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ANNUAL FINANCIAL REPORT OF THE
ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
FOR THE YEAR ENDED JULY 31, 2005

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

Release Date 2-15-06

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INDEPENDENT AUDITOR'S REPORT

St. Landry Parish Community Action Agency
Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of St. Landry Parish Community Action Agency, a component unit of the St. Landry Parish Government, as of July 31, 2005, and for the year then ended, which collectively comprise the Agency's financial statements as listed in the table of contents. These financial statements are the responsibility of the Community Action Agency's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

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 Nonprofit 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 respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of St. Landry Parish Community Action Agency, as of July 31, 2005, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated January 20, 2006, on our consideration of the St. Landry Parish Community Action Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

St. Landry Parish Community Action Agency
Opelousas, Louisiana
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The Agency has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of the basic financial statements.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the St. Landry Parish Community Action Agency's basic financial statements. The other supplementary information listed in the table of contents for the year ended July 31, 2005, are presented for purposes of additional analysis and are not a required part of the financial statements of the St. Landry Parish Community Action Agency. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations, and is also not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

John S. Dowling & Co
Opelousas, Louisiana
January 20, 2006

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
STATEMENT OF NET ASSETS
July 31, 2005

| <u>ASSETS</u> | <u>GOVERNMENTAL ACTIVITIES</u> |
|-----------------------------------------------------|------------------------------------|
| Cash | \$ 8,348 |
| Due from Agency Fund | 200 |
| Other receivables | 65,116 |
| Capital assets (net) | <u>249,480</u> |
| <u>Total assets</u> | <u>323,144</u> |
| <u>LIABILITIES AND NET ASSETS</u> | |
| <u>LIABILITIES</u> | |
| Accounts payable | \$ 16,003 |
| Cash overdrafts | 9,010 |
| Payroll withholdings and accrued fringe benefits | 11,537 |
| Deferred revenue | 11,004 |
| Compensated absences | <u>14,883</u> |
| <u>Total liabilities</u> | <u>62,437</u> |
| <u>NET ASSETS</u> | |
| Invested in capital assets, net of related debt | 249,480 |
| Unrestricted | <u>11,227</u> |
| <u>Total net assets</u> | <u><u>260,707</u></u> |

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

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
JULY 31, 2005

| <u>FUNCTIONS/PROGRAMS</u> | <u>EXPENSES</u> | <u>FEEES, FINES AND CHARGES FOR SERVICES</u> | <u>OPERATING GRANTS AND CONTRIBUTIONS</u> | <u>CAPITAL GRANTS AND CONTRIBUTIONS</u> | <u>NET (EXPENSES) REVENUES AND CHANGES IN NET ASSETS TOTAL</u> |
|---------------------------------------------|------------------|------------------------------------------------------|---------------------------------------------------|-------------------------------------------------|--------------------------------------------------------------------------------|
| Governmental activities | | | | | |
| General government | \$ 17,189 | | | | \$ (17,189) |
| Health and welfare | 1,834,043 | | \$ 1,684,129 | | (149,914) |
| <u>Total governmental activities</u> | <u>1,851,232</u> | <u>0</u> | <u>1,684,129</u> | <u>0</u> | <u>(167,103)</u> |
| General revenues | | | | | |
| Interest | | | | | 152 |
| In-kind | | | | | 30,648 |
| Other | | | | | 70,870 |
| <u>Total general revenues and transfers</u> | | | | | <u>101,670</u> |
| <u>Change in net assets</u> | | | | | <u>(65,433)</u> |
| Net assets - August 1, 2004 | | | | | 322,881 |
| Prior period adjustment | | | | | 3,259 |
| Net assets - July 31, 2005 | | | | | <u>260,707</u> |

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

FUND FINANCIAL STATEMENTS

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JULY 31, 2005

| | <u>GENERAL</u> | <u>CSBG</u> | <u>HOME ENERGY</u> | <u>SECTION 18</u> |
|-----------------------------------------------------|----------------|---------------|--------------------|-------------------|
| <u>ASSETS</u> | | | | |
| Cash | \$ 401 | | \$ 219 | |
| Due from other funds | 3,400 | | 7,735 | \$ 3,593 |
| Other receivables | | \$19,801 | 826 | 7,157 |
| <u>Total assets</u> | <u>3,801</u> | <u>19,801</u> | <u>8,780</u> | <u>10,750</u> |
| <u>LIABILITIES AND FUND EQUITY</u> | | | | |
| <u>LIABILITIES</u> | | | | |
| Accounts payable | \$ 100 | \$ 2,975 | | \$ 2,795 |
| Cash overdrafts | | 980 | | 1,234 |
| Payroll withholdings and accrued fringe benefits | | 7,346 | \$ 309 | 1,085 |
| Due to other funds | 9,327 | 8,500 | 3,600 | 13,700 |
| Deferred revenue | | | | |
| <u>Total liabilities</u> | <u>9,427</u> | <u>19,801</u> | <u>3,909</u> | <u>18,814</u> |
| <u>FUND BALANCE</u> | | | | |
| Fund balance - unreserved | (5,626) | | 4,871 | (8,064) |
| <u>Total fund balance</u> | <u>(5,626)</u> | <u>0</u> | <u>4,871</u> | <u>(8,064)</u> |
| <u>Total liabilities and fund balance</u> | <u>3,801</u> | <u>19,801</u> | <u>8,780</u> | <u>10,750</u> |

Continued on next page.

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

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS - CONTINUED
JULY 31, 2005

| <u>ASSETS</u> | <u>MEDICAID</u> | <u>STATE WEATHERIZATION</u> | <u>SENIOR COMPANION</u> | <u>OTHER GOVERNMENTAL</u> | <u>TOTAL</u> |
|-----------------------------------------------------|-----------------|---------------------------------|-----------------------------|-------------------------------|----------------|
| Cash | \$ 49 | | \$ 1,732 | \$ 5,947 | \$ 8,348 |
| Due from other funds | 1,104 | \$ 4,588 | | 53,200 | 73,620 |
| Other receivables | 826 | 23,315 | 6,431 | 6,760 | 65,116 |
| <u>Total assets</u> | <u>1,979</u> | <u>27,903</u> | <u>8,163</u> | <u>65,907</u> | <u>147,084</u> |
| <u>LIABILITIES AND FUND EQUITY</u> | | | | | |
| <u>LIABILITIES</u> | | | | | |
| Accounts payable | | \$ 6,558 | | \$ 3,575 | \$16,003 |
| Cash overdrafts | | 3,909 | | 2,887 | 9,010 |
| Payroll withholdings and accrued fringe benefits | \$ 123 | 560 | \$ 847 | 1,267 | 11,537 |
| Due to other funds | 12,550 | 16,800 | | 8,943 | 73,420 |
| Deferred revenue | | | | 11,004 | 11,004 |
| <u>Total liabilities</u> | <u>12,673</u> | <u>27,827</u> | <u>847</u> | <u>27,676</u> | <u>120,974</u> |
| <u>FUND BALANCE</u> | | | | | |
| Fund balance - unreserved | (10,694) | 76 | 7,316 | 38,231 | 26,110 |
| <u>Total fund balance</u> | <u>(10,694)</u> | <u>76</u> | <u>7,316</u> | <u>38,231</u> | <u>26,110</u> |
| <u>Total liabilities and fund balance</u> | <u>1,979</u> | <u>27,903</u> | <u>8,163</u> | <u>65,907</u> | <u>147,084</u> |

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

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
RECONCILIATION OF GOVERNMENTAL FUNDS' BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JULY 31, 2005

| | | |
|----------------------------------------------------------------|------------------|-----------------------|
| Total fund balances for governmental funds at July 31, 2005 | | \$26,110 |
| Cost of capital assets at July 31, 2005 | \$458,513 | |
| Less: Accumulated depreciation as of July 31, 2005 | <u>(209,033)</u> | 249,480 |
| Elimination of interfund assets and liabilities | | |
| Due from other funds | 73,420 | |
| Due to other funds | <u>(73,420)</u> | |
| Long-term liabilities at July 31, 2005 | | |
| Compensated absences | | <u>(14,883)</u> |
| Net assets at July 31, 2005 | | <u><u>260,707</u></u> |

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

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JULY 31, 2005

| | <u>GENERAL</u> | <u>CSBG</u> | <u>HOME ENERGY</u> | <u>SECTION 18</u> |
|---------------------------------------------|----------------|----------------|--------------------|-------------------|
| <u>REVENUES</u> | | | | |
| Intergovernmental | | | | |
| Federal | | \$354,484 | \$415,675 | \$191,010 |
| State | | | | |
| Miscellaneous | | | | |
| Grants | \$1,000 | | | |
| In-kind | | | | |
| Other revenues | 3,938 | | | 24,404 |
| Interest | | | | |
| <u>Total revenues</u> | <u>4,938</u> | <u>354,484</u> | <u>415,675</u> | <u>215,414</u> |
| <u>EXPENDITURES</u> | | | | |
| Current - General | | | | |
| Government | | | | |
| Personnel | 6,391 | 238,640 | 19,383 | 126,576 |
| Fringe benefits | 259 | 38,794 | 6,177 | 14,720 |
| Travel | 579 | 5,998 | 297 | 371 |
| Supplies | | 5,152 | 1,911 | 828 |
| Insurance | | 15,101 | | 50,679 |
| Energy assistance | 890 | | 391,666 | |
| Prescription assistance | 2,007 | | | |
| Emergency assistance | | 4,922 | | |
| Transportation assistance | | | | 39,056 |
| Materials | 926 | | | |
| In-kind applied | | | | |
| Other | 3,551 | 36,806 | 4,541 | 6,596 |
| Capital outlays | | 2,021 | | |
| <u>Total expenditures</u> | <u>14,603</u> | <u>347,434</u> | <u>423,975</u> | <u>238,826</u> |
| <u>EXCESS OF REVENUES OVER</u> | | | | |
| <u>(UNDER) EXPENDITURES</u> | <u>(9,665)</u> | <u>7,050</u> | <u>(8,300)</u> | <u>(23,412)</u> |
| <u>OTHER FINANCING SOURCES</u> | | | | |
| <u>(USES)</u> | | | | |
| Operating transfers in | 8,381 | | 4,000 | 31,574 |
| Operating transfers out | | (7,050) | (387) | (1,173) |
| <u>Total other financing sources (uses)</u> | <u>8,381</u> | <u>(7,050)</u> | <u>3,613</u> | <u>30,401</u> |
| <u>EXCESS OF REVENUES AND OTHER</u> | | | | |
| <u>SOURCES OVER (UNDER)</u> | | | | |
| <u>EXPENDITURES AND OTHER</u> | | | | |
| <u>(USES)</u> | <u>(1,284)</u> | | <u>(4,687)</u> | <u>6,989</u> |
| <u>FUND BALANCES, beginning</u> | | | | |
| of year | (4,342) | | 9,558 | (15,053) |
| Prior period adjustments | | | | |
| <u>FUND BALANCES, end of year</u> | <u>(5,626)</u> | <u>0</u> | <u>4,871</u> | <u>(8,064)</u> |

Continued on next page.

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

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CONTINUED
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JULY 31, 2005

| | <u>MEDICAID</u> | <u>STATE WEATHERIZATION</u> | <u>SENIOR COMPANION</u> | <u>OTHER GOVERNMENTAL</u> | <u>TOTAL</u> |
|----------------------------------------------------------------------------------------------------|-----------------|---------------------------------|-----------------------------|-------------------------------|------------------|
| <u>REVENUES</u> | | | | | |
| Intergovernmental | | | | | |
| Federal | \$4,508 | \$87,725 | \$343,661 | \$249,640 | \$1,646,703 |
| State | | | 22,168 | | 22,168 |
| Miscellaneous | | | | | |
| Grants | | | | 14,258 | 15,258 |
| In-kind | | | 30,648 | | 30,648 |
| Other revenues | | | 1,284 | 41,244 | 70,870 |
| Interest | | | 95 | 56 | 151 |
| <u>Total revenues</u> | <u>4,508</u> | <u>87,725</u> | <u>397,856</u> | <u>305,198</u> | <u>1,785,798</u> |
| <u>EXPENDITURES</u> | | | | | |
| Current - General | | | | | |
| Government | | | | | |
| Personnel | 10,521 | 43,224 | 278,406 | 96,141 | 819,282 |
| Fringe benefits | 2,011 | 10,408 | 13,281 | 16,767 | 102,417 |
| Travel | 42 | 236 | 26,270 | 35,783 | 69,576 |
| Supplies | | 656 | 10,307 | 7,029 | 25,883 |
| Insurance | | 5,000 | 5,407 | 19,375 | 95,562 |
| Energy assistance | | | | 15,037 | 407,593 |
| Prescription assistance | | | | 5,671 | 7,678 |
| Emergency assistance | | | | 25,238 | 30,160 |
| Transportation assistance | | | | | 39,056 |
| Materials | | 14,818 | | 13,186 | 28,930 |
| In-kind applied | | | 30,648 | | 30,648 |
| Other | 141 | 16,932 | 23,414 | 58,470 | 150,451 |
| Capital outlays | | | 992 | 7,979 | 10,992 |
| <u>Total expenditures</u> | <u>12,715</u> | <u>91,274</u> | <u>388,725</u> | <u>300,676</u> | <u>1,818,228</u> |
| <u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u> | <u>(8,207)</u> | <u>(3,549)</u> | <u>9,131</u> | <u>4,522</u> | <u>(32,430)</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Operating transfers in | | | | 50,992 | 94,947 |
| Operating transfers out | | (129) | (2,364) | (83,844) | (94,947) |
| <u>Total other financing sources (uses)</u> | <u>0</u> | <u>(129)</u> | <u>(2,364)</u> | <u>(32,852)</u> | <u>0</u> |
| <u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</u> | <u>(8,207)</u> | <u>(3,678)</u> | <u>6,767</u> | <u>(28,330)</u> | <u>(32,430)</u> |
| <u>FUND BALANCES, beginning of year</u> | <u>(2,487)</u> | <u>3,754</u> | <u>549</u> | <u>63,302</u> | <u>55,281</u> |
| Prior period adjustments | | | | 3,259 | 3,259 |
| <u>FUND BALANCES, end of year</u> | <u>(10,694)</u> | <u>76</u> | <u>7,316</u> | <u>38,231</u> | <u>26,110</u> |

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

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JULY 31, 2005

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------|
| Total net change in fund balances for the year ended July 31, 2005 per Statement of Revenues, Expenditures and Changes in Fund Balances | | \$(32,430) |
| Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances | \$10,992 | |
| Depreciation expense for year ended July 31, 2005 | <u>(40,546)</u> | (29,554) |
| Differences between compensated absences on modified accrual basis versus accrual basis | | <u>(3,449)</u> |
| <u>Total change in net assets for the year ended July 31, 2005 per Statement of Activities</u> | | <u><u>(65,433)</u></u> |

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

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
AGENCY FUND
STATEMENT OF FIDUCIARY NET ASSETS
July 31, 2005

| | <u>PAYROLL ACCOUNT</u> |
|--------------------------|------------------------|
| | |
| <u>ASSETS</u> | |
| Cash | \$ 200 |
| | <hr/> |
| <u>Total assets</u> | <u>200</u> |
| | |
| <u>LIABILITIES</u> | |
| Due to other funds | \$ 200 |
| | <hr/> |
| <u>Total liabilities</u> | <u>200</u> |

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

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

THE REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of St. Landry Parish Community Action Agency for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Agency to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Agency.
2. Organizations for which the Agency does not appoint a voting majority but are fiscally dependent on the Agency.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

St. Landry Parish Community Action Agency is considered to be a component unit of the St. Landry Parish Government. The Agency is fiscally dependent on the Parish Government even though the Parish Government does not appoint a voting majority of the Agency's governing body. The basic entity being reported on in the St. Landry Parish Community Action Agency's financial report includes all funds over which the Agency exercises oversight responsibility. This responsibility includes financial interdependency, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Assets and the Statement of Activities display information on all of the nonfiduciary activities of Community Action Agency, the primary government, as a whole. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS) (Continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

FUND FINANCIAL STATEMENTS

The accounts of St. Landry Parish Community Action Agency are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds of the Agency are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major governmental and fiduciary funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Agency or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or fiduciary fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or fiduciary fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The Agency reports the following major governmental funds:

Governmental Funds

General Fund. The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Special Revenue Funds. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

SECTION 18

The Section 18 Program provides a public access transportation program on a demand-response basis, as well as on existing fixed routes to economically disadvantaged residents of the parish.

COMMUNITY SERVICES BLOCK GRANT

The Community Services Block Grant Program provides services and activities having a measurable and potential major impact on causes of poverty in the community or those areas of the community where poverty is a particularly acute problem; to obtain and maintain adequate housing and a suitable living environment; and to provide on an emergency basis for the provisions of such supplies and services, nutritious foodstuffs, and related services, as may be necessary to counteract conditions of starvation and malnutrition among the poor.

MEDICAID

The Medicaid Program provides a means for disadvantaged individuals to apply for medical assistance.

LOW-INCOME HOME ENERGY ASSISTANCE

The Low-Income Home Energy Assistance Program provides utility assistance to eligible low-income families.

STATE WEATHERIZATION

The State Weatherization Program provides installation of energy conserving measures in dwellings, in order to conserve needed energy and to reduce the impact of rising energy costs on low-income persons, particularly the elderly and handicapped.

SENIOR COMPANION

The Senior Companion Program provides volunteer opportunities for low-income individuals aged sixty and older which enhance their ability to remain active and provide critically needed community services; to provide long-term care by assisting adults, primarily older individuals with mental, emotional, and physical impairments, to achieve and maintain their fullest potential to be healthy and to manage their lives independently.

Additionally, the Agency reports the following non-major funds:

Governmental Funds

Special Revenue Funds. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

TITLE XIX

The Title XIX Program provides nonemergency medical transportation and access to Human Service Agencies for the blind, elderly, and disabled.

FAMILY INDEPENDENCE WORK

The Family Independence Work Program provides transportation service to economically disadvantaged persons involved in completing their education.

EMERGENCY FOOD AND SHELTER

The Emergency Food and Shelter Program provides for the purchase of food and shelter, to supplement and extend available resources.

SPECIAL FUND

The Special Fund is used to account for resources and expenditures which are not required to be accounted for in another fund.

TRANSPORTATION LOCAL FUND

The Transportation Local Fund provides monies that are raised locally to pay for any transportation expenses not covered under the Title XIX and Section 18 Programs.

HOUSING PRESERVATION

The Housing Preservation Program provides installation and repairs of homes owned by very low-income individuals. This work is needed in order to conserve energy and as a result reduces the impact of rising energy costs.

REHABILITATION

The Rehabilitation Program provides transportation to educational facilities for handicapped individuals.

UNITED WAY MEDICAL ASSISTANCE

The United Way Medical Assistance Program provides prescription assistance to needy families.

FOOD FOR SENIORS

The Food for Seniors Program provides funds to assist in the distribution of commodities to senior citizens.

PROJECT CARE

The Project Care Program provides direct payments to home energy suppliers on behalf of eligible households. Funds are derived from local contributions.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

TEEN PREGNANCY PREVENTION

The Teen Pregnancy Prevention Program provides temporary assistance to needy families through TANF (Temporary Assistance to Needy Families) Block Grant.

TANF ENERGY ASSISTANCE

The TANF Energy Assistance Program provides utility assistance to eligible low-income families.

STATE FUNDS

The State Funds Program provides financial assistance to the Agency to be used at their discretion as a supplement to all programs where financial assistance is needed.

Fiduciary Fund

Agency Fund. Agency funds are used to account for assets held by the Agency in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

MEASUREMENT FOCUS

On the government-wide Statement of Net Assets and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net assets.
- c. Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING

In the government-wide Statement of Net Assets and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund and fiduciary fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

Deferred revenue is reported on the balance sheet. Deferred revenue arises when resources are received before the St. Landry Parish Community Action Agency has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when there is a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net assets and displayed in three components:

1. Invested in capital assets, net of related debt - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net assets - consists of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net assets - all other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated. Proprietary fund equity is classified the same as in the government-wide statements.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INTERFUND RECEIVABLES AND PAYABLES

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets.

CASH AND INVESTMENTS

Louisiana statues authorize the Agency to invest in direct United States Treasury obligations; bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and backed by the United States; bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by United States government instrumentalities, which are federally sponsored; and certificates of deposits.

Bank deposits must be secured by federal depository insurance or the pledge of securities owned by the bank. The market value of the pledged securities must at all times equal or exceed 100 percent of the uninsured amount on deposit with the bank.

At July 31, 2005, the carrying amount of the Agency's deposits was \$(9,010). The bank balance of cash was \$68,342, all of which is covered by federal depository insurance.

CAPITAL ASSETS

The accounting treatment over property, plant and equipment (capital assets) depends on whether they are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Prior to GASB No. 34, governments were not required to report general infrastructure assets. St. Landry Parish Community Action Agency did not capitalize infrastructure expenditures.

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation. Community Action Agency maintains a threshold level of \$250 or more for capitalizing capital assets.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

| | |
|----------------------------|---------------|
| Buildings and improvements | 20 - 40 years |
| Furniture and equipment | 5 - 25 years |
| Vehicles | 5 - 15 years |

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CAPITAL ASSETS (Continued)

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Interest costs on construction, if any, are not capitalized.

ENCUMBRANCES

Encumbrance accounting is not used by the St. Landry Parish Community Action Agency.

INVENTORY

St. Landry Parish Community Action Agency practices the policy of recording materials and supplies as expenditures when acquired. These items are not recorded as inventory because the amount of the items in stock is insignificant.

BUDGETS AND BUDGETARY ACCOUNTING

St. Landry Parish Community Action Agency prepared a budget for its General Fund on the modified accrual basis of accounting.

St. Landry Parish Community Action Agency adopts budgets for its Special Revenue Funds on a program year basis instead of on the fiscal year of the Agency. Budgets required by funding agencies are prepared on a modified accrual basis of accounting. The budgets are adopted on a contract basis with various governmental bodies. Operating appropriations, to the extent not expended, lapse at year-end. Formal budgetary integration is employed as part of the accounting system.

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 expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 - DEFICITS IN INDIVIDUAL FUNDS

The following funds reflected a deficit fund balance at July 31, 2005:

| | |
|--------------------------|---------|
| General Fund | \$5,626 |
| Special Revenue Funds | |
| Section 18 | 8,064 |
| Family Independence Work | 1,302 |
| Medicaid | 10,694 |
| Special Fund | 4,262 |
| Title XIX | 2,033 |

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2005

NOTE 3 - CAPITAL ASSETS AND DEPRECIATION

Capital assets and depreciation activity as of and for the year ended July 31, 2005, for the Community Action Agency are as follows:

| | Balances <u>7/31/04</u> | <u>Additions</u> | <u>Disposals</u> | Balances <u>7/31/05</u> |
|-------------------------------|----------------------------|------------------|------------------|----------------------------|
| Governmental activities | | | | |
| Equipment | \$6,996 | | | \$6,996 |
| Office equipment | 256,847 | \$4,377 | | 261,224 |
| Vehicles | 183,678 | 6,615 | | 190,293 |
| <u>Totals at historical</u> | | | | |
| <u>cost</u> | <u>447,521</u> | <u>10,992</u> | <u>-0-</u> | <u>458,513</u> |
| Less accumulated depreciation | | | | |
| Equipment | (966) | (513) | | (1,479) |
| Office equipment | (89,666) | (18,549) | | (108,215) |
| Vehicles | (77,855) | (21,484) | | (99,339) |
| <u>Total accumulated</u> | | | | |
| <u>depreciation</u> | <u>(168,487)</u> | <u>(40,546)</u> | <u>-0-</u> | <u>(209,033)</u> |
| Governmental activities | | | | |
| Capital assets, net | <u>279,034</u> | <u>(29,554)</u> | <u>-0-</u> | <u>249,480</u> |

Depreciation expense was charged to governmental activities as follows:

| | |
|--------------------|---------------|
| General government | \$2,586 |
| Health and welfare | <u>37,960</u> |
| <u>Total</u> | <u>40,546</u> |

NOTE 4 - PENSION PLAN

Plan Description

Substantially all of the St. Landry Parish Community Action Agency's employees are members of the Parochial Employees' Retirement System of Louisiana. In addition to employee payroll deductions, the St. Landry Parish Community Action Agency's funds are remitted to the retirement system and are recorded as expenditures.

The retirement system is a cost-sharing, multiple-employer, statewide defined benefit retirement system which is administered and controlled by a separate board of trustees. Contributions of participating agencies are pooled within the system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. The St. Landry Parish Community Action Agency does not guarantee the benefits granted by the retirement system. The payroll qualified to be covered by the system for the year ended July 31, 2005 was approximately \$349,817; the Agency's total payroll was \$594,783; the Agency's stipends were \$215,801.

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, 25 years of creditable service and is at least age 55, or 10 years of creditable service and is at least age 60.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2005

NOTE 4 - PENSION PLAN (CONTINUED)

Benefit rates are 1 percent of final compensation (average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1980, and 3 percent of final compensation for each year of service after January 1, 1980.

A member is eligible to retire and receive disability benefits if he has at least 5 years of creditable service, is not eligible for normal retirement and suffers disability which has been certified by the State Medical Disability Board. The rate is 3 percent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the statutes.

The Parochial Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P. O. Box 14619, Baton Rouge, Louisiana, 70898-4619 or by calling (225) 928-1361.

Funding Policy

Covered employees were required by state statute to contribute 9.50 percent of their salary to the plan from August, 2004 to July, 2005. The Agency was required by the same statute to contribute 11.75 percent of total compensation from August, 2004 to December, 2004, and 12.75 percent from January, 2005 to July, 2005. The Agency contribution requirement for the year ended July 31, 2005, and July 31, 2004 was \$53,972 and \$44,761, respectively.

NOTE 5 - CHANGES IN LONG-TERM DEBT

Full-time employees earn annual leave at the rate of 5 to 15 days per year, depending upon length of service. A maximum of 5 days of unused annual leave may be carried over from year to year. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay or an hourly rate which is an average of the three highest years of employment. Full-time employees earn sick leave at the rate of 8 days per year. A maximum of 90 days of unused sick leave may be carried over from year to year. Accumulated sick leave is forfeited upon termination.

At July 31, 2005, employees of the St. Landry Parish Community Action Agency had accumulated and vested \$14,883 of employee leave benefits computed in accordance with GASB Codification Section C 60. No employees are expected to retire within the next year, so the entire compensated absences balance is long-term.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2005

NOTE 5 - CHANGES IN LONG-TERM DEBT (CONTINUED)

The following is a summary of the long-term debt transactions for the year ended July 31, 2005:

| | <u>Balance</u> <u>7/31/04</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>7/31/05</u> |
|----------------------|----------------------------------|------------------|-------------------|----------------------------------|
| Compensated absences | \$ <u>11,434</u> | \$ <u>3,449</u> | — | \$ <u>14,883</u> |
| <u>Totals</u> | <u>11,434</u> | <u>3,449</u> | <u>-0-</u> | <u>14,883</u> |

NOTE 6 - INTERFUND RECEIVABLES, PAYABLES

| | <u>Interfund</u> <u>Receivables</u> | <u>Interfund</u> <u>Payables</u> |
|-----------------------------------|----------------------------------------|-------------------------------------|
| <u>General Fund</u> | \$3,400 | \$9,327 |
| <u>Special Revenue Funds</u> | | |
| Family Independence Work | | 3,593 |
| State Weatherization | 4,588 | 16,800 |
| Housing Preservation | 7,800 | |
| United Way Medical Assistance | 9,800 | |
| Food for Seniors | 24,100 | |
| Medicaid | 1,104 | 12,550 |
| Community Services Block Grant | | 8,500 |
| Special Fund | 1,000 | 5,350 |
| Low-income Home Energy Assistance | 7,735 | 3,600 |
| TANF | 2,000 | |
| Section 18 | 3,593 | 13,700 |
| Project Care | 8,500 | |
| <u>Fiduciary Fund</u> | | |
| Payroll Account | — | <u>200</u> |
| <u>Totals</u> | <u>73,620</u> | <u>73,620</u> |

NOTE 7 - BOARD MEMBERS

During the year ended July 31, 2005, the following individuals served on the St. Landry Parish Community Action Agency's Board of Directors:

| | | |
|--------------------|---------------------|------------------|
| Mary Lou Lacassine | Donald Doga | Velma Hendrix |
| Mary Doucet | Alvin Haynes | Emma L. Johnson |
| Michael Dupre | Mary Boxie | Mary V. Murray |
| Daphne DeBeau | Armand J. Brinkhaus | Evelyn Lastrapes |
| Sheryl Ned | J. Y. Fontenot | Joseph Chavis |
| Alvin Owens, Sr. | Janice Mason | William Henry |

Board members received no compensation.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2005

NOTE 8 - OPERATING TRANSFERS OUT

The operating transfers out, included in the individual funds as of July 31, 2005, are as follows:

| | | |
|-------------------------------------------------------------|---------------|---------------|
| <u>Community Services Block Grant</u> | | |
| Transfers for utility expenditures paid by the Special Fund | | \$7,050 |
| <u>Section 18</u> | | |
| Transfers for utility expenditures paid by the Special Fund | | 1,173 |
| <u>Senior Companion</u> | | |
| Transfers for utility expenditures paid by the Special Fund | | |
| Main | \$1,182 | |
| State and Local | <u>1,182</u> | 2,364 |
| <u>Family Independence Work</u> | | |
| Transfers for utility expenditures paid by the Special Fund | | 1,173 |
| <u>Title XIX</u> | | |
| Transfers for General Fund expenditures | 1,161 | |
| Transfers for Section 18 expenditures | 26,574 | |
| Transfers for Family Independence Work expenditures | <u>38,716</u> | 66,451 |
| <u>Low Income Home Energy Assistance</u> | | |
| Transfers for utility expenditures paid by the Special Fund | | 387 |
| <u>Transportation Local</u> | | |
| Transfers for Section 18 expenditures | | 5,000 |
| <u>TANF Energy Assistance</u> | | |
| Transfers for Home Energy Assistance expenditures | 4,000 | |
| Transfers for General Fund | <u>7,220</u> | 11,220 |
| <u>State Weatherization</u> | | |
| Transfers for utility expenditures paid by the Special Fund | | <u>129</u> |
| <u>Total operating transfers out</u> | | <u>94,947</u> |

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2005

NOTE 9 - OPERATING TRANSFERS IN

The operating transfers in, included in the individual funds as of July 31, 2005, are as follows:

| | | |
|----------------------------------------------------------|--------------|---------------|
| <u>Special Fund</u> | | |
| Transfers from individual funds for utility expenditures | | \$12,276 |
| <u>General Fund</u> | | |
| Transfers from Title XIX Fund for program expenditures | \$1,161 | |
| Transfers from TANF for program expenditures | <u>7,220</u> | 8,381 |
| <u>Family Independence Work Fund</u> | | |
| Transfers from Title XIX Fund for program expenditures | | 38,716 |
| <u>Section 18</u> | | |
| Transfers from Title XIX Fund for program expenditures | 26,574 | |
| Transfers from transportation for program expenditures | <u>5,000</u> | 31,574 |
| <u>Home Energy Assistance</u> | | |
| Transfers from TANF for program expenditures | | <u>4,000</u> |
| <u>Total operating transfers in</u> | | <u>94,947</u> |

NOTE 10 - PRIOR PERIOD ADJUSTMENTS

Prior period adjustments for the year ended July 31, 2005 are as follows:

To record expenditures paid and revenues received during the current year for the prior year in the following funds:

| | |
|---------------------------------------|--------------|
| Family Independence Work | \$2,750 |
| Emergency Food and Shelter | (9) |
| Title XIX | 323 |
| Transportation Local | 500 |
| United Way Medical | <u>(305)</u> |
| <u>Total prior period adjustments</u> | <u>3,259</u> |

NOTE 11 - REVENUES

Community Action Agency derives most of its revenues from grants. The grants come from federal and state agencies as well as from other organizations. These revenues are used to fund programs consistent with grant agreements.

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED JULY 31, 2005

| | <u>BUDGET</u> | | <u>ACTUAL</u> | <u>VARIANCE (UNFAVORABLE)</u> |
|------------------------------------------|-----------------|-----------------|----------------|-----------------------------------|
| | <u>ORIGINAL</u> | <u>FINAL</u> | | |
| <u>REVENUES</u> | | | | |
| Miscellaneous | | | | |
| Grants | | | \$ 1,000 | \$ 1,000 |
| Other | | | 3,938 | 3,938 |
| <u>Total revenues</u> | <u>0</u> | <u>0</u> | <u>4,938</u> | <u>4,938</u> |
| <u>EXPENDITURES</u> | | | | |
| Current - General Government | | | | |
| Personnel | \$17,000 | \$ 6,500 | 6,391 | 109 |
| Fringe benefit | 4,000 | | 259 | (259) |
| Travel | 700 | 600 | 579 | 21 |
| Supplies | 1,000 | | | |
| Energy assistance | | | 890 | (890) |
| Prescription assistance | 1,000 | 2,000 | 2,007 | (7) |
| Transportation assistance | 1,000 | | | |
| Other | 2,150 | 4,900 | 4,477 | 423 |
| <u>Total expenditures</u> | <u>26,850</u> | <u>14,000</u> | <u>14,603</u> | <u>(603)</u> |
| <u>EXCESS OF REVENUES OVER (UNDER)</u> | | | | |
| <u>EXPENDITURES</u> | <u>(26,850)</u> | <u>(14,000)</u> | <u>(9,665)</u> | <u>4,335</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating transfers in | 26,850 | 14,000 | 8,381 | (5,619) |
| <u>Total other financing</u> | | | | |
| <u>sources (uses)</u> | <u>26,850</u> | <u>14,000</u> | <u>8,381</u> | <u>(5,619)</u> |
| <u>EXCESS OF REVENUES AND OTHER</u> | | | | |
| <u>SOURCES OVER (UNDER) EXPENDITURES</u> | | | | |
| <u>AND OTHER (USES)</u> | <u>0</u> | <u>0</u> | <u>(1,284)</u> | <u>(1,284)</u> |
| <u>FUND BALANCE</u> , beginning of year | | | <u>(4,342)</u> | |
| <u>FUND BALANCE</u> , end of year | | | <u>(5,626)</u> | |

OTHER SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
GENERAL FUND
BALANCE SHEET
JULY 31, 2005

ASSETS

| | |
|----------------------|---------------------|
| Cash | \$ 401 |
| Due from other funds | <u>3,400</u> |
| <u>Total assets</u> | <u><u>3,801</u></u> |

LIABILITIES AND FUND BALANCE

LIABILITIES

| | |
|--------------------------|--------------|
| Accounts payable | \$ 100 |
| Due to other funds | <u>9,327</u> |
| <u>Total liabilities</u> | <u>9,427</u> |

FUND BALANCE

| | |
|-------------------------------------------|---------------------|
| Unreserved | <u>(5,626)</u> |
| <u>Total liabilities and fund balance</u> | <u><u>3,801</u></u> |

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED JULY 31, 2005

| | BUDGET | | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|----------------------------------------|-----------------|-----------------|----------------|----------------------------------------|
| | ORIGINAL | FINAL | | |
| <u>REVENUES</u> | | | | |
| Miscellaneous | | | | |
| Grants | | | \$1,000 | \$ 1,000 |
| Other | | | 3,938 | 3,938 |
| <u>Total revenues</u> | <u>0</u> | <u>0</u> | <u>4,938</u> | <u>4,938</u> |
| <u>EXPENDITURES</u> | | | | |
| Current - General Government | | | | |
| Personnel | \$ 17,000 | \$ 6,500 | 6,391 | 109 |
| Fringe benefit | 4,000 | | 259 | (259) |
| Travel | 700 | 600 | 579 | 21 |
| Supplies | 1,000 | | | |
| Energy assistance | | | 890 | (890) |
| Prescription assistance | 1,000 | 2,000 | 2,007 | (7) |
| Transportation assistance | 1,000 | | | |
| Other | 2,150 | 4,900 | 4,477 | 423 |
| <u>Total expenditures</u> | <u>26,850</u> | <u>14,000</u> | <u>14,603</u> | <u>(603)</u> |
| <u>EXCESS OF REVENUES OVER (UNDER)</u> | | | | |
| <u>EXPENDITURES</u> | <u>(26,850)</u> | <u>(14,000)</u> | <u>(9,665)</u> | <u>4,335</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating transfers in | 26,850 | 14,000 | 8,381 | (5,619) |
| <u>Total other financing</u> | <u>26,850</u> | <u>14,000</u> | <u>8,381</u> | <u>(5,619)</u> |
| <u>sources (uses)</u> | | | | |
| <u>EXCESS OF REVENUES AND OTHER</u> | | | | |
| <u>SOURCES OVER (UNDER)</u> | | | | |
| <u>AND OTHER (USES)</u> | <u>0</u> | <u>0</u> | <u>(1,284)</u> | <u>(1,284)</u> |
| <u>FUND BALANCE, beginning of year</u> | | | <u>(4,342)</u> | |
| <u>FUND BALANCE, end of year</u> | | | <u>(5,626)</u> | |

SPECIAL REVENUE FUNDSPROJECT CARE

The Project Care Program provides direct payments to home energy suppliers on behalf of eligible households. Funds are derived from local contributions.

TITLE XIX

The Title XIX Program provides nonemergency medical transportation and access to Human Service Agencies for the blind, elderly, and disabled.

LOW-INCOME HOME ENERGY ASSISTANCE

The Low-income Home Energy Assistance Program provides utility assistance to eligible low-income families.

FOOD FOR SENIORS

The Food for Seniors Program provides funds to assist in the distribution of commodities to senior citizens.

SECTION 18

The Section 18 Program provides a public access transportation program on a demand-response basis, as well as on existing fixed routes to economically disadvantaged residents of the parish.

COMMUNITY SERVICES BLOCK GRANT

The Community Services Block Grant Program provides services and activities having a measurable and potential major impact on causes of poverty in the community or those areas of the community where poverty is a particularly acute problem; to obtain and maintain adequate housing and a suitable living environment; and to provide on an emergency basis for the provisions of such supplies and services, nutritious foodstuffs, and related services, as may be necessary to counteract conditions of starvation and malnutrition among the poor.

STATE FUNDS

The State Funds Program provides financial assistance to the Agency to be used at their discretion as a supplement to all programs where financial assistance is needed.

STATE WEATHERIZATION

The State Weatherization Program provides installation of energy conserving measures in dwellings, in order to conserve needed energy and to reduce the impact of rising energy costs on low-income persons, particularly the elderly and handicapped. The Low-income Home Energy Assistance Program provides energy related home repairs for low-income households.

HUD AND COMMODITY

The HUD Program provides counseling to homeowners. The Commodity Program provides funds to assist in the transportation and distribution of commodities.

SPECIAL REVENUE FUNDSSENIOR COMPANION

The Senior Companion Program provides volunteer opportunities for low-income individuals aged sixty and older which enhance their ability to remain active and provide critically needed community services; to provide long-term care by assisting adults, primarily older individuals with mental, emotional, and physical impairments, to achieve and maintain their fullest potential to be healthy and to manage their lives independently.

MEDICAID

The Medicaid Program provides a means for disadvantaged individuals to apply for medical assistance.

FAMILY INDEPENDENCE WORK

The Family Independence Work Program provides transportation service to economically disadvantaged persons involved in completing their education.

EMERGENCY FOOD AND SHELTER

The Emergency Food and Shelter Program provides for the purchase of food and shelter, to supplement and extend available resources.

SPECIAL FUND

The Special Fund is used to account for resources and expenditures which are not required to be accounted for in another fund.

TRANSPORTATION LOCAL FUND

The Transportation Local Fund provides monies that are raised locally to pay for any transportation expenses not covered under the Title XIX and Section 18 Programs.

HOUSING PRESERVATION

The Housing Preservation Program provides installation and repairs of homes owned by very low-income individuals. This work is needed in order to conserve energy and as a result reduces the impact of rising energy costs.

REHABILITATION

The Rehabilitation Program provides transportation to educational facilities for handicapped individuals.

UNITED WAY MEDICAL ASSISTANCE

The United Way Medical Assistance Program provides prescription assistance to needy families.

SPECIAL REVENUE FUNDSTEEN PREGNANCY PREVENTION

The Teen Pregnancy Prevention Program provides temporary assistance to needy families through TANF (Temporary Assistance to Needy Families) Block Grant.

TANF ENERGY ASSISTANCE

The TANF Energy Assistance Program provides utility assistance to eligible low-income families.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
PROJECT CARE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2005

REVENUES

Miscellaneous

Other

Total revenues

\$ 7,242

7,242

EXPENDITURES

Current - General Government

Other

Utilities

Total expenditures

6,388

6,388

EXCESS OF REVENUES OVER (UNDER) EXPENDITURES

854

FUND BALANCE, beginning of year

7,914

FUND BALANCE, end of year

8,768

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
TITLE XIX
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE- BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2004

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|------------------------------------------------------------------------------------------------------------|---------------|---------------|-------------------------------------------------|
| <u>REVENUES</u> | | | |
| Intergovernmental | | | |
| Federal | | | |
| Indirect - Title XIX | \$ 95,000 | \$ 88,407 | \$ (6,593) |
| <u>Total revenues</u> | <u>95,000</u> | <u>88,407</u> | <u>(6,593)</u> |
| <u>EXPENDITURES</u> | | | |
| Current - General Government | | | |
| Salaries | 0 | 57 | (57) |
| Travel | | | |
| Local | 2,000 | 1,341 | 659 |
| Supplies | | | |
| Office | 1,000 | 240 | 760 |
| Other | | | |
| Telephone and postage | 1,200 | 1,269 | (69) |
| Copying and printing | 500 | 238 | 262 |
| Van maintenance | 13,200 | 16,248 | (3,048) |
| Van repairs | 8,000 | 4,529 | 3,471 |
| Audit | 500 | | 500 |
| Advertising | 500 | 426 | 74 |
| Membership dues | | 209 | (209) |
| Insurance | 21,600 | 8,195 | 13,405 |
| Miscellaneous | 3,500 | 1,004 | 2,496 |
| <u>Total other</u> | <u>49,000</u> | <u>32,118</u> | <u>16,882</u> |
| Capital outlays | | | |
| Equipment | 3,000 | | 3,000 |
| Vehicle | 40,000 | 6,615 | 33,385 |
| <u>Total capital outlays</u> | <u>43,000</u> | <u>6,615</u> | <u>36,385</u> |
| <u>Total expenditures</u> | <u>95,000</u> | <u>40,371</u> | <u>54,629</u> |
| <u>EXCESS OF REVENUES OVER (UNDER)</u> <u>EXPENDITURES</u> | 0 | 48,036 | 48,036 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Operating transfers out | 0 | (100,462) | (100,462) |
| <u>EXCESS OF REVENUES AND OTHER SOURCES</u> <u>OVER (UNDER) EXPENDITURES</u> <u>AND OTHER (USES)</u> | 0 | (52,426) | (52,426) |
| <u>FUND BALANCE</u> , beginning of year | | 53,326 | |
| Prior period adjustment | | 323 | |
| <u>FUND BALANCE</u> , end of year | | <u>1,223</u> | |

NOTE: CAA did not amend the original budget.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
LOW-INCOME HOME ENERGY ASSISTANCE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2004

| | <u>BUDGET</u> | | <u>ACTUAL</u> | <u>VARIANCE</u> |
|-----------------------------------------|-----------------|----------------|-----------------|------------------------------------------|
| | <u>ORIGINAL</u> | <u>FINAL</u> | | <u>FAVORABLE</u> <u>(UNFAVORABLE)</u> |
| <u>REVENUES</u> | | | | |
| Intergovernmental | | | | |
| Federal | \$ 132,898 | \$ 276,952 | \$ 276,952 | |
| Total revenues | <u>132,898</u> | <u>276,952</u> | <u>276,952</u> | <u>0</u> |
| <u>EXPENDITURES</u> | | | | |
| Current - General Government | | | | |
| Personnel | | | | |
| Salaries | 5,972 | 12,022 | 21,014 | \$ (8,992) |
| Fringe benefits | | | | |
| Payroll taxes | 342 | 684 | 2,575 | (1,891) |
| Workmen's compensation | 495 | 990 | 3,732 | (2,742) |
| Unemployment insurance | 63 | 126 | 473 | (347) |
| Total fringe benefits | <u>900</u> | <u>1,800</u> | <u>6,780</u> | <u>(4,980)</u> |
| Travel | 0 | 200 | 319 | (119) |
| Supplies | 400 | 940 | 815 | 125 |
| Energy assistance | 123,626 | 257,630 | 257,386 | 244 |
| Other | | | | |
| Insurance | | | 2,000 | (2,000) |
| Printing | 300 | 60 | 50 | 10 |
| Postage and telephone | 500 | 1,500 | 3,218 | (1,718) |
| Advertising | | 700 | 618 | 82 |
| Copying | 200 | 600 | 536 | 64 |
| Audit | 1,000 | 1,500 | 1,500 | |
| Miscellaneous | | | 563 | (563) |
| Total other | <u>2,000</u> | <u>4,360</u> | <u>8,485</u> | <u>(4,125)</u> |
| Total expenditures | <u>132,898</u> | <u>276,952</u> | <u>294,799</u> | <u>(17,847)</u> |
| <u>EXCESS OF REVENUES OVER (UNDER)</u> | | | | |
| <u>EXPENDITURES</u> | <u>0</u> | <u>0</u> | <u>(17,847)</u> | <u>(17,847)</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating Transfers out | 0 | 0 | (258) | (258) |
| <u>EXCESS OF REVENUES AND OTHER</u> | | | | |
| <u>SOURCES OVER (UNDER)</u> | | | | |
| <u>EXPENDITURES AND OTHER (USES)</u> | <u>0</u> | <u>0</u> | <u>(18,105)</u> | <u>(18,105)</u> |
| <u>FUND BALANCE</u> , beginning of year | | | <u>21,631</u> | |
| <u>FUND BALANCE</u> , end of year | | | <u>3,526</u> | |

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
FOOD FOR SENIORS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2004

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|-----------------------------------------|---------------|---------------|-------------------------------------------------|
| <u>REVENUES</u> | | | |
| Miscellaneous | | | |
| Other | \$ 27,000 | \$ 27,000 | |
| <u>Total revenues</u> | <u>27,000</u> | <u>27,000</u> | <u>0</u> |
| <u>EXPENDITURES</u> | | | |
| Current - General Government | | | |
| Personnel | | | |
| Salaries | 18,000 | 5,918 | \$ 12,082 |
| Fringe benefits | | | |
| Payroll taxes | 1,500 | 599 | 901 |
| Workmen's compensation | 1,500 | 10,914 | (9,414) |
| <u>Total fringe benefits</u> | <u>3,000</u> | <u>11,513</u> | <u>(8,513)</u> |
| Travel | 1,000 | 0 | 1,000 |
| Supplies | 0 | 743 | (743) |
| Other | | | |
| Audit | | 1,014 | (1,014) |
| Van maintenance | 1,600 | 157 | 1,443 |
| Van repairs | 1,000 | 428 | 572 |
| Insurance | 1,000 | 5,000 | (4,000) |
| Miscellaneous | 1,400 | 2,155 | (755) |
| <u>Total other</u> | <u>5,000</u> | <u>8,754</u> | <u>(3,754)</u> |
| Capital outlays | | | |
| Equipment | 0 | 980 | (980) |
| <u>Total expenditures</u> | <u>27,000</u> | <u>27,908</u> | <u>(908)</u> |
| <u>EXCESS OF REVENUES OVER (UNDER)</u> | | | |
| <u>EXPENDITURES</u> | <u>0</u> | <u>(908)</u> | <u>(908)</u> |
| <u>FUND BALANCE</u> , beginning of year | | <u>43,032</u> | |
| <u>FUND BALANCE</u> , end of year | | <u>42,124</u> | |

NOTE: CAA did not amend the original budget.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
 OPELOUSAS, LOUISIANA
 COMMUNITY SERVICES BLOCK GRANT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2004

| | BUDGET | | ACTUAL | VARIANCE |
|------------------------------|----------------|----------------|----------------|----------------------------|
| | ORIGINAL | FINAL | | FAVORABLE (UNFAVORABLE) |
| <u>REVENUES</u> | | | | |
| Intergovernmental | | | | |
| Federal | | | | |
| Indirect | \$330,289 | \$361,899 | \$473,134 | \$111,235 |
| <u>Total revenues</u> | <u>330,289</u> | <u>361,899</u> | <u>473,134</u> | <u>111,235</u> |
| <u>EXPENDITURES</u> | | | | |
| Current - General Government | | | | |
| Personnel | | | | |
| Salaries | 230,205 | 190,000 | 247,081 | (57,081) |
| Fringe benefits | 38,000 | 42,000 | 27,754 | 14,246 |
| Travel | 6,000 | 6,000 | 7,731 | (1,731) |
| Supplies | | | | |
| Office | 4,000 | 4,000 | 5,134 | (1,134) |
| Other | | | | |
| Audit | 2,750 | 2,750 | 5,500 | (2,750) |
| Telephone and postage | 7,437 | 7,000 | 9,628 | (2,628) |
| Accounting costs | 3,000 | 500 | 810 | (310) |
| Printing and publications | 7,000 | 1,500 | 1,934 | (434) |
| Insurance | 15,000 | 88,250 | 110,908 | (22,658) |
| Advertising | | | 452 | (452) |
| Equipment repair and rental | 2,000 | 500 | 5,515 | (5,015) |
| Energy Assistance | | | 23,900 | (23,900) |
| Dues | | 3,600 | 1,525 | 2,075 |
| Commodity advertising | 2,000 | 1,300 | 1,854 | (554) |
| Commodity distribution | 2,800 | | 2,800 | (2,800) |
| Commodity equipment repair | | | 253 | (253) |
| Commodity insurance | | | 1,887 | (1,887) |
| Emergency medical | 4,000 | 3,000 | 2,950 | 50 |
| Commodity utilities | 1,200 | 6,508 | 529 | 5,979 |
| Commodity truck maintenance | 1,000 | 2,300 | 2,506 | (206) |
| Commodity food and nutrition | 1,897 | 1,991 | 1,991 | |
| Drug testing | | | 600 | (600) |
| Board member meals | | | 765 | (765) |
| <u>Total other</u> | <u>50,084</u> | <u>119,199</u> | <u>176,307</u> | <u>(57,108)</u> |
| Capital outlays | | | | |
| Equipment | 2,000 | 700 | 667 | 33 |
| <u>Total expenditures</u> | <u>330,289</u> | <u>361,899</u> | <u>464,674</u> | <u>(102,775)</u> |

Continued on next page.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
COMMUNITY SERVICES BLOCK GRANT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL - CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2004

| | BUDGET | | | VARIANCE |
|------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------------------------|
| | ORIGINAL | FINAL | ACTUAL | FAVORABLE (UNFAVORABLE) |
| <u>EXCESS OF REVENUES OVER (UNDER)</u> <u>EXPENDITURES</u> | | | 8,460 | 8,460 |
| <u>OTHER FINANCING SOURCES (USES)</u> Operating transfers out | | | (8,460) | (8,460) |
| <u>EXCESS OF REVENUES AND OTHER SOURCES</u> <u>OVER (UNDER) EXPENDITURES</u> <u>AND OTHER (USES)</u> | <u>0</u> | <u>0</u> | | <u>0</u> |
| <u>FUND BALANCE</u> , beginning of year | | | | |
| <u>FUND BALANCE</u> , end of year | | | <u>0</u> | |

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SECTION 18
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2005

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|------------------------------------------------------------------------------------------------------------|----------------|-----------------|-------------------------------------------------|
| <u>REVENUES</u> | | | |
| Intergovernmental | | | |
| Federal | | | |
| Indirect | \$ 191,010 | \$ 191,010 | |
| Miscellaneous | | | |
| Fare funds | | 28,748 | \$ 28,748 |
| <u>Total revenues</u> | <u>191,010</u> | <u>219,758</u> | <u>28,748</u> |
| <u>EXPENDITURES</u> | | | |
| Current - General Government | | | |
| Personnel | | | |
| Salaries | 79,500 | 123,532 | (44,032) |
| Fringe benefits | 26,860 | 23,998 | 2,862 |
| Travel | | | |
| Local | 0 | 366 | (366) |
| Supplies | 2,500 | 828 | 1,672 |
| Other | | | |
| Vehicle repairs, maintenance and fuel | 34,500 | 37,752 | (3,252) |
| Telephone | 2,500 | 1,783 | 717 |
| Advertising | 750 | 244 | 506 |
| Audit | 2,000 | 2,000 | |
| Copying | 1,000 | 607 | 393 |
| Postage | 1,100 | 264 | 836 |
| Vehicle insurance | 35,000 | 41,174 | (6,174) |
| Miscellaneous | 2,500 | 1,412 | 1,088 |
| Radio repairs | 1,600 | 1,568 | 32 |
| <u>Total other</u> | <u>80,950</u> | <u>86,804</u> | <u>(5,854)</u> |
| <u>Total expenditures</u> | <u>189,810</u> | <u>235,528</u> | <u>(45,718)</u> |
| <u>EXCESS OF REVENUES OVER (UNDER)</u> <u>EXPENDITURES</u> | <u>1,200</u> | <u>(15,770)</u> | <u>(16,970)</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Operating transfers in | | 29,260 | 29,260 |
| Operating transfers out | (1,200) | (1,369) | (169) |
| <u>Total other financing sources</u> <u>(uses)</u> | <u>(1,200)</u> | <u>27,891</u> | <u>29,091</u> |
| <u>EXCESS OF REVENUES AND OTHER SOURCES</u> <u>OVER (UNDER) EXPENDITURES AND</u> <u>OTHER (USES)</u> | <u>0</u> | <u>12,121</u> | <u>12,121</u> |
| <u>FUND BALANCE, beginning of year</u> | | <u>(5,527)</u> | |
| <u>FUND BALANCE, end of year</u> | | <u>6,594</u> | |

NOTE: CAA did not amend the original budget.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
STATE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2005

| | |
|-----------------------------------------------------|--------------|
| <u>REVENUES</u> | |
| <u>Total revenues</u> | <u>0</u> |
| <u>EXPENDITURES</u> | |
| <u>Total expenditures</u> | <u>0</u> |
| <u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u> | |
| <u>FUND BALANCE</u> , beginning of year | <u>\$ 26</u> |
| <u>FUND BALANCE</u> , end of year | <u>26</u> |

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
STATE WEATHERIZATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2005

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|-----------------------------------------|------------|-----------|----------------------------------------|
| <u>REVENUES</u> | | | |
| Intergovernmental | | | |
| Federal | | | |
| Indirect | \$ 125,161 | \$ 86,815 | \$ (38,346) |
| <u>Total revenues</u> | 125,161 | 86,815 | (38,346) |
| <u>EXPENDITURES</u> | | | |
| Current - General Government | | | |
| Personnel | | | |
| Salaries | 38,600 | 40,707 | (2,107) |
| Fringe benefits | 1,200 | 12,291 | (11,091) |
| Travel | | | |
| Local | 0 | 279 | (279) |
| Supplies | 464 | 1,189 | (725) |
| Materials | | | |
| Home | 60,480 | 13,460 | 47,020 |
| Other | | | |
| Copying | 463 | | 463 |
| Incidental repairs | 6,720 | 1,525 | 5,195 |
| Audit | 783 | 783 | |
| Telephone | 464 | | 464 |
| Advertising | | | |
| Technical assistance | 3,137 | 2,159 | 978 |
| Truck maintenance | | 3,503 | (3,503) |
| Insurance | 4,000 | 4,000 | |
| Health and safety | 8,850 | 6,331 | 2,519 |
| Tools | | 588 | (588) |
| <u>Total other</u> | 24,417 | 18,889 | 5,528 |
| <u>Total expenditures</u> | 125,161 | 86,815 | 38,346 |
| <u>EXCESS OF REVENUES</u> | | | |
| <u>OVER (UNDER) EXPENDITURES</u> | 0 | | 0 |
| <u>FUND BALANCE</u> , beginning of year | | 74 | |
| <u>FUND BALANCE</u> , end of year | | 74 | |

NOTE: CAA did not amend the original budget.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
HUD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2005

| | |
|-----------------------------------------------------|--------------|
| <u>REVENUES</u> | |
| <u>Total revenues</u> | <u>0</u> |
| <u>EXPENDITURES</u> | |
| <u>Total expenditures</u> | <u>0</u> |
| <u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u> | |
| <u>FUND BALANCE</u> , beginning of year | <u>\$ 55</u> |
| <u>FUND BALANCE</u> , end of year | <u>55</u> |

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
COMMODITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

| | | |
|-----------------------------------------------------|--|--------------|
| <u>REVENUES</u> | | |
| <u>Total revenues</u> | | <u>0</u> |
| <u>EXPENDITURES</u> | | |
| <u>Total expenditures</u> | | <u>0</u> |
| <u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u> | | |
| <u>FUND BALANCE</u> , beginning of year | | <u>\$ 68</u> |
| <u>FUND BALANCE</u> , end of year | | <u>68</u> |

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SENIOR COMPANION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2005

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|------------------------------|----------------|----------------|-------------------------------------------------|
| <u>REVENUES</u> | | | |
| Intergovernmental | | | |
| Federal | | | |
| Direct | \$ 327,966 | \$ 327,966 | |
| State | 19,223 | 19,223 | |
| Miscellaneous | | | |
| Interest | | 100 | \$ 100 |
| In-kind | | 31,989 | 31,989 |
| Volunteer of month | | 456 | 456 |
| Recognition revenue | | 2,000 | 2,000 |
| <u>Total revenues</u> | <u>347,189</u> | <u>381,734</u> | <u>34,545</u> |
| <u>EXPENDITURES</u> | | | |
| Current - General Government | | | |
| Personnel | | | |
| Salaries | 57,849 | 57,860 | (11) |
| Stipends | 215,795 | 215,801 | (6) |
| <u>Total personnel</u> | <u>273,644</u> | <u>273,661</u> | <u>(17)</u> |
| Fringe benefits | | | |
| Payroll taxes | 6,164 | 6,448 | (284) |
| Workmen's compensation | 5,664 | 5,862 | (198) |
| Hospital insurance | 4,498 | 4,757 | (259) |
| Unemployment insurance | 333 | 303 | 30 |
| <u>Total fringe benefits</u> | <u>16,659</u> | <u>17,370</u> | <u>(711)</u> |
| Travel | | | |
| Out-of-area | 2,663 | 2,145 | 518 |
| Local | 1,800 | 1,639 | 161 |
| Volunteer | 24,416 | 22,693 | 1,723 |
| <u>Total travel</u> | <u>28,879</u> | <u>26,477</u> | <u>2,402</u> |
| Supplies | | | |
| Office | 7,100 | 7,129 | (29) |
| Other | | | |
| Audit | 1,500 | 1,500 | |
| Printing | 2,000 | 1,758 | 242 |
| Insurance | 552 | 552 | |
| Physicals | 48 | | 48 |
| Recognition | 1,650 | 3,301 | (1,651) |
| Uniforms | 401 | 473 | (72) |
| Postage and telephone | 7,000 | 6,765 | 235 |
| Meals | 1,050 | 1,092 | (42) |
| Equipment rental/maintenance | 4,342 | | 4,342 |

Continued on next page.

NOTE: CAA did not amend the original budget.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SENIOR COMPANION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL - CONTINUED
FOR THE YEAR ENDED MARCH 31, 2005

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------------------------|------------------|----------------|----------------------------------------|
| Other (Continued) | | | |
| In-kind applied | | \$ 31,989 | \$ (31,989) |
| Volunteer of month | | 180 | (180) |
| Miscellaneous | | 5,788 | (5,788) |
| <u>Total other</u> | <u>\$ 18,543</u> | <u>53,398</u> | <u>(34,855)</u> |
| Capital outlays | | | |
| Equipment | 0 | 0 | 0 |
| <u>Total expenditures</u> | <u>344,825</u> | <u>378,035</u> | <u>(33,210)</u> |
| <u>EXCESS OF REVENUES OVER (UNDER)</u> | | | |
| <u>EXPENDITURES</u> | <u>2,364</u> | <u>3,699</u> | <u>1,335</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Operating transfers out | <u>2,364</u> | <u>2,364</u> | <u>0</u> |
| <u>EXCESS OF REVENUES AND OTHER SOURCES</u> | | | |
| <u>OVER (UNDER) EXPENDITURES AND OTHER</u> | | | |
| <u>(USES)</u> | <u>0</u> | <u>1,335</u> | <u>1,335</u> |
| <u>FUND BALANCE, beginning of year</u> | | <u>5,937</u> | |
| <u>FUND BALANCE, end of year</u> | | <u>7,272</u> | |

NOTE: CAA did not amend the original budget.

ST. LANDRY COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
MEDICAID
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2005

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|-----------------------------------------|----------|----------|----------------------------------------|
| <u>REVENUES</u> | | | |
| Intergovernmental | | | |
| Federal | \$ 6,800 | \$ 4,200 | \$ (2,600) |
| <u>Total revenues</u> | 6,800 | 4,200 | (2,600) |
| <u>EXPENDITURES</u> | | | |
| Current - General Government | | | |
| Personnel | | | |
| Salaries | 4,000 | 11,091 | (7,091) |
| Fringe benefits | | | |
| Payroll taxes | 630 | 1,407 | (777) |
| Workmen's compensation | 90 | 189 | (99) |
| Unemployment insurance | 180 | 401 | (221) |
| <u>Total fringe benefits</u> | 900 | 1,997 | (1,097) |
| Other | | | |
| Telephone | | 75 | (75) |
| Travel | | 43 | (43) |
| Insurance | 1,000 | | 1,000 |
| Audit | 500 | | 500 |
| Supplies | 200 | | 200 |
| Printing | 200 | | 200 |
| Miscellaneous | | 110 | (110) |
| <u>Total other</u> | 1,900 | 228 | 1,672 |
| <u>Total expenditures</u> | 6,800 | 13,316 | (6,516) |
| <u>EXCESS OF REVENUES OVER (UNDER)</u> | | | |
| <u>EXPENDITURES</u> | 0 | (9,116) | (9,116) |
| <u>FUND BALANCE</u> , beginning of year | | (1,542) | |
| <u>FUND BALANCE</u> , end of year | | (10,658) | |

NOTE: CAA did not amend the original budget.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
FAMILY INDEPENDENCE WORK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2005

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|--------------------------------------------------|----------------|-----------------|-------------------------------------------------|
| <u>REVENUES</u> | | | |
| Intergovernmental | | | |
| Federal | | | |
| Indirect | \$120,000 | \$ 48,982 | \$ (71,018) |
| <u>Total revenues</u> | <u>120,000</u> | <u>48,982</u> | <u>(71,018)</u> |
| <u>EXPENDITURES</u> | | | |
| Current - General Government | | | |
| Personnel | | | |
| Salaries | 71,000 | 54,212 | 16,788 |
| Fringe benefits | | | |
| Payroll taxes | 6,600 | 6,199 | 401 |
| Workmen's compensation | 4,920 | 4,641 | 279 |
| Unemployment insurance | 480 | 443 | 37 |
| <u>Total fringe benefits</u> | <u>12,000</u> | <u>11,283</u> | <u>717</u> |
| Supplies | 250 | 0 | 250 |
| Other | | | |
| Audit | 2,000 | 2,000 | 5,652 |
| Van maintenance | 13,500 | 7,848 | 5,652 |
| Van repairs | 6,900 | 1,041 | 5,859 |
| Van insurance | 10,000 | 1,000 | 9,000 |
| Postage and copying | 650 | 1,446 | (796) |
| Telephone | 1,200 | 3,092 | (1,892) |
| Advertising | 300 | | 300 |
| Miscellaneous | 1,000 | 1,419 | (419) |
| <u>Total other</u> | <u>35,550</u> | <u>17,846</u> | <u>17,704</u> |
| <u>Total expenditures</u> | <u>118,800</u> | <u>83,341</u> | <u>35,459</u> |
| <u>EXCESS OF REVENUES OVER (UNDER)</u> | | | |
| <u>EXPENDITURES</u> | <u>1,200</u> | <u>(34,359)</u> | <u>(35,559)</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Operating transfers in | | 31,766 | 31,766 |
| Operating transfers out | (1,200) | (978) | 222 |
| <u>Total other financing</u> | | | |
| <u>sources (uses)</u> | <u>(1,200)</u> | <u>30,788</u> | <u>31,988</u> |
| <u>EXCESS OF REVENUES AND OTHER SOURCES OVER</u> | | | |
| <u>(UNDER) EXPENDITURES AND OTHER (USES)</u> | <u>0</u> | <u>(3,571)</u> | <u>(3,571)</u> |
| <u>FUND BALANCE, beginning of year</u> | | (6,031) | |
| Prior period adjustment | | 2,750 | |
| <u>FUND BALANCE, end of year</u> | | <u>(6,852)</u> | |

NOTE: CAA did not amend the original budget.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
EMERGENCY FOOD AND SHELTER
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2004

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|-----------------------------------------|-----------|-----------|----------------------------------------|
| <u>REVENUES</u> | | | |
| Intergovernmental | | | |
| Federal | \$ 28,295 | \$ 34,513 | \$ 6,218 |
| <u>Total revenues</u> | 28,295 | 34,513 | 6,218 |
| <u>EXPENDITURES</u> | | | |
| Current - General Government | | | |
| Emergency assistance | | | |
| Rent and mortgage | 11,500 | 9,870 | 1,630 |
| Utilities | 16,229 | 23,557 | (7,328) |
| <u>Total emergency assistance</u> | 27,729 | 33,427 | (5,698) |
| Other | | | |
| Audit | 436 | 819 | (383) |
| Printing | 130 | 267 | (137) |
| <u>Total other</u> | 566 | 1,086 | (520) |
| <u>Total expenditures</u> | 28,295 | 34,513 | (6,218) |
| <u>EXCESS OF REVENUES OVER (UNDER)</u> | | | |
| <u>EXPENDITURES</u> | 0 | | 0 |
| <u>FUND BALANCE</u> , beginning of year | | 185 | |
| Prior period adjustment | | (9) | |
| <u>FUND BALANCE</u> , end of year | | 176 | |

NOTE: CAA did not amend the original budget.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SPECIAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2004

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|------------------------------------------|---------------|---------------|-------------------------------------------------|
| <u>REVENUES</u> | | | |
| Miscellaneous | | | |
| Other | \$ 28,000 | \$ 15,206 | \$ 12,794 |
| Interest | | 50 | 50 |
| <u>Total revenues</u> | <u>28,000</u> | <u>15,256</u> | <u>(12,744)</u> |
| <u>EXPENDITURES</u> | | | |
| Current - General Government | | | |
| Personnel | <u>2,000</u> | <u>581</u> | <u>1,419</u> |
| Supplies | <u>1,100</u> | <u>2,419</u> | <u>(1,319)</u> |
| Other | | | |
| Repairs and maintenance | 300 | 339 | (39) |
| Utilities | 24,000 | 25,730 | (1,730) |
| Gas | 100 | 23 | 77 |
| Printing | 100 | | 100 |
| Miscellaneous | 400 | 331 | 69 |
| <u>Total other</u> | <u>24,900</u> | <u>26,423</u> | <u>(1,523)</u> |
| <u>Total expenditures</u> | <u>28,000</u> | <u>29,423</u> | <u>(1,423)</u> |
| <u>EXCESS OF REVENUES OVER (UNDER)</u> | | | |
| <u>EXPENDITURES</u> | | (14,167) | (14,167) |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Operating transfers in | | <u>14,610</u> | <u>14,610</u> |
| <u>EXCESS OF REVENUES AND OTHER</u> | | | |
| <u>SOURCES OVER (UNDER) EXPENDITURES</u> | | | |
| <u>AND OTHER (USES)</u> | <u>0</u> | <u>443</u> | <u>443</u> |
| <u>FUND BALANCE</u> , beginning of year | | <u>(885)</u> | |
| <u>FUND BALANCE</u> , end of year | | <u>(442)</u> | |

NOTE: CAA did not amend the original budget.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
TRANSPORTATION LOCAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2005

| | |
|--------------------------------------------------------------------------------------------------|------------------|
| <u>REVENUES</u> | |
| Miscellaneous | |
| Interest | \$ 29 |
| <u>Total revenues</u> | <u>29</u> |
| <u>EXPENDITURES</u> | |
| Van insurance | 2,000 |
| Miscellaneous | 83 |
| <u>Total expenditures</u> | <u>2,083</u> |
| <u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u> | <u>(2,054)</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | |
| Operating transfers out | <u>(5,000)</u> |
| <u>EXCESS OF REVENUES AND OTHER SOURCES OVER</u> <u>(UNDER) EXPENDITURES AND OTHER (USES)</u> | <u>(7,054)</u> |
| <u>FUND BALANCE</u> , beginning of year | 6,579 |
| Prior period adjustment | <u>500</u> |
| <u>FUND BALANCE</u> , end of year | <u><u>25</u></u> |

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
HOUSING PRESERVATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP-BASIS) AND ACUTAL
FOR THE YEAR ENDED SEPTEMBER 30, 2004

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|-----------------------------------------|---------------|---------------|-------------------------------------------------|
| <u>REVENUES</u> | | | |
| Intergovernmental | | | |
| Federal | \$ 48,000 | \$ 58,533 | \$ 10,533 |
| <u>Total revenues</u> | <u>48,000</u> | <u>58,533</u> | <u>10,533</u> |
| <u>EXPENDITURES</u> | | | |
| Current - General Government | | | |
| Personnel | | | |
| Salaries | 4,100 | 30,367 | (26,267) |
| Fringe benefits | 900 | 7,820 | (6,920) |
| Travel | 0 | 172 | (172) |
| Supplies | 400 | 319 | 81 |
| Materials | 40,800 | 14,890 | 25,910 |
| Other | | | |
| Audit | 1,000 | 1,000 | |
| Telephone and postage | 400 | 1,363 | (963) |
| Printing | 400 | 681 | (281) |
| Advertising | | 49 | (49) |
| Inspection fees | | 575 | (575) |
| Truck maintenance | | 1,297 | (1,297) |
| <u>Total other</u> | <u>1,800</u> | <u>4,965</u> | <u>(3,165)</u> |
| <u>Total expenditures</u> | <u>48,000</u> | <u>58,533</u> | <u>(10,533)</u> |
| <u>EXCESS OF REVENUES OVER (UNDER)</u> | | | |
| <u>EXPENDITURES</u> | <u>0</u> | | <u>0</u> |
| <u>FUND BALANCE</u> , beginning of year | | <u>78</u> | |
| <u>FUND BALANCE</u> , end of year | | <u>78</u> | |

NOTE: CAA did not amend the original budget.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
REHABILITATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED OCTOBER 31, 2004

| | | |
|-----------------------------------------------------|----|-------------------|
| <u>REVENUES</u> | | |
| <u>Total revenues</u> | | <u>0</u> |
| <u>EXPENDITURES</u> | | |
| <u>Total expenditures</u> | | <u>0</u> |
| <u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u> | | |
| <u>FUND BALANCE</u> , beginning of year | \$ | <u>220</u> |
| <u>FUND BALANCE</u> , end of year | | <u><u>220</u></u> |

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
UNITED WAY MEDICAL ASSISTANCE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2004

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|-----------------------------------------|---------------|---------------|-------------------------------------------------|
| <u>REVENUES</u> | | | |
| Miscellaneous | | | |
| St. Landry - Evangeline | | | |
| United Way | \$12,000 | \$12,820 | \$ 820 |
| <u>Total revenues</u> | <u>12,000</u> | <u>12,820</u> | <u>820</u> |
| <u>EXPENDITURES</u> | | | |
| Other | | | |
| Postage | 100 | | 100 |
| Printing | 100 | | 100 |
| Supplies | 100 | | 100 |
| Copying | 100 | | 100 |
| Telephone | 100 | | 100 |
| Audit | 1,000 | 1,000 | |
| Doctor and prescription | 10,500 | 7,413 | 3,087 |
| <u>Total other</u> | <u>12,000</u> | <u>8,413</u> | <u>3,587</u> |
| <u>Total expenditures</u> | <u>12,000</u> | <u>8,413</u> | <u>3,587</u> |
| <u>EXCESS OF REVENUES OVER (UNDER)</u> | | | |
| <u>EXPENDITURES</u> | <u>0</u> | 4,407 | <u>4,407</u> |
| <u>FUND BALANCE</u> , beginning of year | | 8,665 | |
| Prior period adjustment | | (305) | |
| <u>FUND BALANCE</u> , end of year | | <u>12,767</u> | |

NOTE: CAA did not amend the original budget.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
TEEN PREGNANCY PREVENTION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MAY 31, 2005

| | | |
|-----------------------------------------------------|----|------------|
| <u>REVENUES</u> | | |
| <u>Total revenues</u> | | <u>0</u> |
| <u>EXPENDITURES</u> | | |
| Supplies | \$ | 9 |
| Meals | | 163 |
| Other | | 90 |
| <u>Total expenditures</u> | | <u>262</u> |
| <u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u> | | (262) |
| <u>FUND BALANCE, beginning of year</u> | | <u>355</u> |
| <u>FUND BALANCE, end of year</u> | | <u>93</u> |

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
TANF ENERGY ASSISTANCE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2005

| | | |
|-----------------------------------------------------|--------------|---------------|
| <u>REVENUES</u> | | |
| <u>Total revenues</u> | | <u>0</u> |
| <u>EXPENDITURES</u> | | |
| Current - General Government | | |
| Personnel | | |
| Salaries | | <u>0</u> |
| Fringe benefits | | |
| Payroll taxes | \$ 73 | |
| Workmen's compensation | 1,000 | |
| <u>Total fringe benefits</u> | <u>1,073</u> | |
| Other | | |
| Publications and printing | 130 | |
| Copying | 226 | |
| <u>Total other</u> | <u>356</u> | |
| <u>Total expenditures</u> | | <u>1,429</u> |
| <u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u> | | (1,429) |
| <u>FUND BALANCE</u> , beginning of year | | <u>15,379</u> |
| <u>FUND BALANCE</u> , end of year | | <u>13,950</u> |

RELATED REPORTS



JOHN S. DOWLING & COMPANY
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Chizal S. Fontenot, CPA
James L. Nicholson, Jr., CPA
G. Kenneth Pavy, II, CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA

Dana D. Quebedeaux, CPA

John S. Dowling, CPA
1904-1984

Retired

Harold Dupre, CPA
1996
John Newton Stout, CPA
1998
Dwight Ledoux, CPA
1998
Joel Lanclos, Jr., CPA
2003

REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

St. Landry Parish Community Action Agency
Opelousas, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of St. Landry Parish Community Action Agency, Opelousas, Louisiana as of and for the year ended July 31, 2005, which collectively comprise the Agency's basic financial statements and have issued our report thereon dated January 20, 2006. 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.

Internal Control Over Financial Reporting

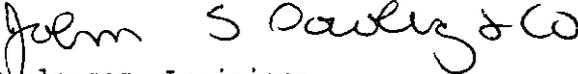
In planning and performing our audit, we considered the St. Landry Parish Community Action Agency's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal 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 reportable 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 caused by error or fraud 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.

Compliance

As part of obtaining reasonable assurance about whether the St. Landry Parish Community Action Agency's 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 or other matters that are required to be reported under Government Auditing Standards.

St. Landry Parish Community Action Agency
Opelousas, Louisiana
Page 2

This report is intended solely for the information and use of 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. Under Louisiana Revised Statute 24:513, this report is distributed by the legislative auditor as a public document.


Opelousas, Louisiana
January 20, 2006



JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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1904-1984

Retired

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1998
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2003

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133

St. Landry Parish Community Action Agency
Opelousas, Louisiana

Compliance

We have audited the compliance of St. Landry Parish Community Action Agency 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 July 31, 2005. The St. Landry Parish Community Action Agency'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 federal programs is the responsibility of the Agency's management. Our responsibility is to express an opinion on the St. Landry Parish Community Action Agency'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, Audits of States, Local Governments, and Nonprofit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the St. Landry Parish Community Action Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the St. Landry Parish Community Action Agency's compliance with those requirements.

In our opinion, the St. Landry Parish Community Action Agency 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 July 31, 2005.

Internal Control over Compliance

The management of St. Landry Parish Community Action Agency 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 Agency'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.

St. Landry Parish Community Action Agency
Opelousas, Louisiana
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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud 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 the 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 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. Under Louisiana Revised Statute 24:513, this report is distributed by the legislative auditor as a public document.

John S. Cowley, Jr.

Opelousas, Louisiana
January 20, 2006

SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JULY 31, 2005

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the St. Landry Parish Community Action Agency.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the St. Landry Parish Community Action Agency were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the St. Landry Parish Community Action Agency expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for the St. Landry Parish Community Action Agency.
7. The programs tested as major programs were the Community Services Block Grant Program - CFDA #93.569, the Low-income Home Energy Assistance Program - CFDA #93.568, and the Senior Companion Program - CFDA #94.016.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. St. Landry Parish Community Action Agency was determined to be a low-risk auditee.

B. 2005 FINDINGS - FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JULY 31, 2005

| <u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE</u> | <u>FEDERAL CFDA NUMBER</u> | <u>PASS-THROUGH GRANTOR'S NUMBER</u> | <u>AWARD TYPE</u> | <u>DISBURSEMENTS EXPENDITURES</u> |
|-----------------------------------------------------------|----------------------------|--------------------------------------|-------------------|-----------------------------------|
| <u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | | |
| Passed through state: | | | | |
| Transportation/Title XIX Community Services Block Grant | 13.642 | 370-8812 | Reimbursement | \$111,479 |
| Low-income Home Energy Assistance | 93.569 | 93P0047 | Prepayment | 354,484 |
| TANF Energy Assistance | 93.568 | 370-8459 | Reimbursement | 424,362 |
| | 93.558 | 355-4301 | Reimbursement | 60,710 |
| <u>DEPARTMENT OF ENERGY</u> | | | | |
| Passed through state: | | | | |
| Weatherization Assistance for Low Income Persons | 81.042 | 370-1269 | Reimbursement | 91,403 |
| <u>DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT</u> | | | | |
| Passed through state: | | | | |
| Section 18 | 20.509 | | Reimbursement | 191,010 |
| <u>DEPARTMENT OF AGRICULTURE</u> | | | | |
| Passed through state: | | | | |
| Food Distribution | 10.550 | | Prepayment | 51,049 |
| Housing Preservation | 10.433 | | Reimbursement | 51,568 |
| <u>DEPARTMENT OF HEALTH AND HOSPITALS</u> | | | | |
| Passed through state: | | | | |
| Medicaid | 13.714 | 75X0512 | Reimbursement | 4,508 |
| <u>THE CORPORATION FOR NATIONAL SERVICE</u> | | | | |
| Passed through state: | | | | |
| Senior Companion | 94.016 | | Prepayment | 343,661 |
| <u>OTHER FEDERAL ASSISTANCE</u> | | | | |
| Passed through state: | | | | |
| Emergency Food and Shelter | 83.523 | | Prepayment | 25,758 |
| | | | | <u>1,709,992</u> |

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JULY 31, 2005

NOTE 1 - GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the St. Landry Parish Community Action Agency. The St. Landry Parish Community Action Agency's reporting entity is defined in Note 1 to the St. Landry Parish Community Action Agency's basic financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the Schedule.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the St. Landry Parish Community Action Agency's basic financial statements.

NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal financial assistance revenue is reported in the St. Landry Parish Community Action Agency's basic financial statements as follows:

| | <u>Intergovernmental Revenues</u> |
|-----------------------------------------|---------------------------------------|
| Special Revenue Funds: | |
| Community Services Block Grant | \$354,484 |
| Low-income Home Energy Assistance | 415,675 |
| State Weatherization | 87,725 |
| Section 18 | 191,010 |
| Title XIX | 102,913 |
| Senior Companion | 343,661 |
| Emergency Food and Shelter | 40,622 |
| Temporary Assistance for Needy Families | |
| Family Independence Work | 48,990 |
| Medicaid | 4,508 |
| Housing Preservation | <u>57,115</u> |
| | <u>1,646,703</u> |

Commodities were received indirectly by shipments from the Louisiana Department of Agriculture and Forestry. Receipt of commodities amounted to approximately \$51,049 during the fiscal year ended July 31, 2005.

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying Schedule agree with the amounts reported in the related federal financial reports.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JULY 31, 2005

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

None

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

None

SECTION III - MANAGEMENT LETTER

N/A