

CASA OF ST. LANDRY-EVANGELINE, INC.  
OPELOUSAS, LOUISIANA  
ANNUAL FINANCIAL REPORT  
JUNE 30, 2021 AND 2020

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**JOHN S. DOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
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 John Newton Stout, CPA - 1936-2005  
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 Russell J. Stelly, CPA - 1942 - 2019

Retired

Harold Dupre, CPA - 1996  
 Dwight Ledoux, CPA - 1998  
 Joel Lanclos, Jr., CPA - 2003  
 G. Kenneth Pavy, II, CPA - 2020

Van L. Auld, CPA

INDEPENDENT AUDITOR'S REPORT

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

**Report on the Financial Statements**

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, 2021 and 2020, 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.

**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 CASA of St. Landry-Evangeline, Inc. as of June 30, 2021 and 2020, 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.

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

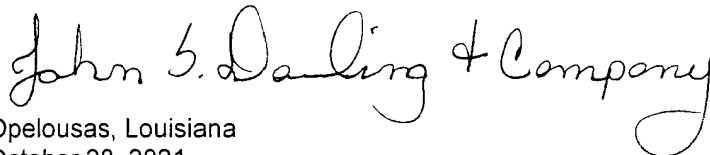
### **Other Matters**

#### *Other 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 18 and 19 is the responsibility of management and were 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 October 28, 2021, 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  
October 28, 2021

CASA OF ST. LANDRY-EVANGELINE, INC.  
OPELOUSAS, LOUISIANA  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 37,121	\$ 57,793
Investments	71,479	67,000
Accounts receivable - grant	81,572	41,769
Prepaid insurance	1,029	1,059
Equipment, furniture and leasehold improvements	17,087	7,998
Less: Accumulated depreciation	<u>(3,643)</u>	<u>(2,031)</u>
<u>Total assets</u>	<u>204,645</u>	<u>173,588</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 765	\$ 490
Compensated absences payable	<u>2,628</u>	<u>3,397</u>
<u>Total liabilities</u>	<u>3,393</u>	<u>3,887</u>
<u>NET ASSETS</u>		
Without donor restrictions	<u>201,252</u>	<u>169,701</u>
<u>Total net assets</u>	<u>201,252</u>	<u>169,701</u>
<u>Total liabilities and net assets</u>	<u>204,645</u>	<u>173,588</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, 2021 AND 2020

	<u>WITHOUT DONOR RESTRICTIONS</u>	
	<u>2021</u>	<u>2020</u>
<u>REVENUES AND GAINS</u>		
Grants	\$ 435,040	\$ 364,570
Contributions	437	4,689
In kind donations	16,501	6,185
Fundraising activities	42,027	37,573
Miscellaneous income	7,305	10,615
<u>Total revenues and gains</u>	<u>501,310</u>	<u>423,632</u>
<u>EXPENSES</u>		
Programs	404,883	370,333
Fundraising	16,423	20,414
Management and general	43,666	40,456
<u>Total expenses</u>	<u>464,972</u>	<u>431,203</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</u>	<u>36,338</u>	<u>(7,571)</u>
<u>OTHER INCREASES (DECREASES)</u>		
Unrealized gain/(loss) on investments	(4,787)	-
<u>Total other increases (decreases)</u>	<u>(4,787)</u>	<u>-</u>
<u>CHANGE IN NET ASSETS</u>	31,551	(7,571)
<u>NET ASSETS</u> , beginning of year	<u>169,701</u>	<u>177,272</u>
<u>NET ASSETS</u> , end of year	<u>201,252</u>	<u>169,701</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, 2021 AND 2020

	2021			Total
	Program Services	Fundraising	Management and General	
Salaries	\$ 248,313	\$ -	\$ 31,379	\$ 279,692
Payroll taxes	22,223	-	2,013	24,236
Employee benefits	38,049	-	855	38,904
Compensated absences	-	-	(770)	(770)
Telephone, internet, beeper	13,792	-	702	14,494
Advertising	-	-	1,017	1,017
Insurance	4,132	-	-	4,132
Donations in kind	16,501	-	-	16,501
Professional fees	8,912	-	-	8,912
Rent	22,800	-	-	22,800
Repairs and maintenance	1,355	-	1,769	3,124
Training	4,586	-	1,229	5,815
Travel	2,106	-	70	2,176
Utilities	7,787	-	-	7,787
Miscellaneous operations	1,525	16,423	2,787	20,735
Office furnishings	-	-	932	932
Office supplies and printing	12,600	-	70	12,670
Depreciation	-	-	1,612	1,612
Postage	202	-	-	202
	<u>404,883</u>	<u>16,423</u>	<u>43,665</u>	<u>464,971</u>
<u>Total</u>	<u>404,883</u>	<u>16,423</u>	<u>43,665</u>	<u>464,971</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, 2021 AND 2020

	2020			Total
	Program Services	Fundraising	Management and General	
Salaries	\$ 236,575	\$ -	\$ 25,390	\$ 261,965
Payroll taxes	21,268	-	5,234	26,502
Employee benefits	31,826	-	818	32,644
Compensated absences	-	-	796	796
Telephone, internet, beeper	13,027	-	662	13,689
Advertising	-	-	502	502
Insurance	4,172	-	-	4,172
Donations in kind	6,185	-	-	6,185
Professional fees	8,951	-	-	8,951
Rent	22,800	-	-	22,800
Repairs and maintenance	2,054	-	1,627	3,681
Training	2,625	-	400	3,025
Travel	1,513	-	1,834	3,347
Utilities	7,069	-	-	7,069
Miscellaneous operations	1,177	20,414	1,130	22,721
Office furnishings	-	-	749	749
Office supplies and printing	10,865	-	224	11,089
Depreciation	-	-	1,090	1,090
Postage	226	-	-	226
	<u>370,333</u>	<u>20,414</u>	<u>40,456</u>	<u>431,203</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ 31,551	\$ (7,571)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	1,612	1,090
Unrealized losses on investments	4,787	-
Changes in assets and liabilities		
(Increase) decrease in accounts receivable	(39,803)	(9,698)
(Increase) decrease in prepaid insurance	30	(59)
Increase (decrease) in accounts payable	275	(723)
Increase (decrease) in compensated absences payable	(769)	795
<u>Net cash used by operating activities</u>	<u>(2,317)</u>	<u>(16,166)</u>
 <u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of property, plant and equipment	(9,089)	(418)
Sale of Investments	67,000	-
Purchase of Investments	<u>(76,266)</u>	<u>(47,000)</u>
<u>Net cash used by investing activities</u>	<u>(18,355)</u>	<u>(47,418)</u>
 <u>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</u>	 (20,672)	 (63,584)
 <u>CASH AND CASH EQUIVALENTS, beginning of year</u>	 <u>57,793</u>	 <u>121,377</u>
 <u>CASH AND CASH EQUIVALENTS, end of year</u>	 <u>37,121</u>	 <u>57,793</u>
 <u>SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION</u>		
Forgiveness of PPP Loan	<u>\$ 22,335</u>	<u>\$ -</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, 2021 AND 2020

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, 2021 and 2020, all funds were covered by FDIC insurance.

CASA OF ST. LANDRY-EVANGELINE, INC  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

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

Investments

Investments as of June 30, 2020 are stated at cost or amortized cost, which approximates market. These investments, which are certificates of deposits, are held with a broker. The Organization's investments as of June 30, 2021 consist of mutual funds that have a readily determinable fair value. The investments were classified as "available for sale" at June 30, 2021 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, 2021 and 2020, 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, 2021, 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, 2021 and 2020, 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, 2021 AND 2020

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, 2021 and 2020, 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, 2021 and 2020 was \$1,017 and \$502, 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, 2021 and 2020 was \$5,772 and \$5,847, 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

Vacation and Sick Leave - Continued

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, 2021 AND 2020

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.

	2021	2020
Financial assets at year-end	\$ 190,172	\$ 166,562
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	190,172	166,562

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, 2021 and 2020, was \$81,572 and \$41,769, 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, 2021, the event was held on June 17, 2021. The funds raised at the event were \$ 19,593 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, 2017.

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, 2021 and 2020.

CASA OF ST. LANDRY-EVANGELINE, INC.  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

NOTE (5) – OPERATING LEASE

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 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, 2021 and 2020, 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 month to month lease. The lease contains monthly installments of \$650, payable in advance on or before the 1<sup>st</sup> day of each month. Lease expense during the period ended June 30, 2021 and 2020, 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, 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/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, 2021 and 2020, \$232,528 and \$233,628, respectively, of the Organization's governmental financial assistance was from TANF (CFDA No. 93.558) and \$151,392 and \$125,203, 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.

NOTE (7) – PROPERTY, PLANT, AND EQUIPMENT

The following is a summary of property, plant, and equipment at June 30, 2021:

<u>Description of Property</u>	<u>Life in Years</u>	<u>Basis</u>	<u>Accumulated Depreciation</u>	<u>Net</u>	<u>Depreciation Expense</u>
<u>Depreciable Assets:</u>					
Leasehold improvements	15 years	\$ 3,200	\$ 836	\$ 2,364	\$ 213
Equipment	5 years	<u>13,887</u>	<u>2,807</u>	<u>11,080</u>	<u>1,398</u>
<u>Total</u>		<u>17,087</u>	<u>3,643</u>	<u>13,444</u>	<u>1,611</u>

Depreciation expense for the year ended June 30, 2021 was \$1,611.

CASA OF ST. LANDRY-EVANGELINE, INC.  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

NOTE (7) – PROPERTY, PLANT, AND EQUIPMENT - Continued

The following is a summary of property, plant, and equipment at June 30, 2020 :

<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	\$ 622	\$ 2,578	\$ 213
Equipment	5 years	<u>4,798</u>	<u>1,409</u>	<u>3,389</u>	<u>877</u>
<u>Total</u>		<u>7,998</u>	<u>2,031</u>	<u>5,967</u>	<u>1,090</u>

Depreciation expense for the year ended June 30, 2020 was \$1,090.

NOTE (8) – PAYCHECK PROTECTION PROGRAM

As a response to the COVID-19 outbreak, the U.S. government has responded with relief legislation. Certain legislation, under the CARES Act, authorized emergency loans to businesses by establishing, and providing funding for, forgivable bridge loans under the Paycheck Protection Program (PPP). On February 09, 2021, the Organization received \$22,335 under the PPP. Under the PPP, the Small Business Administration (SBA) will forgive the proceeds received if eligibility and certain other criteria are met related to use of the funds. The portion of proceeds received that is not forgiven, if any, is converted to an unsecured term note payable in equal installments, including interest at %1, through February 09, 2026. On June 25, 2021 the Organization met the eligibility and other criteria related to use of the funds, and was granted full forgiveness under the PPP by the SBA. Accordingly, the Organization has recognized \$22,335 of proceeds received under the PPP as grant income during the 2021 fiscal year, which is presented within grants in the statement of activities and changes in net assets. The SBA will have the right to audit the Organization's compliance with the PPP for a period of up to six years. Any unfavorable outcome resulting from the SBA's review or audit will be reported once known and may materially impact the Organization's financial position and/or results of future operations.

NOTE (9) – SUBSEQUENT EVENTS

Subsequent events were evaluated through October 28, 2021, which is the date the financial statements were available to be issued. As of October 28, 2021, there were no subsequent events noted.

NOTE (10) – UNCERTAINTIES

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease ("COVID-19") as a pandemic. This may negatively impact the results of our operations and financial position but the related financial impact cannot be reasonably estimated at this time.

RELATED REPORTS



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



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

Van L. Auld, CPA

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

Retired

Harold Dupre, CPA - 1996  
 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, 2021, 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 October 28, 2021.

**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 have not been identified.

**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.

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 Lafayette, LA 70506  
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 Fax: 337-984-5544

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.

*John S. Darling & Company*

Opelousas, Louisiana  
October 28, 2021

CASA OF ST. LANDRY-EVANGELINE, INC.  
OPELOUSAS, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2021

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, 2021

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, 2021

Agency Head Name: Craig LeBouef, 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, 2021

SCHEDULE OF DIRECTORS' AND OFFICERS' COMPENSATION

<u>Name of Commissioner</u>	<u>Office Held</u>	<u>Term</u>	<u>Amount</u>
Craig LeBouef	President	Jul-19 to Jun-21	\$0
Sianna Nacoste	Vice President	Jul-19 to Jun-21	0
Donald Young, Sr	Treasurer	Jul-19 to Jun-21	0
Gloria Nye	Secretary	Jul-19 to Jun-21	0
Carmen Johnson	Board Member		0
Paula Hebert Anderson	Board Member		0
Anne Watson	Board Member		0
Jessica Jones	Board Member		0
Orlander Jack	Board Member		0
Billy Francis	Board Member		0
Judy Johnson	Board Member		0
Shanna Dorion	Board Member		0
Candace Papillion	Board Member		0
Donna Fontenot	Board Member		0
			0
			0

See independent auditor's report.