 with a balance of \$8,374 remaining to be drawn from the account.

(10) Commitments and Contingencies

A. Contingent Liabilities

At May 31, 2001, the St. Martin, Inbria, Lafayette Community Action Agency, Inc. was involved in three lawsuits. In the opinion of management and legal counsel for SMILE, Inc., these lawsuits will not result in any significant monetary losses. Therefore, there has been no accrual on the balance sheet at May 31, 2001.

B. Grant audits

SMILE, Inc. receives revenues from various Federal and State grant programs, which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and SMILE, Inc. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect SMILE, Inc.'s financial position.

(11) Pension Plan

The Agency has a retirement plan that covers all employees meeting specific age and length of service requirements. The Agency will contribute to the plan the amount determined by the Agency at its discretion. The Agency may choose not to contribute to the plan for a particular plan year. There were no significant changes during the period affecting comparability. Agency contributions for the year ending May 31, 2001, was \$143,339.

(12) Economic Dependency

The Agency receives the majority of its revenue from funds provided through grants administered by the U.S. Department of Health and Human Services. The grant amounts are appropriated each year by the Federal and state governments. If significant budget cuts are made at the Federal and/or state level, the amount of the funds the Agency receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Agency will receive in the next fiscal year.

ST. MARTIN, INDIAN, LAFAYETTE COMMUNITY ACTION AGENCY, INC.

Notes to Financial Statements (Continued)

(9) **In-Kind Contributions**

The Agency is allowed free use of certain facilities by landlords and is donated services by individuals. In-kind contributions are valued at the fair market value of the rent or services donated on the date of donation.

(10) **Property, Equipment and Depreciation**

In August 2008, the Agency took over the Lafourche Parish School Board's Headstart Program. In the past, the Agency would pass grant funds through to Lafourche Parish School Board and show the total as pass-through expenditures. All equipment purchased with these grant funds by Lafourche Parish School Board was transferred back to the Agency when they took over the program. The equipment was added to the Agency's books at their book value and depreciated over their remaining useful lives. The cost of these assets totaled \$635,389 and accumulated depreciation related to these assets is \$277,941.

A summary of property and equipment (at cost) at May 31, 2009, is as follows:

Furniture, fixtures and equipment	\$1,032,671
Automobiles	1,651,718
Buildings and improvements	3,104,598
Construction in progress	531,791
Land	<u>17,808</u>
Total	6,699,586
Less: Accumulated depreciation	<u>3,478,129</u>
Net assets	<u>\$3,221,457</u>

(11) **Notes Payable**

In February 2009, the Agency entered into an agreement to purchase two vehicles. The original amounts of the loans were \$39,489 bearing interest at 7.5 percent, with monthly payments of \$791 for 60 months.

Following is the maturity of the loan for next four years:

2009	\$ 7,424
2010	8,691
2011	8,621
2012	<u>8,188</u>
Total	<u>\$ 30,924</u>

ST. MARTIN, IBERIA, LAFAYETTE COMMUNITY ACTION AGENCY, INC.

Notes to Financial Statements (Continued)

The total amount of interest charged to expense at May 31, 2001 is \$2,382. It is the Agency's intent to use local funds to retire this debt each year.

(12) **Individual Program Deficits**

The following programs had deficit net assets at May 31, 2001:

Early Childhood	\$41,364
Local Government Support	41,367
Iberia Emergency Food and Shelter	2,683

The deficits are expected to be funded by future program revenues and/or local support monies.

(13) **Operating Leases**

The Agency is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, therefore the results of these agreements are not reflected in the agency's Equipment Fund.

The following is a schedule, by years, of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of May 31, 2001:

<u>Year Ending May 31,</u>	<u>Amount</u>
2002	\$132,518
2003	4,808
2004	1,208
2005	1,208
<b>Total minimum payments required</b>	<b><u>\$139,742</u></b>

## SUPPLEMENTAL INFORMATION

**SCHEDULE OF INDIVIDUAL FINES**

## DIRECT FEDERAL PROGRAMS

### **Department of Health and Human Services**

#### **Head Start Program**

The Head Start Program provides comprehensive early child development for disadvantaged pre-school children and their families. As part of this program, the grantee also operates a food program for qualifying students on a cost reimbursement basis through the United States Department of Agriculture.

#### **Training and Technical Assistance Programs**

This special grant provides for the training and certification of Head Start Program instructors.

#### **Handicapped Program**

This grant extends the Head Start Program to include handicapped children.

#### **Medicaid Diversion**

This grant allows SMILE to offer outreach Medicaid eligibility services to specific groups of individuals by assisting potential Medicaid eligibles to complete an initial application for health care coverage and to meet instances by assisting Medicaid beneficiaries with the renewal process.

### **The Corporation for National Service**

#### **Retired Senior Volunteer Program (RSVP)**

The purpose of this grant is to involve senior citizens in community participation projects.

### **Department of Housing and Urban Development**

#### **HHS Housing Counseling Program**

The purpose of this grant is to provide comprehensive housing counseling to assist in improving the individual's housing conditions.

## EMERGENCY FEDERAL PROGRAMS

The Agency receives federal funds as the subgrantee of various departments of the State of Louisiana. The various state departments have the ultimate responsibility of reporting to the federal grantor.

### **Project Independence Jobs**

Provides transportation for participants and their designated children.

### **Department of Labor**

The Community Services Block Grant Program (CSBG) provides various direct program services to the needy and defrays a portion of the Agency's administrative costs.

### **Department of Agriculture**

The Needy Family Food Distribution Program provides USDA-donated food commodities to needy households in the Tri-Parish area.

### **Department of Social Services**

Weatherization Assistance Program grants and Low Income Home Energy Assistance Program (LIHEAP) grants provide services to assist needy individuals in home insulation.

### **Department of Social Services**

Low Income Home Energy Assistance Program - This program provides direct payments to home energy suppliers on behalf of eligible households.

### **Department of Social Services**

Child Welfare Resource Center - This program will establish a center to ensure the safety, well being and permanency of families who are at risk of dissolution as a result of child abuse and/or neglect.

### **Department of Education**

The Child Care Fooding Program provides balanced meals to qualified children and adults in the Tri-Parish area Child Development Programs.

### **Emergency Food and Shelter National Board Program**

This grant provides emergency food and shelter assistance to qualified individuals in the parishes of St. Martin, Iberville and Lafayette.

### **Department of Housing and Urban Development**

The Community Development Block Grant Program (CDBG) is to provide funds to maintain homeless shelters and provide emergency shelter for homeless persons. These funds were obtained by a grant agreement with the Lafayette Consolidated Government.

## STATE PROGRAMS

### **Louisiana Housing Finance Agency**

The Community Housing Development Organization Program provides funds for operational expenses and expenses for training and technical, legal, engineering and other assistance necessary to identify potential sites for housing projects.

## LOCAL PROGRAMS

The Agency receives grants from local governmental bodies and non-profit organizations.

### **Lafayette Community Action Council**

Funded by United Way of Acadiana and other local grants and contributions, this program provides energy, rent, medical and food assistance on a one time basis to qualified individuals in Lafayette parish.

### **Iberia Food and Medical**

Funded by United Way of Iberia and other local grants and contributions, this grant provides medical and food assistance on a one time basis to qualified individuals in Iberia Parish.

### **Iberia Parish Special Trust**

This is a special grant from the Iberia Parish Council in support of the U.S.D.A. Community Distribution Program for Iberia Parish.

### **St. Martin Parish Emergency Assistance**

Funded by local contributions, this program provides emergency energy, rent and medical assistance to the qualified elderly of St. Martin Parish.

### **Local Government Support Obtaining Funds**

Programs that provide supplementary assistance for established programs or matching requirements for established programs.

ST. MARTIN, INDIAN, LEAVELLETS COMMUNITY ASSOCIATION, INC.

Comparing Statement of Financial Position - Current Funds  
May 31, 2001

	Transportation	Senior Development	Project Independent Jobs	CHSD	Early Childhood	Frost ReDevelopment
<b>ASSETS</b>						
Cash	\$ 10,281	\$ 1,000	\$ 7,388	\$ -	\$ -	\$ 18,669
Investments:						
Cash funds	48,111	-	24,889	100,000	-	173,000
Blue bond certificate funds	10,041	-	30,138	-	28,733	694
Other	-	-	21,899	-	-	-
Prepaid expenses	5,000	-	6,000	300	400	1,211
<b>Total assets</b>	<b>\$109,433</b>	<b>\$ 1,000</b>	<b>\$ 79,615</b>	<b>\$ 100,300</b>	<b>\$ 29,133</b>	<b>\$ 175,174</b>
<b>LIABILITIES</b>						
Bank overdrafts	\$ -	\$ -	\$ -	\$ 2,406	\$ -	\$ -
Due to other funds	14,200	-	19,146	94,388	41,790	118,420
Accounts payable	1,750	80	-	3,187	280	1,700
Notes payable	10,000	-	-	-	-	-
Retirement plan payable	-	-	-	-	-	-
Unearned grants	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
<b>Total liabilities</b>	<b>\$ 26,750</b>	<b>\$ 80</b>	<b>\$ 19,146</b>	<b>\$ 100,211</b>	<b>\$ 42,070</b>	<b>\$ 118,420</b>
<b>NET ASSETS</b>						
Endowment	-	-	-	-	-	-
Temporarily restricted	14,800	1,910	40,600	-	(40,240)	-
Unrestricted (deficit)	14,800	1,910	40,600	-	(40,240)	-
<b>Liabilities and net assets</b>	<b>\$109,433</b>	<b>\$ 2,000</b>	<b>\$ 79,615</b>	<b>\$ 100,211</b>	<b>\$ 29,133</b>	<b>\$ 175,174</b>

(continued)

## ST. JOSEPH, BERKEE, LAFALETTE COMMUNITY ACTION AGENCY, INC.

## Combining Statement of Financial Position - Current Funds (Continued)

May 31, 2003

	State Fund	Other Fund (State)	Nonrecurring	FED	Local Government Support (MHCMA) Fund	St. Marie Health Emergency Assistance
<b>ASSETS</b>						
Cash	\$ 385	\$ 18	\$ 11,239	\$ 17,911	\$ 14,891	\$ 254,411
Receivables:						
Grant funds	-	-	47,941	-	4,784	-
Fee from other funds	-	-	2,431	18,413	18,563	-
Other	-	-	-	-	-	-
Prepaid expenses	-	-	494	-	11,448	-
<b>Total assets</b>	<b>\$ 385</b>	<b>\$ 18</b>	<b>\$ 62,105</b>	<b>\$ 37,324</b>	<b>\$ 45,787</b>	<b>\$ 254,411</b>
<b>LIABILITIES</b>						
Bank overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	18	51,971	-	48,948	385
Accounts payable	-	-	348	387	2,664	-
Notes payable	-	-	-	-	-	-
Retirement plan payable	-	-	329	-	-	-
Unearned grants	-	-	-	-	-	14,828
Other liabilities	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>\$ 18</b>	<b>\$ 53,648</b>	<b>\$ 387</b>	<b>\$ 62,620</b>	<b>\$ 15,213</b>
<b>NET ASSETS</b>						
Endowment	-	-	-	-	-	-
Temporary restricted	441	-	8,457	21,387	11,162	-
<b>Total net assets (deficit)</b>	<b>441</b>	<b>-</b>	<b>8,457</b>	<b>21,997</b>	<b>11,162</b>	<b>-</b>
<b>Total liabilities and net assets</b>	<b>\$ 385</b>	<b>\$ 18</b>	<b>\$ 70,605</b>	<b>\$ 59,708</b>	<b>\$ 56,947</b>	<b>\$ 269,624</b>

Continued

ST. MARTIN/BEREA, LAFAYETTE COMMUNITY ACADEMENCY, INC.

Combining Statement of Financial Position - Current Funds (Continued)

May 31, 2004

	Lafayette Community Academy Council	Berea Food & Medical	Harrison Family Center	Berea Public Special Trust	Lafayette Emergency Fund #1 District	Berea Emergency Fund #2 District
<b>ASSETS</b>						
Cash	\$ 0	\$ 2,140	\$ 1,420	\$ 1,320	\$ 4,581	\$ 400
Receivables:						
Grant funds	-	-	-	-	-	-
Due from other funds	-	380	1,700	1,400	-	-
Other	-	-	-	-	-	-
Prepaid expenses	-	-	-	280	-	-
<b>Total assets</b>	<b>\$ 0</b>	<b>\$ 2,520</b>	<b>\$ 3,120</b>	<b>\$ 2,720</b>	<b>\$ 4,581</b>	<b>\$ 400</b>
<b>LIABILITIES</b>						
Bank overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	200	-	1,500	-	1,811
Accounts payable	-	1,070	-	200	-	111
Notes payable	-	-	-	-	-	-
Retirement plan payable	-	-	-	-	-	-
Unearned grants	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$ 1,270</b>	<b>\$ -</b>	<b>\$ 1,700</b>	<b>\$ -</b>	<b>\$ 1,922</b>
<b>NET ASSETS</b>						
Unrestricted	-	-	-	-	-	-
Temporarily restricted	-	6,500	1,120	680	681	(2,022)
<b>Total net assets (liability)</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>\$ 1,120</b>	<b>\$ 680</b>	<b>\$ 681</b>	<b>\$ (2,022)</b>
<b>Total liabilities and net assets</b>	<b>\$ 0</b>	<b>\$ 6,520</b>	<b>\$ 3,120</b>	<b>\$ 3,400</b>	<b>\$ 5,262</b>	<b>\$ (1,622)</b>

(Continued)

ST. JOSEPH, MISSOURI, LAFAYETTE COMMUNITY ACTION AGENCY, INC.

Combining Statement of Financial Position - Current Funds (Continued)

May 31, 2001

	Headline	SSVF	Medical Fund/Trust	Capital Fund	Family Recreation	Total
<b>ASSETS</b>						
Cash	\$ 144,138	\$ 10,214	\$ 10,500	\$ 471	\$ 6,244	\$ 171,667
Investments:						
Money funds	16,237	-	2,784	-	1,214	-
Non-money funds	204,238	6,898	-	-	640	104,980
Other	-	640	-	-	-	640
Prepaid expenses	15,893	300	0	-	-	-
<b>Total assets</b>	<b>\$ 419,406</b>	<b>\$ 18,014</b>	<b>\$ 13,284</b>	<b>\$ 471</b>	<b>\$ 7,894</b>	<b>\$ 459,750</b>
<b>LIABILITIES</b>						
Bank overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-current funds	148,600	14,348	800	-	20	-
Accounts payable	3,960	-	-	-	64	-
Notes payable	-	-	-	-	-	-
Retirement plan payable	31,004	-	-	-	-	-
Unearned grants	-	-	-	-	-	-
Other liabilities	82,000	-	-	-	-	82,000
<b>Liabilities</b>	<b>265,564</b>	<b>14,348</b>	<b>800</b>	<b>-</b>	<b>84</b>	<b>265,564</b>
<b>NET ASSETS</b>						
Unrestricted	-	-	-	471	-	-
Temporarily-restricted	-	3,664	12,484	-	3,621	-
Endowment assets (capital)	-	2,086	10,314	471	2,853	-
<b>Liabilities and net assets</b>	<b>\$ 419,406</b>	<b>\$ 18,014</b>	<b>\$ 13,601</b>	<b>\$ 471</b>	<b>\$ 7,881</b>	<b>\$ 459,750</b>

(continued)

ST. MARTIN, BEREA, LAFAYETTE COMMUNITY ACTION AGENCY, INC.

Combining Statement of Financial Position - Current Funds (Continued)  
May 31, 2001

	Child Welfare Services Center	Account Payable	River Energy Refundable	Ready Family Fund Distribution	General	Infant Care Fund	Total
<b>ASSETS</b>							
Cash	\$ -	\$ -	\$ 21,807	\$ 1,894	\$ -	\$ 28,199	\$ 50,900
Receivables							
Current funds	50,841	-	81,780	-	-	-	132,621
Due from other funds	2,824	98,076	9,883	-	28,171	268,844	397,804
Other	1,004	-	-	842	-	-	1,846
Prepaid expenses	891	-	-	-	-	1,027	1,918
<b>Total assets</b>	<b>\$ 52,540</b>	<b>\$ 98,076</b>	<b>\$ 113,566</b>	<b>\$ 2,736</b>	<b>\$ 28,171</b>	<b>\$281,870</b>	<b>\$ 1,167,686</b>
<b>LIABILITIES</b>							
Bank certificates	\$ -	\$ 93,780	\$ -	\$ -	\$ 1,627	\$ -	\$ 95,407
Due to other funds	11,199	-	24,890	1,894	-	1,500	38,483
Accounts payable	-	-	89	-	324	1,528	2,441
Notes payable	-	-	-	-	-	-	36,828
Retirement payable	-	-	90	-	-	-	1,180
Unemployment	-	-	22,463	-	-	-	22,463
Other liabilities	-	520	-	-	80,928	-	81,448
<b>Total liabilities</b>	<b>11,199</b>	<b>94,300</b>	<b>24,452</b>	<b>1,894</b>	<b>12,279</b>	<b>1,528</b>	<b>1,447,686</b>
<b>NET ASSETS</b>							
Unassigned	-	-	-	-	13,980	-	14,961
Temporarily restricted	5,240	-	2,726	2,726	-	371,174	381,792
Treatment center (2000)	5,240	-	2,726	2,726	-	371,174	381,792
<b>Total liabilities and net assets</b>	<b>\$ 16,439</b>	<b>\$ 94,300</b>	<b>\$ 27,178</b>	<b>\$ 2,726</b>	<b>\$ 28,260</b>	<b>\$282,702</b>	<b>\$ 1,649,378</b>

ELIMINATION OF INTER-COMPANY ACTION ACCOUNTS

Elimination of Inter-Company - Green Funds  
Year ended May 31, 2010

	2009		2010		2010	
	(\$,000)	(\$,000)	(\$,000)	(\$,000)	(\$,000)	(\$,000)
<b>Public support</b>						
to E&E institutions	\$ -	\$ -	\$ -	\$ -	\$ 18,749	\$ -
Overhead	-	-	-	-	-	-
Interpublic support	-	-	-	-	19,514	-
<b>Green Environmental agencies</b>	11,649	-	17,141	19,429	41,144	49,770
<b>Other services</b>						
Maintenance	4,475	-	1,54	1,24	84	4,72
Interpublic support grants, for governmental agencies and contractors	(19,72)	-	(19,62)	(19,47)	41,11	(19,12)
<b>Expenses</b>						
Electricity	14,424	-	14,42	41,14	14,42	14,72
Telephone and wages	1,144	-	1,14	41,14	1,14	1,14
Communications	1,14	-	1,14	1,14	1,14	1,14
Contract services	-	-	-	1,14	-	-
Travel	1,14	-	1,14	1,14	1,14	1,14
Professional support	1,14	-	1,14	1,14	-	1,14
Supplies	-	-	-	1,14	-	1,14
Equipment maintenance	1,14	-	-	1,14	-	1,14
Operating services	1,14	-	1,14	1,14	1,14	1,14
Other	1,14	1,14	1,14	1,14	-	1,14
Interest on	1,14	-	1,14	-	1,14	1,14
Miscellaneous	-	-	-	-	1,14	-
Total expenses	19,47	1,14	19,47	19,47	41,14	44,42
Public support grants from governmental agencies and other services and contract services	(19,72)	(1,14)	(19,62)	(19,47)	41,11	(19,12)
<b>Other income (deducted) from other</b>						
Operating services to	1,14	1,14	1,14	-	-	-
Operating services to	1,14	-	-	-	1,14	1,14
Interest on inter-institutional program	-	-	-	-	-	-
Interest (deducted) in grants and contracts	(1,14)	-	(1,14)	1,14	1,14	-
Private foundation grants	-	-	-	-	-	-
Total other income (deducted) from other	1,14	1,14	(1,14)	1,14	1,14	1,14
<b>Change in net assets</b>	1,14	1,14	1,14	-	1,14	1,14
<b>Net assets (including) beginning of year</b>	19,47	-	1,14	-	19,47	1,14
<b>Net assets (including) end of year</b>	\$ 19,47	\$ 1,14	\$ 1,14	\$ -	\$ 19,47	\$ -

(continued)

ETI (INCORPORATED), LA FAVORITE COMPANY OF AMERICA, INC.

Condensed Balance Sheet of Assets - (Cont'd) (Continued)  
For the 52 Weeks Ended 12/31/2011

	Other Fund	Other Fund	Investments	Trust	Real Estate Investing Fund	Real Estate Investing Account
<b>Assets</b>						
<b>Other assets</b>						
<b>Other investments</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Accounts receivable</b>	200	-	-	-	-	-
<b>Accounts payable</b>	(200)	-	-	-	-	-
<b>Net assets, accounts receivable</b>	-	-	200	200	200	200
<b>Other assets</b>	200	-	200	-	-	-
<b>Total other assets, gross</b>	200	-	200	200	200	200
<b>Less: government grants for     retirement</b>	(200)	-	(200)	(200)	(200)	(200)
<b>Net assets</b>	-	-	-	-	-	-
<b>Equities</b>						
<b>Members</b>						
<b>Active and exp.</b>	-	-	2,000	-	-	-
<b>Exp. funds</b>	-	-	2,000	-	-	-
<b>Accounts payable</b>	-	-	-	-	-	-
<b>Commodities</b>	-	-	10,000	-	-	-
<b>Real</b>	-	-	200	200	-	-
<b>Commodity option</b>	-	-	-	-	200	-
<b>Equities</b>	-	-	-	-	-	-
<b>Equity investments</b>	-	-	-	-	2,000	-
<b>Operating assets</b>	200	-	2,000	-	2,000	2,000
<b>Real</b>	-	-	200	2,000	2,000	-
<b>Other assets</b>	-	-	2,000	-	-	2,000
<b>Subtotal equities</b>	-	-	2,000	2,000	2,000	2,000
<b>Total equities</b>	200	-	2,000	2,000	2,000	2,000
<b>Real estate support, gross: Real     estate development     and other income and     equity options</b>	200	-	2,000	2,000	2,000	2,000
<b>Net income (loss) and net assets</b>						
<b>Operating assets net</b>	-	-	-	-	2,000	-
<b>Operating assets net</b>	-	-	-	-	(2,000)	2,000
<b>Real estate support, gross: Real     estate development and support</b>	-	-	-	-	-	-
<b>Real estate support, gross: Real     estate development and support</b>	-	-	-	-	2,000	-
<b>Total net income (loss)</b>	-	-	-	-	-	-
<b>Total net income (loss) and net assets</b>	-	-	-	-	2,000	2,000
<b>Equity net assets</b>	200	-	2,000	2,000	2,000	-
<b>Net assets (liability) before equities</b>	200	-	200	2,000	2,000	-
<b>Net assets (liability) net of equities</b>	200	-	2,000	2,000	2,000	-

(Continued)



FLORIDA POWER AND LIGHT COMPANY, A DIVISION OF FPL, INC.

Operating Performance Analysis - Current Year (Continued)  
Year-to-Date to 9/30/01

	Revenue	SG&A	Interest Expenses	Goodwill Cost	Other Adjustments	Profit
<b>Public support:</b>						
Federal contributions	\$ 1,400,740	\$ 1,400	\$ -	\$ -	\$ 1,399	\$ -
Overhead	-	-	-	-	-	-
Nonpublic support	1,400,740	1,400	-	-	1,399	-
<b>Other non-governmental support:</b>	7,401,170	60,000	60,000	-	1,875	-
<b>Other income:</b>						
Miscellaneous	1,100	50	50	50	50	-
Total public support, grants, from governmental agencies and miscellaneous	2,802,610	1,450	110,050	100	1,974	-
<b>Expenses:</b>						
Depreciation						
Salaries and wages	10,070,070	10,070	10,070	-	10,070	-
Energy benefits	780,070	10,070	10,070	-	760	-
Maintenance	10,070	100	100	-	100	-
Travel	10,070	-	-	-	-	-
Rent	10,070	1,000	-	-	100	-
Telephone	10,070	1,000	-	-	100	-
Auto costs	10,070	-	-	-	-	-
Legal and professional	10,070	-	-	-	-	-
Operating services	10,070	-	-	-	-	-
Other	10,070	1,000	-	100	1,000	-
Interest cost	10,070	1,000	-	-	1,000	-
Intangible amortization	1,000,000	1,000	-	-	1,000	-
Total expenses	11,090,280	13,070	10,070	100	10,070	-
Public support, grants from governmental agencies, miscellaneous support and charitable expenses	1,100,000	1,450	110,000	100	1,100	-
<b>Other income (disposition) net items:</b>						
Operating services to	1	1	1	1	1,000	1
Operating services to	1	1	1	1	1	1
Indefinite-lived intangible programs	1	1	1	1	1	1
Indefinite-lived intangible programs and equipment	(1,000,000)	-	-	-	-	-
Miscellaneous non-governmental M&A	-	-	-	-	-	-
Total other (disposition) net amounts	(1,000,000)	-	-	-	1,000	-
Change from prior year	-	(1,000)	100	1,000	1,000	-
<b>Net non-public funding of year</b>	1,100,000	1,450	110,000	100	1,100	1,100,000
<b>Net non-public funding of year</b>	2,802,610	1,450	110,050	100	1,974	2,802,610

(continued)

DE AMBROSIO BAKERY, L.P.'S AFFILIATE COMPANY ACTING AS TRUSTEE, LLC

Operating Statement Schedule - Fiscal Year (Continued)  
For the Month of, 2011

	2011 Fiscal Revenue Costs	2011 Fiscal Expense Costs	2011 Fiscal Other Revenue	2011 Fiscal Other Expense Costs	2011 Fiscal Total Revenue	2011 Fiscal Total Expense	2011 Fiscal Total
<b>Public support:</b>							
<b>  In kind contributions:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,676.00
<b>  Donations:</b>	-	-	-	-	26,000	-	26,000
<b>    Food bank support:</b>	-	-	-	-	26,000	-	26,000
<b>Non-revenue government support:</b>	29,000	-	29,000	0.00	-	-	11,000.00
<b>Revenues:</b>	29	-	29.00	0	29.00	2.00	27.00
<b>  In kind support, grants   from government agencies   and/or donors:</b>	29,000	-	29,000	2.00	3,000	2.00	3,000.00
<b>Expenses:</b>							
<b>  Administrative:</b>							
<b>    Salaries and wages:</b>	20,000	-	0.00	2.00	-	20,000	2,000.00
<b>    Fringe benefits:</b>	20,000	-	0.00	0.00	-	20,000	70,000
<b>    Insurance plus:</b>	2,000	-	0.00	0.00	-	2,000	10,000
<b>    Contract services:</b>	0.00	-	-	-	-	40,000	10,000
<b>    Travel:</b>	0.00	-	-	0.00	-	0.00	10,000
<b>    Professional supplies:</b>	20,000	-	-	-	-	0.00	20,000
<b>    Supplies:</b>	20,000	-	-	-	-	-	20,000
<b>    Supplies and maintenance:</b>	0.00	-	-	-	-	0.00	0.00
<b>    Printing/graphics:</b>	-	-	20,000	0.00	0.00	0.00	20,000
<b>    Other:</b>	0.00	-	0.00	0.00	0.00	0.00	40,000
<b>    Interest fees:</b>	20,000	-	20,000	0.00	-	-	20,000
<b>    Interest on cash:</b>	-	-	-	-	-	-	20,000
<b>    Miscellaneous:</b>	20,000	-	20,000	0.00	0.00	40,000	20,000.00
<b>  Public support, grants:</b>							
<b>    government agencies     and other donors     and/or donors:</b>	29,000	-	2.00	20,000	2,000	270,000	1,000.00
<b>Other revenues generated in activities:</b>							
<b>  Sponsorship events:</b>	-	-	-	0.00	0.00	-	0.00
<b>  Sponsorship fees:</b>	-	-	-	20,000	-	-	20,000.00
<b>  Sales and merchandise program:</b>	-	-	-	-	-	0.00	0.00
<b>  Interest (earned) in property development:</b>	20,000	-	-	-	20,000	20,000	20,000.00
<b>  Financial investments (FIM):</b>	-	-	-	-	-	20,000	20,000
<b>    Total other revenues generated in activities:</b>	20,000	-	-	20,000	20,000	20,000	20,000.00
<b>  Change in activities:</b>	0.00	-	0.00	0.00	20,000	20,000	20,000
<b>Revenues (IMM) beginning of year:</b>	0.00	-	-	-	0.00	0.00	0.00
<b>Revenues (IMM) ending year:</b>	\$ 29.00	\$ -	\$ 29.00	\$ 2.00	\$ 29.00	\$ 270,000	\$ 20,000

ST. MARTIN, INDIANA, LAFAYETTE COMMUNITY ACTION AGENCY, INC.

Indirect Cost Pool  
 Statement of Revenues and Expenses  
 Year Ended May 31, 2001

	Indirect Cost Pool
<b>Revenues</b>	
Indirect cost revenues	<u>\$ 640,726</u>
<b>Expenses</b>	
Direct costs:	
Salaries and wages	271,968
Fringe benefits	30,817
Retirement expense	7,692
Contract services	44,364
Travel	13,472
Consumable supplies	9,868
Repairs and maintenance	3,488
Other	934
Addition to property and equipment	25,008
Operating services -	
Copy machine expense	19,084
Auto expense	5,582
Professional fees	17,514
Rent	9,129
Utilities and telephone	25,396
Office supplies	5,692
Publications and subscriptions	6,537
Insurance - general	5,110
Employee development	<u>4,308</u>
<b>Total expenses</b>	<u>588,448</u>
<b>Excess of revenues over expenses</b>	<u>\$ 110,278</u>

COMPLIANCE, INTERNAL CONTROL  
AND  
OTHER GRANT INFORMATION

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UPON REQUEST

**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  
St. Martin, Iberia, Lafayette  
Community Action Agency, Inc.  
Lafayette, Louisiana

We have audited the financial statements of the St. Martin, Iberia, Lafayette Community Action Agency, Inc. (a nonprofit organization) as of and for the year ended May 31, 2001, and have issued our report thereon dated August 8, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits as contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the St. Martin, Iberia, Lafayette Community Action Agency, Inc. financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the St. Martin, Iberia, Lafayette Community Action Agency, 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 and not to provide assurance on the internal control over financial reporting. Our 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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This report is intended solely for the information and use of the St. Martin, Beala, Lafayette Community Action Agency, Inc.'s management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Keller, Champagne, Street & Company, LLC*  
Certified Public Accountants

French Village, Louisiana  
August 8, 2011

**KOLDER, CHAMPAGNE, BLAVEN & COMPANY, LLC**  
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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO SUCH  
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors  
St. Martin, Iberia, Lafayette  
Community Action Agency, Inc.  
Lafayette, Louisiana

**Compliance**

We have audited the compliance of the St. Martin, Iberia, Lafayette Community Action Agency, Inc. (a nonprofit organization) 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 May 31, 2001. The St. Martin, Iberia, Lafayette Community Action Agency, Inc.'s major federal program is 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 federal programs is the responsibility of the St. Martin, Iberia, Lafayette Community Action Agency, Inc.'s management. Our responsibility is to express an opinion on the St. Martin, Iberia, Lafayette Community Action Agency, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments and Non-Profit Organizations*. These standards and OMB Circular A-133 require that 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 the St. Martin, Iberia, Lafayette Community Action Agency, Inc.'s compliance with these 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 the St. Martin, Iberia, Lafayette Community Action Agency, Inc.'s compliance with these requirements.

In our opinion, the St. Martin, Iberia, Lafayette Community Action Agency, Inc. complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended May 31, 2001.

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### Internal Control Over Compliance

The management of the St. Martin, Beria, Lafayette, Community Action Agency, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the St. Martin, Beria, Lafayette Community Action Agency, 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be a material weakness. 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. We noted no matters involving internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the St. Martin, Beria, Lafayette Community Action Agency, Inc.'s management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

***Kohler, Changsaver, Sloves & Company, LLC***  
Certified Public Accountants

Brook Bridge, Louisiana  
August 8, 2006

30. MARTIN, BERGLA, LEVINSKY COMMUNITY ACTION AGENCY, INC.

Schedule of Expenditures of Federal Awards  
Year Ended May 31, 2008

	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
<b>Federal Grants/Pass-Through Grants Programs Title</b>			
<b>U. S. Department of Health and Human Services</b>			
<b>Direct Programs</b>			
Healthcare?	93.608	-	\$ 3,442,722
Early Childhood	93.608	-	571,499
<b>State Department of Social Services -</b>			
Office of Community Services-			
Home Energy Assistance Program	93.568	188408	848,180
Family Preservation	93.598	149880	86,021
<b>State Department of Social Services -</b>			
Office of Family Support-			
Project Independence	93.544	242283	268,719
Child Welfare Kinematic Center	93.536	139621	166,416
<b>State Department of Labor -</b>			
Community Service Block Grant			
	93.569	996000	802,429
<b>State Department of Health and Hospitals -</b>			
Medical Enrollment Program			
	93.714	699068	16,478
<b>Total Department of Health and Human Services</b>			<u>5,888,365</u>
<b>The Corporation for National Service</b>			
<b>Direct Programs:</b>			
Retired Senior Volunteer Program	94.802	-	61,361
<b>U. S. Department of Housing and Urban Development</b>			
<b>Direct Programs:</b>			
Housing Counseling Assistance Program	14.189	-	3,767

(continued)

ST. MARTIN, IBERIA, LAFRYETTE COMMUNITY ACTION AGENCY, INC.

Schedule of Expenditures of Federal Awards (continued)  
Year Ended May 31, 2001

	Federal CFDA Number	Pass-through Funding Modifying Number	Federal Expenditures
<b>Federal Grants: Pass-Through Grants Program TEB</b>			
<b>U. S. Department of Agriculture</b>			
Passed-Through:			
State Department of Agriculture - Meatly Family Food Identification	15.590	-	571,499
State Department of Education - Food Reimbursement	16.508	-	549,479
Total Department of Agriculture			<u>1,120,978</u>
<b>Department of Health</b>			
Passed-Through:			
State Department of Social Services - Office of Community Services - Welfare Incentive	11.042	110460	87,765
<b>Other Federal Assistance</b>			
FEMA:			
Emergency Food and Shelter Disaster	16.120	-	179,803
St. Martin	16.120	-	56,083
Total other Federal assistance			<u>235,886</u>
Total expenditures of Federal awards			<u>\$1,231,206</u>

\*Major Federal financial assistance programs.

ST. MARTIN, IBERIA, LAFAYETTE COMMUNITY ACTION AGENCY, INC.

Notes to Schedule of Expenditures of Federal Awards  
Year Ended May 31, 2001

(1) **General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal financial assistance programs of the St. Martin, Iberia, Lafayette Community Action Agency, Inc. The St. Martin, Iberia, Lafayette Community Action Agency, Inc. reporting entity is defined in Note 1 to the financial statements for the year ended May 31, 2001. All federal financial assistance received directly from federal agencies is included on the schedule as well as federal financial assistance passed through other government agencies. The Head Start Programs were considered major Federal programs for the St. Martin, Iberia, Lafayette Community Action Agency, Inc.

(2) **Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the St. Martin, Iberia, Lafayette Community Action Agency, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB circular A-110, *Audits of States, Local Governments, and Non-Profit Organizations*.

(3) **Relationship to Federal Financial Reports**

A reconciliation of total expenditures of federal awards reported in the Schedule of Expenditures of Federal Awards to total expenses per statement of functional expenses is as follows:

Total expenses per statement of functional expenses	\$12,879,281
Add: Equipment additions	1,812,464
Less: In-kind contributions	1,574,597
Depreciation	413,379
Non-federal expenses	<u>663,363</u>
Total expenditures per schedule of federal awards	<u>\$11,531,228</u>

The total in-kind contributions of \$1,574,597 and depreciation expense in the amount of \$413,379 were for federal programs.

ST. MARTIN, BEREA, LAFAYETTE COMMUNITY ACTION AGENCY, INC.

Schedule of Findings and Questioned Costs  
Year Ended May 31, 2001

**Part I. Summary of Auditor's Results:**

1. The auditor's report expresses an unqualified opinion on the financial statements of St. Martin, Berea, Lafayette Community Action Agency, Inc.
2. No reportable conditions in internal control was disclosed by the audit of the financial statements.
3. No instance of noncompliance was disclosed by the audit of the financial statements.
4. No reportable conditions in internal control over major programs were disclosed by the audit of the financial statements.
5. The auditor's report on compliance for the major federal award programs expresses an unqualified opinion on all major programs.
6. No audit findings relative to the major federal award programs are reported in this schedule.
7. The major program was:  
U. S. Department of Health and Human Services: Headstart, CFDA 93.000.
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 200(b) of Circular A-133 was \$100,000.
9. SMLLI did not qualify as a low risk auditee.

**Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:**

There are no findings that are required to be reported.

**Part III. Findings and questioned costs for Federal awards which include such findings as defined in Section 200(a) of Circular A-133:**

There are no findings that are required to be reported.

ST. MARTIN, IBERIA, LAPATOCITE COMMUNITY ACTION AGENCY, INC.

Summary Schedule of Prior Audit Findings  
Year Ended May 31, 2001

Compliance Finding

00-1 Noncompliance with debt restriction laws

**Condition:** SHELLE incurred debt without proper approval from the State Bond Commission.

**Recommendation:** We recommended that proper approval be obtained before any debt is incurred.

**Current status:** Subsequent to the issuance of the May 31, 2000 audit report, the Agency received an Attorney General opinion stating that this type of organization is not required to obtain approval of the State Bond Commission for the issuance of any debt. We reviewed the opinion and performed additional research. We concur with SHELLE, Inc. They were not in noncompliance with debt restriction laws.

Internal Control Finding

00-2 Accurate reconciliations of certain Balance Sheet accounts

**Condition:** Reconciliation of certain balance sheet accounts to supporting documentation was not being performed.

**Recommendation:** We recommended that all balance sheet accounts be accurately reconciled on a monthly basis.

**Current status:** Recommendation is being performed.

Findings and Recommendations

00-3 U.S. Department of Health and Human Services/State Department of Labor CHDA 93.549

**Condition:** Application for assistance could not be located in an applicant's file.

**Recommendation:** We recommended that all applicant files be checked to verify that all required information is included.

**Current status:** Recommendation was performed. No similar findings were noted at May 31, 2001.