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**CASA JEFFERSON, INC.**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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RICHARD  CPAS

**CASA JEFFERSON, INC.**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**CASA JEFFERSON, INC.**

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## Independent Auditors' Report

The Board of Directors  
CASA Jefferson, Inc.  
Metairie, Louisiana

We have audited the accompanying financial statements of CASA Jefferson, Inc. (a nonprofit organization) (the Organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2021, and 2020, and the changes in its net assets and its cash flows for the years then ended in conformity with auditing standards generally accepted in the United States of America.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on page 15 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statement as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2021, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

*Richard CPAS*

Metairie, Louisiana  
December 31, 2021

**CASA JEFFERSON, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2021 AND 2020**

**ASSETS**

	<b><u>2021</u></b>	<b><u>2020</u></b>
<b><u>CURRENT ASSETS</u></b>		
Cash	\$ 127,636	\$ 164,567
Grants receivable	95,533	57,548
Prepaid expenses	22,366	22,562
Total current assets	<u>245,535</u>	<u>244,677</u>
<b><u>NON-CURRENT ASSETS</u></b>		
Deposits	5,707	5,707
Total non-current assets	<u>5,707</u>	<u>5,707</u>
 <b><u>TOTAL ASSETS</u></b>	 <u>\$ 251,242</u>	 <u>\$ 250,384</u>

**LIABILITIES AND NET ASSETS**

<b><u>CURRENT LIABILITIES</u></b>		
Accounts payable	\$ 1,203	\$ 2,113
Accrued payroll liabilities	4,672	4,598
Revenues collected in advance	10,000	35,511
Total current liabilities	<u>15,875</u>	<u>42,222</u>
 <b><u>TOTAL LIABILITIES</u></b>	 <u>15,875</u>	 <u>42,222</u>
 <b><u>NET ASSETS</u></b>		
Without donor restrictions	189,108	171,555
With donor restrictions (note 5)	46,259	36,607
<b><u>TOTAL NET ASSETS</u></b>	<u>235,367</u>	<u>208,162</u>
 <b><u>TOTAL LIABILITIES AND NET ASSETS</u></b>	 <u>\$ 251,242</u>	 <u>\$ 250,384</u>

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

**CASA JEFFERSON, INC.**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	<b>2021</b>			<b>2020</b>		
	<b>Without donor restrictions</b>	<b>With donor restrictions</b>	<b>Total</b>	<b>Without donor restrictions</b>	<b>With donor restrictions</b>	<b>Total</b>
<b><u>REVENUES AND SUPPORT</u></b>						
Grants	\$ -	\$ 596,759	\$ 596,759	\$ 12,500	\$ 593,621	\$ 606,121
Contributions	33,865	11,070	44,935	25,202	2,615	27,817
Special events (net of direct costs of \$17,649 and \$0, respectively)	23,640	-	23,640	-	-	-
Net assets released from restrictions	598,177	(598,177)	-	601,151	(601,151)	-
Total revenues and support	<u>655,682</u>	<u>9,652</u>	<u>665,334</u>	<u>638,853</u>	<u>(4,915)</u>	<u>633,938</u>
<b><u>EXPENSES</u></b>						
Programs	548,240	-	548,240	556,718	-	556,718
Management and general	71,624	-	71,624	73,541	-	73,541
Fundraising	18,265	-	18,265	8,670	-	8,670
Total expenses	<u>638,129</u>	<u>-</u>	<u>638,129</u>	<u>638,929</u>	<u>-</u>	<u>638,929</u>
<b><u>CHANGE IN NET ASSETS</u></b>	17,553	9,652	27,205	(76)	(4,915)	(4,991)
<b><u>BEGINNING OF YEAR NET ASSETS</u></b>	171,555	36,607	208,162	171,631	41,522	213,153
<b><u>END OF YEAR NET ASSETS</u></b>	<u>\$ 189,108</u>	<u>\$ 46,259</u>	<u>\$ 235,367</u>	<u>\$ 171,555</u>	<u>\$ 36,607</u>	<u>\$ 208,162</u>

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

**CASA JEFFERSON, INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
**FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

<b>2021</b>	<b>Program Services</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total</b>
Children's projects	\$ 3,306	\$ -	\$ -	\$ 3,306
Employee benefits	54,305	7,107	2,330	63,742
Information technology	4,148	461	-	4,609
Insurance	11,329	612	-	11,941
Meeting expenses	-	-	-	-
Office expense	10,803	1,200	-	12,003
Payroll taxes	24,779	3,243	1,063	29,085
Postage and shipping	3,182	167	-	3,349
Printing	60	66	-	126
Professional services	11,731	1,266	-	12,997
Public relations	3,172	4,945	-	8,117
Rent	58,955	6,550	-	65,505
Salaries	346,558	45,357	14,872	406,787
Supplies	2,279	115	-	2,394
Telephone	8,162	907	-	9,069
Training	761	-	-	761
Travel	3,299	(438)	-	2,861
Utilities	597	66	-	663
Volunteer recognition	814	-	-	814
<b>Total</b>	<b>\$ 548,240</b>	<b>\$ 71,624</b>	<b>\$ 18,265</b>	<b>\$ 638,129</b>

(continued)

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



**CASA JEFFERSON, INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES (CONTINUED)**  
**FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

<b>2020</b>	<b>Program Services</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total</b>
Children's projects	\$ 10,559	\$ -	\$ -	\$ 10,559
Employee benefits	50,802	6,764	968	58,534
Equipment	-	-	-	-
Information technology	3,594	399	-	3,993
Insurance	9,864	624	-	10,488
Meeting expenses	-	18	-	18
Office expense	9,662	1,074	731	11,467
Payroll taxes	24,713	3,291	471	28,475
Postage and shipping	2,322	122	-	2,444
Printing	157	56	-	213
Professional services	15,182	786	-	15,968
Public relations	3,983	5,686	-	9,669
Rent	63,644	7,072	-	70,716
Salaries	341,122	45,420	6,500	393,042
Supplies	2,774	323	-	3,097
Telephone	7,783	865	-	8,648
Training	2,925	-	-	2,925
Travel	6,780	962	-	7,742
Utilities	707	79	-	786
Volunteer recognition	145	-	-	145
<b>Total</b>	<b>\$ 556,718</b>	<b>\$ 73,541</b>	<b>\$ 8,670</b>	<b>\$ 638,929</b>

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

**CASA JEFFERSON, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Change in net assets	\$ 27,205	\$ (4,991)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Increase in grants receivable	(37,985)	(1,014)
Decrease in other receivables	-	6,943
Decrease (increase) in prepaid expenses	196	(8,506)
Decrease in accounts payable	(910)	(356)
Increase (decrease) in accrued payroll liabilities	74	(350)
Increase (decrease) in revenues collected in advance	<u>(25,511)</u>	<u>35,511</u>
Net cash provided by (used in) used in operating activities	<u>(36,931)</u>	<u>27,237</u>
 Net change in cash	 (36,931)	 27,237
 Cash, beginning of year	 <u>164,567</u>	 <u>137,330</u>
 Cash, end of year	 <u>\$ 127,636</u>	 <u>\$ 164,567</u>

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

**CASA JEFFERSON, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2021 AND 2020**

**1. Summary of Significant Accounting Policies**

Operations

CASA Jefferson, Inc. (the Organization) is a 501 (c) (3) nonprofit corporation incorporated on March 26, 2012 under the laws of the State of Louisiana. The Organization's mission is to assign a trained capable volunteer from the community to advocate for the best interest of every abused and neglected child in the Jefferson Parish Juvenile Court System.

One of the Organization's significant programs is The Darkness to Light's Stewards of Children Training which is a nationally available program scientifically proven to increase knowledge, improve attitudes and change child-protective behaviors.

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 (GAAP). The operations of the Organization are accounted for as follows:

Net assets without donor restrictions – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. The governing board may designate, from net assets without donor restrictions net assets for an operating reserve or board-designated endowment.

Net assets with donor restrictions – Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments with a maturity date of three months or less to be cash equivalents. The Organization had no cash equivalents at June 30, 2021 and 2020.

Grants Receivable

Accounts receivable consist primarily of grants receivable. Receivables are charged to bad debt expense when they are determined to be uncollectible based upon a periodic review of the accounts by management. Accounting principles generally accepted in the United States of America require that the allowance method be used to recognize bad debts; however, management believes the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method.

**CASA JEFFERSON, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2021 AND 2020**

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

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statements of activities and changes in net assets as net assets released from restrictions.

Grant Revenues

Revenues from the 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.

Donated Services and In-kind Support

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 as it does not meet the criteria for recognition under GAAP.

Functional Expenses

The costs of program and supporting services activities has been summarized on a functional basis in the statements of activities and statements of functional expenses. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs, primarily salaries, benefit and related expenses for certain individuals have been allocated among the programs and supporting services benefited. The allocation between functions is based on time spent by specific employees as estimated by management. All other costs are charged directly to the appropriate functional category.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code and from Louisiana income taxes under Section 121(5) of Title 47 of the Louisiana Revised Statutes of 1950. Accordingly, no provision for income taxes has been included in the financial statements.

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, the Organization 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 the Organization and various positions related to the potential sources of unrelated business taxable income (UBIT).

**CASA JEFFERSON, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2021 AND 2020**

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

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 could affect 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 expense during the reporting period. Actual results and the results of future periods could differ from those estimates.

New Accounting Pronouncements – Adopted

In May 2014, the FASB issued ASU NO. 2014-09, (Topic 606) Revenue from Contracts with Customers. This ASU is a comprehensive new revenue recognition model that requires an organization to recognize revenue to depict the transfer of goods or services to a customer at an amount that reflects the consideration it expects to receive in exchange for those goods and services. Additional disclosure is required to enable users of financial statements to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. This standard was adopted by the Organization effective July 1, 2020, using the full retrospective method. The adoption of this standard did not have a material impact on the Organization's financial statements.

New Accounting Pronouncements – Not Yet Adopted

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07 on Topic 958, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. This ASU requires nonprofits to change their financial statement presentation and disclosure of contributed nonfinancial assets, or gifts-in-kind. The FASB issued the update in an effort to improve transparency in reporting nonprofit gifts-in-kind. The FASB ASU requires the new standard to be applied retrospectively, with amendments taking effect for the Organization's year ending June 30, 2022.

In February 2016, the FASB issued ASU 2016-02, Leases, which requires lessees to recognize assets and liabilities related to lease arrangements longer than 12 months on the balance sheet as well as additional disclosures. In July 2018, the FASB issued ASU 2018-11, Leases (Topic 842): Targeted Improvements, to simplify the lease standard's implementation. The amended guidance relieves businesses and other organizations of the requirement to present prior comparative years' results when they adopt the new lease standard. On June 3, 2020, the FASB deferred the effective date of this standard for certain entities. This standard is effective for the Organization's year ending June 30, 2023.

The Organization is currently assessing the impact of these pronouncements on its financial statements.

**CASA JEFFERSON, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2021 AND 2020**

**2. Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	<u>2021</u>	<u>2020</u>
Cash	\$ 127,636	\$ 164,567
Grants receivable	<u>95,533</u>	<u>57,548</u>
Total financial assets	<u>223,169</u>	<u>222,115</u>
Less; amounts not available within one year:		
Funds restricted by donors for grant purposes	<u>(46,259)</u>	<u>(36,607)</u>
Financial assets available to meet general expenditures over the next twelve months.	<u>\$ 176,910</u>	<u>\$ 185,508</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

**3. Concentration of Credit Risk**

The Organization maintains its cash in a bank deposit account at one financial institution. Custodial credit risk is the risk that in the event of a bank failure, the Organization's deposits may not be returned to them. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2021 and 2020, the amounts on deposit by the Organization were covered by FDIC insurance.

**4. Grants Receivable**

Grants receivable to the Organization at June 30, 2021 and 2020 consist of the following:

	<u>2021</u>	<u>2020</u>
Louisiana Supreme Court CASA Assistance Program	\$ 70,640	\$ 34,906
Crime Victims Assistance	<u>24,893</u>	<u>22,642</u>
Total grants receivable	<u>\$ 95,533</u>	<u>\$ 57,548</u>

**CASA JEFFERSON, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2021 AND 2020**

**5. Net Assets with Donor Restrictions**

Net assets with donor restrictions at June 30, 2021 and 2020, consist of:

	<u>2021</u>	<u>2020</u>
Jefferson Parish Juvenile Court	\$ 33,669	\$ 33,178
Projects	9,025	650
Fore! Kids	3,508	2,722
Greater New Orleans Foundation	<u>57</u>	<u>57</u>
Total net assets with donor restrictions	<u>\$ 46,259</u>	<u>\$ 36,607</u>

Net assets were released from restrictions for satisfaction of purpose during the years ended June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Louisiana Supreme Court CASA Assistance Program	\$ 432,978	\$ 432,367
Louisiana Commission on Law Enforcement	98,780	96,254
Jefferson Parish Juvenile Court	59,508	58,668
Fore! Kids	4,214	8,305
Projects	2,697	5,439
Greater New Orleans Foundation	<u>-</u>	<u>118</u>
Total net assets with donor restrictions	<u>\$ 598,177</u>	<u>\$ 601,151</u>

**6. Special Events**

The Wine Tasting Event is the Organization's most significant fundraising event and began in fiscal year 2019. The funds raised at the events are for the purpose of enabling the Organization to provide advocates for children in the community. During the year ended June 30, 2020, the event was postponed due to COVID-19 and rescheduled as a virtual event in December 2020. At June 30, 2020, \$35,511 in revenues collected in advance and \$6,782 of prepaid expenses are included in the Organizations statement of financial position. The wine tasting event was held in person in November 2021 and at June 30, 2021, \$10,000 in revenues collected in advance and \$3,908 of prepaid expenses are included in the Organization's statement of financial position.

**7. Operating Lease**

CASA Jefferson, Inc. entered into a sixty-two-month lease agreement for office space on October 22, 2015. The lease agreement requires the Organization to make monthly lease payments with an annual increase in January. CASA Jefferson extended this lease agreement on September 4, 2020, to a thirty-seven-month lease agreement ending in January 2024. Rent expense for the years ended June 30, 2021, and 2020, amounted to \$65,505 and \$70,716, respectively.

**CASA JEFFERSON, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2021 AND 2020**

**7. Operating Lease**

Future minimum lease payments required under the amended operating lease are as follows:

<u>Year</u>	<u>Amount</u>
2022	\$ 72,080
2023	73,569
2024	43,422
Total	<u>\$ 189,071</u>

**8. Contingencies**

**Grant Programs**

The Organization participates in a number of state and federal grant programs, which are 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, 2021, and 2020 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 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 when the grantor agency notifies the Organization.

If significant budget cuts are made at the federal or state level, the amount of funds the Organization received could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will significantly affect the amount of funds the Organization will receive in fiscal year 2022 related to its federal and state grant awards.

**Significant Grants / Cooperative Endeavor Agreement**

For the years ended June 30, 2021, and 2020, \$263,564 and \$279,568, respectively, of the Organization's governmental financial assistance was from TANF (CFDA No. 93.558), \$169,415 and \$152,799, respectively, in financial assistance was from the Louisiana Supreme Court CASA Assistance Program. The Louisiana Commission on Law Enforcement provided \$98,780 and \$97,861, respectively, for the years ended June 30, 2021, and 2020. In each year, \$60,000 of the Organization's governmental financial assistance was from a cooperative endeavor agreement provided by the Jefferson Parish Juvenile Court System. Management believes that the Organization is in compliance with the provisions of these grant/cooperative endeavor agreements and that the findings of an audit, if any, would not have a material impact on the financial statements.



**CASA JEFFERSON, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2021 AND 2020**

**9. Risks and Uncertainties**

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses including the Organization. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets in the local area and around the world. The operations of the Organization were impacted by COVID-19 during the years ended June 30, 2021, and 2020 primarily by limiting in person interactions of employees, mentors and advocates, and children. The Organization continued to provide services to children however the services were either modified or performed in a virtual manner. The Organization is uncertain how long these conditions will last and what the complete financial effect will be.

**10. Subsequent Events**

Management of the Organization has evaluated subsequent events through the date that the financial statements were available to be issued, December 31, 2021, and determined that no items require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**SUPPLEMENTARY INFORMATION**

**CASA JEFFERSON, INC.**  
**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS**  
**TO THE AGENCY HEAD**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**Agency Head Name:**     Rosana Gonzalez, Executive Director

Salary	\$	50,099
Benefits - Healthcare		12,428
Benefits - Retirement		1,608
Deferred Compensation		-
Workers Compensation		-
Benefits - Life Insurance		-
Benefits - Long Term Disability		-
Benefits - FICA & Medicare		3,553
Car Allowance		-
Vehicle Provided by the Agency		-
Cell Phone		-
Dues		-
Vehicle Rental		-
Per Diem		-
Reimbursements		-
Travel		78
Registration Fees		-
Conference Travel		-
Unvouchered Expenses		-
Meetings and Conventions		-
Other		-
		<hr/>
Total	\$	<u><u>67,766</u></u>

See accompanying independent auditors' report



**Independent Auditors' 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***

The Board of Directors  
CASA Jefferson, Inc.  
Metairie, 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 Jefferson, Inc. (the Organization), which comprise the statement of financial position as of June 30, 2021, 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 December 31, 2021.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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.

*Richard CPAS*

Metairie, Louisiana  
December 31, 2021