

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA – A Professional Corporation
Jessica H. Broadway, CPA – A Professional Corporation
Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street
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August 19, 2025

Louisiana Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE:
LaSalle Community Action Association, Inc.
ID# 1225
Annual Financial Report – December 31, 2024

Our office, Thomas, Cunningham, Broadway & Todtenbier, CPA's, has revised the report for the above referenced entity. The reason for this revision is to report LIHEAP client assistance payments and the related federal revenues, which were inadvertently omitted from the initial report.

Sincerely,



Thomas, Cunningham, Broadway &
Todtenbier, CPA's

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

**ANNUAL FINANCIAL REPORT
DECEMBER 31, 2024**

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Financial Report
Year Ended December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of LaSalle Community Action Association, Inc., which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of LaSalle Community Action Association, Inc. as of December 31, 2024, 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.

Basis for Opinions

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*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of LaSalle Community Action Association, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about LaSalle Community Action Association, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 LaSalle Community Action Association, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about LaSalle Community Action Association, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits and Other Payments to Executive Director, the accompanying combining financial statements, and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the supplementary 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 June 23, 2025, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of LaSalle Community Action Association, Inc.'s 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.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

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

June 23, 2025

BASIC FINANCIAL STATEMENTS

LaSalle Community Action Association, Inc.
Statement of Financial Position
For the Year ended December 31, 2024

Assets

Current Assets:	
Cash	\$ 1,696,560
Due from Grantors	541,755
Due from Other Funds	<u>1,019,389</u>
Total Current Assets	<u>\$ 3,257,704</u>
Non-Current Assets:	
Property & Equipment	\$ 1,793,686
Accumulated Deprecation	<u>(991,300)</u>
Net Property & Equipment	<u>\$ 802,386</u>
Total Assets	<u>\$ 4,060,090</u>

Liabilities and Net Assets

Current Liabilities:	
Cash Overdraft	\$ 1,097,256
Accounts Payable	99,953
Accrued Liabilities	350,376
Due to Grantors	2,400
Due to Other Funds	<u>1,019,389</u>
Total Current Liabilities	\$ 2,569,374
Net Assets:	
Without donor restrictions	<u>1,490,716</u>
Total Liabilities and Net Assets	<u>\$ 4,060,090</u>

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

LaSalle Community Action Association, Inc.
Statement of Activities
For the Year ended December 31, 2024

Unrestricted Revenues:	
Federal/State Grants	\$ 10,301,773
Support-	
Miscellaneous	241,218
In-Kind Contributions	<u>1,207,175</u>
Total Unrestricted Revenues	<u>\$ 11,750,166</u>
Expenses:	
Program Expenses	\$ 10,832,620
General and Administrative Expenses	<u>790,692</u>
Total Expenses	<u>\$ 11,623,312</u>
Change in Net Assets	126,854
Net Assets - Beginning of Year	<u>1,363,862</u>
Net Assets - End of Year	<u><u>\$ 1,490,716</u></u>

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

LaSalle Community Action Association, Inc.
Statement of Cash Flows
For the Year ended December 31, 2024

Operating Activities:

Change in Net Assets	\$ 183,069
Adjustments to reconcile change in net assets to	
Depreciation	93,765
(Increase) decrease in operating assets-	
Due from grantors	(243,359)
Other Receivable	25,471
Increase (Decrease) in operating liabilities-	
Accounts Payable	40,360
Accrued liabilities	<u>104,873</u>
Net Cash Provided by Operating Activities	\$ 204,179

Investing Activities:

Payments for property and equipment	<u>(71,250)</u>
Net Increase in Cash	\$ 132,929
Cash as of Beginning of Year	<u>466,375</u>
Cash as of End of Year	<u><u>\$ 599,304</u></u>

Reconciliation of Cash:

Cash & Cash Equivalents	\$ 1,654,366
Cash Overdrafts	<u>(1,055,062)</u>
Net cash at End of Year	<u><u>\$ 599,304</u></u>

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

LaSalle Community Action Association, Inc.
Statement of Functional Expenses
For the Year ended December 31, 2024

	<u>Program Services</u>	<u>Support Services</u> <u>General and</u> <u>Administrative</u>	<u>Total Expenses</u>
Personnel Costs			
Personnel	\$ 4,023,004	\$ 349,826	\$ 4,372,830
Fringe Benefits	<u>338,649</u>	<u>29,448</u>	<u>368,097</u>
Total Personnel Costs	<u>\$ 4,361,653</u>	<u>\$ 379,274</u>	<u>\$ 4,740,927</u>
Other Expenses			
Workmen's Compensation Insurance	\$ 71,769	\$ 5,341	77,110
Travel	156,992	13,441	170,433
Administrative	40,375	10,842	51,217
Program Costs	458,127	34,514	492,641
Materials	495,779	43,111	538,890
Equipment and Maintenance	230,143	22,070	252,213
Occupancy	199,985	17,390	217,375
Telephone	32,597	2,835	35,432
Insurance	226,601	19,705	246,306
Vehicle Operation	51,234	4,455	55,689
Supplies and postage	253,537	21,552	275,089
Participant Stipends	3,475	302	3,777
Utilities	197,249	17,152	214,401
Professional Services	61,695	5,365	67,060
Food and related supplies	312,939	27,212	340,151
Miscellaneous	302,196	23,838	326,034
Client and assistance payments	2,178,232	38,116	2,216,348
Grantee in-kind expenses	1,110,601	96,574	1,207,175
Depreciation	86,264	7,501	93,765
Interest	<u>1,177</u>	<u>102</u>	<u>1,279</u>
Total Other Expenses	<u>\$ 6,470,967</u>	<u>411,418</u>	<u>\$ 6,882,385</u>
Total Functional Expenses	<u>\$ 10,832,620</u>	<u>\$ 790,692</u>	<u>\$ 11,623,312</u>

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

NOTES TO FINANCIAL STATEMENTS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Financial Statements
December 31, 2024

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 Association administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in various parishes in Louisiana. The following programs are administered by the Association:

Community Services Block Grant - 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 - 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 - 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 Association, who in turn contracts with the Association to perform the services.

Head Start Program - 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 - 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 - 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 Association, who in turn contracts with the Association to perform the services.

Workforce Investment Opportunity Act - 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 Association, who in turn contracts with the Association to perform the services.

LIHEAP Energy Assistance - 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 Association, who in turn contracts with the Association to perform the services.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Financial Statements
December 31, 2024

Energy Special Needs - 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 Association.

General Assistance and Other Programs - 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:

A. 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.

B. 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, 2024

- C. Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported 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.
- D. Capital 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 therefrom is subject to federal regulations.
- E. 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". Therefore, no provision for income taxes has been made in the financial statements, but the Association is required to file an annual information tax return. The Association's Form 990, *Return of Organization Exempt from Income Tax*, for the years ending 2019 and beyond remains subject to examination by the Internal Revenue Service, generally for three years after they were filed.
- F. Unpaid Accumulated Vacation Pay - 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. The balance of unpaid accumulated vacation pay as of December 31, 2024 was \$43,583.
- G. 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.
- H. Functional Allocation of Expenses - Functional expenses are allocated between program services and supporting services. Supporting services include general and administrative activities which are those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Association. The financial statements report certain categories of expenses that are attributed to more than one program or supporting function, which require allocation on a reasonable basis that is consistently applied. Salaries, payroll taxes, and benefits are allocated on the basis of estimates of time and effort.
- I. Revenue Recognition - Effective July 1, 2019, the Association adopted the requirements of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) NO. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU and all subsequently issued clarifying ASUs replaced most revenue recognition guidance in U.S. GAAP and addresses how an entity should recognize revenue derived from various contracts with customers that generate revenue, along with requiring additional disclosures related to the nature, amount, and timing of revenue and cash flows arising from contracts

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Notes to Financial Statements

December 31, 2024

with customers. Primarily, the update requires the organization to evaluate the various performance obligations related to its contracts with customers, allocate the transaction price to the various performance obligations, and recognize revenue as performance obligations are satisfied. The standard was adopted using the modified retrospective method.

Effective July 1, 2019, the Association adopted the requirements of the FASB ASU No. 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The ASU clarifies and improves the guidance for contributions received and contributions made and provides guidance to organizations on how to account for transactions as contributions or exchange transactions. In addition, it clarifies whether a contribution is conditional.

In accordance with the above standards, the Association recognizes grant revenue as exchange transactions, and grant revenue is recognized as it is earned in accordance with approved grant contracts. Based on the Association's evaluation process and review of its grant contracts, the timing and amount of revenue recognized previously is consistent with how revenue is recognized under the new standards.

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, 2024, cash totaled \$599,304 (book balances). Bank account balances at December 31, 2024, totaled \$464,976. The amount was insured by \$250,000 of federal depository insurance and the remaining balance of \$214,976 is secured by pledged securities.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Financial Statements
December 31, 2024

3. Fixed Assets:

The following is a summary of changes in fixed assets for LaSalle Community Action Association for the period ended December 31, 2024:

	Estimated Depreciable Life	Balance 12/31/23	Additions	Deletions	Balance 12/31/24
Buildings	30 years	\$ 681,875	\$ 0	\$0	\$ 681,875
Equipment & Furniture	3-10 years	1,040,561	71,250	0	1,111,811
Accumulated Depreciation		<u>(897,535)</u>	<u>(93,765)</u>	<u>0</u>	<u>(991,300)</u>
Total Fixed Assets, Net		\$ <u>824,901</u>	\$ <u>(22,515)</u>	\$ <u>0</u>	\$ <u>802,386</u>

Depreciation expense was \$93,765 for the year ended December 31, 2024.

4. Asset Liquidity and Availability of Resources:

The Association regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Association considers all expenditures related to its regular, recurring, and ongoing program service activities, as well as the conduct of services undertaken to support those activities, to be general expenditures. The Association anticipates revenues to be sufficient to meet its general expenditure needs.

As of December 31, 2024, the following financial assets could be made easily available within one year of the statement of financial position date to meet general expenditures:

Cash, cash equivalents and restricted cash	\$ 599,304
Due from Grantors (current)	<u>541,755</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$1,141,059</u>

As part of its liquidity management, the Association has a policy to structure its financial assets to be made available as general expenditures, liabilities, and other obligations become due. This policy includes utilization of resources such as established lines of credit described in Note 5, as well as management of major receivables.

5. 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 of the program with minimal financial impediment. At December 31, 2024, the loan balance was \$0.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Notes to Financial Statements

December 31, 2024

6. 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.

7. 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.

8. 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 \$1,207,175 for the year ended December 31, 2024.

9. Pending Litigation:

The Association has no legal action or threatening litigation pending at December 31, 2024.

10. Related Party Transactions:

No related party transactions were identified for the period December 31, 2024.

11. Concentrations and Economic Dependency:

The Association receives the majority of its revenue from funds provided through federal and state grants administered by the State of Louisiana. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Association receives could be reduced significantly. Either of these conditions could have 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.

12. Subsequent Events:

Management has evaluated events through June 23, 2025, the date on which the financial statements were available to be issued and determined that there are no events that require disclosure.

SUPPLEMENTARY INFORMATION

LaSalle Community Action Association, Inc.
Combining Schedule of Financial Position
For the Year ended December 31, 2024

	Community Service Block Grant	Emergency Food and Shelter	Weatherization Assistance	Head Start	Child and Adult Care Food Program	Head Start Miscellaneous Projects	HUD Section 8	WIA	LIHEAP Energy Assistance	Strategies to Empower People	General Services	Total
<u>Assets</u>												
Current Assets:												
Cash	\$ 53,555	\$ 23,036	\$ -	\$ 1,032,325	\$ -	\$ 11,354	\$ 85,930	\$ -	\$ 42,194	\$ -	\$ 448,166	\$ 1,696,560
Due from Grantors	14,835	-	117,545	197,364	62,264	-	26,250	59,598	63,899	-	-	541,755
Due from Other Funds	-	-	1,019,389	-	-	-	-	-	-	-	-	1,019,389
Total Current Assets	<u>\$ 68,390</u>	<u>\$ 23,036</u>	<u>\$ 1,136,934</u>	<u>\$ 1,229,689</u>	<u>\$ 62,264</u>	<u>\$ 11,354</u>	<u>\$ 112,180</u>	<u>\$ 59,598</u>	<u>\$ 106,093</u>	<u>\$ -</u>	<u>\$ 448,166</u>	<u>\$ 3,257,704</u>
Property & Equipment:												
Property & Equipment:	\$ -	\$ -	\$ 84,325	\$ 1,569,676	\$ -	\$ 1,349	\$ -	\$ -	\$ 31,800	\$ -	\$ 106,536	\$ 1,793,686
Accumulated Deprecation	-	-	(67,933)	(877,790)	-	(1,349)	-	-	(12,461)	-	(31,767)	(991,300)
Net Property & Equipment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,392</u>	<u>\$ 691,886</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,339</u>	<u>\$ -</u>	<u>\$ 74,769</u>	<u>\$ 802,386</u>
Total Assets	<u>\$ 68,390</u>	<u>\$ 23,036</u>	<u>\$ 1,153,326</u>	<u>\$ 1,921,575</u>	<u>\$ 62,264</u>	<u>\$ 11,354</u>	<u>\$ 112,180</u>	<u>\$ 59,598</u>	<u>\$ 125,432</u>	<u>\$ -</u>	<u>\$ 522,935</u>	<u>\$ 4,060,090</u>
<u>Liabilities and Net Assets</u>												
Current Liabilities:												
Cash Overdraft	\$ -	\$ -	\$ 775,084	\$ -	\$ 94,194	\$ -	\$ 29,963	\$ 13,732	\$ 183,694	\$ 589	\$ -	\$ 1,097,256
Accounts Payable	-	-	32,368	29,305	-	-	-	-	2,418	-	35,862	99,953
Accrued Liabilities	12,142	-	142,913	135,886	11,106	-	830	13,910	7,485	-	26,104	350,376
Due to Grantors	-	-	-	-	-	-	2,400	-	-	-	-	2,400
Due to Other Funds	67,521	-	102,666	665,686	60,536	-	4,590	74,128	39,760	-	4,502	1,019,389
Total Current Liabilities	<u>\$ 79,663</u>	<u>\$ -</u>	<u>\$ 1,053,031</u>	<u>\$ 830,877</u>	<u>\$ 165,836</u>	<u>\$ -</u>	<u>\$ 37,783</u>	<u>\$ 101,770</u>	<u>\$ 233,357</u>	<u>\$ 589</u>	<u>\$ 66,468</u>	<u>\$ 2,569,374</u>
Net Assets:												
Without donor restrictions	\$ (11,273)	\$ 23,036	\$ 100,295	\$ 1,090,698	\$ (103,572)	\$ 11,354	\$ 74,397	\$ (42,172)	\$ (107,925)	\$ (589)	\$ 456,467	\$ 1,490,716
Total Liabilities and Net Assets	<u>\$ 68,390</u>	<u>\$ 23,036</u>	<u>\$ 1,153,326</u>	<u>\$ 1,921,575</u>	<u>\$ 62,264</u>	<u>\$ 11,354</u>	<u>\$ 112,180</u>	<u>\$ 59,598</u>	<u>\$ 125,432</u>	<u>\$ -</u>	<u>\$ 522,935</u>	<u>\$ 4,060,090</u>

LaSalle Community Action Association, Inc.
Combining Statement of Activities
For the Year ended December 31, 2024

	Community Service Block Grant	Emergency Food and Shelter	Weatherization Assistance	Head Start	Child and Adult Care Food Program	Head Start Miscellaneous Projects	HUD Section 8	WIA	LIHEAP Energy Assistance	Strategies to Empower People	General Services	Total
Revenues and Other Support:												
Intergovernmental Revenue	\$ 504,606	\$ 37,980	\$ 984,123	\$ 4,797,267	\$ 488,631	\$ -	\$ 469,522	\$ 975,693	\$ 1,993,951	\$ -	\$ 50,000	\$ 10,301,773
Miscellaneous Revenues	-	-	82	4,360	-	25,263	-	1,138	-	-	210,375	241,218
In-Kind Contributions	-	-	-	1,204,544	2,631	-	-	-	-	-	-	1,207,175
Total Unrestricted Revenues	<u>\$ 504,606</u>	<u>\$ 37,980</u>	<u>\$ 984,205</u>	<u>\$ 6,006,171</u>	<u>\$ 491,262</u>	<u>\$ 25,263</u>	<u>\$ 469,522</u>	<u>\$ 976,831</u>	<u>\$ 1,993,951</u>	<u>\$ -</u>	<u>\$ 260,375</u>	<u>\$ 11,750,166</u>
Expenses:												
Personnel	\$ 288,838	\$ -	\$ 351,979	\$ 2,862,291	\$ 260,819	\$ -	\$ 21,580	\$ 367,935	\$ 185,872	\$ -	\$ 33,516	\$ 4,372,830
Fringe Benefits	26,141	-	2,036	258,341	24,856	-	1,809	33,382	17,573	-	3,959	368,097
Workmen's Compensation Insurance	3,591	-	12,963	39,729	2,296	-	389	5,549	2,248	-	10,345	77,110
Travel	4,902	-	7,934	35,400	-	-	218	116,966	2,592	-	2,421	170,433
Administrative	3,579	3,376	4,591	80	-	52	253	36,864	841	-	1,581	51,217
Program Costs	11,538	-	11,203	173,214	-	23,381	151	208,089	2,955	-	62,110	492,641
Materials	293	-	487,048	22,421	-	-	-	19,387	9,544	-	197	538,890
Equipment and Maintenance	18,122	-	15,844	206,722	-	-	347	5,248	3,955	-	1,975	252,213
Occupancy	41,454	-	4,202	128,521	-	-	633	36,510	5,550	-	505	217,375
Telephone	22,815	-	6,787	-	-	-	668	454	4,518	-	190	35,432
Insurance	11,990	-	37,368	170,743	2,034	-	455	13,541	9,944	-	231	246,306
Vehicle Operation	1,049	-	977	53,365	-	-	-	63	230	-	5	55,689
Supplies and postage	16,061	3,412	14,593	102,333	62,138	-	818	58,892	15,177	-	1,665	275,089
Participant Stipends	-	-	-	2,425	-	-	-	1,352	-	-	-	3,777
Utilities	16,972	-	1,833	112,912	-	-	429	78,645	3,371	-	239	214,401
Professional Services	7,182	-	1,516	38,246	4,400	-	916	9,834	4,782	-	184	67,060
Food and related supplies	62	-	7	97,225	242,813	-	6	-	33	-	5	340,151
Miscellaneous	5,064	-	422	274,951	-	1,794	2,318	34,129	1,811	-	5,545	326,034
Client and assistance payments	7,145	30,971	-	-	-	-	398,795	-	1,739,896	-	39,541	2,216,348
Grantee in-kind expenses	-	-	-	1,204,544	2,631	-	-	-	-	-	-	1,207,175
Depreciation	-	-	-	93,765	-	-	-	-	-	-	-	93,765
Interest	-	-	-	60	-	-	-	-	-	-	1,219	1,279
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	<u>\$ 486,798</u>	<u>\$ 37,759</u>	<u>\$ 961,303</u>	<u>\$ 5,877,288</u>	<u>\$ 601,987</u>	<u>\$ 25,227</u>	<u>\$ 429,785</u>	<u>\$ 1,026,840</u>	<u>\$ 2,010,892</u>	<u>\$ -</u>	<u>\$ 165,433</u>	<u>\$ 11,623,312</u>
Change in Net Assets	\$ 17,808	\$ 221	\$ 22,902	\$ 128,883	\$ (110,725)	\$ 36	\$ 39,737	\$ (50,009)	\$ (16,941)	\$ -	\$ 94,942	\$ 126,854
Net Assets - Beginning of Year	(29,081)	22,815	77,393	961,815	7,153	11,318	34,660	7,837	(90,984)	(589)	361,525	1,363,862
Net Assets - End of Year	<u>\$ (11,273)</u>	<u>\$ 23,036</u>	<u>\$ 100,295</u>	<u>\$ 1,090,698</u>	<u>\$ (103,572)</u>	<u>\$ 11,354</u>	<u>\$ 74,397</u>	<u>\$ (42,172)</u>	<u>\$ (107,925)</u>	<u>\$ (589)</u>	<u>\$ 456,467</u>	<u>\$ 1,490,716</u>

LaSalle Community Action Association, Inc.
Schedule of Compensation, Benefits and Other Payments to Executive Director
For the Year ended December 31, 2024

Executive Director - Dorothy C. Oliver

Salary	\$	106,472
Benefits - Insurance		1,209
Benefits - Retirement/Social Security		2,137
Reimbursements		103
Travel		<u>1,888</u>
Total	\$	<u>111,809</u>

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

LaSalle Community Action Association, Inc.
Schedule of Expenditures of Federal Awards
For the Year ended December 31, 2024

	Assistance Listing Number	2024 Expenditures
Department of Agriculture:		
LA Dept. of Education/Child and Adult Care Food Program	10.558	\$ 488,631
Department of Health & Human Services		
U.S. Treasury/Head Start	93.600	\$ 4,797,267
LA Housing Finance Agency/Temporary Energy Assistance	93.568	1,993,951
LA Workforce Commission/Community Services Block Grant Programs-		
Entitlement Grants	93.569	504,605
Total Department of Health and Human Services		\$ 7,295,823
Department of Housing and Urban Development:		
Catahoula Parish Police Jury/Lower Income Housing Program (Section 8 - Existing Housing and State Agency Program)	14.871	\$ 469,522
Department of Labor:		
Louisiana Workforce Commission/LaSalle Parish Police Jury Workforce Investment Act-		
Adult	17.258	\$ 423,758
Youth	17.259	335,444
Dislocated Workers	17.278	216,491
Total Department of Labor		\$ 975,693
Department of Energy:		
LA Housing Finance Agency- Weatherization Assistance Program	81.042	\$ 984,123
Federal Emergency Management Agency:		
Emergency Food & Shelter National Board Program	97.024	\$ 37,980
Total Federal Expenditures		\$ 10,251,772

The accompanying notes to schedule of expenditures of federal awards is an integral part of this schedule.
See independent auditor's report and notes to financial statements.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Notes to Schedule of Expenditures of Federal Awards
December 31, 2024

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 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 15 percent de minimis indirect cost as allowed under the Uniform Guidance.

Subrecipients

There were no awards passed through to subrecipients.

OTHER REPORTS/SCHEDULES

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation
Roger M. Cunningham, CPA, LLC
Jessica H. Broadway, CPA - A Professional Corporation
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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 the LaSalle Community Action Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 23, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered LaSalle Community Action Association, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of LaSalle Community Action Association, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of LaSalle Community Action Association, Inc.'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether LaSalle Community Action Association, Inc.'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 24:513, 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

June 23, 2025

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
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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

Opinion on Each Major Federal Program

We have audited LaSalle Community Action Association, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the LaSalle Community Action Association, Inc.'s major federal programs for the year ended December 31, 2024. The LaSalle Community Action Association, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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, 2024.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the LaSalle Community Action Association, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements, relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the LaSalle Community Action Association, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the LaSalle Community Action Association, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and to express an opinion on the LaSalle Community Action Association, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the report on compliance about the LaSalle Community Action Association, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the LaSalle Community Action Association, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the LaSalle Community Action Association, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures, that are appropriate in the circumstances 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 the LaSalle Community Action Association, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the 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

June 23, 2025

LaSalle Community Action Association, Inc.
Schedule of Findings and Questioned Costs
Year Ended December 31, 2024

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, 2024.
2. The audit disclosed no instances of material weaknesses in internal control.
3. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.
4. The audit disclosed no instances of material weaknesses in internal control over major programs.
5. An unmodified opinion was issued on compliance for major programs.
6. The audit disclosed no findings related to federal awards that are required to be reported under the Uniform Guidance.
7. The following programs were major for the year ended December 31, 2024:
 - a. Head Start – AL# 93.600
 - b. La Housing Finance Agency-Temporary Energy Assistance – AL# 93.568
8. \$1,000,000 was the threshold used to distinguish Type A from Type B programs.
9. The LaSalle Community Action Association, Inc. does not qualify as a low-risk auditee.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

No current year findings.

III. FINDINGS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

No current year findings.

IV. PRIOR YEAR AUDIT FINDINGS

Noncompliance-

2023-001 Late Submission of Report

Condition – For the year ended December 31, 2023, the Association did not submit the annual audit within six months after the close of their fiscal year.

Status – Condition is cleared as of December 31, 2024.

2023-002 Financial Reporting

Condition - For the year ended December 31, 2023, the Association failed to submit timely GAAP-based audited financial information electronically to HUD.

Status – Condition is cleared as of December 31, 2024.