

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

**ANNUAL FINANCIAL REPORT
DECEMBER 31, 2018**

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Financial Report
Year Ended December 31, 2018

Table of Contents

	<u>Page</u>
Independent Auditor's Report	1-3
Basic Financial Statements	
Statement of Financial Position	5
Statement of Activities	6
Statement of Cash Flows	7
Statement of Functional Expenses	8
Notes to Financial Statements	10-15
Combining Schedules	
Combining Schedule of Financial Position	17
Combining Schedule of Activities	18
Combining Schedule of Financial Position - Workforce Investment Opportunity Act	19
Combining Schedule of Activities - Workforce Investment Opportunity Act	20
Supplemental Information Schedules Prepared for Grant and Contract Analysis	
Community Service Block Grant-Grant No: 2018N0029 Schedule of Budgeted and Actual Revenues and Expenditures for the Period Ended December 31, 2018	22
Community Service Block Grant-Grant No: 2019N0029 Schedule of Budgeted and Actual Revenues and Expenditures for the Period Ended December 31, 2018	23
Weatherization Assistance (DOE & DHHS SUP) Program Schedule of Program Year 2017 Budgeted and Actual Revenues and Expenditures Completed in the Period Ended December 31, 2018	24
Weatherization Assistance (DHHS) Program Schedule of Program Year 2017 Budgeted and Actual Revenues and Expenditures Completed during the Period Ended December 31, 2018	25

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Table of Contents
(continued)

	<u>Page</u>
Weatherization Assistance (DOE & DHHS SUP) Program Schedule of Program Year 2018 Budgeted and Actual Revenues and Expenditures Incurred during the Period Ended December 31, 2018	26
Weatherization Assistance (DHHS) Program Schedule of Program Year 2018 Budgeted and Actual Revenues and Expenditures Incurred during the Period Ended December 31, 2018	27
Head Start-Grant 06CH7157/04-01 Schedule of Budgeted and Actual Revenues and Expenditures for the Program Year Ended March 31, 2018	28
Workforce Investment Opportunity Act-Adult: Schedule of Program Year 2017 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2018	29
Workforce Investment Opportunity Act-Adult: Schedule of Program Year 2018 Appropriations (Budget) for Total Revenues and Expenditures Incurred during the Year Ended December 31, 2018	30
Workforce Investment Opportunity Act-Adult: Schedule of Fiscal Year 2018 Appropriations (Budget) for Revenues and Expenditures were Incurred during the Year Ended December 31, 2018	31
Workforce Investment Opportunity Act-Adult: Schedule of Fiscal Year 2019 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2018	32
Workforce Investment Opportunity Act-Youth: Schedule of Program Year 2015 Appropriations (Budget) for Which Total Revenues and Expenditures were Completed during the Year Ended December 31, 2018	33
Workforce Investment Opportunity Act-Youth: Schedule of Program Year 2017 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2018	34
Workforce Investment Opportunity Act-Youth: Schedule of Program Year 2018 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2018	35

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Table of Contents
(continued)

	<u>Page</u>
Workforce Investment Opportunity Act-Dislocated Worker: Schedule of Fiscal Year 2018 Appropriations (Budget) for Revenues and Expenditures Incurred during the Year Ended December 31, 2018	36
Workforce Investment Opportunity Act-National Emergency Grant: Schedule of Appropriations (Budget) for Revenues and Expenditures (Grant No. 200013151556) Were Completed during the Year Ended December 31, 2018	37
Other Required Supplemental Information	
Schedule of Expenditures of Federal Awards	39
Notes to Schedule of Expenditures of Federal Awards	40
Schedule of Compensation, Benefits and Other Payments to Agency Head	41
Other Reports	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	43-44
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	45-46
Schedule of Findings and Questioned Costs	47-48
Independent Accountant's Report on Applying Statewide Agreed-Upon Procedures	49-54
Management's Response to Exceptions to Statewide Agreed-Upon Procedures	55

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of LaSalle Community Action Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 *Louisiana Governmental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of LaSalle Community Action Association, Inc. as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements of LaSalle Community Action Association, Inc. taken as a whole. Act 706 of the Louisiana 2014 Legislative Session requires a Schedule of Compensation, Benefits and Other Payments to Agency Head, reflected on page 40, to supplement the financial statements. The combining schedules, supplemental information schedules prepared for grant contract analysis, and the accompanying schedule of expenditures of federal awards, as required by the *Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records, used to prepare the financial statements.

We have applied certain limited procedures to the supplemental information schedules prepared for grant contract analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the supplemental information schedules prepared for grant contract analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Schedule of Compensation, Benefits and Other Payments to Agency Head, combining schedules, and schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2019, on our consideration of LaSalle Community Action Association, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LaSalle Community Action Association, Inc.'s internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report dated September 30, 2019, on the results of the state wide agreed-upon procedures in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

September 30, 2019

BASIC FINANCIAL STATEMENTS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Statement of Financial Position
December 31, 2018

Assets

Current Assets:	
Cash	\$ 499,922
Due from grantors	215,486
Due from other funds	48,735
Other receivables	<u>9,794</u>
Total Current Assets	\$ <u>773,937</u>
Property and Equipment:	
Property and equipment	\$ 1,973,847
Accumulated depreciation	<u>(1,701,849)</u>
Net Property and Equipment	\$ <u>271,998</u>
Total Assets	\$ <u>1,045,935</u>

Liabilities and Net Assets

Current Liabilities:	
Cash overdraft	\$ 23,225
Accounts payable	124,066
Accrued liabilities	392,474
Due to grantors	2,400
Due to other funds	48,735
Short-term debt	50,000
Current portion of long-term debt	<u>21,349</u>
Total Current Liabilities	\$ 662,249
Long-term Liabilities:	
Long-term debt	<u>42,076</u>
Total Long-term Liabilities	\$ <u>704,325</u>
Net Assets:	
Without Donor Restrictions	\$ <u>341,610</u>
Total Liabilities and Net Assets	\$ <u>1,045,935</u>

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

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Statement of Activities
For the Year ended December 31, 2018

Unrestricted Revenues:	
Federal/State Grants	\$ 6,330,756
Support-	
Donations	11,109
Interest	280
Miscellaneous Revenues	71,814
In-kind Contributions	<u>874,866</u>
Total Unrestricted Revenues	\$ <u>7,288,825</u>
Expenses:	
Program Expenses	\$ 6,298,436
General and Administrative Expenses	<u>951,774</u>
Total Expenses	\$ <u>7,250,210</u>
Change in Net Assets	\$ 38,615
Net Assets - Beginning of Year	<u>302,995</u>
Net Assets - End of Year	\$ <u><u>341,610</u></u>

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

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Statement of Cash Flows
For the Year Ended December 31, 2018

Operating Activities:

Change in net assets	\$ 38,615
Adjustments to reconcile change in net assets to net cash provided by operating activities-	
Depreciation	94,580
(Increase) decrease in operating assets-	
Due from grantors	202,208
Increase (decrease) in operating liabilities-	
Accounts payable	(163,957)
Accrued liabilities	<u>84,659</u>
Net Cash Provided by Operating Activities	<u>\$ 256,105</u>

Investing Activities:

Payments for property and equipment	\$ (12,523)
Loss on disposal of property and equipment	<u>0</u>
Net Cash Used by Investing Activities	<u>\$ (12,523)</u>

Financing Activities:

Proceeds from short-term borrowing	\$ 50,000
Repayments of long-term debt	<u>(20,360)</u>
Net Cash Provided by Financing Activities	<u>\$ 29,640</u>

Net Increase in Cash	\$ 273,222
Cash as of Beginning of Year	<u>203,475</u>
Cash as of End of Year	<u>\$ 476,697</u>

Supplemental Schedule of Noncash Investing and Financing Activities and Other Disclosures:

Operating Activities Reflect the Following-	
Interest paid	<u>\$ 8,064</u>

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

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Statement of Functional Expenses
For the Year Ended December 31, 2018

	Program Services	General and Administrative	Total Expenses
Personnel Costs			
Personnel	\$2,562,766	\$745,213	\$3,307,979
Fringe benefits	<u>347,510</u>	<u>88,969</u>	<u>436,479</u>
Total Personnel Costs	<u>\$2,910,276</u>	<u>\$834,182</u>	<u>\$3,744,458</u>
Other Expenses			
Travel	\$ 76,144	\$ 20,312	\$ 96,456
Administrative expenses	73,826	21,050	94,876
Program costs	612,766	5,422	618,188
Equipment and maintenance	129,168	2,424	131,592
Occupancy	253,866	5,325	259,191
Telephone	114,677	3,102	117,779
Insurance	139,496	3,120	142,616
Vehicle operation	70,001	1,671	71,672
Supplies and postage	105,976	9,072	115,048
Classroom staffing	1,450	0	1,450
Stipends	4,975	0	4,975
Utilities	144,415	2,938	147,353
Professional services	127,334	33,395	160,729
Publications	162	183	345
Food and related supplies	300,483	0	300,483
Miscellaneous	8,099	2,722	10,821
Client and assistance payments	255,891	0	255,891
Grantee in-kind expenses	874,866	0	874,866
Depreciation	94,565	15	94,580
Interest	<u>0</u>	<u>6,841</u>	<u>6,841</u>
Total Other Expenses	<u>\$3,388,160</u>	<u>\$117,592</u>	<u>\$3,505,752</u>
Total Functional Expenses	<u>\$6,298,436</u>	<u>\$951,774</u>	<u>\$7,250,210</u>

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

NOTES TO FINANCIAL STATEMENTS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Financial Statements
December 31, 2018

INTRODUCTION

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

Community Services Block Grant (6%) - Administers programs designed to provide services and activities that will have a measurable impact on causes of poverty in the community. Funding is provided by federal funds passed through the Louisiana Workforce Commission.

Emergency Food and Shelter (1%) - Provides emergency food and shelter in areas of high need throughout the community to persons based upon their unemployment or poverty status. Funding is provided by U.S. Department of Homeland Security FEMA funds passed through a local governing board.

Weatherization Program (7%) - Provides assistance to qualifying individuals to make their home more energy efficient. Funding is provided by the Departments of Energy and Health and Human Services passed through the Louisiana Housing Finance Agency, who in turn contracts with the Association to perform the services.

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

Head Start Food Reimbursement Program (5%) - Provides a food service program in coordination with the Head Start and Summer Child Care Assistance Programs. Funding is provided by the federal funds from U.S.D.A. passed through the Louisiana Department of Education.

Section 8 Housing Assistance Program (3%) - Provides a housing subsidy program by making payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for low-income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution toward the rent. Funding is provided by the U. S. Department of Housing and Urban Development to the Catahoula Police Jury, who in turn contracts with the Association to perform the services.

Workforce Investment Opportunity Act (15%) - Provides job training opportunities to qualifying individuals. Funding is provided by the Department of Labor passed through the Louisiana Workforce Commission to the LaSalle Parish Police Jury, who in turn contracts with the Association to perform the services.

LIHEAP Energy Assistance (2%) - Provides to qualifying individuals assistance in meeting their utility bills. Funding is provided by the Department of Health and Human Services passed through the Louisiana Housing Finance Agency, who in turn contracts with the Association to perform the services.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Financial Statements
December 31, 2018

Energy Special Needs (0%) - Provides to qualifying individuals assistance in meeting their utility bills. Funding is provided by the Department of Health and Human Services passed through the Louisiana Housing Finance Agency.

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

1. Summary of Significant Accounting Policies:

Reporting Entity-

The accounting and reporting policies of the Association conform to generally accepted accounting principles as applicable to non-profit organizations, and are applied on a consistent basis between periods.

The following is a summary of certain significant accounting policies and practices:

Financial Statement Presentation - The Association has adopted FASB Financial Accounting Standards Update 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Under FASB ASU 2016-14, the Association is required to report information regarding its financial position and activities according to the following net asset classifications:

- Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Association's management and the board of directors. The revenues received and expenses incurred in conducting the mission of the Association are included in this category. The Association has determined that any donor-imposed restrictions for current or developing programs and activities are generally met within the operating cycle of the Association; therefore, the Association's policy is to record these net assets as without donor restrictions.
- Net assets with donor restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Association or by the passage of time. Other donor restrictions are perpetual in nature; whereby, the donor has stipulated the funds be maintained in perpetuity.

Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statements of Activities and Changes in Net Assets.

Basis of Accounting - The Association uses the accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when they are incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Financial Statements
December 31, 2018

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

Fixed Assets - Assets are recorded at cost if purchased or at market value at time of donation. Depreciation on all exhaustible fixed assets is charged as an expense against the operations of the Association. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets ranging from 3 to 50 years. The Association maintains a threshold level of \$5,000 or more for capitalizing capital assets. The federal government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds there from is subject to federal regulations.

Income Taxes - The Association is a non-profit organization that is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Association's Form 990, *Return of Organization Exempt from Income Tax*, for the years ending 2014 through 2018 remain subject to examination by the Internal Revenue Service, generally for three years after they were filed.

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

Cash and Equivalents - For the purpose of the statements of cash flows, the Association considers all unrestricted highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

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

Revenue and Support - Contributions received are recorded as with or without donor restrictions, depending on the existence and/or nature of any donor restrictions. Contractual grant revenue is reported as without donor restrictions due to the restrictions placed on those funds by the funding sources being met in the same reporting period as the revenue is earned.

Support that is restricted by the donor is reported as an increase in with donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time or purpose restriction is met), net assets with donor restrictions are reclassified as net assets without donor restrictions. The Association had no net assets with donor restrictions at December 31, 2018.

Grant Receivables - Various funding sources provide reimbursement of allowable costs under contracts or agreements.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Financial Statements
December 31, 2018

2. Cash and Cash Equivalents:

The cash and cash equivalents of the Association are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Association will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Association that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Association's name.

Cash is held separately by each of the Association's funds. At December 31, 2018, cash totaled \$476,697 (book balances). Bank account balances at December 31, 2018, totaled \$504,994. Of this amount, \$252,589 was insured by federal depository insurance, and \$252,405 was secured by government securities and pledged securities.

3. Fixed Assets:

The following is a summary of changes in fixed assets for LaSalle Community Action Association for the period ended December 31, 2018:

	Estimated Depreciable Life	Balance 12/31/17	Additions	Deletions	Balance 12/31/18
Buildings	30 years	\$ 446,700	\$ 0	\$0	\$ 446,700
Equipment & Furniture	3-10 years	1,514,624	12,523	0	1,527,147
Accumulated Depreciation		<u>(1,607,269)</u>	<u>(94,580)</u>	<u>0</u>	<u>(1,701,849)</u>
Total Fixed Assets, Net		<u>\$ 354,055</u>	<u>\$(82,057)</u>	<u>\$0</u>	<u>\$ 271,998</u>

Depreciation expense was \$94,580 for the year ended December 31, 2018.

4. Accounts Payable and Accruals:

At December 31, 2018, LaSalle Community Action Association's payables and accruals consisted of the following:

Vendors	\$124,066
Payroll Withholdings	<u>392,474</u>
Total	<u>\$516,540</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Financial Statements
December 31, 2018

5. Economic Dependency:

LaSalle Community Action Association receives the majority of its revenue from funds provided through federal and state grants administered by the State of Louisiana. The grants are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Association receives could be reduced significantly, having an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Association will receive in the next fiscal year.

6. Long-Term Debt:

Long-Term debt as of December 31, 2018, is as follows:

Real estate secured note payable to a bank, at 6.00% payable in monthly payments of \$698 including interest with final payment due in October, 2021.	<u>\$63,425</u>
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Future maturities of long-term debt are as follows:

2019	\$21,349
2020	22,659
2021	<u>19,417</u>
Total	<u>\$63,425</u>

7. Short-Term Debt:

The Association entered into an agreement with Louisiana Housing Corporation for a revolving loan agreement for the Weatherization Assistance Program for an advance payment to ensure efficient operation the program with minimal financial impediment. The Association received this advancement of \$50,000 which is viewed as a single loan and will be applied to the cost reports for July, August and September 2019.

8. Retirement:

All employees of the Association participate in the Social Security System. The Association and its employees both contribute 6.2% of each employee's salary to the System. Retirement amounts are paid to the Social Security System, which is responsible for administration and disbursing benefits. The Association has no liability for any deficit the system may incur.

The Association maintains a retirement account for its employees. The Association contributes 2% of the participating employee compensation to the retirement account. Retirement expense for the year ended December 31, 2018 was \$25,127.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Financial Statements
December 31, 2018

10. Compensation Paid to Members of the Board of Directors:

Members of the Board of Directors of the Association receive no compensation and are reimbursed only for any expenses incurred relating to the Association's business, which must have appropriate supporting documentation.

11. In-Kind Revenue and Expenses:

The Head Start Program requires the Association to contribute at least 20% of the program's operating expenses which can be accomplished by soliciting contributions from businesses, organizations, and individuals for the use of facilities, services, materials, and food. The use of contributed facilities is valued at the fair rental value of the space used. Contributed services, materials, and food are valued at what these items would cost if not provided by donation. Contributed facilities, services, materials, and food for the Head Start Program are reflected in the financial statements as Grantee in-kind contributions and expenses at fair value, which amounted to \$874,866 for the year ended December 31, 2018.

12. Pending Litigation:

The Association has no legal action or threatening litigation pending at December 31, 2018.

13. Related Party Transactions:

There were no related party transactions for the period ended December 31, 2018.

14. Subsequent Events:

Management has evaluated events through September 30, 2019 the date on which the financial statements were available to be issued, and determined there are no events that require disclosure.

COMBINING SCHEDULES

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Combining Schedule of Financial Position
December 31, 2018

	<u>Community Service Block Grant</u>	<u>Emergency Food and Shelter</u>	<u>Weatherization Assistance</u>	<u>Head Start</u>	<u>Child and Adult Care Food Program</u>	<u>Head Start Miscellaneous Projects</u>
<u>Assets</u>						
Current Assets:						
Cash	\$21,252	\$22,117	\$ 46,058	\$ 256,156	\$12,005	\$ 9,514
Due from grantors	0	0	0	0	0	0
Accounts receivable	5,843	0	82,948	52,580	59,639	0
Due from other funds	0	0	46,600	2,135	0	0
Prepaid expense	0	0	0	0	0	0
Other receivables	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Assets	<u>\$27,095</u>	<u>\$22,117</u>	<u>\$ 175,606</u>	<u>\$ 310,871</u>	<u>\$71,644</u>	<u>\$ 9,514</u>
Property and Equipment:						
Property and equipment	\$ 3,636	\$ 0	\$ 220,027	\$ 1,667,888	\$ 9,954	\$ 1,349
Accumulated depreciation	<u>(2,606)</u>	<u>0</u>	<u>(196,142)</u>	<u>(1,463,557)</u>	<u>(9,954)</u>	<u>(1,349)</u>
Net Property and Equipment	<u>\$ 1,030</u>	<u>\$ 0</u>	<u>\$ 23,885</u>	<u>\$ 204,331</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Assets	<u>\$28,125</u>	<u>\$22,117</u>	<u>\$ 199,491</u>	<u>\$ 515,202</u>	<u>\$71,644</u>	<u>\$ 9,514</u>
<u>Liabilities and Net Assets</u>						
Current Liabilities:						
Accounts payable	\$ 2,568	\$ 304	\$ 41,840	\$ 13,634	\$24,805	\$ 0
Accrued liabilities	31,038	0	30,240	265,722	3,913	0
Due to grantors	0	0	0	0	0	0
Advance from grantor	0	0	0	0	0	0
Due to other funds	599	0	46,001	0	0	0
Cash overdraft	0	0	4,920	0	0	0
Current portion of long-term debt	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Liabilities	\$34,205	\$ 304	\$ 173,001	\$ 279,356	\$28,718	\$ 0
Net Assets:						
Without Donor Restrictions	<u>(6,080)</u>	<u>21,813</u>	<u>26,490</u>	<u>235,846</u>	<u>42,926</u>	<u>9,514</u>
Total Liabilities and Net Assets	<u>\$28,125</u>	<u>\$22,117</u>	<u>\$ 199,491</u>	<u>\$ 515,202</u>	<u>\$71,644</u>	<u>\$ 9,514</u>

See independent auditor's report and notes to the financial statements.

<u>HUD Section 8</u>	<u>WIA</u>	<u>LIHEAP Energy Assistance</u>	<u>Strategies to Empower People</u>	<u>General Services</u>	<u>Total</u>
\$28,143	\$69,665	\$ 9,184	\$ 23	\$ 25,805	\$ 499,922
0	0	0	0	0	0
85	7,348	4,390	0	2,653	215,486
0	0	0	0	0	48,735
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,794</u>	<u>9,794</u>
<u>\$28,228</u>	<u>\$77,013</u>	<u>\$13,574</u>	<u>\$ 23</u>	<u>\$ 38,252</u>	<u>\$ 773,937</u>
\$ 919	\$ 2,141	\$ 303	\$ 0	\$ 67,630	\$ 1,973,847
<u>(790)</u>	<u>(1,692)</u>	<u>(45)</u>	<u>0</u>	<u>(25,714)</u>	<u>(1,701,849)</u>
\$ <u>129</u>	\$ <u>449</u>	\$ <u>258</u>	\$ <u>0</u>	\$ <u>41,916</u>	\$ <u>271,998</u>
<u>\$28,357</u>	<u>\$77,462</u>	<u>\$13,832</u>	<u>\$ 23</u>	<u>\$ 80,168</u>	<u>\$ 1,045,935</u>
\$ 10	\$32,573	\$ 67	\$ 0	\$ 8,265	\$ 124,066
803	41,869	14,881	7	4,001	392,474
2,400	0	0	0	0	2,400
0	0	0	0	0	0
0	0	0	0	2,135	48,735
0	20	8,357	567	9,361	23,225
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,349</u>	<u>71,349</u>
\$ 3,213	\$74,462	\$23,305	\$ 574	\$ 45,111	\$ 662,249
<u>25,144</u>	<u>3,000</u>	<u>(9,473)</u>	<u>(551)</u>	<u>(7,019)</u>	<u>341,610</u>
<u>\$28,357</u>	<u>\$77,462</u>	<u>\$13,832</u>	<u>\$ 23</u>	<u>\$ 80,168</u>	<u>\$ 1,045,935</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Combining Schedule of Activities
For the Year Ended December 31, 2018

	<u>Community Service Block Grant</u>	<u>Emergency Food and Shelter</u>	<u>Weatherization Assistance</u>	<u>Head Start</u>	<u>Child and Adult Care Food Program</u>	<u>Head Start Miscellaneous Projects</u>
Revenues and Other Support:						
Contractual revenue - grants	\$442,674	\$ 73,172	\$481,505	\$3,526,652	\$377,154	\$ 0
Contractual revenue - police juries	0	0	0	0	0	0
Miscellaneous revenues	0	0	5,533	6,059	23,008	22,283
Grantee in-kind contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>874,866</u>	<u>0</u>	<u>0</u>
 Total Revenues and Other Support	 <u>\$442,674</u>	 <u>\$ 73,172</u>	 <u>\$487,038</u>	 <u>\$4,407,577</u>	 <u>\$400,162</u>	 <u>\$22,283</u>
Expenses:						
Personnel	\$277,801	\$ 0	\$205,609	\$2,275,481	\$ 43,526	\$ 0
Fringe benefits	32,184	0	35,886	303,606	5,511	0
Travel	11,312	0	999	55,124	201	0
Administrative expenses	3,023	2,562	4,213	27,704	3,043	14,526
Program costs	3,556	0	170,259	29,630	0	4,000
Material	0	0	0	0	0	0
Equipment and maintenance	5,020	0	8,902	102,820	0	0
Occupancy	46,869	2,088	5,749	164,922	300	0
Telephone	26,067	0	364	62,516	0	0
Insurance	5,549	0	27,689	103,725	0	0
Vehicle operation	633	0	14,871	56,098	0	0
Outreach	0	0	0	0	0	0
Supplies and postage	10,715	0	1,326	49,558	23,561	0
Classroom staffing	0	0	0	1,450	0	0
Stipends	0	0	0	0	0	0
Utilities	16,192	0	568	101,767	0	0
Professional services	9,510	0	1,828	106,157	5,500	0
Publications	116	0	5	124	0	0
Food and related supplies	11	0	2	65,828	234,557	0
Miscellaneous	4,059	0	276	4,279	0	2,006
Client and assistance payments	0	93,063	0	0	0	0
Grantee in-kind expenses	0	0	0	874,866	0	0
Depreciation	121	0	16,227	76,447	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>111</u>	<u>0</u>	<u>5</u>
 Total Expenses	 <u>\$452,738</u>	 <u>\$ 97,713</u>	 <u>\$494,773</u>	 <u>\$4,462,213</u>	 <u>\$316,199</u>	 <u>\$20,537</u>
 Change in Net Assets	 \$ (10,064)	 \$(24,541)	 \$ (7,735)	 \$ (54,636)	 \$ 83,963	 \$ 1,746
Net assets - Beginning of Year	<u>3,984</u>	<u>46,354</u>	<u>34,225</u>	<u>290,482</u>	<u>(41,037)</u>	<u>7,768</u>
Net assets - End of Year	<u>\$ (6,080)</u>	<u>\$ 21,813</u>	<u>\$ 26,490</u>	<u>\$ 235,846</u>	<u>\$ 42,926</u>	<u>\$ 9,514</u>

See independent auditor's report and notes to the financial statements.

<u>HUD</u> <u>Section 8</u>	<u>WIA</u>	<u>LIHEAP</u> <u>Energy</u> <u>Assistance</u>	<u>Strategies to</u> <u>Empower</u> <u>People</u>	<u>General</u> <u>Services</u>	<u>Total</u>
\$ 0	\$ 0	\$155,808	\$ 0	\$ 0	\$5,056,965
193,683	1,080,108	0	0	0	1,273,791
652	4,220	1,280	135	20,033	83,203
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>874,866</u>
<u>\$194,335</u>	<u>\$1,084,328</u>	<u>\$157,088</u>	<u>\$ 135</u>	<u>\$ 20,033</u>	<u>\$7,288,825</u>
\$ 7,056	\$ 390,709	\$107,797	\$ 0	\$ 0	\$3,307,979
127	44,258	14,907	0	0	436,479
2,326	21,566	4,928	0	0	96,456
1,231	38,305	269	0	0	94,876
1,142	409,587	14	0	0	618,188
0	0	0	0	0	0
210	13,645	995	0	0	131,592
305	34,554	4,404	0	0	259,191
271	27,529	1,032	0	0	117,779
292	4,779	582	0	0	142,616
0	1	69	0	0	71,672
0	0	0	0	0	0
1,100	14,273	14,515	0	0	115,048
0	0	0	0	0	1,450
0	4,975	0	0	0	4,975
381	27,683	762	0	0	147,353
1,586	20,909	15,239	0	0	160,729
4	11	85	0	0	345
2	4	79	0	0	300,483
67	0	134	0	0	10,821
160,606	0	2,222	0	0	255,891
0	0	0	0	0	874,866
15	53	30	0	1,687	94,580
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,725</u>	<u>6,841</u>
<u>\$176,721</u>	<u>\$1,052,841</u>	<u>\$168,063</u>	<u>\$ 0</u>	<u>\$ 8,412</u>	<u>\$7,250,210</u>
\$ 17,614	\$ 31,487	\$ (10,975)	\$ 135	\$ 11,621	\$ 38,615
<u>7,530</u>	<u>(28,487)</u>	<u>1,502</u>	<u>(686)</u>	<u>(18,640)</u>	<u>302,995</u>
<u>\$ 25,144</u>	<u>\$ 3,000</u>	<u>\$ (9,473)</u>	<u>\$(551)</u>	<u>\$(7,019)</u>	<u>\$ 341,610</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act
 Combining Schedule of Financial Position
 December 31, 2018

	<u>Adult</u>	<u>Youth</u>	<u>Dislocated Worker</u>	<u>National Dislocated Worker Grant</u>	<u>National Energy Grant</u>	<u>Total</u>
<u>Assets</u>						
Cash in bank	\$22,979	\$16,584	\$26,655	\$29	\$3,418	\$69,665
Receivables:						
Due from grantor	0	0	0	0	0	0
Accounts receivable	2,620	2,646	2,082	0	0	7,348
Due from other funds	0	0	0	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Assets	<u>\$25,599</u>	<u>\$19,230</u>	<u>\$28,737</u>	<u>\$29</u>	<u>\$3,418</u>	<u>\$77,013</u>
Property and equipment:						
Property and equipment	\$ 744	\$ 587	\$ 810	\$ 0	\$ 0	\$ 2,141
Accumulated depreciation	<u>(551)</u>	<u>(459)</u>	<u>(682)</u>	<u>0</u>	<u>0</u>	<u>(1,692)</u>
Net Property and Equipment	<u>\$ 193</u>	<u>\$ 128</u>	<u>\$ 128</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 449</u>
Total Assets	<u>\$25,792</u>	<u>\$19,358</u>	<u>\$28,865</u>	<u>\$29</u>	<u>\$3,418</u>	<u>\$77,462</u>
<u>Liabilities and Net Assets</u>						
Current Liabilities:						
Accounts payable	\$13,636	\$ 4,915	\$14,022	\$ 0	\$ 0	\$32,573
Accrued liabilities	14,242	16,313	11,325	0	(11)	41,869
Due to grantor	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Cash overdraft	<u>0</u>	<u>0</u>	<u>0</u>	<u>20</u>	<u>0</u>	<u>20</u>
Total Current liabilities	\$27,878	\$21,228	\$25,347	\$20	\$ (11)	\$74,462
Net Assets:						
Without Donor Restrictions	<u>(2,086)</u>	<u>(1,870)</u>	<u>3,518</u>	<u>9</u>	<u>3,429</u>	<u>3,000</u>
Total Liabilities and Net Assets	<u>\$25,792</u>	<u>\$19,358</u>	<u>\$28,865</u>	<u>\$29</u>	<u>\$3,418</u>	<u>\$77,462</u>

See independent auditor's report and notes to the financial statements.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act
 Combining Schedule of Activities
 For the Year Ended December 31, 2018

	<u>Adult</u>	<u>Youth</u>	<u>Dislocated Worker</u>	<u>National Dislocated Worker Grant</u>	<u>National Energy Grant</u>	<u>Total</u>
Revenues and Other Support:						
Contractual revenue – police jury	\$409,091	\$364,013	\$307,004	\$0	\$ 0	\$1,080,108
Miscellaneous revenues	<u>623</u>	<u>171</u>	<u>0</u>	<u>0</u>	<u>3,426</u>	<u>4,220</u>
Total Revenues and Other Support	<u>\$409,714</u>	<u>\$364,184</u>	<u>\$307,004</u>	<u>\$0</u>	<u>\$3,426</u>	<u>\$1,084,328</u>
Expenses:						
Personnel	\$123,611	\$171,235	\$ 95,863	\$0	\$ 0	\$ 390,709
Fringe benefits	14,546	18,960	10,757	0	(5)	44,258
Travel	8,158	7,765	5,643	0	0	21,566
Administrative expenses	13,593	11,914	12,798	0	0	38,305
Program costs	193,994	98,195	117,398	0	0	409,587
Material	0	0	0	0	0	0
Equipment and maintenance	5,151	4,786	3,708	0	0	13,645
Occupancy	13,046	12,125	9,383	0	0	34,554
Telephone	10,668	9,316	7,545	0	0	27,529
Insurance	1,825	1,648	1,306	0	0	4,779
Vehicle operation	0	1	0	0	0	1
Outreach	0	0	0	0	0	0
Supplies and postage	5,710	4,606	3,957	0	0	14,273
Classroom staffing	0	0	0	0	0	0
Stipends	0	4,975	0	0	0	4,975
Utilities	10,216	9,022	8,445	0	0	27,683
Professional services	8,491	6,404	6,014	0	0	20,909
Publications	4	4	3	0	0	11
Food and related supplies	1	2	1	0	0	4
Miscellaneous	0	0	0	0	0	0
Client and assistance payments	0	0	0	0	0	0
Grantee in-kind expenses	0	0	0	0	0	0
Depreciation	23	15	15	0	0	53
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>\$409,037</u>	<u>\$360,973</u>	<u>\$282,836</u>	<u>\$0</u>	<u>\$ (5)</u>	<u>\$1,052,841</u>
Change in Net Assets	\$ 677	\$ 3,211	\$ 24,168	\$0	\$3,431	\$ 31,487
Net assets - Beginning of Year	<u>(2,763)</u>	<u>(5,081)</u>	<u>(20,650)</u>	<u>2</u>	<u>(2)</u>	<u>(28,487)</u>
Net assets - End of Year	<u>\$ (2,086)</u>	<u>\$ (1,870)</u>	<u>\$ 3,518</u>	<u>\$2</u>	<u>\$3,429</u>	<u>\$ 3,000</u>

See independent auditor's report and notes to the financial statements.

SUPPLEMENTAL INFORMATION SCHEDULES PREPARED
FOR GRANT AND CONTRACT ANALYSIS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Community Service Block Grant - Grant No. 2018N0029
 Schedule of Budgeted and Actual Revenues and Expenditures
 For the Period Ended December 31, 2018

	January 1, 2018 Through November 30, 2018		Favorable (Unfavorable) Variance
	<u>Budget</u>	<u>Actual</u>	
Revenues:			
LA Workforce Commission	\$406,278	\$406,278	\$0
Less, amount returned	<u>0</u>	<u>0</u>	<u>0</u>
Net Revenues	<u>\$406,278</u>	<u>\$406,278</u>	<u>\$0</u>
Expenditures:			
Outreach expenditures-			
Personnel	\$150,429	\$150,429	\$0
Fringe benefits	16,550	16,550	0
Travel	1,250	1,250	0
Equipment	0	0	0
Other support costs	105,581	105,581	0
Program activities	3,485	3,485	0
Administration expenditures-			
Personnel	99,628	99,628	0
Fringe benefits	11,140	11,140	0
Travel	8,500	8,500	0
Equipment	0	0	0
Other administration expenses	9,715	9,715	0
Community food and nutrition	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$406,278</u>	<u>\$406,278</u>	<u>\$0</u>
Excess Revenues over Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Community Service Block Grant - Grant No. 2019N0029
 Schedule of Budgeted and Actual Revenues and Expenditures
 For the Period Ended December 31, 2018

	November 1, 2018 Through December 31, 2018 Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues:			
LA Workforce Commission	\$406,278	\$44,344	\$(361,934)
Less, amount returned	<u>0</u>	<u>0</u>	<u>0</u>
Net Revenues	<u>\$406,278</u>	<u>\$44,344</u>	<u>\$(361,934)</u>
Expenditures:			
Outreach expenditures-			
Personnel	\$153,531	\$12,483	\$ 141,048
Fringe benefits	17,195	2,196	14,999
Travel	1,250	90	1,160
Other support costs	101,819	11,200	90,619
Program activities	3,500	0	3,500
Administration expenditures-			
Personnel	90,182	16,205	73,977
Fringe benefits	11,007	1,988	9,019
Travel	8,500	145	8,355
Other administration expenses	19,294	37	19,257
Community Food and Nutrition	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$406,278</u>	<u>\$44,344</u>	<u>\$ 361,934</u>
Excess Revenues over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Weatherization Assistance (DOE and DHHS-SUP) Program
Schedule of Program Year 2017 Budgeted and Actual Revenues and Expenditures
Completed during the Period Ended December 31, 2018

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
Louisiana Housing Finance Agency (DOE and DHHS-SUP)	\$ <u>120,976</u>	\$ <u>113,286</u>	\$(<u>7,690</u>)
Current Expenditures:			
Administration	\$ 6,991	\$ 4,798	\$ 2,193
Training and technical assistance	4,375	4,375	0
Program operations - A	63,644	63,596	48
Health and safety	11,750	8,547	3,203
Liability insurance	2,751	2,751	0
Financial audit	1,000	1,000	0
Incidental repairs	12,000	9,817	2,183
Program operations - B	<u>18,465</u>	<u>18,402</u>	<u>63</u>
Total Expenditures	\$ <u>120,976</u>	\$ <u>113,286</u>	\$ <u>7,690</u>
Excess Revenues over Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Weatherization Assistance (DHHS) Program
Schedule of Program Year 2017 Budgeted and Actual Revenues and Expenditures
Completed during the Period Ended December 31, 2018

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
Louisiana Association of Community Action Partnerships, Inc. (DHHS)	<u>\$454,845</u>	<u>\$384,105</u>	<u>\$(70,740)</u>
Current Expenditures:			
Administration	\$ 27,867	\$ 27,867	\$ 0
Program operations - A	259,227	216,711	42,516
Health and safety	41,538	26,113	15,425
Liability insurance	9,017	9,016	1
Incidental repairs	38,400	38,400	0
Program operations - B	<u>78,796</u>	<u>65,998</u>	<u>12,798</u>
Total Expenditures	<u>\$454,845</u>	<u>\$384,105</u>	<u>\$ 70,740</u>
Excess Revenues over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Weatherization Assistance (DOE and DHHS-SUP) Program
Schedule of Program Year 2018 Budgeted and Actual Revenues and Expenditures
Incurred in the Period Ended December 31, 2018

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
Louisiana Housing Finance Agency (DOE and DHHS-SUP)	<u>\$151,917</u>	<u>\$43,641</u>	<u>\$(108,276)</u>
Current Expenditures:			
Administration	\$ 7,720	\$ 4,868	\$ 2,852
Training and technical assistance	7,104	747	6,357
Program operations - A	95,007	22,233	72,774
Health and safety	15,429	7,673	7,756
Liability insurance	1,500	993	507
Financial audit	1,000	0	1,000
Incidental repairs	13,600	1,049	12,551
Program operations - B	<u>10,557</u>	<u>6,078</u>	<u>4,479</u>
Total Expenditures	<u>\$151,917</u>	<u>\$43,641</u>	<u>\$ 108,276</u>
Excess Revenues over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Weatherization Assistance (DHHS) Program
Schedule of Program Year 2018 Budgeted and Actual Revenues and Expenditures
Incurred in the Period Ended December 31, 2018

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
Louisiana Housing Finance Agency (DHHS)	\$453,018	\$172,245	\$(280,773)
Current Expenditures:			
Administration	\$ 27,885	\$ 22,793	\$ 5,092
Program operations - A	304,860	92,003	212,857
Health and safety	22,917	22,304	613
Liability insurance	25,588	3,832	21,756
Incidental repairs	28,400	6,929	21,471
Program operations - B	<u>43,368</u>	<u>24,384</u>	<u>18,984</u>
Total Expenditures	\$453,018	\$172,245	\$ 280,773
Excess Revenues over Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Head Start - Grant 06CH7157/04-01
 Schedule of Budgeted and Actual Revenues and Expenditures
 For the Program Year Ended March 31, 2018

	<u>Approved Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues:			
Grant Revenues-			
Federal OCD funds	\$3,311,985	\$3,311,985	\$ 0
Other Revenues-			
Grantee in-kind contributions	<u>827,996</u>	<u>827,996</u>	<u>0</u>
Grand Total Revenues	<u>\$4,139,981</u>	<u>\$4,139,981</u>	<u>\$ 0</u>
Current Expenditures:			
Direct Costs-			
Personnel	\$2,793,061	\$2,182,119	\$ 610,942
Fringe benefits	192,121	286,921	(94,800)
Supplies	48,003	76,697	(28,694)
Other	<u>278,800</u>	<u>766,248</u>	<u>(487,448)</u>
Sub-total Expenditures	\$3,311,985	\$3,311,985	\$ 0
Grantees' share	<u>827,996</u>	<u>827,996</u>	<u>0</u>
Grand Total Expenditures	<u>\$4,139,981</u>	<u>\$4,139,981</u>	<u>\$ 0</u>
Excess Revenues over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act - Adult
 Schedule of Program Year 2017 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year Ended December 31, 2018

	Appropriation For the Fiscal <u>Year 2017</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	\$ <u>53,200</u>	\$ <u>53,200</u>	\$ <u>0</u>
Total Income	\$ <u>53,200</u>	\$ <u>53,200</u>	\$ <u>0</u>
Expenditures:			
Program costs	\$47,880	\$47,880	\$0
Administration	<u>5,320</u>	<u>5,320</u>	<u>0</u>
Total Expenditures	\$ <u>53,200</u>	\$ <u>53,200</u>	\$ <u>0</u>
Excess Revenues over Expenditures	\$ <u> 0</u>	\$ <u> 0</u>	\$ <u>0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act – Adult
 Schedule of Program Year 2018 Appropriations (Budget) for Total
 Revenues and Expenditures Incurred during the Year Ended December 31, 2018

	Appropriation For the Program <u>Year 2018</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	\$ <u>68,380</u>	\$ <u>61,542</u>	\$(<u>6,838</u>)
Total Income	\$ <u>68,380</u>	\$ <u>61,542</u>	\$(<u>6,838</u>)
Expenditures:			
Program costs	\$61,542	\$61,542	\$ 0
Administration	<u>6,838</u>	<u>0</u>	<u>6,838</u>
Total Expenditures	\$ <u>68,380</u>	\$ <u>61,542</u>	\$ <u>6,838</u>
Excess Revenues over Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act - Adult
 Schedule of Fiscal Year 2018 Appropriations (Budget) for
 Revenues and Expenditures Incurred during the Year Ended December 31, 2018

	Appropriation For the Fiscal <u>Year 2018</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	\$ <u>364,583</u>	\$ <u>354,542</u>	\$(<u>10,041</u>)
Total Income	\$ <u>364,583</u>	\$ <u>354,542</u>	\$(<u>10,041</u>)
Expenditures:			
Program costs	\$328,125	\$328,125	\$ 0
Administration	<u>36,458</u>	<u>26,417</u>	<u>10,041</u>
Total Expenditures	\$ <u>364,583</u>	\$ <u>354,542</u>	\$ <u>10,041</u>
Excess Revenues over Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act - Adult
 Schedule of Fiscal Year 2019 Appropriations (Budget) for
 Revenues and Expenditures Incurred during the Year Ended December 31, 2018

	Appropriation For the Fiscal <u>Year 2019</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	\$ <u>363,447</u>	\$ <u>36,766</u>	\$(<u>326,681</u>)
Total Income	\$ <u>363,447</u>	\$ <u>36,766</u>	\$(<u>326,681</u>)
Expenditures:			
Program costs	\$327,103	\$36,766	\$ 290,337
Administration	<u>36,344</u>	<u>0</u>	<u>36,344</u>
Total Expenditures	\$ <u>363,447</u>	\$ <u>36,766</u>	\$ <u>326,681</u>
Excess Revenues over Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act - Youth
 Schedule of Program Year 2015 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year Ended December 31, 2018

	Appropriation For the Program <u>Year 2015</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	\$ <u>11,909</u>	\$ <u>11,909</u>	\$ <u>0</u>
Total Income	\$ <u>11,909</u>	\$ <u>11,909</u>	\$ <u>0</u>
Expenditures:			
Program costs	\$11,909	\$11,909	\$0
Administration	<u> 0</u>	<u> 0</u>	<u> 0</u>
Total Expenditures	\$ <u>11,909</u>	\$ <u>11,909</u>	\$ <u>0</u>
Excess Revenues over Expenditures	\$ <u> 0</u>	\$ <u> 0</u>	\$ <u> 0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act - Youth
 Schedule of Program Year 2017 Appropriations (Budget) for
 Revenues and Expenditures Incurred during the Year Ended December 31, 2018

	Appropriation For the Program <u>Year 2017</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	\$ <u>375,756</u>	\$ <u>363,983</u>	\$(<u>11,773</u>)
Total Income	\$ <u>375,756</u>	\$ <u>363,983</u>	\$(<u>11,773</u>)
Expenditures:			
Program costs	\$338,180	\$338,180	\$ 0
Administration	<u>37,576</u>	<u>25,803</u>	<u>11,773</u>
Total Expenditures	\$ <u>375,756</u>	\$ <u>363,983</u>	\$ <u>11,773</u>
Excess Revenues over Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act - Youth
 Schedule of Program Year 2018 Appropriations (Budget) for
 Revenues and Expenditures Incurred during the Year Ended December 31, 2018

	Appropriation For the Program <u>Year 2018</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	\$ <u>374,774</u>	\$ <u>83,248</u>	\$(<u>291,526</u>)
Total Income	\$ <u>374,774</u>	\$ <u>83,248</u>	\$(<u>291,526</u>)
Expenditures:			
Program costs	\$337,297	\$83,248	\$ 254,049
Administration	<u>37,477</u>	<u>0</u>	<u>37,477</u>
Total Expenditures	\$ <u>374,774</u>	\$ <u>83,248</u>	\$ <u>291,526</u>
Excess Revenues over Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act – Dislocated Worker
 Schedule of Fiscal Year 2018 Appropriations (Budget) for
 Revenues and Expenditures Incurred during the Year Ended December 31, 2018

	Appropriation For the Fiscal <u>Year 2018</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	\$ <u>250,672</u>	\$ <u>243,184</u>	\$(<u>7,488</u>)
Total Income	\$ <u>250,672</u>	\$ <u>243,184</u>	\$(<u>7,488</u>)
Expenditures:			
Program costs	\$225,605	\$225,433	\$ 172
Administration	<u>25,067</u>	<u>17,751</u>	<u>7,316</u>
Total Expenditures	\$ <u>250,672</u>	\$ <u>243,184</u>	\$ <u>7,488</u>
Excess Revenues over Expenditures	\$ <u> 0</u>	\$ <u> 0</u>	\$ <u> 0</u>

See independent auditor's report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Opportunity Act – National Emergency Grant
 Schedule of Appropriations (Budget) for Which Revenues and Expenditures
 (Grant No. 2000131556) were Completed during the Year Ended December 31, 2018

	Appropriation Grant No. <u>2000131556</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant Revenues:			
LaSalle Parish Police Jury	\$ <u>233,721</u>	\$ <u>202,254</u>	\$(<u>31,467</u>)
Total Income	\$ <u>233,721</u>	\$ <u>202,254</u>	\$(<u>31,467</u>)
Expenditures:			
Program costs	\$213,855	\$192,239	\$ 21,616
Administration	<u>19,866</u>	<u>10,015</u>	<u>9,851</u>
Total Expenditures	\$ <u>233,721</u>	\$ <u>202,254</u>	\$ <u>31,467</u>
Excess Revenues over Expenditures	\$ <u> 0</u>	\$ <u> 0</u>	\$ <u> 0</u>

See independent auditor's report.

OTHER REQUIRED SUPPLEMENTAL INFORMATION

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2018

	Federal CFDA <u>Number</u>	2018 <u>Expenses</u>
Department of Agriculture:		
LA Dept. of Education/Child and Adult Care Food Program	10.558	\$ <u>291,394</u>
Department of Health and Human Services:		
U.S. Treasury/Head Start	93.600	\$3,523,422
LA Housing Finance Agency/Temporary Energy Assistance	93.558	155,808
LA Workforce Commission/Community Service Block Grant Program - Entitlement Grants	93.569	<u>442,263</u>
Total Department of Health and Human Services		<u>\$4,121,493</u>
Department of Housing and Urban Development:		
Catahoula Parish Police Jury/Lower Income Housing Program (Section 8 - Existing Housing and State Agency Program)	14.871	\$ <u>176,704</u>
Department of Labor:		
Louisiana Workforce Commission/LaSalle Parish Police Jury Workforce Investment Opportunity Act-		
Adult	17.258	\$ 409,014
Youth	17.259	360,959
Dislocated Workers	17.278	<u>282,821</u>
Total Department of Labor		<u>\$1,052,794</u>
Department of Energy:		
LA Housing Finance Agency- Weatherization Assistance Program	81.042	\$ <u>478,546</u>
Federal Emergency Management Agency:		
United Way of America/Emergency Food and Shelter	97.114	\$ <u>73,172</u>
Total Federal Assistance		<u>\$6,194,103</u>

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

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Schedule of Expenditures of Federal Awards
December 31, 2018

Basis of Presentation

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

Basis of Accounting

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

Indirect Cost Rate

The LaSalle Community Action Association, Inc. has not elected to use the 10 percent de minimis indirect cost as allowed under the Uniform Guidance.

Subrecipients

There were no awards passed through to subrecipients.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Schedule of Compensation, Benefits and Other Payments to Executive Director
For the Year Ended December 31, 2018

Executive Director – Dorothy C. Oliver

Salary	\$85,482
Benefits – Insurance	504
Benefits – Retirement/Social Security	1,709
Car Allowance	1,941
Reimbursements	247
Registration Fees	190
Conference Travel	<u>0</u>
Total	<u>\$90,073</u>

See independent auditor's report and notes to the financial statements.

OTHER REPORTS

T | C | B | T
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the 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 *Louisiana Governmental Audit Guide*, the financial statements of LaSalle Community Action Association Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 30, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Association's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Association's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2018-001.

LaSalle Community Action Association, Inc.'s Response to Findings

The Association's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Association's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 25:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

September 30, 2019

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited the LaSalle Community Action Association, Inc.'s (Association) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Association's major federal programs for the year ended December 31, 2018. The Association's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Association's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 Association'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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Association's compliance.

Opinion on Each Major Federal Program

In our opinion, the LaSalle Community Action Association, Inc., complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control over Compliance

Management of the Association is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Association's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

September 30, 2019

LaSalle Community Action Association, Inc.
Schedule of Findings and Questioned Costs
Year Ended December 31, 2018

1. SUMMARY OF AUDIT RESULTS

The following summarize the audit findings:

1. An unmodified opinion was issued on the financial statements of the LaSalle Community Action Association, Inc. as of and for the year ended December 31, 2018.
1. The audit disclosed no instances of material weaknesses in internal control.
2. The audit disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards*.
3. The audit disclosed no instances of a material weakness in internal control over major programs.
4. An unmodified opinion was issued on compliance for major programs.
5. The audit disclosed no findings related to federal awards that are required to be reported under the Uniform Guidance.
6. The following program was major for the year ended December 31, 2018:
 - a. Health and Human Services (CFDA # 93.600)
7. \$750,000 was the threshold used to distinguish Type A from Type B programs.
8. The LaSalle Community Action Association, Inc. does qualify as a low risk auditee.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

2018-001 Late Submission of Report

Criteria - Louisiana Law requires that the Association have an annual audit performed and submitted to the Legislative Auditor within six (6) months after the close of the fiscal year.

Condition - For the year ended December 31, 2018, the Association did not submit the annual audit within six months after the close of their fiscal year.

Effect - The Association is not in compliance with state law until the audit report is filed with the Legislative Auditor.

Cause - The Association was not ready for the auditors to begin work before September 15, 2019.

Recommendation - The Association should institute procedures to ensure that the books and records are prepared, reconciled and available for the auditors within 45 days after the end of their fiscal year.

LaSalle Community Action Association, Inc.
Schedule of Findings and Questioned Costs (continued)
Year Ended December 31, 2018

Response - The Association will institute procedures to ensure that books and records are prepared, reconciled, and available to the auditor's within 45 days of the close of the fiscal year.

III. FINDINGS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

None identified.

IV. PRIOR YEAR AUDIT FINDINGS

None identified.

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**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
STATEWIDE AGREED-UPON PROCEDURES**

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

We have performed the procedures enumerated below, which were agreed to by the Board of Directors of the LaSalle Community Action Association, Inc. and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2018 through December 31, 2018. LaSalle Community Action Association, Inc. is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and associated findings are enumerated below.

Written Policies and Procedures

1. We obtained and inspected the entity's written policies and procedures and observed whether those written policies and procedures address each of the following categories and subcategories (or noted that the entity does not have any written policies and procedures), as applicable:
 - ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - ***Disbursements***, including processing, reviewing, and approving.
 - ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation.)
 - ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

- **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
 - **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
 - **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
 - **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- a) Procedure Results - We noted no exceptions.

Board (or Finance Committee, if applicable)

2. We obtained and inspected the board/finance minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent documents in effect during the fiscal period, and:
 - Observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - Observed that the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, as well as monthly financial statements.
 - For governmental entities, obtained the prior year audit report and observed the unrestricted fund balance in the General Fund. If the General Fund had a negative ending unrestricted fund balance in the prior year audit report, observed that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the General Fund.

a) Procedure Results - Not required due to no exceptions in this area in the prior year.

Bank Reconciliations

3. We obtained a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. We identified the entity's main operating account. We selected the entity's main operating account and randomly selected four additional accounts (or all if less than five). We randomly selected one month from the fiscal period, and obtained and inspected the corresponding bank statement and reconciliation for the selected accounts, and observed that:
 - Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g. initialed and dated, electronically logged);

- Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g. initialed and dated, electronically logged); and
- Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.
 - a) Procedure Results - Not required due to no exceptions in this area in the prior year.

Collections

4. We obtained a listing of deposit sites for the fiscal period where deposits for cash/check/money order (cash) are prepared and management's representation that the listing is complete. We randomly selected the required amount of deposit sites (up to five).
5. We obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site selected. We obtained and inspected written policies and procedures relating to employee job duties at each collection location, and observed that job duties were properly segregated at each collection location such that:
 - Employees that are responsible for cash collections do not share cash drawers/registers.
 - Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. We inquired of management that all employees who have access to cash are covered by a bond or insurance policy for theft.
7. We randomly selected two deposit dates for each of the bank accounts selected for procedure #3 under "Bank Reconciliations" above. We obtained supporting documentation for each of the deposits selected and:
 1. We observed that receipts are sequentially pre-numbered.
 2. We traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 3. We traced the deposit slip total to the actual deposit per the bank statement.
 4. We observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

5. We traced the actual deposit per the bank statement to the general ledger.
 - a) Procedure Results - Not required due to no exceptions in this area in the prior year.

Non-Payroll Disbursements - General (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. We randomly selected the required amount of disbursement locations (up to five).
9. For each location selected under #8 above, we obtained a listing of those employees involved with non-payroll purchasing and payment functions and the written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and we observed that job duties are properly segregated such that:
 - At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - At least two employees are involved in processing and approving payments to vendors.
 - The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
10. For each location selected under #8 above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, and obtained supporting documentation for each transaction and:
 1. We observed that the disbursement matched the related original invoice/billing statement.
 2. We observed that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
 - a) Procedure Results - We noted no exceptions.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. We obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. We obtained management's representation that the listing is complete.
12. Using the listing prepared by management, we randomly selected the required amount of cards (up to five) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), and obtained supporting documentation, and:
 1. We observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.
 2. We observed that finance charges and late fees were not assessed on the selected statements.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected the required amount transactions (up to ten) from each statement, and obtained supporting documentation for the transactions. For each transaction, we observed that it is supported by (1) an original itemized receipt that identified precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals.
- a) Procedure Results - We noted late fees assessed on credit cards.

Travel and Expense Reimbursement

14. We obtained from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. We randomly selected five reimbursements, and obtained the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:
- If reimbursed using a per diem, we agreed the reimbursement rate to those rates established by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - If reimbursed using actual costs, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - We observed that each reimbursement was supported by documentation of the business/public purpose and other documentation required by written policy.
 - We observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.
- a) Procedure Results - Not required due to no exceptions in this area in the prior year.

Contracts

15. We obtained from management a listing of all agreements/contracts for professional services, materials, and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. We obtained management's representation that the listing is complete. We randomly selected the required amount of contracts (up to five) from the listing, excluding the practitioner's contract, and:
- We observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - We observed that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
 - If the contract was amended (e.g. change order), we observed that the original contract terms provided for such an amendment.
 - We randomly selected one payment from the fiscal period for each of the selected contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.
- a) Procedure Results - We noted no exceptions.

Payroll and Personnel

16. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected five employees/officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.
17. We randomly selected one pay period during the fiscal period. For the five employees/officials selected under #16 above, we obtained attendance and leave documentation for the pay period, and:
 - a) We observed that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - b) We observed that supervisors approved the attendance and leave of the selected employees/officials.
 - c) We observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
18. We obtained a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. If applicable, we selected the two employees/officials, and obtained related documentation of the hours and pay rates used in management's termination payment calculations. If applicable, we agreed the hours to the employees/officials' cumulative leave records and the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.
19. We obtained management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.
 - a) Procedure Results - Not required due to no exceptions in this area in the prior year.

Ethics

20. Using the five randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, we obtained ethics compliance documentation from management, and:
 - We observed that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - We observed that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.
 - a) Procedure Results - Not required due to no exceptions in this area in the prior year.

Debt Service (excluding nonprofits)

21. We obtained a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. We selected all bonds/notes on the listing, obtained supporting documentation, and observed that State Bond Commission approval was obtained for each bond/note issued.
22. We obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. We randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants.
 - a) Procedure Results - Not applicable to nonprofits.

Other

23. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. We observed whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.
- a) Procedure Results - Not required due to no exceptions in this area in the prior year.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

September 30, 2019

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Management's Response to Exceptions to
Statewide Agreed-Upon Procedures
For the Year Ended December 31, 2018

MANAGEMENT'S RESPONSE TO EXCEPTIONS:

Item 12: The Association will establish procedures to pay credit cards in a timely manner to ensure that late fees are not assessed.