

Feeding Louisiana
Baton Rouge, Louisiana

AUDITED FINANCIAL STATEMENTS
June 30, 2021



TWRU

CPAs & Financial Advisors

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	3
STATEMENT OF ACTIVITIES	4
STATEMENT OF FUNCTIONAL EXPENSES	5
STATEMENT OF CASH FLOWS	6
NOTES TO FINANCIAL STATEMENTS	7
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD, POLITICAL SUBDIVISION HEAD, OR CHIEF EXECUTIVE OFFICER.....	11
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING</i> <i>STANDARDS</i>	12
SCHEDULE OF FINDINGS AND RESPONSES	13



INDEPENDENT AUDITORS' REPORT

Board of Directors
Feeding Louisiana
Baton Rouge, Louisiana

We have audited the accompanying financial statements of Feeding Louisiana (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.

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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Governmental 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 Feeding Louisiana as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head, Political Subdivision Head, or Chief Executive Officer on page 11, as required by Louisiana Revised Statute 24:513(A)(3), is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial 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 Feeding Louisiana'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 Feeding Louisiana'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 Feeding Louisiana's internal control over financial reporting and compliance.

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Baton Rouge, Louisiana
December 30, 2021



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Feeding Louisiana
Baton Rouge, Louisiana

Statement of Financial Position
June 30, 2021

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$	1,424,521	
Receivable from Government Program		90,053	
Other Current Assets		217	
TOTAL CURRENT ASSETS			\$ 1,514,791

PROPERTY AND EQUIPMENT

Property and Equipment		3,500	
Less Accumulated Depreciation		(1,867)	
TOTAL PROPERTY AND EQUIPMENT			1,633

TOTAL ASSETS

\$ 1,516,424

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts Payable	\$	21,105	
Payable to Member Foodbanks		99,111	
Payroll Liability		7,602	
Deferred Revenue		273,000	
Payroll Protection Program Loan		31,090	
Other Current Liabilities		967	
TOTAL CURRENT LIABILITIES			\$ 432,875

NET ASSETS:

Without Donor Restrictions		1,083,549	
TOTAL NET ASSETS			1,083,549

TOTAL LIABILITIES AND NET ASSETS

\$ 1,516,424

See accompanying notes to financial statements

Feeding Louisiana
Baton Rouge, Louisiana

Statement of Activities
For the Year Ended June 30, 2021

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:

Revenues and Releases from Restrictions:

Private Grants and Contributions	\$ 1,112,016	
LA Income Tax Revenue	105,124	
SNAP Revenue	275,580	
FANO Collaborative Campaign	555,000	
SBA COVID Grants	28,730	
Miscellaneous Revenue	823	
Total Unrestricted Revenues	<u>2,077,273</u>	
Net Assets Released from Donor Restrictions	256,000	
Total Revenues Without Donor Restrictions and Releases from Restrictions		\$ 2,333,273

Expenses

Program Expense	1,406,093	
Management and General	<u>170,520</u>	
Total Expenses		<u>1,576,613</u>

Change in Net Assets Without Donor Restrictions		756,660
Net Assets Without Donor Restrictions, Beginning of Year	358,297	
Prior Period Adjustment, See Note 12	<u>(31,408)</u>	
Net Assets Without Donor Restrictions, Beginning of Year (As Restated)		326,889
Net Assets Without Donor Restrictions, End of Year		<u>\$ 1,083,549</u>

CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:

Released from Restrictions	<u>(256,000)</u>	
Change in Net Assets With Donor Restrictions		\$ (256,000)
Net Assets With Donor Restrictions, Beginning of Year	<u>256,000</u>	
Net Assets With Donor Restrictions, End of Year		<u>\$ -</u>

Feeding Louisiana
Baton Rouge, Louisiana

Statement of Functional Expenses
For the Year Ended June 30, 2021

	Program Expenses	Management and General	Total
Benefits Expense	\$ 6,863	\$ 10,295	\$ 17,158
Consulting Fees	240,349	-	240,349
Depreciation Expense	233	-	233
Insurance	-	1,723	1,723
Marketing	12,500	-	12,500
Membership Dues	-	2,219	2,219
Miscellaneous	-	4,883	4,883
Office Supplies	-	380	380
Payments to Member Foodbanks	732,350	-	732,350
Printing	27,180	40,771	67,951
Professional Fees	5,130	7,695	12,825
Salaries and Payroll Taxes	124,860	99,791	224,651
SNAP Reimbursement Expense	255,562	-	255,562
Travel and Conference Expense	1,065	1,597	2,662
Website Maintenance	-	1,167	1,167
TOTAL EXPENSES	\$ 1,406,093	\$ 170,520	\$ 1,576,613

See accompanying notes to financial statements

Feeding Louisiana
Baton Rouge, Louisiana

Statement of Cash Flows
For the Year Ended June 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in Net Assets	\$ 500,660
Adjustments to Reconcile Increase in Net Assets to Net Cash	
Provided by Operating Activities:	
PPP and EIDL Loans Forgiveness	(28,730)
Depreciation	233
Decrease (Increase) in Assets:	
Receivables from Government Programs	36,898
Increase (Decrease) in Liabilities:	
Accounts Payable	21,105
Payable to Member Foodbanks	(37,015)
Payroll Liabilities	4,038
Deferred Revenue	273,000
Other Current Liabilities	910
	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 771,099
CASH FLOWS FROM FINANCING ACTIVITIES:	
Payroll Protection Program Loan	31,090
	<hr/>
NET CASH PROVIDED BY FINANCING ACTIVITIES	<hr/> 31,090
NET INCREASE IN CASH AND CASH EQUIVALENTS	802,189
BEGINNING CASH AND CASH EQUIVALENTS	<hr/> 622,332
ENDING CASH AND CASH EQUIVALENTS	<hr/> <hr/> \$ 1,424,521

See accompanying notes to financial statements



Feeding Louisiana
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS-1-
June 30, 2021

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – Feeding Louisiana (the Organization) is a not-for-profit entity that was organized for the purpose of providing financial support and consulting to food banks within Louisiana. The Organization is supported primarily through grants. The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Service.

Program and Supporting Services – The Organization participates in the Supplemental Nutrition Assistance Program (SNAP) funded by the United States Department of Agriculture.

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

Basis of Presentation – Financial statement presentation follows the guidance included in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under ASC 958, non-profit organizations are required to report information regarding the financial position and activities according to two classes of net assets:

1. *Net Assets Without Donor Restrictions* are net assets that are not subject to donor-imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.
2. *Net Assets With Donor Restrictions* are net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Revenue Recognition – Contributions are recognized when the donor makes an unconditional promise to give. All contributions are reported as increases in net assets with donor restrictions or net assets without donor restrictions, depending on the existence of any donor restrictions. When a restriction expires, that is when a stipulated time restriction ends or the purpose of the 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.

Cash and Cash Equivalents – For purposes of reporting cash flows, the Organization considers all highly liquid investment purchases with maturity of three months or less to be cash equivalents.

Receivables – The Organization believes the amounts owed from governmental entities and all grants receivable to be collectable in full. Receivable balances are stated at the amounts management expects to collect, therefore no allowance for doubtful accounts is recorded or necessary.

Property and Equipment – Property and equipment are stated at cost. Depreciation is calculated using the straight-line method over the estimated useful life of the asset. Betterments and major renewals are capitalized while maintenance and repairs are charged against earnings when incurred. The cost and accumulated depreciation of assets sold or retired are removed from the respective accounts and any resulting gain or loss is reflected in current period earnings. The estimated useful lives for significant property and equipment categories are as follows:

Property and Equipment	5 to 15 years
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Donated Services – No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services requiring specific expertise. Some Board Members volunteer their time and perform a variety of tasks that assist with administrative programs.

Feeding Louisiana
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS-2-
June 30, 2021

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expense Allocation – The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated, by management, 40% to program and 60% to management and general, unless they have been determined to be fully program or fully management and general.

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 contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

NOTE 2: CONCENTRATION OF CREDIT RISK

The Organization has a concentration of credit risk for cash by maintaining deposits in a financial institution in Baton Rouge, Louisiana. This risk is mitigated by the Federal Deposit Insurance Corporation coverage of deposits in insured banks. As of June 30, 2021, the Organization has deposits in excess of insurance coverage of \$1,174,521.

NOTE 3: DUE FROM GOVERNMENT PROGRAMS

The Organization participates in two Supplemental Nutrition Assistance Program (SNAP), SNAP Outreach and SNAP Education programs. The programs are federal governmental programs run by the USDA and are administered by the Louisiana Department of Children and Family Services. Reimbursements are based on actual expenses incurred by the food banks in Louisiana. Currently, five food banks are participating in this program. Reimbursement requests are submitted by the Organization. Once the Organization receives the reimbursement, it disperses the appropriate amounts according to the affiliated food bank's requests. As of June 30, 2021, the Organization had not received the March through June reimbursements for the food banks. The total for the year ended is \$90,053 and is shown as a receivable on the balance sheet.

NOTE 4: RESTRICTIONS ON NET ASSETS

The Association's board of directors has chosen not to place any limitations on unrestricted net assets.

Changes in net assets with donor restrictions consist of the following for the year ended June 30, 2021:

	<u>6/30/20</u>	<u>Additions</u>	<u>Releases</u>	<u>6/30/21</u>
Mazon Grant	\$ 55,000	\$ -	\$ (55,000)	\$ -
Feeding America Grant	201,000	-	(201,000)	-
Total Temporarily Restricted Net Assets	<u>\$ 256,000</u>	<u>\$ -</u>	<u>\$ (256,000)</u>	<u>\$ -</u>

NOTE 5: RELATED PARTY TRANSACTIONS

The Organization reimburses food banks in Louisiana for food purchases with funds collected from government programs. As of June 30, 2021, the Organization had reimbursed \$255,562 to the member food banks.

The Organization also made grant reimbursements to food banks for nutritional education in the amount of \$987,912 per the restrictions specified by the donor for the year ended June 30, 2021.

Feeding Louisiana
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS-3-
June 30, 2021

NOTE 6: NOTES PAYABLE

In April of 2020, Feeding Louisiana was granted a loan in an amount of \$2,000 from the Small Business Administration (SBA) under the Economic Injury Disaster Loan (EIDL) program. This loan accrues interest at a fixed rate of 2.75% for non-profit entities and has a 30-year maturity. This loan has no prepayment penalty. The proceeds from this loan are to be used to fund working capital and normal operating expenses. Payments are automatically deferred for one year from the origination of the loan. Interest is accrued during the deferment period. This amount was forgiven during 2021. Grant revenue was recognized for the forgiveness of the \$2,000 loan. During the year, EIDL loan was forgiven and the Organization recognized grant revenue for the above mentioned amount.

Feeding Louisiana was granted a loan (the "Loan") in the aggregate amount of \$26,730 pursuant to the Paycheck Protection Program (PPP) under Division A, Title I of the CARES Act, which was enacted March 27, 2020. The Loan, which was in the form of a note dated April 15, 2020, issued by the Borrower, bears interest at a rate of 1% per annum for a term of 24 months. The note may be prepaid by the borrower at any time prior to maturity with no prepayment penalties. Funds from the loan may only be used for payroll costs, costs used to continue group health care benefits, mortgage payments, rent, utilities, and interest on other debt obligations incurred before 24 weeks after the initial funding date. Feeding Louisiana intends to use the entire loan amount for qualifying expenses. The Organization has concluded that although the legal form of the PPP is a loan, it believes the criteria has been met and the SBA will approve its forgiveness application.

Feeding Louisiana was granted a loan (the "Loan") in the aggregate amount of \$31,090 pursuant to the Paycheck Protection Program (PPP) under Division A, Title I of the CARES Act, which was enacted March 27, 2020. The Loan, which was in the form of a note dated March 25, 2021, issued by the Borrower, bears interest at a rate of 1% per annum for a term of 24 months. The note may be prepaid by the borrower at any time prior to maturity with no prepayment penalties. Funds from the loan may only be used for payroll costs, costs used to continue group health care benefits, mortgage payments, rent, utilities, and interest on other debt obligations incurred before 24 weeks after the initial funding date. Feeding Louisiana intends to use the entire loan amount for qualifying expenses. Under the terms of the PPP, certain amounts of the loan may be forgiven if they are used for qualifying expenses as described in the CARES Act. The first payment is due in July 2023. The Organization has concluded that although the legal form of the PPP is a loan, it believes the criteria has been met and the SBA will approve its forgiveness application.

NOTE 7: INCOME TAXES

The Organization follows FASB Accounting Standards Codification, which provides guidance on accounting for uncertainty in income taxes recognized in an organization's financial statements. The guidance prescribes a recognition and measurement of a tax position taken or expected to be taken in a tax return and also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. As of June 30, 2021, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. No interest and penalties were recorded during the year ended June 30, 2021. Generally, the tax years before 2017 are no longer subject to examination by federal, state, or local taxing authorities.

NOTE 8: COMMITMENTS

The Organization was allocated funding from two SNAP programs. A portion of this revenue is allocated to five-member food banks in Louisiana. As of June 30, 2021, the Organization owed the other food banks \$99,111.

Feeding Louisiana
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS-4-
June 30, 2021

NOTE 9: CONCENTRATION OF REVENUES

During the year ended June 30, 2021, the Organization received approximately 81% of its total revenue from individual and business owners.

NOTE 10: DEFERRED REVENUE

Deferred revenue represents payments received prior to the end of the fiscal year but before the grant term begins. The Organization received \$273,000 for a grant that begins in July 2021 and will be recognized as revenue during the next fiscal year.

NOTE 11: EMPLOYEE BENEFIT PLAN

The Organization provides an employee benefit plan to employees. Employees may elect to contribute a portion of their base salary on a pre-tax basis and the organization matches those contributions. The Organization contributed \$4,863 to the plan for the year ended June 30, 2021.

NOTE 12: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organizations' financial assets as of the statement of financial position date, reduced by any amounts not available for general use within one year of the statement of financial position date because of the contractual or donor-imposed restrictions or internal designations:

	<u>6/30/21</u>
Current Assets, excluding nonfinancial assets	\$ 1,514,574
Less those unavailable for general expenditures within one year:	
Donor restrictions for a specific purpose	-
Financial Assets available to meet cash needs for general expenditures within one year	\$ 1,514,574

NOTE 13: PRIOR PERIOD ADJUSTMENT

After the release of the 2020 financial statements, the amount expected to be received from governmental entities resulted in an increase in accounts payable to other food banks, a decrease in accounts receivable, and a decrease in net assets. The amount of the decrease in net assets totaled \$31,408.

NOTE 14: SUBSEQUENT EVENTS

In 2020, the Organization was granted and received a \$26,730 loan under the Paycheck Protection Program "PPP" administered by the Small Business Administration "SBA" approved partner. In July 2021, the entity received notification from the SBA for the PPP loan forgiveness applications, informing the Organization that the SBA has reached a decision to forgive the entire principal amount of \$26,730 of the original PPP loan. The Organization has recognized \$26,730 as grant revenue for the year ended June 30, 2021, which represents 100% of the loan proceeds.

In preparing these financial statements, Feeding Louisiana has evaluated events and transactions for potential recognition or disclosure through December 30, 2021, the date the financial statements were available to be issued.



Feeding Louisiana
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD, POLITICAL SUBDIVISION HEAD, OR CHIEF EXECUTIVE OFFICER
For the Year Ended June 30, 2021

Agency Head: Korey Patty, Executive Director

<u>PURPOSE</u>	<u>Totals</u>
Salary	\$ 83,849
Benefits	3,982
Travel Reimbursements	<u>900</u>
 TOTAL PAYMENTS TO AGENCY HEAD	 <u>\$ 88,731</u>

Board Members were not paid in non-employee or employee compensation for attending board meetings.



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Feeding Louisiana
Baton Rouge, 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 Feeding Louisiana (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 Feeding Louisiana'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 Feeding Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of Feeding Louisiana'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 Feeding Louisiana'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 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.

TWRU

CPAs & Financial Advisors
Baton Rouge, Louisiana
December 30, 2021

Feeding Louisiana
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS AND RESPONSES
For the Year Ended June 30, 2021

Finding Relating to the Financial Statements Required to be Reported in Accordance with Government Auditing Standards

Current Year Findings

There were no findings for the year ended June 30, 2021.

Prior Year Findings

There were no findings for the year ended June 30, 2020.

