

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
JUNE 30, 2023 AND 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
CASA of St. Landry-Evangeline, Inc.
Opelousas, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of CASA of St. Landry-Evangeline, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CASA of St. Landry-Evangeline, Inc. as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 CASA of St. Landry-Evangeline, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. 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 the 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 CASA of St. Landry-Evangeline 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 audit'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, the forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are

Board of Directors of
CASA of St. Landry-Evangeline, Inc.
Opelousas, Louisiana

considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement 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 CASA of St. Landry-Evangeline, 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about CASA of St. Landry-Evangeline Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charges 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. Such information and the schedules on pages 20 and 21 are presented for the purpose of additional analysis and is not a required part of the financial statements. It 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. The information has been subjected to the auditing procedures applied in the audits 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 taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 9, 2023, on our consideration of CASA of St. Landry-Evangeline, 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 CASA of St. Landry-Evangeline, 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 CASA of St. Landry-Evangeline, Inc.'s internal control over financial reporting and compliance.


Opelousas, Louisiana
November 9, 2023

CASA OF ST. LANDRY-EVANGELINE, INC.

OPELOUSAS, LOUISIANA
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022

| | <u>2023</u> | <u>2022</u> |
|---|--------------------|--------------------|
| <u>ASSETS</u> | | |
| Cash and cash equivalents | \$ 122,881 | \$ 104,210 |
| Investments | 62,572 | 62,363 |
| Accounts receivable - grant | 33,103 | 39,890 |
| Prepaid insurance | 4,211 | 1,085 |
| Equipment, furniture and leasehold improvements | 18,419 | 18,419 |
| Less: Accumulated depreciation | <u>(9,945)</u> | <u>(6,688)</u> |
| <u>Total assets</u> | <u>231,241</u> | <u>219,279</u> |
| <u>LIABILITIES</u> | | |
| Accounts payable | \$ 1,301 | \$ 1,330 |
| Compensated absences payable | <u>2,711</u> | <u>2,238</u> |
| <u>Total liabilities</u> | <u>4,012</u> | <u>3,568</u> |
| <u>NET ASSETS</u> | | |
| Without donor restrictions | <u>227,229</u> | <u>215,711</u> |
| <u>Total net assets</u> | <u>227,229</u> | <u>215,711</u> |
| <u>Total liabilities and net assets</u> | <u>231,241</u> | <u>219,279</u> |

The accompanying notes are an integral part of these statements.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

| | <u>WITHOUT DONOR RESTRICTIONS</u> | |
|--|---------------------------------------|-----------------|
| | <u>2023</u> | <u>2022</u> |
| <u>REVENUES AND GAINS</u> | | |
| Grants | \$ 400,685 | \$ 387,487 |
| Contributions | 10,374 | 27,414 |
| In kind donations | 41,187 | 18,645 |
| Fundraising activities | 56,332 | 45,698 |
| Miscellaneous income | 16,329 | 9,367 |
| <u>Total revenues and gains</u> | <u>524,907</u> | <u>488,611</u> |
| <u>EXPENSES</u> | | |
| Programs | 441,833 | 402,141 |
| Fundraising | 20,772 | 20,398 |
| Management and general | 48,499 | 39,972 |
| <u>Total expenses</u> | <u>511,104</u> | <u>462,511</u> |
| <u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</u> | | |
| | <u>13,803</u> | <u>26,100</u> |
| <u>OTHER INCREASES (DECREASES)</u> | | |
| Unrealized gain/(loss) on investments | <u>(2,285)</u> | <u>(11,641)</u> |
| <u>Total other increases (decreases)</u> | <u>(2,285)</u> | <u>(11,641)</u> |
| <u>CHANGE IN NET ASSETS</u> | | |
| | 11,518 | 14,459 |
| <u>NET ASSETS, beginning of year</u> | <u>215,711</u> | <u>201,252</u> |
| <u>NET ASSETS, end of year</u> | <u>227,229</u> | <u>215,711</u> |

The accompanying notes are an integral part of these statements.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

| | 2023 | | | |
|------------------------------|---------------------|---------------|---------------------------|----------------|
| | Program Services | Fundraising | Management and General | Total |
| Salaries | \$ 252,967 | \$ - | \$ 33,579 | \$ 286,546 |
| Payroll taxes | 26,889 | - | - | 26,889 |
| Employee benefits | 39,940 | - | 1,244 | 41,184 |
| Compensated absences | - | - | 473 | 473 |
| Telephone, internet, beeper | 11,526 | - | 672 | 12,198 |
| Insurance | 11,426 | - | - | 11,426 |
| Donations in kind | 41,187 | - | - | 41,187 |
| Professional fees | 8,614 | - | - | 8,614 |
| Rent | 22,800 | - | - | 22,800 |
| Repairs and maintenance | 1,033 | - | 1,873 | 2,906 |
| Training | 1,288 | - | 3,295 | 4,583 |
| Travel | 4,514 | - | 663 | 5,177 |
| Utilities | 10,794 | - | 18 | 10,812 |
| Miscellaneous operations | 2,569 | 20,772 | 3,255 | 26,596 |
| Office supplies and printing | 6,044 | - | 171 | 6,215 |
| Depreciation | - | - | 3,256 | 3,256 |
| Postage | 242 | - | - | 242 |
| | <u>441,833</u> | <u>20,772</u> | <u>48,499</u> | <u>511,104</u> |

Continued on next page.

The accompanying notes are an integral part of these statements.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

| | 2022 | | | |
|------------------------------|---------------------|---------------|---------------------------|----------------|
| | Program Services | Fundraising | Management and General | Total |
| Salaries | \$ 243,572 | \$ - | \$ 24,914 | \$ 268,486 |
| Payroll taxes | 25,147 | - | - | 25,147 |
| Employee benefits | 38,331 | - | 901 | 39,232 |
| Compensated absences | - | - | (390) | (390) |
| Telephone, internet, beeper | 11,943 | - | 966 | 12,909 |
| Advertising | - | - | 210 | 210 |
| Insurance | 4,247 | - | - | 4,247 |
| Donations in kind | 18,645 | - | - | 18,645 |
| Professional fees | 9,116 | - | - | 9,116 |
| Rent | 22,837 | - | - | 22,837 |
| Repairs and maintenance | 1,079 | - | 1,623 | 2,702 |
| Training | 2,382 | - | 2,341 | 4,723 |
| Travel | 2,192 | - | 3,628 | 5,820 |
| Utilities | 10,869 | - | - | 10,869 |
| Miscellaneous operations | 5,063 | 20,398 | 2,621 | 28,082 |
| Office supplies and printing | 6,470 | - | 113 | 6,583 |
| Depreciation | - | - | 3,045 | 3,045 |
| Postage | 248 | - | - | 248 |
| | <u>402,141</u> | <u>20,398</u> | <u>39,972</u> | <u>462,511</u> |
| <u>Total</u> | <u>402,141</u> | <u>20,398</u> | <u>39,972</u> | <u>462,511</u> |

The accompanying notes are an integral part of these statements.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

| | <u>2023</u> | <u>2022</u> |
|---|----------------|----------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES</u> | | |
| Change in net assets | \$ 11,518 | \$ 14,459 |
| Adjustments to reconcile change in net assets to net cash provided (used) by operating activities: | | |
| Depreciation | 3,257 | 3,045 |
| Unrealized losses on investments | 2,285 | 11,641 |
| Changes in assets and liabilities | | |
| (Increase) decrease in accounts receivable | 6,787 | 41,682 |
| (Increase) decrease in prepaid insurance | (3,126) | (56) |
| Increase (decrease) in accounts payable | (29) | 565 |
| Increase (decrease) in compensated absences payable | 473 | (390) |
| <u>Net cash provided (used) by operating activities</u> | <u>21,165</u> | <u>70,946</u> |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES</u> | | |
| Purchase of property, plant and equipment | - | (1,332) |
| Purchase of Investments | <u>(2,494)</u> | <u>(2,525)</u> |
| <u>Net cash provided (used) by investing activities</u> | <u>(2,494)</u> | <u>(3,857)</u> |
| <u>NET INCREASE IN CASH AND CASH EQUIVALENTS</u> | 18,671 | 67,089 |
| <u>CASH AND CASH EQUIVALENTS, beginning of year</u> | <u>104,210</u> | <u>37,121</u> |
| <u>CASH AND CASH EQUIVALENTS, end of year</u> | <u>122,881</u> | <u>104,210</u> |

The accompanying notes are an integral part of these statements.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The CASA of St. Landry-Evangeline, Inc., (the Organization) is a 501(c)(3) nonprofit corporation incorporated in 2008 under the laws of the State of Louisiana. The Organization's mission is to speak for abused and neglected children in the St. Landry and Evangeline Parish juvenile dependency process through the use of highly trained competent volunteers.

Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of 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.

Cost Allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include compensation and benefits, telephone, advertising, travel, and several other minor expenses which are allocated on the basis of estimates of time and effort as well as depreciation.

Revenue Recognition

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Support that is restricted by the donor is reported as an increase in net assets without 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 net assets with donor restrictions depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statements of activities as net assets released from restriction.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. At June 30, 2023 and 2022, all funds were covered by FDIC insurance.

CASA OF ST. LANDRY-EVANGELINE, INC
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Investments

The Organization's investments as of June 30, 2023 consist of mutual funds that have a readily determinable fair value. The investments were classified as "available for sale" at June 30, 2023 and accordingly were carried at fair value.

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. Fair value should be based on assumptions market participants would use when pricing an asset. Generally accepted accounting principles provide a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities [Level 1 measurements] and the lowest priority to unobservable inputs [Level 3 measurements]. The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Assets and liabilities that are required to be recorded at fair value on the balance sheet are categorized based on the inputs to valuation techniques as follows:

Level 1. These are assets and liabilities where values are based on unadjusted quoted prices for identical assets in an active market the Organization has the ability to access. As of June 30, 2023 and 2022, there are no Level 1 assets or liabilities.

Level 2. These are assets and liabilities where values are based on the following inputs:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs which are derived principally from or corroborated by observable market data by correlation or other means.

As of June 30, 2023, these assets include mutual funds.

Level 3. Inputs to the valuation methodology are unobservable and significant to the fair value measurement. As of June 30, 2023 and 2022, there are no Level 3 assets or liabilities.

The carrying amounts reflected on the balance sheets for cash, receivables, and accounts payable approximate their respective fair values due to the short maturities of those instruments.

Grant Revenue

Revenues from federal and state grants are recorded when the Organization has a right to reimbursement under the related grant, generally corresponding to the incurring of grant related costs by the Organization, or when otherwise earned under the terms of the grants.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. At June 30, 2023 and 2022, management has determined that no allowance is required for uncollectible receivables.

Contributed Services

Members of the Organization's board of directors and other volunteers have made significant contributions of their time to assist in the Organization's operations and related charitable programs. The value of this contributed time is not recorded in these financial statements because it is not susceptible to objective measurement or valuation.

Advertising Costs

Advertising costs are expensed as incurred. The advertising expense for the year ended June 30, 2023 and 2022 was \$0 and \$210, respectively.

Retirement Plan

After one year of continuous employment, regular, full-time employees are eligible to receive a contribution toward a simple retirement plan, which is a defined contribution plan, of up to 3% of annual salary. All contributions made under this plan are fully vested and non-forfeitable. The plan may not be amended except to modify entries inserted in blanks or boxes provide in general eligibility requirements, timing of salary reductions elections, procedures for withdrawals and transfers by the designated financial institution, and the plan effective date. After one year of continuous employment, regular, part-time employees working at least fifteen hours per week are eligible to receive a contribution toward a simple retirement plan of up to 3% of annual salary. The retirement expense for the year ended June 30, 2023 and 2022 was \$ 6,235 and \$ 5,147, respectively.

Vacation and Sick Leave

Eligible employees accrue vacation days the first month of employment by the schedule below. Employees with greater than one year of service are reimbursed for unused vacation upon termination of employment. Employees who have unused vacation at the end of the fiscal year may carryover or be reimbursed for no more than 40 hours of vacation accrued during the year. Vacation days accrue as follows:

| | |
|-------------------------------------|---------|
| First year during July 1 – June 30 | 7 days |
| Second year during July 1 – June 30 | 14 days |

Eligible employees accrue a half day sick day per month beginning with the first month of employment. A maximum of seven days of sick leave may be accrued per year. Employees are not reimbursed for accrued or unused sick leave upon termination of employment.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Property, Plant and Equipment

Property, plant, and equipment (including infrastructure assets) are recorded at cost and depreciation is computed under the straight-line method. The service lives by type of asset as follows:

| | |
|------------------------|----------|
| Leasehold improvements | 15 years |
| Equipment | 5 years |

Liquidity and Availability of Financial Assets

The following represents the Organization's financial assets as of the balance sheets date. There are no donor-imposed restrictions.

| | 2023 | 2022 |
|--|------------|------------|
| Financial assets at year-end | \$ 218,556 | \$ 206,463 |
| Less those unavailable for general expenditures within one year - donor imposed restrictions | - | - |
| Financial assets available to meet cash needs for general expenditure within one year | 218,556 | 206,463 |

As part of the Organization's liquidity management, it invests excess cash in a mutual fund.

NOTE (2) - GRANTS RECEIVABLE

Grants receivable reflected on the statements of financial position at June 30, 2023 and 2022, was \$33,103 and \$39,890, respectively and was due from CASA AP (Assistance Program) state general funds.

NOTE (3) - SPECIAL EVENTS

The CASA kids benefit luncheon is the Organization's most significant fundraising event. During the period ended June 30, 2023, the event was held on May 18, 2023. The funds raised at the event were \$ 26,676 and are for the purpose of enabling the Organization to provide advocates for children in the community.

NOTE (4) - INCOME TAXES

CASA of St. Landry-Evangeline, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provisions for income taxes have been made. The tax return years open to examination by the Internal Revenue Service are fiscal years after June 30, 2019.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE (4) – INCOME TAXES - Continued

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, CASA of St. Landry-Evangeline, Inc. may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of CASA of St. Landry-Evangeline, Inc. and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities at June 30, 2023 and 2022.

NOTE (5) – LEASING ARRANGEMENTS

CASA of St. Landry-Evangeline, Inc. executed a lease for rental space in Opelousas commencing on July 15, 2013, which expired on July 14, 2018 and has reverted to a short-term month to month lease. The lease contains monthly installments of \$1,250, payable in advance of the first day of each month. Lease expense during the period ended June 30, 2023 and 2022, is \$15,000 and \$15,000, respectively.

CASA of St. Landry-Evangeline, Inc. executed a lease for rental space in Ville Platte commencing on July 7, 2017, which expired on September 1, 2019, and has reverted to a short-term month to month lease. The lease contains monthly installments of \$650, payable in advance on or before the 1st day of each month. Lease expense during the period ended June 30, 2023 and 2022, is \$7,800, and \$7,800, respectively.

NOTE (6) - CONTINGENCIES

Grant Programs

The Organization participates in one federal grant program, which is governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that Organization has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable as of June 30, 2023 and 2022 might be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits/engagements of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Organization.

Significant Grants

For the period ended June 30, 2023 and 2022, \$242,306 and \$286,707, respectively, of the Organization's governmental financial assistance was from TANF (CFDA No. 93.558) and \$134,567 and \$71,103, respectively, was from CASA AP (Assistance Program) state general funds. Management believes that the Organization is in compliance with the provisions of this grant and that the findings of an audit, if any, would not have a material impact on the financial statements.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE (7) – PROPERTY, PLANT, AND EQUIPMENT

The following is a summary of property, plant, and equipment at June 30, 2023:

| <u>Description of Property</u> | <u>Life in Years</u> | <u>Basis</u> | <u>Accumulated Depreciation</u> | <u>Net</u> | <u>Depreciation Expense</u> |
|--------------------------------|----------------------|---------------|---------------------------------|--------------|-----------------------------|
| Depreciable Assets: | | | | | |
| Leasehold improvements | 15 years | \$ 3,200 | \$ 1,262 | \$ 1,938 | \$ 213 |
| Equipment | 5 years | <u>15,219</u> | <u>8,683</u> | <u>6,536</u> | <u>3,044</u> |
| <u>Total</u> | | <u>18,419</u> | <u>9,945</u> | <u>8,474</u> | <u>3,257</u> |

Depreciation expense for the year ended June 30, 2023 was \$3,257.

The following is a summary of property, plant, and equipment at June 30, 2022 :

| <u>Description of Property</u> | <u>Life in Years</u> | <u>Basis</u> | <u>Accumulated Depreciation</u> | <u>Net</u> | <u>Depreciation Expense</u> |
|--------------------------------|----------------------|---------------|---------------------------------|---------------|-----------------------------|
| Depreciable Assets: | | | | | |
| Leasehold improvements | 15 years | \$ 3,200 | \$ 1,049 | \$ 2,151 | \$ 213 |
| Equipment | 5 years | <u>15,219</u> | <u>5,639</u> | <u>9,580</u> | <u>2,832</u> |
| <u>Total</u> | | <u>18,419</u> | <u>6,688</u> | <u>11,731</u> | <u>3,045</u> |

Depreciation expense for the year ended June 30, 2022 was \$3,045.

NOTE (8) – SUBSEQUENT EVENTS

Subsequent events were evaluated through November 9, 2023, which is the date the financial statements were available to be issued. As of November 9, 2023, there were no subsequent events noted.

RELATED REPORTS

James L. Nicholson, Jr., CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
www.jsdc-cpas.com

John S. Dowling, CPA - 1904-1984
John Newton Stout, CPA - 1936-2005
Chizal S. Fontenot, CPA - 1955-2012
Russell J. Stelly, CPA - 1942 - 2019
Harold Dupre, CPA - 1931-2019

Van L. Auld, CPA
Molly Fontenot Duplechain, CPA

Retired
Dwight Ledoux, CPA - 1998
Joel Lanclos, Jr., CPA - 2003
G. Kenneth Pavy, II, CPA - 2020

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
CASA of St. Landry-Evangeline, Inc.
Opelousas, Louisiana

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, the financial statements of CASA of St. Landry-Evangeline, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets, 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 November 9, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered CASA of St. Landry-Evangeline, Inc.'s internal control over financial reporting (internal control) as a basis for designing the 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 CASA of St. Landry-Evangeline, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of CASA of St. Landry-Evangeline, 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 may exist that were not identified.

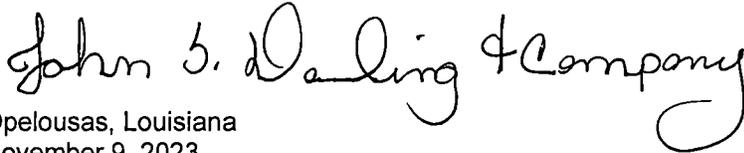
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether CASA of St. Landry-Evangeline, 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.

To the Board of Directors of
CASA of St. Landry-Evangeline, Inc.
Opelousas, Louisiana

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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "John S. Darling & Company". The signature is written in black ink and is positioned above the typed name and date.

Opelousas, Louisiana
November 9, 2023

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2023

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the basic financial statements of the CASA of St. Landry-Evangeline, Inc.
2. No significant deficiencies and no material weaknesses were disclosed during the audit of the financial statements are reported in the 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.
3. No instances of noncompliance material to the financial statements of CASA of St. Landry-Evangeline, Inc., were disclosed during the audit.
4. No management letter was issued for CASA of St. Landry-Evangeline, Inc.
5. There was no single audit required under 2CFR 200.516(a) (Uniform Guidance).

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

N/A

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

Section I – Internal Control and Compliance Material to the Financial Statements

None

Section II – Internal Control and Compliance Material to Federal Awards

N/A

Section III – Management Letter

None

OTHER SUPPLEMENTARY INFORMATION

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2023

Agency Head Name: Dr. Gloria Nye - President

| <u>Purpose</u> | <u>Amount</u> |
|--|---------------|
| Salary | \$0 |
| Benefits-insurance | 0 |
| Benefits-retirement | 0 |
| Benefits | 0 |
| Car allowance | 0 |
| Vehicle provided by government | 0 |
| Per diem | 0 |
| Reimbursements | 0 |
| Travel | 0 |
| Registration fees | 0 |
| Conference travel | 0 |
| Continuing professional education fees | 0 |
| Housing | 0 |
| Unvouchered expenses | 0 |
| Special meals | 0 |

See independent auditor's report.

CASA OF ST. LANDRY-EVANGELINE, INC.
OPELOUSAS, LOUISIANA
SCHEDULE OF DIRECTORS' AND OFFICERS' COMPENSATION
FOR THE YEAR ENDED JUNE 30, 2023

SCHEDULE OF DIRECTORS' AND OFFICERS' COMPENSATION

| <u>Name of Commissioner</u> | <u>Office Held</u> | <u>Term</u> | <u>Amount</u> |
|-----------------------------|--------------------|------------------|-----------------|
| Dr. Gloria Nye | President | Jul-21 to Jun-23 | \$0 |
| Orlandar Jack | Vice President | Jul-21 to Jun-23 | 0 |
| Craig LeBouef | Treasurer | Jul-21 to Jun-23 | 0 |
| Donna Fontenot | Secretary | Jul-21 to Jun-23 | 0 |
| Anne Watson | Board Member | | 0 |
| Dr. Carmen Johnson | Board Member | | 0 |
| Judy Johnson | Board Member | | 0 |
| Candace Papillion | Board Member | | 0 |
| Dr. Jessica Jones | Board Member | | 0 |
| Billy Francis | Board Member | | 0 |
| Frederick Lafleur | Board Member | | 0 |
| Chadrick Lazard | Board Member | | 0 |
| Laina Brickley | Board Member | | 0 |
| Caleen Bellard | Board Member | | 0 |
| Dr. Julia Darbonne | Board Member | | <u>0</u> |
| | | | <u><u>0</u></u> |

See independent auditor's report.