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LASALLE COMMUNITY ACTION ASSOCIATION, INC.

FINANCIAL STATEMENTS

For the

YEAR ENDED DECEMBER 31, 2000

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the clerk and officer of the state public officers. This report is subject to the public inspection of the State Senate office of the public officers and, where appropriate, of the office of the judicial clerk of court.

Release Date: 8-18-01

JAMES T. BATES
CERTIFIED PUBLIC ACCOUNTANT

612 Barthelemy Blvd
Bossier City, Louisiana 70111

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Financial Statements

for the

YEAR ENDED DECEMBER 31, 2000

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Financial Report
Year Ended December 31, 2000

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James T. Bates

CERTIFIED PUBLIC ACCOUNTANT
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CPA NUMBER
JAMES T. BATES, MEMBER OF
COMMONWEALTH ACCOUNTANTS

CPA LICENSE
(STATE) 142-02338
EXPIRES 12/31/2008

Independent Auditor's Report

To the Board of Directors
Lafayette Community Action Association, Inc.
Hartford, Louisiana

I have audited the accompanying statement of financial position of Lafayette Community Action Association, Inc. as of December 31, 2007, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Lafayette 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 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 statements 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 aspects, the financial position of Lafayette Community Action Association, Inc. as of December 31, 2007 and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 22, 2008 on my consideration of Lafayette Community Action Association, Inc.'s internal control over financial reporting, and my view of its compliance with certain provisions of laws, regulations, contracts and grants.

The accompanying supplemental combining schedules on page 11 through 18 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 aspects in relation to the basic financial statements taken as a whole.

The accompanying supplemental schedules, listed as "Supplemental Information Schedules For Grants and Cash and Fund Analysis" in the table of contents, and shown on pages 19 through 41, are presented for the purpose of providing various funding sources of Lafayette 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 pro-rated basis of the various funding sources of Lafayette Community Action Association, Inc., and certain schedules are for periods other than the Association's audit year. These schedules are incorporated in accordance with generally accepted accounting principles. Accordingly, these schedules are not intended to present financial position and results of operations in combination 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 principles prescribed by the funding sources.



June 21, 2000

LARALLE COMMUNITY ACTION ASSOCIATION(ML)

**Statement of Financial Position
December 31, 2000**

Assets

Current assets:		
Cash	\$	281,500
Accounts receivable		12,333
Gift receivables		42,250
Due from other funds		70,000
Due from FLETC		0
Prepaid expenses		2,011
Other receivables		<u>0</u>
Subsequent assets		<u>395,894</u>
Property and equipment:		
Property and equipment		479,500
Accumulated depreciation		<u>(142,871)</u>
Net property and equipment		<u>336,629</u>
Total Assets	\$	<u>732,523</u>

Liabilities and Net Assets

Current Liabilities:		
Accounts payable	\$	45,880
Accrued liabilities		18,883
Payable advances		0
Due to other funds		70,000
Due to FLETC		0
Due to credit		0
Current portion of long-term debt		<u>11,025</u>
Total current liabilities		<u>135,788</u>
Long-term Liabilities:		
Long-term debt		<u>400,000</u>
Total long-term liabilities		<u>400,000</u>
Total Liabilities		<u>535,788</u>
Net assets:		
Unexpended:		
Operating		10,004
Designated for specific programs		148,783
Fund assets		<u>98,129</u>
Total net assets		<u>296,936</u>
Total Liabilities and Net Assets	\$	<u>832,724</u>

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

LABALLE COMMUNITY ACTION ASSOCIATION, INC.

Statement of Activities
For the Year Ended December 31, 2008

	<u>Support</u>
Revenues and Other Support	
Contributed revenues - grants	\$ 3,018,880
Donations - police juries	1,715,780
Membership revenues	36,870
Grants in kind contributions	750,000
Total revenues and other support	<u>5,521,530</u>
Expenses	
Woods Foundation	294
Community Shelter Basic Grant	280,768
Emergency Food B Shelter	50,778
Volunteer Administrative	288,826
Concrete Food Shelters	0
Food Bank	1,408,724
Food Bank Food Reimbursement	148,878
Food Bank Summer Child Care	158,784
FAC System B	90,887
International Paper Recycled Credit	1,507
JTPA	888,575
VSA	87,857
SHEAF Energy Assistance	282,494
Midland Fund	14,982
Woody Family	73,888
Concrete Project First Work	14,885
Concrete Project First Work	84,281
Grant Project First Work	71,848
Concrete Project First Work	2,888
Walker To Work Project First Work	0
Family Literacy	3,581
Year 2008	240
General Services	1,471
Total expenses	<u>5,065,888</u>
Change in net assets	\$ 455,642
Net assets, as of beginning of year	184,530
Transfer of fund assets from State of Louisiana	71,435
Prior year adjustment	207
Net assets, as of end of year	\$ 738,812

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

LAKALE COMMUNITY ACTION ASSOCIATION, INC.

Statement of Cash Flows
For the Year Ended December 31, 2000

Operating activities

Change in net assets	1	40,898
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		58,894
Prior period adjustment		20,820
Increase/Decrease in Operating assets:		
Accounts receivable		(53,000)
Grant receivables		17,884
Office receivables		40
Prepaid expenses		(9,207)
Other assets		578
Increase/Decrease in operating liabilities:		
Accounts payable		(17,894)
Accrued liabilities		628
Retainable surplus		875
		<u>571,158</u>
Net cash provided by operating activities		<u>571,158</u>

Investing activities

Payments for property and equipment		(263,254)
		<u>(263,254)</u>
Net cash used in investing activities		<u>(263,254)</u>

Financing activities

New loan principal		401,448
Payments of long-term debt		(183,200)
		<u>61,248</u>
Net cash provided by financing activities		<u>61,248</u>

Net increase (decrease) in cash 64,152

Cash as beginning of year 137,881

Cash as ending of year \$ 202,033

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

LAFOLLE COMMUNITY ACTION ASSOCIATION, INC.
Baton Rouge, Louisiana

Notes to Financial Statements
December 31, 2000

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

A. Nature of Activities

Lafolle 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 a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in three parishes in Louisiana. The following programs, with their approximate percentage of total revenues indicated, are administered by the Association:

Rapid Response Foundation (25%) - Provides emergency funds for various facilities.

Community Services Block Grant (29%) - Administers programs designed to provide nutrition and activities that will have a demonstrable 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 to areas of high need throughout the community in persons based upon their unemployment or poverty status. Funding is provided by federal FEMA funds passed through a local governing board.

Weatherization Program (1%) - Provides assistance to qualifying individuals to make their homes 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 (35%) - 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 Enhancement Program (3%) - Provides a food service program in coordination with the Head Start and Business Child Care Assistance Program. Funding is provided by the federal funds from U.S.D.A. passed through the Louisiana Department of Education.

Summer Child Care Assistance (3%) - Provides quality child care during the summer months to children identified by the Head Start program. The children are not exceed 13 years of age except the children with disabilities. Funding is provide by fede of funds passed through the Louisiana Department of Social Services.

Section 8 Housing Assistance Program (2%) - Provides a housing subsidy program funded by the United States Department of Housing and Urban Development. The program provides housing assistance payments to participants leasing insurance behalf of eligible tenants to provide direct, safe, and sound planning for low-income families as soon they can afford. Housing assistance payments are used to make up the difference between the approved amount due to the owner for the dwelling unit and the recipient family's or required contribution toward the rent.

(Continued)

LARRIE COMMUNITY ACTION ASSOCIATION, INC.
Barracouburg, Louisiana

Notes to Financial Statements

JTPA (17%) - Provides job training opportunities to qualifying individuals. Funding is provided by the Department of Labor passed through the Louisiana Department of Labor.

WIA (26%) - Provides job training opportunities to qualifying individuals. Funding is provided by the Department of Labor passed through the Louisiana Department of Labor.

LIFESAP Energy Assistance (8%) - Provides to qualifying individuals assistance in covering their utility bills. Funding is provided by the Department of Health and Human Services passed through the Louisiana Department of Social Services.

Medical Application Services (8%) - Provides assistance to qualified citizens of the Association's service area in the preparation of the applications for the receipt of Medicaid funding. Funding is provided by the Louisiana Department of Health and Human Services.

Needy Family (8%) - Provides emergency food to qualifying individuals. Funding provided by U.S.D.A. passed through the Louisiana Department of Agriculture.

General Assistance and Other Programs (7%) - Accounts for miscellaneous administrative activities and other general operations of the association that are not charged to another fund. Expenses consist of miscellaneous supplies reflected 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 practitioners follow 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 resources: unrestricted 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)(7) of the 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. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. These 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 these estimates.

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisburg, 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. In disposition as well as the ownership 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 restrictions and/or nature of any donor restrictions. Contracted grant revenue is reported as restricted (support) due to the nature of the plan/contract. 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 an restricted 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 stipulated time restrictions such as program 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 Absence

Employees may accrue vacation leave and sick pay. Upon an employee's separation of employment, unused and/or accrued leave will be paid up to a maximum of 80 hours, net accumulated sick leave in full.

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 benefited.

K. Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from funding sources as December 31, 2000, but received after that date.

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisburg, Illinois

Notes to Financial Statements

(7) 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. December 31, 2008, total cash balances held at financial institutions was \$278,175.

(8) Due To and Due From Other Funds

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

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Unrestricted	\$ 63,487	\$ -
Restricted Funds		
Expelles Foundation	-	504
Community Service Health Fund	-	6,666
Woolworths	762	-
Head Start - due from Manhattan Food Service	-	9,483
Head Start Food Service	-	777
Section 8	-	1,748
WPA	6,277	6,277
Library	-	4,679
Medicaid	-	14,796
Meady Family	-	519
Concordia Food Work	-	4,629
Concordia Food Work	-	14,377
United Food Work	-	3,077
Family Library	-	33
	<u>\$ 70,766</u>	<u>\$ 51,628</u>

(9) Property and Equipment

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

	<u>Estimated Useful Life</u>	<u>Depreciated With</u>		<u>Total</u>
		<u>Federal Funds</u>	<u>Non-Federal Funds</u>	
Buildings	30 years	\$ 228,627	\$ -	\$ 228,627
Furniture and Equipment	5 years	178,116	-	178,116

(Continued)

LASHLEIGH COMMUNITY ACTION ASSOCIATION, INC.
 Harrodsburg, Louisiana

Notes to Financial Statements

Accumulated Depreciation	(331,500) _____	(331,500)
Net investment in property and equipment	\$ 379,500	\$ 379,500

Depreciation for the year ended December 31, 2008 is \$56,000.

(7) Construction in Progress and Long Term Debt

In 2008 the Association obtained a \$250,000 line of credit with a local bank with the underlying guarantee of David West for the construction of a building from which to operate the program from. As of December 31, 2008, the building was completed and the line of credit has been converted to permanent financing as follows:

Notes payable, bank, at 8.75% payable in monthly installments of \$3,375.43 including interest, through April, 2015. This note is secured by a mortgage on a building.

\$179,183

Less current maturities

33,000

\$146,183

Long term debt matures as follows:

2004	\$ 13,000
2005	14,281
2006	15,493
2007	16,704
2008 and after	<u>37,702</u>

\$179,183

(8) Commitments and Contingencies

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

LAUREL COMMUNITY ACTION ASSOCIATION, INC.

Monthly Budget versus Actual Results
PERIOD: 01/2022

Month	BUDGET		ACTUAL		VARIANCE		PERCENT		PERCENT		PERCENT	
	AMOUNT	ACT. PCT.	AMOUNT	ACT. PCT.	AMOUNT	ACT. PCT.	AMOUNT	ACT. PCT.	AMOUNT	ACT. PCT.	AMOUNT	ACT. PCT.
Fixed Costs												
General Funds:												
GA	\$ 100	0	\$ 1,000	0	\$ -	0	\$ 0.00	0	\$ -	0	\$ 0.00	0
Accounts receivable	0	0	0	0	0	0	0	0	0	0	0	0
Grant accounts	0	0	1,000	0	0	0	0	0	0	0	0	0
Cash accounts/fin. inst.	0	0	0	0	0	0	0	0	0	0	0	0
Cash investments	0	0	0	0	0	0	0	0	0	0	0	0
Cash (Payroll)	0	0	0	0	0	0	0	0	0	0	0	0
Cash (Payroll&B)	0	0	0	0	0	0	0	0	0	0	0	0
Payroll Agency	0	0	0	0	0	0	0	0	0	0	0	0
Other accounts	0	0	0	0	0	0	0	0	0	0	0	0
Total Investments	0	0	0	0	0	0	0.00	0	0	0	0	0
Professional Services:												
Professional services	0	0	0	0	0	0	0.00	0	0	0	0	0
Miscellaneous services	0	0	0	0	0	0	0.00	0	0	0	0	0
All services investments	0	0	0	0	0	0	0.00	0	0	0	0	0
Total fixed	\$ 100	0	\$ 1,000	0	\$ -	0	\$ 0.00	0	\$ 0.00	0	\$ 0.00	0
Fluctuating and Misc. Costs												
General activity:												
Accounts payable	0	0	0	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0	0	0	0
Cash accounts	0	0	0	0	0	0	0	0	0	0	0	0
Cash (Payroll)	0	0	0	0	0	0	0	0	0	0	0	0
Cash (Payroll&B)	0	0	0	0	0	0	0	0	0	0	0	0
Cash (Payroll)	0	0	0	0	0	0	0	0	0	0	0	0
Cash (Payroll&B)	0	0	0	0	0	0	0	0	0	0	0	0
Cash (Payroll)	0	0	0	0	0	0	0	0	0	0	0	0
Cash (Payroll&B)	0	0	0	0	0	0	0	0	0	0	0	0
Total accounts receivable	0	0	0	0	0	0	0.00	0	0	0	0	0
All fluctuating accounts	0	0	0	0	0	0	0.00	0	0	0	0	0
All fluctuating and misc.	0	0	0	0	0	0	0.00	0	0	0	0	0
Total fluctuating	0	0	0	0	0	0	0.00	0	0	0	0	0
Net income	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating expenses	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	0	0
Total operating	0	0	0	0	0	0	0.00	0	0	0	<	

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Continuing Statement of Financial Position
December 31, 2020

	2020	2019	2018	2017	2016	2015	2014
ASSETS							
Endowments	0	0	0	0	0	0	0
Investments	0	0	0	0	0	0	0
Due from/payable to other agencies	0	0	0	0	0	0	0
Capital assets	0	0	0	0	0	0	0
Total assets	0	0	0	0	0	0	0
LIABILITIES							
Due to other agencies	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0
Total liabilities	0	0	0	0	0	0	0
NET ASSETS							
Due to other agencies	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0
Total net assets	0	0	0	0	0	0	0

PROVIDING NET ASSETS

Lasalle:

Due to other agencies

Due to other funds

LEWIS COMMUNITY ACTION ASSOCIATION, INC.

COMMUNITY DEVELOPMENT SERVICES
 10000 W. 10TH AVENUE
 DENVER, COLORADO 80202

	70	71	72	73	74	75	76
	1966	1967	1968	1969	1970	1971	1972
Assets:							
Fixed Assets	28,140	3	4,000	8,000	4	14,700	70,100
Current Assets	11,400	11,000	17,000	2,100	2,000	8,000	22,000
Total Assets	39,540	14,000	21,000	10,100	6,000	22,700	92,100
Total Liabilities and Net Worth	39,540	14,000	21,000	10,100	6,000	22,700	92,100
Total Liabilities	4,400	12,000	3,000	1,000	1,000	3,700	20,000
Net Worth	35,140	2,000	18,000	9,100	5,000	19,000	72,100
Total Net Worth	35,140	2,000	18,000	9,100	5,000	19,000	72,100
Total Net Worth	35,140	2,000	18,000	9,100	5,000	19,000	72,100
Total Net Worth	35,140	2,000	18,000	9,100	5,000	19,000	72,100

JASBELL COMMUNITY ACTION ASSOCIATION, INC.
 1000 W. 10th Street
 Fort Collins, Colorado 80521
 Telephone: 970-221-1100

Account	2002	2001	2000	1999	1998	1997
Assets	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Liabilities	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Net Assets	0	0	0	0	0	0
Administrative Expenses	100,000	100,000	100,000	100,000	100,000	100,000
Program Expenses	900,000	900,000	900,000	900,000	900,000	900,000
Capital Expenses	0	0	0	0	0	0
Income	100,000	100,000	100,000	100,000	100,000	100,000
Expenses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Net Change	0	0	0	0	0	0
Balance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

**Supplemental Information Schedules Prepared
For Grants and Contracts Analysis**

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Board
Statement of Budgeted and Actual Revenues and Expenditures
For The Year Ended December 31, 2000

	Approved Budget	Actual	Variance (Difference) Variance
Revenues:			
LA Department of Labor	\$ 300,736	\$ 293,080	\$ (7,656)
Less amount retained	0	0	0
Net revenues	<u>300,736</u>	<u>293,080</u>	<u>(7,656)</u>
Expenditures:			
Outreach expenditures:			
Personnel	542,078	526,172	15,906
fringe benefits	22,024	20,084	1,940
Travel	1,000	1,000	0
Other support costs	58,986	58,789	197
Fuel, Lodging for members	2,580	4,287	(1,707)
Administrative expenditures:			
Personnel	58,293	58,403	(110)
fringe benefits	8,944	8,751	193
Rent	0	880	(880)
Other administrative expenses	18,452	14,182	4,270
Total expenditures	<u>300,736</u>	<u>304,366</u>	<u>(3,630)</u>
Excess revenues over expenditures	\$ 0	\$ (3,286)	\$ (3,286)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Emergency Food and Shelter
Statement of Budgeted and Actual Revenues,
Expenditures, and Changes in Fund Balance
for the Program Year ended December 31, 2020

	Approved Budget	Actual	Funds Available (if applicable) Year-to-Date
Grant revenues:			
United Way of America	\$ 55,409	\$ 55,100	\$ 55,000
General expenditures:			
Food and shelter	\$ 4,420	\$ 8,089	\$ 6,689
Liability payments	49,040	46,860	0
Fuel	2,782	0	2,782
Administration	1,652	3,175	360
Total expenditures	<u>58,494</u>	<u>58,124</u>	<u>9,831</u>
Excess revenues over expenditures	0	0	0
Excess amount returned to grantor	0	0	0
Excess revenues over expenditures, amount returned to grantor	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance:			
Fund balance at beginning of year	0	0	0
Fund balance at end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Wealthier Action Assistance Program
 Statement of Budgeted and Actual Revenues and Expenditures
 For the Program Year ended March 31, 2020

	Approved Budget	Actual	Favorable/ Unfavorable Difference
Grant revenues:			
LA Office of Community Services	\$ 215,681	\$ 585,478	\$ 122,218
General expenses:			
Administrative salaries	18,000	9,617	803
Travel benefits	5,175	1,517	360
Other administrative expenditures	8,894	6,008	2,886
Liability insurance	7,884	8,884	(900)
Program Operations	140,208	281,388	(141,180)
Program support	51,750	95,512	(43,762)
Training and technical assistance	1,948	1,562	386
Total expenditures	<u>225,859</u>	<u>369,488</u>	<u>(143,629)</u>
Excess revenues over expenditures	<u>\$ _____</u>	<u>\$ 215,681</u>	<u>\$ 215,681</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Fiscal Year - Grant 86249211/31

Statement of Budgeted and Actual Revenues and Expenditures
for the Program Year ended March 31, 2008

	Approved Budget	Actual	Variance (Favorable)
Revenues:			
Grant revenues:			
Federal (CDBG) funds	\$ 1,412,000	\$ 1,020,180	\$ (391,820)
Other revenues:			
Miscellaneous	0	200	200
Quotas to fund construction	353,131	480,743	127,612
Grand total revenues	<u>1,765,131</u>	<u>1,501,123</u>	<u>(264,008)</u>
Current expenditures:			
Travel costs:			
Personnel	787,215	676,875	110,340
Fringe benefits	187,805	87,205	100,600
Taxes	3,800	1,000	2,800
Tenure/rental - (leases)	60,000	60,117	988
Heat, light, purchase of equipment	7,000	6,428	572
Space costs	180,000	170,515	9,485
Construction - supplies	57,250	5,400	51,850
Housing contribution	0	26,185	(26,185)
Other	51,930	27,848	24,082
Administrative expenditures	23,230	100,000	(76,770)
Total current expenditures	<u>1,412,535</u>	<u>1,297,450</u>	<u>115,085</u>
Construction - share	353,131	180,743	(172,388)
Grand total expenditures	<u>1,765,666</u>	<u>1,478,193</u>	<u>(287,473)</u>
Excess (deficit) revenues over expenditures	\$ 0	\$ 2,930	\$ 2,930

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Food Reimbursement

Statement of Budgeted and Actual Revenues and Expenditures

For the Program Year ended September 30, 2000

	Approved Budget	Actual	Variance (Adverseable)
Revenues			
Grant revenues:			
I.A. Educators, Food & Nutrition Services	\$ 204,700	\$ 148,208	\$ (14,502)
Program meals - M-100	0	201	201
Total revenues	<u>204,700</u>	<u>148,409</u>	<u>(14,291)</u>
Current expenditures:			
Personnel	85,879	82,906	2,973
Fringe benefits	80,987	8,049	5,295
Mat., equip., purchase of equipment	7,808	4,080	3,728
Space costs	9,808	4,984	4,824
Commodities - food	115,379	54,356	57,024
Commodities - non-food	8,808	8,400	(408)
Administration expenditures	12,952	12,069	1,083
Total expenditures	<u>295,309</u>	<u>121,141</u>	<u>205,042</u>
Excess revenues (deficit)-over expenditures	<u>\$ (1,602)</u>	<u>\$ (2,232)</u>	<u>\$ (6,174)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

200A Title III-A

Statement of Fiscal Year 1999 Appropriations (Budget) for Which Actual Receipts and Expenditures were Completed during the Year ended December 31, 2000

	Appropriation for the Fiscal Year 1999	Total Actual	Funds/line Outstanding Balance
Grand revenues			
LaSalle Parish Police Jury	\$ 513,684	\$ 513,808	\$ 1,224
Total income	<u>513,684</u>	<u>513,808</u>	<u>1,224</u>
Expenditures			
Program costs	305,000	305,000	0
Administration	<u>127,884</u>	<u>127,800</u>	<u>0</u>
Total expenditures	<u>513,684</u>	<u>513,600</u>	<u>0</u>
Excess revenues over expenditures	<u>0</u>	<u>1,216</u>	<u>1,224</u>
Transfer to WS - Adult	<u>0</u>	<u>1,216</u>	<u>(1,216)</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

J1FA 100-001

(Statement of Fiscal Year 1998 Appropriations (Budget) for which

Actual Revenues and Expenditures were Completed during the Year ended December 31, 2000)

	Appropriation for the Fiscal Year 1998	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 547,480	\$ 551,808	\$ 4,328
Total income	<u>547,480</u>	<u>551,808</u>	<u>4,328</u>
Expenditures:			
Program costs	467,666	467,666	0
Administration	<u>78,752</u>	<u>78,752</u>	<u>0</u>
Total expenditures	<u>546,418</u>	<u>546,418</u>	<u>0</u>
Excess revenues over expenditures	<u>0</u>	<u>4,390</u>	<u>4,392</u>
Transfer to WBA - Youth	<u>0</u>	<u>4,392</u>	<u>(4,392)</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JUNE 30, 2000

Statement of Fiscal Year 2000 Appropriations (Budget) for Which
Actual Revenues and Expenditures were Completed during the Year ended December 31, 2000

	Appropriation for the Fiscal Year 2000	Total Actual	Excesses (Shortfalls) by Year-end
Grand revenues			
LaSalle Police Police Jury	\$ 547,489	\$ 551,000	\$ 3,511
Total revenues	<u>547,489</u>	<u>551,000</u>	<u>3,511</u>
Expenditures:			
Program Costs	467,665	467,665	0
Administration	<u>78,742</u>	<u>81,427</u>	<u>2,685</u>
Total expenditures	<u>546,407</u>	<u>549,092</u>	<u>2,685</u>
(excess revenues over expenditures)	<u>1,082</u>	<u>1,907</u>	<u>1,907</u>
Transfer to RRA - Youth	<u>0</u>	<u>3,907</u>	<u>(3,907)</u>
	<u>\$ 1,082</u>	<u>\$ 5,814</u>	<u>\$ 1,907</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

99A 99a (C) (1-0 to 10-1-2007)

Statement of Fiscal Year 2000 Revenues (Budget) for Which

Actual Revenues and Expenditures were Incurred during the Year ended December 31, 2000

	Appropriation for the Fiscal Year 2000	Total Actual	Favorable (Unfavorable) Balance
Grant revenues:			
LaSalle Parks Police Jury	\$ 100,000	\$ 150,800	\$ 50,800
Total income	<u>100,000</u>	<u>150,800</u>	<u>50,800</u>
Expenditures:			
Program costs	117,000	116,430	570
Administration	<u>20,000</u>	<u>20,730</u>	<u>730</u>
Total expenditures	<u>137,000</u>	<u>137,160</u>	<u>160</u>
Excess (deficit) revenues over expenditures	<u>63,000</u>	<u>13,640</u>	<u>49,360</u>
Transfer to 99A - Youth	<u>63,000</u>	<u>13,640</u>	<u>49,360</u>
	<u>\$ 63,000</u>	<u>\$ 13,640</u>	<u>\$ 49,360</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

2014 (Eight Percent)

Statement of Fiscal Year 2009/2010 Appropriation and Actual Receipts and Expenditures in Detail
For the Period Ended December 31, 2009

	Fiscal Year 2009/2010 Appropriation	Receipts and Expenditures in Detail	Balance
Grant revenues Governor Department of Education	\$ 64,689	\$ 66,845	\$ 2,156
Total revenues	<u>64,689</u>	<u>66,845</u>	<u>2,156</u>
Expenditures: Program needs	60,094	67,844	0
Administration	<u>12,645</u>	<u>17,645</u>	<u>0</u>
Total expenditures	<u>72,739</u>	<u>85,489</u>	<u>0</u>
Excess (deficit) revenues over expenditures	<u>0</u>	<u>1,356</u>	<u>2,156</u>
Transfer to PLA - (PL)	<u>0</u>	<u>1,356</u>	<u>(2,156)</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

2014 Incentive Based - 10%

Statement of Fiscal Year 2009/2010 Appropriation and Actual Revenues and Expenditures to Date
For the Period Ended December 31, 2009

	Fiscal Year 2009/2010 Appropriation	Received and Expended to Date	Balance
Grant revenues			
Illinois Department of Education	\$ 29,615	\$ 80,000	\$ 300
Total income	<u>29,615</u>	<u>80,000</u>	<u>300</u>
Expenditures:			
Program costs	0	0	0
Administrative	29,615	29,615	0
Total expenditures	<u>29,615</u>	<u>29,615</u>	<u>0</u>
Excess (deficit) revenues over expenditures	<u>0</u>	<u>300</u>	<u>300</u>
Transfer to 2014 - Incentive	0	300	(300)
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Form 990

(Statement of Fiscal Year 2000 Appropriation and Actual Income and Expenditures to Date
For the Period Ended December 31, 2000)

	Fiscal Year 2000 Appropriation	Received and Expended to Date	Balance
Grant Income			
Louisiana Department of Education	\$ 520,489	\$ 520,080	\$ 409
Total income	<u>520,489</u>	<u>520,080</u>	<u>409</u>
Expenses:			
Program costs	520,167	520,167	0
Administration	<u>58,292</u>	<u>58,292</u>	<u>0</u>
Total expenditures	<u>578,459</u>	<u>578,459</u>	<u>0</u>
Excess (deficit) revenues over expenditures	<u>0</u>	<u>42,621</u>	<u>409</u>
Transfer to WLA - Dedicated Worker	<u>0</u>	<u>42,621</u>	<u>(42,621)</u>
	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Foster's Investment Act - Act 88

Statement of Fiscal Year 1998 Appropriations (Budget) for Which Actual
Revenues and Expenditures were Compared during the Year ended December 31, 2000

	Appropriation for the Fiscal Year 1998	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 160,800	\$ 151,000	\$ (9,800)
Total income	160,800	151,000	(9,800)
Expenditures			
Program costs	140,400	140,400	0
Administration	15,150	26,150	(11,000)
Total expenditures	155,550	166,550	(11,000)
Excess revenues over expenditures	5,250	(15,550)	(20,800)
Transfer from JPA 118	0	1,300	1,300
	\$ 5,250	\$ (14,250)	\$ (19,500)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Welfare Investment Act - Act 88

Statement of Fiscal Year 2008 Appropriations (Budget) for Which Actual

Revenues and Expenditures were Available during the Year ended December 31, 2008

	Appropriation for the Fiscal Year 2008	Total Actual	Favorable (Unfavorable) Variance
Grant Income:			
LaSalle Parish Police Jury	\$ 700,987	\$ 89,208	\$ (611,779)
Total income	700,987	89,208	(611,779)
Expenditures:			
Program costs	683,296	49,838	633,458
Administration	17,691	39,370	(21,679)
Total expenditures	700,987	79,208	621,779
Excess revenues over expenditures	\$ 0	\$ 10,000	\$ 10,000

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Non-Profit Organization Act - Youth

Statement of Fiscal Year 1998 Appropriate Items (Subject) for Which

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

	Appropriation for the Fiscal Year 1998	Total Actual	Favorable (Unfavorable) Balance
Grant Revenues:			
LaSalle Parish Police Jury	\$ 187,661	\$ 136,800	\$ (50,861)
Total income	187,661	136,800	(50,861)
Expenditures:			
Program costs	188,680	176,808	41,871
Administration	17,921	18,856	(934)
Total expenditures	187,661	194,244	43,417
Excess revenues over expenditures	0	(2,444)	(7,494)
Transfers from JTPA (B) and (C)	0	13,400	13,400
	\$ 0	\$ 9,956	\$ 9,956

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Youth

Statement of Fiscal Year 2008 Appropriation (Budget) for WY08

Actual Revenues and Expenditures were Completed during the Year ended December 31, 2008

	Appropriation for the Fiscal Year 2008	Total Actual	Fiscal Balance YTD
Exact Revenues			
LaSalle Parish Police Jury	\$ <u>887,000</u>	\$ <u>81,000</u>	\$ <u>(770,000)</u>
Total income	<u>887,000</u>	<u>81,000</u>	<u>(770,000)</u>
Expenditures:			
Program costs	710,000	64,000	660,000
Administration	<u>80,000</u>	<u>70,000</u>	<u>70,000</u>
Total expenditures	<u>800,000</u>	<u>70,000</u>	<u>730,000</u>
Excess revenues over expenditures	\$ <u>87,000</u>	\$ <u>5,000</u>	\$ <u>5,000</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Welfare Investment Act - Dislocated Worker

Statement of Fiscal Year 1999 Appropriations (Budget) for Funds

Actual Revenues and Expenditures were Completed during the Year ended December 31, 2000

	Appropriation for the Fiscal Year 1999	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Family Practice, Inc.	\$ 180,000	\$ 183,979	\$ 3,979
Total income	<u>180,000</u>	<u>183,979</u>	<u>3,979</u>
Expenditures			
Program costs	117,000	117,808	0
Administration	<u>12,000</u>	<u>38,321</u>	<u>(263)</u>
Total expenditures	<u>129,000</u>	<u>156,129</u>	<u>(7,300)</u>
Extra revenues over expenditures	<u>0</u>	<u>(7,091)</u>	<u>(7,091)</u>
Transfers from JTPA SF	<u>0</u>	<u>1,551</u>	<u>1,551</u>
	<u>\$ 0</u>	<u>(5,490)</u>	<u>(5,490)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dedicated Worker

Statement of Fiscal Year 2000 Appropriations (Budget) for Which

Actual Revenues and Expenditures were Completed During the Year ended December 31, 2000

	Appropriation for the Fiscal Year 2000	Total Actual	Variance (Under/Over) Balance
Grant revenues:			
LaSalle Parish Police Jury	\$ 545,787	\$ 68,208	\$ (477,579)
Total income	<u>545,787</u>	<u>68,208</u>	<u>(477,579)</u>
Expenditures:			
Program costs	539,115	66,024	473,091
Administration	<u>18,662</u>	<u>20,182</u>	<u>1,520</u>
TOTAL EXPENDITURES	<u>548,787</u>	<u>86,206</u>	<u>(462,581)</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 11,984</u>	<u>\$ 11,984</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

(Member of Northbrook Act - 87)

(Statement of Fiscal Year 1999 Appropriations (Budget) for which

Actual Revenues and Expenditures were Completed during the Year ended December 31, 1999)

	Appropriation for the Fiscal Year 1999	Total Actual	Favorable (Unfavorable) Balance
Grant revenues			
Laboris Forest Police July	\$ _____	\$ _____	\$ _____
Total revenues	_____	_____	_____
Expenditures:			
Program costs	_____	\$ _____	\$ _____
Administration	_____	_____	_____
Total expenditures	_____	_____	_____
Revenues exceeded over expenditures			
Transfers from JFA 80%	_____	1,858	1,858
	\$ _____	\$ 1,858	\$ 1,858

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Not-for-Profit Organization, 501(c)(3)

Statement of Fiscal Year 2008 Appropriate Budget for Which

Actual Revenues and Expenditures were Completed during the Year ended December 31, 2008

	Appropriation for the Fiscal Year 2008	Total Actual	Variance (Understate) Variances
Grant revenues			
LaSalle Family Relief Fund	\$ 7,494	\$ 0	\$ (7,494)
Total income	<u>7,494</u>	<u>0</u>	<u>(7,494)</u>
Expenditures:			
Program costs	0	0	0
Administration	<u>7,494</u>	<u>3,908</u>	<u>3,586</u>
Total expenditures	<u>7,494</u>	<u>3,908</u>	<u>3,586</u>
Excess revenues over expenditures	<u>0</u>	<u>(3,908)</u>	<u>(3,908)</u>
Transfers from JFPA, Inc.	<u>0</u>	<u>3,908</u>	<u>3,908</u>
	<u>\$ 0</u>	<u>\$ 392</u>	<u>\$ 392</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Welfare To Work

Statement of Fiscal Year 1999 Appropriations (Budget) for WIA

Actual Revenues and Expenditures were Completed during the Year ended December 31, 2000

	Appropriation for the Fiscal Year 1999	Total Actual	Favorable (Unencumbered) Balance
 fund revenues			
Ladelle Parish Police Jury	\$ 358,185	\$ 187,277	\$ (200,000)
Total income	<u>358,185</u>	<u>187,277</u>	<u>(200,000)</u>
Expenditures:			
Program costs	478,207	127,205	342,004
Administration	<u>52,358</u>	<u>34,300</u>	<u>47,000</u>
Total expenditures	<u>530,565</u>	<u>161,505</u>	<u>369,000</u>
Excess revenues-over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

(98)CAP - Energy Assistance
 Statement of Budgeted and Actual Revenues,
 Expenditures and Changes in Fund Balance
 For the Program Year ended December 31, 2000

	Approved Budget	Actual	Favorable (Unfavorable) Difference
Grant revenues			
LA Office of Community Services	\$ 300,001	\$ 300,001	\$ 0
Current contributions:			
Propane	11,000	12,170	1,170
Energy Loans/ls	1,000	2,780	1,780
Supplies	2,000	2,120	(120)
Utilities	341,447	343,537	(2,090)
Cleaning supplies	37,200	31,260	5,940
Office	18,001	12,100	5,901
Total expenditures	308,001	308,737	(736)
Excess revenues over expenditures	0	(736)	(736)
Fund transfers in (out)			
Transfers to General Fund	0	0	0
Excess (deficit) revenues and transfers over expenditures	\$ 0	\$ (736)	\$ (736)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Steady Family Program
Statement of Budgeted and Actual Revenues,
Expenditures, and Changes in Fund Balance
for the Program Year ended December 31, 2000

	Approved Budget	Actual	Variance (Unfavorable)
Grant revenues:			
Louisiana Department of Agriculture	\$ 33,700	\$ 16,180	\$ 17,520
Current expenditures:			
Personnel	8,750	8,750	(000)
Fringe benefits	1,318	1,309	(89)
Taxes	1,440	1,087	353
Supplies	1,500	1,500	(00)
Other	1,050	1,082	(272)
Total expenditures	13,798	14,628	(830)
Excess (deficit) revenues over expenditures	\$ 20,002	\$ 1,552	\$ 18,450

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project First Step - Outreach Fund
Statement of Budgeted and Actual Revenues and Expenditures
for the Program Year ended June 30, 2000

	Approved Budget	Actual	Favorable (Unfavorable) Balance
Revenues			
LA Department of Social Services	\$ 25,000	\$ 18,000	\$ 7,000
Expenditures:			
Personnel	7,800	8,207	1,500
Fringe benefits	2,000	2,250	2,700
Vehicle maintenance and supplies	1,000	2,170	(1,000)
Vehicle repairs	1,000	0	1,000
Vehicle insurance	1,200	1,000	100
Operating services	132	994	(732)
Total expenditures	<u>13,332</u>	<u>14,621</u>	<u>1,289</u>
Excess revenues over expenditures	\$ 11,668	\$ 3,379	\$ 8,289

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project First Step - Concilio Plaza
 Statement of Budgeted and Actual Revenues and Expenditures
 For the Program Year-ended June 30, 2000

	Approved Budget	Actual	Favorable/ Unfavorable variance
Revenues:			
LA Department of Social Services	\$ 35,000	\$ 52,720	\$ 17,720
Expenditures:			
Personnel	28,800	28,800	(0)
fringe benefits	3,258	5,530	(2,272)
Vehicle maintenance and supplies	3,880	13,787	(9,907)
Vehicle insurance	4,100	2,481	1,619
Outgoing services	1,750	1,771	(221)
Other	1,350	0	1,350
Total expenditures	<u>35,000</u>	<u>52,378</u>	<u>(17,378)</u>
Excess revenues over expenditures	\$ 0	\$ 2,342	\$ 2,342

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project First Walk - Great Parish
Statement of Modified and Actual Revenues and Expenditures
For the Program Year ended June 30, 2020

	Approved Budget	Actual	Variance (Unfavorable) Variances
Revenues:			
LA Department of Social Services	\$ 20,000	\$ 20,000	\$ (0,000)
The Peoples Foundation (returned to grantor)	<u>0</u>	<u>0</u>	<u>0</u>
Total grant revenues	<u>20,000</u>	<u>20,000</u>	<u>(0,000)</u>
Expenditures:			
Personnel	20,900	18,586	2,314
Travel benefits	2,800	1,600	1,200
Vehicle maintenance and supplies	1,800	1,110	690
Vehicle repair	0	0	0
Vehicle insurance	0	0	0
Operating services	<u>8,418</u>	<u>2,300</u>	<u>6,118</u>
Total expenditures	<u>33,918</u>	<u>23,596</u>	<u>10,322</u>
Excess (deficit) revenues over expenditures	<u>\$ 0</u>	<u>\$ 6,404</u>	<u>\$ 6,404</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

LaSalle Food Bank

Statement of Budgeted and Actual Revenues and Expenditures

For the Program Year ended December 31, 2000

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Grant revenues			
IA Department of Social Services	\$ 18,000	\$ 1,001	\$ 16,999
Capital expenditures:			
Personnel	6,000	683	5,317
Travel benefits	3,000	27	2,973
Vehicle operations	1,300	0	1,300
Vehicle insurance	678	0	678
Vehicle maintenance	680	0	680
Telephone	280	0	280
Office supplies	280	0	280
Total expenditures	18,000	910	17,090
Excess revenues over expenditures	\$ 0	\$ 91	\$ 91

OTHER REPORTS

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

James T. Bates

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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
LaBelle Community Action Association, Inc.
Havinsburg, Louisiana

I have audited the financial statements of LaBelle Community Action Association, Inc. as of and for the year ended December 31, 2006, and have issued my report thereon dated June 23, 2007. 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 LaBelle 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, non-compliance 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 non-compliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered LaBelle 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 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. However, I noted other matters involving the internal control over financial reporting that I have reported to the management of LaBelle Community Action Association, Inc., in a separate management letter dated June 23, 2007.

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, 2007

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.
Hawthornburg, Louisiana

Compliance

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

Internal Control Over Compliance

The management of LaSalle Community Action Association, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing 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 over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A control is considered a weakness 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, 2000, and have issued my report thereon date June 11, 2001. 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 your purpose of additional analysis as required by CASB 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 11, 2001

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Expenditures of Federal Funds
For the Year ended December 31, 2009

Federal Number, Pass-Through Grant/Program Title	Federal CFDA Number	Expenditures
Department of Agriculture:		
LA Dept. of Education/Title I/Suppl. Fedl Reimbursement	16-058	\$ 144,884
LA Dept. of Agriculture/Head Start	16-058	11,208
LA Dept. of Social Services/Head Start Summer Child Care Program	16-058	186,784
Total - Department of Agriculture		<u>342,876</u>
Department of Health and Human Services:		
U.S. Department of Health	85-588	2,807,850
U.S. Dept. of Health and Hospital/Headstart	85-588	14,780
U.S. Dept. of Social Services/Project Independence	15-791	107,740
U.S. Dept. of Social Services/8.8/8P/Rehabilitation Book Grant	15-816	300,215
U.S. Dept. of Social Services/Family Literacy	85-588	3,887
U.S. Dept. of Social Services/Title I/2009	85-588	749
Total - Department of Health and Human Services		<u>3,535,231</u>
Department of Housing and Urban Development:		
Continental Plaza/Police-Jury's emr. Income Housing Program (Section 8) (affordable housing and State Agency Program)	14-786	92,417
U.S. Dept. of Employment and Training/Community Service Block Grant Program-Entitlement Grants	14-730	256,895
Total - Department of Housing and Urban Development		<u>349,312</u>
Department of Labor:		
Programs 81A	17-240	358,147
Programs 81B	17-240	12,652
Programs 81C	17-240	87,808
SN, Inc.	17-240	18,040
Programs 81F	17-240	288,328
Women to Work	17-240	186,129
JuVet	17-240	220,110
Youth	17-240	218,880
Unemployed Workers	17-240	182,895
Total - Department of Labor		<u>1,693,996</u>
Department of Energy:		
LA Office of Social Services/Washington's Assistance Program	01-842	289,825
Department of Education:		
LA Dept. of Education/A-RG	17-248	43,764
Federal Emergency Management Agency:		
United Way of America/Emergency Fund and Shelter	03-000	83,178
Total Federal Assistance		<u>\$ 5,765,802</u>

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

LA SALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

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

(1) Basis of Presentation

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

(2) Basis of Accounting

The accompanying schedule of expenditures of federal funds is presented using the modified accrual basis of accounting, which is described in Note 1 to the financial statements of the LaSalle Community Action Association, Inc., which is included in another section of this report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

**Summary Schedule of Prior Audit Findings
December 31, 2009**

There were no findings or question costs for the previous audit period ending December 31, 1999.

**Schedule of Findings and Question Costs
December 31, 2009**

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. 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.
3. No instances of noncompliance material to the financial statements of LaSalle Community Action Association, Inc. were disclosed during the audit.
4. No instances of reportable noncompliance material to each major program of LaSalle Community Action Association, Inc. were disclosed during the audit.
5. The programs tested as major programs were: (1) Head Start Program CFDA #93.600, Community Services Block Grant CFDA #93.509, and Department of Labor, JTPA and WIA Programs CFDA #17.246.
6. The threshold for distinguishing Types A and B programs was \$300,000.
7. LaSalle Community Action Association, Inc. met the 90% coverage rule with no reason to make a determination whether the auditee qualifies as a low-risk auditee.

B. Findings - Financial Statements Audit

None

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Findings and Question Costs
December 31, 2000

Schedule of Prior Audit Findings For Louisiana Legislative Auditor
December 31, 2000

Summary Schedule of Prior Audit Findings

There were no findings in the previous audit for the year ended December 31, 1999.

There were three management letter comments in the previous audit for the year ended December 31, 1998.

Comments #1 through #3 - Accounting Department

1. The consistent recording of expenses within the various program-general ledgers has improved considerably during the year 2000.
2. The recording of interprogram transactions is still an ongoing problem as addressed again in the current management letter.
3. The lodging of checks written to the general services account has been discontinued.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

**Schedule of Current Audit Findings For Louisiana Legislative Auditor
December 31, 2008**

Corrective Action Plan for Current Year Audit Findings

There was no findings for the year ended December 31, 2008.

There were two management letter comments for the current audit year ended December 31, 2008, as follows:

Comments #1 through #3 - Accounting Department

1. The recording of interprogram transactions is still an ongoing problem in that the programs are still not recording the transactions on a timely basis.

Management's Response:

We are currently installing a new accounting software system that will record and post to the program's general ledger the transactions at the time of initial entry.

2. The reconciliation of various bank accounts were not being performed on a timely basis.

Management's Response:

Timely reconciliations is now the responsibility of the accounting supervisor. The statements will be reconciled by the 20th of the month following receipt and submitted to the executive director for approval.

James T. Bates

Chartered Public Accountant
P.O. BOX 10441 FRENCHLAND
BOSSIER CITY, LOUISIANA 70114

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Management Letter

The Board of Directors,
LaBelle Community Action Association, Inc.
New Orleans, Louisiana

I have audited the financial statements of LaBelle Community Action Association, Inc. (the Association), for the year ended December 31, 2000, and have issued my report thereon dated June 12, 2001. 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/identified which related to the 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 matters have been discussed with the appropriate members of management.

Accounting Discrepancies

1. As noted in the management letter for the 1999 audit, the time recording of interprogram transactions is still an ongoing problem. Therefore, it is my recommendation that the accounting staff record and reconcile the inter program transactions on a timely basis.
2. The accounting staff did not properly identify bank account items resulting in over accruals by the bank not being timely discovered. It is my recommendation that the all bank statements be reconciled each month upon receipt and that accounting supervisor review and approve these reconciliations.

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.



June 21, 2001