

**Community Support Programs, Inc.
Shreveport, Louisiana**

Financial Statements

As of and for the Years Ended June 30, 2021 and 2020

Community Support Programs, Inc.

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Independent Auditors' Report

To the Board of Directors
Community Support Programs, Inc.
Shreveport, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Community Support Programs, Inc. (a nonprofit 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.

Auditors' 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 the 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 Community Support Programs, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, shown on pages 20-21, and the supplemental information schedules presented on pages 22-25, are presented for purposes of additional analysis and are 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 statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2021, on our consideration of Community Support Programs, 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 Community Support Programs, 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 Community Support Programs, Inc.'s internal control over financial reporting and compliance.



Cook & Morehart
Certified Public Accountants
December 30, 2021

Community Support Programs, Inc.
 Statements of Financial Position
 June 30, 2021 and 2020

	2021	2020
Assets		
Current assets:		
Cash	\$ 403,644	\$ 322,588
Restricted cash	100,646	100,646
Grants receivable	188,706	214,513
Other receivable	17,330	
Prepaid expenses	35,990	31,261
Total current assets	746,316	669,008
Property and equipment:		
Property and equipment	3,834,948	3,830,512
Accumulated depreciation	(1,281,556)	(1,212,284)
Net property and equipment	2,553,392	2,618,228
Total Assets	\$ 3,299,708	\$ 3,287,236
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 65,399	\$ 37,613
Accrued expenses	70,290	60,623
Security deposit liability	2,660	2,660
Line of credit		46,957
Current portion of long-term debt	11,119	10,551
Refundable advance	43,845	38,944
Total current liabilities	193,313	197,348
Long-term debt, less current portion	572,533	582,636
HOME loan obligations	855,560	855,560
Accrued interest - HOME loans	309,614	278,083
Total liabilities	1,931,020	1,913,627
Net assets:		
Without donor restrictions	1,092,234	1,161,911
With donor restrictions	276,454	211,698
Total net assets	1,368,688	1,373,609
Total Liabilities and Net Assets	\$ 3,299,708	\$ 3,287,236

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

Community Support Programs, Inc.
Statement of Activities
For the Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, and Other Support:			
Contractual revenue - grants	\$ 2,491,757	\$ 71,740	\$ 2,563,497
Client fees	166,404		166,404
Donations	17,417		17,417
Management fees	33,150		33,150
Interest	13,581		13,581
Miscellaneous revenues	47,688		47,688
Net assets released from restriction			
Satisfaction of program restrictions	6,984	(6,984)	
Total revenues, gains, and other support	2,776,981	64,756	2,841,737
Expenses:			
Program services			
Portals	331,304		331,304
Project reach II	426,809		426,809
FEMA	11,250		11,250
Section 8 housing	293,267		293,267
Project aware	77,587		77,587
LA partnership for success II	150,725		150,725
Cora allen housing	171,217		171,217
Crossroads II housing	397,516		397,516
Impact	360,356		360,356
Adult consumer care	70,528		70,528
Drug free	97,670		97,670
Total program expense	2,388,229		2,388,229
General administration	458,429		458,429
Total expenses	2,846,658		2,846,658
Changes in net assets	(69,677)	64,756	(4,921)
Net assets, beginning of year	1,161,911	211,698	1,373,609
Net assets, end of year	\$ 1,092,234	\$ 276,454	\$ 1,368,688

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

Community Support Programs, Inc.
Statement of Activities
For the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, and Other Support:			
Contractual revenue - grants	\$ 2,365,059	\$	\$ 2,365,059
Client fees	180,575		180,575
Donations	16,025		16,025
Management fees	21,763		21,763
Miscellaneous revenues	92,183		92,183
Net realized gain on disposal of assets	47,386		47,386
Net assets released from restriction			
Satisfaction of program restrictions	31,664	(31,664)	
Total revenues, gains, and other support	2,754,655	(31,664)	2,722,991
Expenses:			
Program services			
Portals	285,880		285,880
Project reach II	519,642		519,642
Opiod	1,536		1,536
FEMA	3,000		3,000
Section 8 housing	288,793		288,793
Project aware	115,694		115,694
LA partnership for success II	150,858		150,858
Cora allen housing	168,547		168,547
Crossroads II housing	429,361		429,361
Impact	343,197		343,197
Adult consumer care	63,273		63,273
Drug free	112,851		112,851
Total program expense	2,482,632		2,482,632
General administration	346,782		346,782
Total expenses	2,829,414		2,829,414
Changes in net assets	(74,759)	(31,664)	(106,423)
Net assets, beginning of year	1,236,670	243,362	1,480,032
Net assets, end of year	\$ 1,161,911	\$ 211,698	\$ 1,373,609

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

Community Support Programs, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2021

	Program Services						
	Portals	Project Reach II	FEMA	Section 8 Housing	Project Aware	Cora Allen Housing	LA Partnership for Success II
Salaries and wages	\$ 210,385	\$ 110,547	\$	\$	\$ 45,910	\$ 5,499	\$ 60,569
Payroll taxes and benefits	37,707	22,537			12,127	1,244	10,723
Travel	195					1,082	
Operating services	46,348		11,250		2,994		3,097
Client needs		97,512					
Supplies	8,982	3,415			1,396	90	24,356
Professional fees	13,194	55,606			11,728	350	2,124
Housing assistance payments				293,267			
Equipment	3,970						
Utilities	2,421	33,814					
Interest						31,863	
Interest - HOME loan						9,000	
Depreciation		8,877				60,527	
Miscellaneous	8,102	94,501			3,432	61,562	49,856
Total Expenses	\$ 331,304	\$ 426,809	\$ 11,250	\$ 293,267	\$ 77,587	\$ 171,217	\$ 150,725

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

(Continued)

Community Support Programs, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2021
(Continued)

	Program Services				General Administration	Total 2021
	Crossroads II Housing	Impact	Adult Consumer Care	Drug Free		
Salaries and wages	\$ 72,431	\$ 159,899	\$ 13,884	\$ 61,299	\$ 258,843	\$ 999,266
Payroll taxes and benefits	18,768	28,991	3,317	6,532	36,833	178,779
Travel		261			1,700	3,238
Operating services	72,355	5,440	22,164	2,291	27,087	193,026
Client needs		101,657				199,169
Supplies	513	11,336	30	1,573	26,638	78,329
Professional fees	126,480	1,870	840	11,028	41,218	264,438
Housing assistance payments						293,267
Equipment		740	5,120		12,241	22,071
Utilities	16,125	30,243	9,465		6,550	98,618
Interest					2,548	34,411
Interest - HOME loan	22,531					31,531
Depreciation	42,650	3,609	7,446		2,349	125,458
Miscellaneous	25,663	16,310	8,262	14,947	42,422	325,057
Total Expenses	\$ 397,516	\$ 360,356	\$ 70,528	\$ 97,670	\$ 458,429	\$ 2,846,658

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

Community Support Programs, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2020

	Program Services						
	Portals	Project Reach II	Opioid	FEMA	Section 8 Housing	Project Aware	LA Partnership for Success II
Salaries and wages	\$ 162,811	\$ 171,581	\$	\$	\$	\$ 50,035	\$ 53,831
Payroll taxes and benefits	27,533	33,322				12,334	7,105
Travel	8,862	529					4,738
Operating services	51,270			3,000		2,441	5,633
Client needs		108,011					
Supplies	8,085	6,295				1,098	25,160
Professional fees	13,029	85,901				9,400	2,425
Housing assistance payments					288,793		
Equipment	5,333						
Utilities	3,218	35,390					
Interest							
Interest - HOME loan							
Depreciation		15,561					
Miscellaneous	5,739	63,052	1,536			40,386	51,966
Total Expenses	\$ 285,880	\$ 519,642	\$ 1,536	\$ 3,000	\$ 288,793	\$ 115,694	\$ 150,858

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

(Continued)

Community Support Programs, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2020
(Continued)

	Program Services					General Administration	Total 2020
	Cora Allen Housing	Crossroads II Housing	Impact	Adult Consumer Care	Drug Free		
Salaries and wages	\$ 9,887	\$ 144,604	\$ 146,485	\$ 21,210	\$ 32,586	\$ 143,086	\$ 936,116
Payroll taxes and benefits	2,181	25,843	23,174	4,144	7,647	31,292	174,575
Travel	1	451	495	15	13,926	2,740	31,757
Operating services		66,735	10,799	14,647	2,378	21,637	178,540
Client needs			105,383				213,394
Supplies		1,146	4,106	2,857	920	24,650	74,317
Professional fees		103,339	589	1,048	25,903	37,923	279,557
Housing assistance payments							288,793
Equipment				153		14,712	20,198
Utilities		16,752	23,179	6,824		5,148	90,511
Interest	31,681					3,481	35,162
Interest - HOME loan	9,000	22,593					31,593
Depreciation	60,527	47,080	5,829	721		2,026	131,744
Miscellaneous	55,270	818	23,158	11,654	29,491	60,087	343,157
Total Expenses	\$ 168,547	\$ 429,361	\$ 343,197	\$ 63,273	\$ 112,851	\$ 346,782	\$ 2,829,414

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

Community Support Programs, Inc.
 Statements of Cash Flows
 For the Years Ended June 30, 2021 and 2020

	2021	2020
Operating Activities		
Change in net assets	\$ (4,921)	\$ (106,423)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	125,458	131,744
(Gain) Loss on disposal		(47,386)
(Increase) decrease in operating assets:		
Grants receivable	25,807	209,349
Other receivables	(17,330)	
Prepaid insurance	(4,729)	16,282
Increase (decrease) in operating liabilities:		
Accounts payable	27,786	13,336
Accrued liabilities	9,667	(8,223)
Accrued interest - HOME loan	31,531	31,593
Refundable advance	4,901	(19,007)
Net cash provided by operating activities	198,170	221,265
Investing Activities		
Payments for property and equipment	(60,622)	
Proceeds from sale of assets		54,136
Net cash provided by (used in) investing activities	(60,622)	54,136
Financing Activities		
Proceeds from line of credit	675,446	537,312
Payments on line of credit	(722,403)	(664,480)
Payments of long-term debt	(9,535)	(10,029)
Net cash (used in) financing activities	(56,492)	(137,197)
Net increase in cash and cash equivalents	81,056	138,204
Cash, cash equivalents and restricted cash as of beginning of year	423,234	285,030
Cash, cash equivalents and restricted cash as of end of year	\$ 504,290	\$ 423,234
Reconciliation of cash, cash equivalents, and restricted cash balances:		
Cash and cash equivalents	\$ 403,644	\$ 322,588
Cash restricted from sale of building	100,646	100,646
Total cash, cash equivalents, and restricted cash	\$ 504,290	\$ 423,234

Supplemental Disclosure:

Operating activities reflect interest paid in 2021 and 2020 of \$34,411 and \$35,162, respectively.

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

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2021 and 2020

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Community Support Programs, Inc., (CSP) is a nonprofit corporation under the laws of the State of Louisiana. CSP exists to serve the client/family and to enhance each person's opportunity to live successfully in the community. Through the provision of advocacy, direct and indirect services, housing, and coordination with other social service providers, CSP, Inc. offers unique and innovative programs. The following programs are administered by CSP with their approximate percentages of total revenues:

Portals (13%) — Provides parenting education (in group and individual setting), family skill building, and visit coaching. Program operates with two main goals; to increase family stability and to reduce incidents of child abuse and neglect. Program serves Bienville, Bossier, Caddo, Claiborne, Jackson, and Webster parishes. Funding is provided by federal funds passed through the State of Louisiana, Department of Social Services, Office of Community Services.

Project Reach II (19%) – Provides a residential facility that can accommodate twenty three participants to aide them in attaining affordable housing. The supportive services portion of the grant focuses overcoming barriers by advocating for public benefits, vocational and employment programs, mental health and substance abuse programs. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development.

FEMA (1%) – Provides funding to purchase food and shelter for people in emergency situations. Funding is provided by federal funds from the U.S. Department of Homeland Security.

Section 8 Housing (13%) – Provides Section 8 housing to eligible disabled clients in need by allowing clients to locate their own housing units and by supplementing their rent or utilities at the unit. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development.

Project Aware (4%) – Provides funding for mental health awareness issues among school-aged youth, and to provide training for school personnel and other adults who interact with school-aged youth to detect and respond to mental health issues. Funding is provided by federal funds through the U.S. Department of Health and Human Services.

Cora Allen Housing (4%) – Community Support runs a twelve unit apartment complex for low income individuals and their families. Funding is provided by rent and fees from the tenants.

Crossroads II Housing (14%) – Provides funding for sixteen one-bedroom apartments with supportive services to individuals who are homeless and chronically mentally ill. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development.

Drug Free (3%) – To increase the capacity of community coalitions to reduce substance abuse, and overtime, to reduce substance abuse among adults through strengthening collaboration among communities, public and private entities. Funding is provided by federal funds through the U.S. Department of Health and Human Services.

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2021 and 2020
(Continued)

Impact (14%) – Provides funding for a permanent supportive housing program for women and men who have substance abuse issues, including case management activities designed to assist the women with gaining their independence and achieving recovery from their addiction. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development.

Louisiana Partnership for Success II (6%) – Provides funding for coalition building in high need communities. Funding is provided by federal funds passed through the Northwest Louisiana Human Services District.

Consumer Care Resources (3%) – Provides funding for needed support, services, or goods to achieve, maintain, or improve individual/family community living status and level of functioning in order to continue living in the community as well as provide for Peer Support services. Funding is provided by federal and state funds passed through the Northwest Louisiana Human Services District.

B. Basis of Accounting

The financial statements of CSP have been prepared on the accrual basis of accounting.

C. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards. Under those standards, the Organization is required to report information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the organization. These net assets may be used at the discretion of CSP's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of CSP or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. CSP has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received.

D. Income Tax Status

CSP is a tax-exempt organization as described in Section 501(c)(3) of the Internal Revenue Code, and therefore, is not subject to income taxes. However, income from certain activities not directly related to CSP's tax-exempt purpose is subject to taxation as unrelated business income. CSP had no such income for this audit period. The Organization's Form 990, Return of Organization Exempt from Income Tax, for the years ended June 30, 2021, 2020, 2019, and 2018 are subject to examination by the IRS, generally three years after they were filed.

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2021 and 2020
(Continued)

E. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results could differ from those estimates.

F. Cash and Cash Equivalents

CSP's cash, as stated for cash flow purposes, consists of interest bearing and non-interest bearing bank accounts. CSP has no other assets that are considered cash equivalents.

G. Property and Equipment

All acquisitions of property and equipment in excess of \$5,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of each asset. The State of Louisiana and the federal government have a reversionary interest in property purchased with state and federal funds. Its disposition as well as the ownership of any proceeds there from is subject to state and federal regulations.

H. Contributions

Contributions received are recorded as increase in net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions. When restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. In the absence of donor restrictions to the contrary, restrictions on contributions of property or equipment or on assets restricted to acquiring property or equipment expire when the property or equipment is placed in service.

I. Compensated Absences

Employees may accrue annual leave up to 15 days. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 15 days. Employees can also accrue sick leave, but accumulated sick leave is forfeited upon separation of employment.

J. Functional Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Costs are directly charged to the function they benefit. Facility related expenses are allocated to each function based upon square footage utilized by the function.

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2021 and 2020
(Continued)

(2) Concentrations of Credit Risk

Financial instruments that potentially subject CSP to concentrations of credit risk consist principally of temporary cash investments and grants receivable. Concentrations of credit risk with respect to grants receivable are limited due to these amounts being due from governmental agencies under contractual terms. CSP maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At June 30, 2021 and 2020, total cash balances held at financial institutions was \$576,949 and \$449,651, respectively, all of which was secured by FDIC.

(3) Restricted Cash

Restricted cash at June 30, 2021 and 2020 consists of funds received from the sale of property purchased by and used in the HUD Transitions program.

(4) Grants Receivable

Various funding sources provide reimbursement of allowable costs and payment on units of service in connection with providing services under contracts or agreements. This balance represents amounts due from funding sources at June 30, 2021 and 2020, but received after those dates.

(5) Refundable Advance

CSP records federal funds received in excess of expenditures as a refundable advance until they are expended for the purpose of the contract or until the funds are returned to the appropriate funding source.

(6) Contractual Revenue – Grants

During the years ended June 30, 2021 and 2020, CSP received contractual revenue from federal and state grants in the amount of \$2,563,497 and \$2,365,059, respectively. The continued existence of these funds is based on annual contract renewals with various funding sources.

In August, 2020 CSP received loan proceeds in the amount \$184,545 under the Paycheck Protection Program (PPP). CSP met the eligibility criteria for forgiveness of the loan received by the Small Business Administration under the Paycheck Protection Program (PPP). By meeting the forgiveness criteria on the loan and receiving forgiveness of the loan in October 2021, CSP concludes the PPP loan, in substance, is a grant recorded in contractual revenue-grants on the statement of activities for the year ended June 30, 2021.

(7) Accrued Expenses

An analysis of accrued expenses at June 30, 2021 and 2020 is as follows:

	<u>2021</u>	<u>2020</u>
Accrued leave payable	\$ 17,728	\$ 17,728
Accrued salaries	33,161	26,422
Accrued payroll taxes	19,401	16,473
	<u>\$ 70,290</u>	<u>\$ 60,623</u>

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2021 and 2020
(Continued)

(8) Property and Equipment

Property and equipment consisted of the following at June 30, 2021:

	<u>Estimated Depreciable Life</u>	<u>Purchased With State Or Federal Funds</u>	<u>Purchased With Operating Funds</u>	<u>Total</u>
Land	n/a	\$ 46,607	\$ 49,169	\$ 95,776
Buildings and improvements	20–30 years	2,964,021	627,712	3,591,733
Vehicles	5 years	6,271	8,488	14,759
Furniture and equipment	5–7 years	123,546	9,134	132,680
Accumulated depreciation		<u>(1,054,019)</u>	<u>(227,537)</u>	<u>(1,281,556)</u>
Net investment in property and equipment		<u>\$ 2,086,426</u>	<u>\$ 466,966</u>	<u>\$2,553,392</u>

Depreciation expense for the year ended June 30, 2021 was \$125,458.

Property and equipment consisted of the following at June 30, 2020:

	<u>Estimated Depreciable Life</u>	<u>Purchased With State Or Federal Funds</u>	<u>Purchased With Operating Funds</u>	<u>Total</u>
Land	n/a	\$ 46,607	\$ 49,169	\$ 95,776
Buildings and improvements	20–30 years	2,964,021	627,712	3,591,733
Vehicles	5 years	6,271	8,488	14,759
Furniture and equipment	5–7 years	118,571	9,673	128,244
Accumulated depreciation		<u>(1,018,774)</u>	<u>(193,510)</u>	<u>(1,212,284)</u>
Net investment in property and equipment		<u>\$ 2,116,696</u>	<u>\$ 501,532</u>	<u>\$2,618,228</u>

Depreciation expense for the year ended June 30, 2020 was \$131,744.

(9) Line of Credit

The agency has a line of credit at a local bank, with an adjustable interest rate of .5% per annum less than the prime lending rate of Chase Bank (3.75% at June 30, 2021). The loan is secured by certain real estate owned by CSP. The line of credit has a limit of \$200,000 and had an outstanding balance as of June 30, 2021 and 2020 of \$0 and \$46,957, respectively. Interest expense incurred on the line of credit for the years ended June 30, 2021 and 2020 was \$2,548 and \$3,481, respectively.

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2021 and 2020
(Continued)

(10) Leases

The agency leases certain property under operating leases. The rental costs on those leases for the years ended June 30, 2021 and 2020 were \$245,074 and \$255,716, respectively. Commitments under lease agreements having initial or remaining non-cancellable terms in excess of one year are as follows:

<u>For the Year Ending June 31,</u>	
2022	<u>\$ 105,205</u>
Total minimum future rentals	<u>\$ 105,205</u>

(11) Pension Plan

CSP has a defined contribution pension plan in which employees meeting certain criteria are eligible to participate in the plan. CSP's employer's contribution on behalf of the participant is 4% of the participant's compensation. The amount contributed by CSP during the years ended June 30, 2021 and 2020 was approximately \$40,440 and \$27,125, respectively.

(12) Partnership Investments

CSP has entered into limited partnerships as a General Partner for various Louisiana Partnerships in Commendam. The partnerships are organized and operated for the construction, ownership and management of apartment complexes in Louisiana. The complexes are operated under the HOME Affordable Rental Housing Program through regulatory agreements with the Louisiana Housing Finance Agency. CSP entered into Management Sub-Contracts, in which they will co-manage the Partnerships. CSP's ownership percentage of each partnership is .05%.

(13) Net Assets

Net assets at June 30, 2021 and 2020, consisted of the following:

	2021	2020
Net Assets Without Donor Restrictions:		
Undesignated	\$ (97,676)	\$ (83,299)
Net investment in property and equipment	1,114,180	1,169,480
Designated for Section 8	75,730	75,730
Total net assets without donor restrictions	1,092,234	1,161,911
Net Assets With Donor Restrictions:		
Subject to expenditure for specified purpose –		
Restricted for Transition program	100,646	100,646
Restricted for Adult Consumer Care program	24,937	26,943
Restricted for Safe and Healthy Babies program	25,000	
Restricted for LA Partnership for Success II	16,892	14,896
Restricted for Section 8 housing	90,905	42,881
Restricted for Drug Free	12,189	18,687
Restricted for Opioid program	5,885	5,885
Restricted for Project Aware		1,760
Total net assets with donor restrictions	276,454	211,698
Total Net Assets	\$ 1,368,688	\$ 1,373,609

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2021 and 2020
(Continued)

(14) Liquidity and Availability of Financial Assets

CSP monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. CSP has the following financial assets that could readily be made available within one year of the balance sheet to fund expenses without limitations:

	2021	2020
Financial assets at year-end:		
Cash and cash equivalents	\$ 403,644	\$ 322,588
Restricted cash	100,646	100,646
Grant receivables	188,706	214,513
Other receivables	17,330	
Total financial assets	710,326	637,747
Less amounts not available to be used within one year:		
Net assets with donor restrictions	(276,454)	(211,698)
Less designated net assets which are designated for program use	(75,730)	(75,730)
Financial assets available to meet cash needs for general expenditures within one year	\$ 358,142	\$ 350,319

As reflected above, certain designated assets are designated for program use. These assets limited to use, as reflected in Note 13, are not available for general expenditures within the next year and are, therefore, deducted from the amounts noted above. However, designated amounts could be made available, if necessary.

In addition to financial assets available to meet general expenditures over the year, CSP operates with a balanced budget and anticipates covering its general expenditures using the income generated from contractual agreements with governmental agencies and contributions. The Statement of Cash Flows identifies the sources and uses of the CSP's cash and shows positive cash generated by operations of \$198,170 and \$221,265 for the years ended June 30, 2021 and 2020, respectively. CSP also has a \$200,000 line of credit available to meet cash flow needs. Balance outstanding on the line of credit at June 30, 2021, was \$0.

(15) Long-term Debt

Long-term debt at June 30, 2021 and 2020 consisted of the following:

	2021	2020
Mortgage payable to a bank, interest rate 5.25%, payable in 120 monthly installments of \$3,450, including interest with one final payment due on August 25, 2027, secured by property.	\$ 583,652	\$ 593,187
Less current installments	(11,119)	(10,551)
Long-term portion	\$ 572,533	\$ 582,636

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2021 and 2020
(Continued)

Approximate maturities of long-term debt are summarized as follows:

For the Year Ending June 30,	Approximate Amount
2022	\$ 11,119
2023	11,717
2024	12,347
2025	13,010
2026	13,711
2027 and after	<u>521,748</u>
	<u>\$ 583,652</u>

For the years ended June 30, 2021 and 2020, CSP incurred interest expense of \$31,863 and \$31,681, respectively.

(16) HOME Loan Obligations

CSP entered into a mortgage with Louisiana Housing Finance Agency (LHFA) pursuant to a Home Affordable Rental Housing Program Regulatory Agreement. The loan proceeds were utilized in the funding of construction of the Crossroads II project. The mortgage has a stated interest rate of 4% per annum; payable in annual installments in the amount equal to 75% of surplus cash of the project due on the first day of April, 2010; provided, however, that all payments due hereunder shall be payable only out of and to the extent of the net cash flow to be determined after payment of all operating expenses approved by LHFA and after a cash distribution to the Owner of not more than 25% of the surplus cash determined by LHFA. Any accrued but unpaid amounts due under this note shall be paid on April 1, 2039, the note maturity date. No payments were made on this loan during the years ended June 30, 2021 and 2020.

CSP entered into a mortgage with the City of Shreveport pursuant to a Home CHDO Funds Multifamily Rental Housing Loan Agreement dated January, 2017. The loan proceeds were used to construct twelve (12) two and three bedrooms townhome units of affordable rental housing for low-income families. The mortgage has a stated interest rate of 3% per annum; payable in annual installments in the amount equal to 100% of surplus cash of the project due on the first day of April, 2017; provided, however, that all payments due hereunder shall be payable only out of and to the extent of the net cash flow to be determined after payment of all operating expenses, payment of all sums due or currently required to be paid under the terms of any permanent mortgage loan encumbering the project that is senior to this note and the promissory note secured by such permanent mortgage loan, and payment of all amounts required to be deposited into any reserve funds. The note is secured by a second mortgage and security interest on all land, buildings, and improvements located on the project site, and movable property. Interest on the note may be compounded no more frequently than annually. Any accrued but unpaid amounts due under this note shall be paid on April 1, 2046, the note maturity date, when all sums due under this note shall be due and payable (unless forgiven as provided for in the note and mortgage). No payments were made on this loan during the years ended June 30, 2021 and 2020.

Outstanding loan balances on each of the HOME loans as of June 30, 2021 and 2020 were as follows:

Home Loan – LHFA	\$ 555,560
Home Loan – City of Shreveport	<u>300,000</u>
Total	<u>\$ 855,560</u>

(Continued)

Community Support Programs, Inc.
Notes to Financial Statements
June 30, 2021 and 2020
(Continued)

(17) Accrued Interest HOME Loan

This amount represents accrued interest payable on the HOME loan obligations, subject to the payment terms, as detailed in the mortgage with Louisiana Housing Corporation and the City of Shreveport. No interest was paid on these loans during the years ended June 30, 2021 and 2020.

(18) Uncertainty

As a result of the COVID-19 Coronavirus, economic uncertainties have arisen which are likely to negatively impact financial resources. While the duration on the economic impact is expected to be temporary, there is considerable uncertainty around the duration. The related financial impact and duration cannot be reasonably estimated at this time.

(19) Subsequent Events

Certain property owned by CSP was damaged due to severe weather during the year ended June 30, 2021. Contracts to repair the damage totaling \$223,145, were signed during July 2021. Insurance proceeds towards the damage totaling \$75,000, was received during July 2021. Management expects insurance to pay substantially all of the amount.

Subsequent events have been evaluated through December 30, 2021, the date the financial statements were available to be issued.

(20) Contingency

CSP is a defendant in a lawsuit, the ultimate outcome of which is not presently determinable. An estimate of possible loss or range of loss cannot be reasonably estimated at this time.

(21) New Accounting Pronouncement

In May 2014, the FASB issued Accounting Standards Update (ASU) No. 2014-09, "Revenue from Contracts with Customers". This Standard, along with its related amendments, requires organizations to recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. This standard was effective for annual reporting periods beginning after December 15, 2019. The adoption of this standard did not have a material effect on the Organization's financial statements and required no adjustment.

Community Support Programs, Inc.
Shreveport, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor / Pass-Through Grantor / Program Title	Federal Assistance Listing Number	Project Number	Passed Through to Subrecipients	Expenditures
<u>U.S. Department of Housing and Urban Development</u>				
Direct Programs:				
Supportive Housing Program - Project Reach II	14.267	LA0246L6H021803 & LA0246L6H021904	\$	\$ 491,836
Supportive Housing Program - Crossroads II	14.267	LA0152L6H021911 & LA015L6H022012		324,082
Continuum of Care Program - Impact	14.267	LA0034L6H021912 & LA0034L6H022013		387,499
Housing Voucher Cluster				
Direct Program				
Mainstream Vouchers	14.879	LA888		314,257
Covid-19 - Mainstream Vouchers	14.879	LA888		8,764
Total Housing Voucher Cluster			<u> </u>	<u>323,021</u>
Passed through the City of Shreveport				
CHDO Home Set-Aside Funds	14.239	2017 - 00000017		300,000
Passed through Louisiana Housing Corporation				
Home Investment Partnership Program	14.239	N/A		555,560
Total U.S. Department of Housing and Urban Development			<u> </u>	<u>2,381,998</u>
<u>U.S. Department of Health and Human Services</u>				
Direct Programs:				
Bienville Community Coalition's Drug Free Community Project	93.276	1H79SP080097-01		100,297
Bossier/Shreveport Project AWARE	93.243	1H79SM181426-01		81,642
Passed through the State of Louisiana, Department of Children and Family Services				
Portals	93.556	7843 & 18640		359,449
Passed through the Northwest Louisiana Human Services District				
Consumer Care Resources	93.958	N/A		47,460
Louisiana Partnership for Success II	93.243	N/A		164,796
Total U.S. Department of Health and Human Services			<u> </u>	<u>753,644</u>
<u>U.S. Department of Homeland Security</u>				
Emergency Food and Shelter	97.024	N/A		11,250
Total Federal Expenditures			<u> </u>	<u>\$ 3,146,892</u>

See accompanying notes to the schedule of expenditures of federal awards.

Community Support Programs, Inc.
 Shreveport, Louisiana
 Notes to the Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2021

NOTE A: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Community Support Programs, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Support Programs, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Community Support Programs, Inc.

NOTE B: Summary of Significant Accounting Policies

- (1) The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.
- (2) Community Support Programs, Inc. does not utilize an indirect cost rate.

NOTE C: Loan Balances Outstanding

Community Support Programs, Inc. has the following loan balances outstanding at June 30, 2021:

<i>Federal Assistance</i>		<i>Outstanding</i>
<u><i>Listing #</i></u>	<u><i>Program Name</i></u>	<u><i>Balance at</i></u>
		<u><i>June 30, 2021</i></u>
14.239	Home Investment Partnership Program	\$ 555,560
14.239	Home Investment Partnership Program	300,000

Community Support Programs, Inc.
Shreveport, Louisiana
Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2021

Agency Head: Veronica Glover, Chief Executive Officer

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 109,002
Benefits - insurance	5,150
Benefits - retirement	4,025
Benefits - group life/disability insurance	2,035
Reimbursements	600

Community Support Programs, Inc.
Supplemental Information Schedule
Schedule of Financial Position - Crossroads II Program
June 30, 2021

Assets	
Current assets:	
Cash	\$ 39,716
Grants receivable	27,157
Interagency receivable	79,340
Total current assets	<u>146,213</u>
Property and equipment:	
Property and equipment	1,299,510
Accumulated depreciation	<u>(521,712)</u>
Net property and equipment	<u>777,798</u>
Total Assets	<u><u>\$ 924,011</u></u>
Liabilities and Net Assets	
Current liabilities:	
Accounts payable	\$ 11,818
Accrued expenses	<u>5,654</u>
Total current liabilities	<u>17,472</u>
HOME loan obligation	555,560
Accrued interest - HOME loan	<u>273,614</u>
Total liabilities	<u>846,646</u>
Net assets:	
Without donor restrictions	<u>77,365</u>
Total net assets	<u>77,365</u>
Total Liabilities and Net Assets	<u><u>\$ 924,011</u></u>

Community Support Programs, Inc.
 Supplemental Information Schedule
 Schedule of Activities - Crossroads II Program
 For the Year Ended June 30, 2021

Revenues and Other Support:

Contractual revenue - grants	\$ 324,082
Client fees - rent	47,364
Miscellaneous revenues	<u>2,883</u>
Total revenues and other support	<u>374,329</u>

Expenses:

Salaries and wages	79,471
Payroll taxes and benefits	20,882
Travel	659
Operating services	79,464
Supplies	513
Professional fees	136,437
Utilities	16,230
Interest - HOME loan	22,531
Depreciation	42,650
Miscellaneous	<u>35,192</u>
Total expenses	<u>434,029</u>

Changes in net assets	(59,700)
Net assets, beginning of year	<u>137,065</u>
Net assets, end of year	<u><u>\$ 77,365</u></u>

Community Support Programs, Inc.
 Supplemental Information Schedule
 Schedule of Cash Flows - Crossroads II Program
 For the Year Ended June 30, 2021

Operating Activities	
Change in net assets	\$ (59,700)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	42,650
(Increase) decrease in operating assets:	
Grants receivable	13,636
Increase (decrease) in operating liabilities:	
Accounts payable	5,683
Accrued expenses	(2,764)
Accrued interest - HOME loan	22,531
Interagency payable	(100,963)
Net cash (used in) operating activities	<u>(78,927)</u>
Net increase (decrease) in cash	(78,927)
Cash as of beginning of year	<u>118,643</u>
Cash as of end of year	<u><u>\$ 39,716</u></u>

COOK & MOREHART

Certified Public Accountants

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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*

Independent Auditors' Report

To the Board of Directors
Community Support Programs, Inc.
Shreveport, 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 Community Support Programs, Inc., (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 30, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Support Programs Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Support Programs, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Support Programs, 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 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 Community Support Programs, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Cook & Morehart
Certified Public Accountants
December 30, 2021

COOK & MOREHART

Certified Public Accountants

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Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditors' Report

To the Board of Directors
Community Support Programs, Inc.
Shreveport, Louisiana

Report on Compliance for Each Major Federal Program

We have audited Community Support Programs, Inc.'s, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Support Programs Inc.'s major federal programs for the year ended June 30, 2021. Community Support Programs, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Community Support Programs, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Support Programs, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Support Programs, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Community Support Programs, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

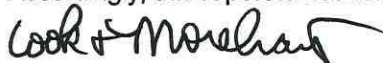
Report on Internal Control Over Compliance

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

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

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

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



Cook & Morehart
Certified Public Accountants
December 30, 2021

Community Support Programs, Inc.
Shreveport, Louisiana
Summary Schedule of Prior Audit Findings
June 30, 2021

There were no findings or questioned costs for the prior year audit for the year ended June 30, 2020.

Schedule of Findings and Questioned Costs
June 30, 2021

A. Summary of Audit Results

Financial Statements

Type of audit report issued : Unmodified

Internal control over financial reporting :

Material weaknesses identified : yes no
Significant deficiencies identified : yes none reported

Noncompliance material to financial
statements noted :

yes no

Federal Awards

Internal control over major programs :

Material weaknesses identified : yes no
Significant deficiencies identified : yes none reported

Type of auditors' report issued on compliance
for major federal programs: Unmodified

Any audit findings disclosed that are required to
be reported in accordance with 2 CFR section
200.516(a)

yes no

Identification of major federal programs :

Federal Assistance Listing #14.267
Supportive Housing Program - Project Reach II
Supportive Housing Program - Crossroads II
Continuum of Care Program - Center for Womens Issues

Dollar threshold used to distinguish between
type A and type B programs : \$750,000

Auditee qualified as low risk : yes no

B. Findings – Financial Statements Audit: None.

C. Findings and Questioned Costs – Major Federal Award Programs Audit: None.

(Continued)

Community Support Programs, Inc.
Shreveport, Louisiana
Summary Schedule of Prior Year Audit Findings
Schedule for Louisiana Legislative Auditor
June 30, 2021

There were no findings or questioned costs for the prior year audit ended June 30, 2020.

Summary Schedule of Current Year Audit Findings
Schedule for Louisiana Legislative Auditor
June 30, 2021

There are no findings or questioned costs for the current year audit period ended June 30, 2021.