

**LOUISIANA CHILDREN'S DISCOVERY CENTER, INC.**  
**HAMMOND, LOUISIANA**

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**ANNUAL FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2020



**Hebert Johnson  
& Associates, Inc.**  
Certified Public Accountants

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*A Professional Accounting Corporation*

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**Louisiana Children’s Discovery Center, Inc.**  
**Hammond, Louisiana**

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CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants



**Hebert Johnson  
& Associates, Inc.**  
Certified Public Accountants

18435 HIGHWAY 22, STE. 2  
P.O. BOX 1151  
PONCHATOLA, LA 70454  
(985) 386-5740 • FAX (985) 386-5742

29644 SOUTH MONTPELIER AVE., STE. B  
P.O. BOX 520  
ALBANY, LA 70711  
(225) 209-6627 • FAX (225) 209-6625

## Independent Accountant's Review Report

To the Board of Directors  
Louisiana Children's Discovery Center, Inc.  
Hammond, Louisiana

We have reviewed the accompanying financial statements of Louisiana Children's Discovery Center, Inc. (a nonprofit corporation), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### 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.

### Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

**Louisiana Children’s Discovery Center, Inc.**

**Supplementary Information**

The accompanying schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic 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 supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

*Chris Johnson*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Ponchatoula, Louisiana  
June 10, 2021

## Financial Statements

**Louisiana Children's Discovery Center, Inc.  
Hammond, Louisiana**

**Statement A**

**Statement of Financial Position  
As of December 31, 2020**

	<u>2020</u>
<b>Assets</b>	
<b>Current Assets:</b>	
Cash	\$ 257,103
Accounts Receivable	8,497
Inventory	1,000
Total Current Assets	<u>266,600</u>
 <b>Property and Equipment:</b>	
Furniture, Fixtures & Equipment	166,570
Leasehold Improvements	403,377
Less: Accumulated Depreciation	<u>(569,736)</u>
Total Property and Equipment	<u>211</u>
 <b>Other Assets:</b>	
Refundable Deposits	<u>2,700</u>
Total Other Assets	<u>2,700</u>
Total Assets	<u>\$ 269,511</u>
 <b>Liabilities and Net Assets</b>	
<b>Current Liabilities:</b>	
Accrued Payables	\$ 2,217
Payroll Liabilities	600
Note Payable - SBA EIDL Loan	128,600
Total Current Liabilities	<u>131,417</u>
 <b>Net Assets:</b>	
Without Donor Restrictions	<u>138,094</u>
Total Net Assets	<u>138,094</u>
Total Liabilities and Net Assets	<u>\$ 269,511</u>

See accompanying notes and independent accountant's review report.

**Louisiana Children's Discovery Center, Inc.**  
**Hammond, Louisiana**

**Statement B**

**Statement of Activities**  
**For the Year Ended December 31, 2020**

	Without Donor Restrictions	Total
<b>Revenues:</b>		
Agency/Government Grants	\$ 110,500	\$ 110,500
Individual/Business Contributions	38,315	38,315
Admission Fees	18,645	18,645
Birthday Party Income	10,987	10,987
Field Trip Income	4,902	4,902
Fundraising Income	4,937	4,937
Gift Shop Income	188	188
Interest Income	86	86
Membership Dues	3,097	3,097
Museum Events	13,004	13,004
Miscellaneous Revenue	241	241
SBA Payroll Protection Program	31,727	31,727
Total Revenues	\$ 236,629	\$ 236,629
<b>Expenses:</b>		
Birthday Party Expenses	\$ 706	\$ 706
Credit Card Fees	3,176	3,176
Depreciation Expense	7,434	7,434
Dues & Subscriptions	3,125	3,125
Employee Salaries & Payroll Taxes	107,798	107,798
Event Expenses	1,023	1,023
Fundraising	2,100	2,100
Insurance	11,594	11,594
Janitorial	2,392	2,392
Maintenance & Repairs	4,709	4,709
Miscellaneous	319	319
Office Expenses	5,307	5,307
Other Employee Costs	699	699
Professional Fees	13,400	13,400
Promotion and Advertising	550	550
Rent	37,345	37,345
Security	628	628
Software & Website Support	5,570	5,570
Supplies	223	223
Utilities	16,020	16,020
Total Expenses	224,118	224,118
<b>Change in Net Assets</b>	12,511	12,511
<b>Net Assets:</b>		
<b>Beginning of the Year</b>	125,583	125,583
<b>End of the Year</b>	\$ 138,094	\$ 138,094

See accompanying notes and independent accountant's review report.

**Louisiana Children's Discovery Center, Inc.  
Hammond, Louisiana**

**Statement C**

**Statement of Cash Flows  
For the Year Ended December 31, 2020**

	<u>2020</u>
<b>Cash Flows from Operating Activities</b>	
Change in Net Assets	\$ 12,511
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation Expense	7,434
(Increase)/Decrease in Accounts Receivable	119
Increase/(Decrease) in Accounts Payable	682
Increase/(Decrease) in Payroll Liabilities	(759)
Increase/(Decrease) in Notes Payable	128,600
Net Cash Provided by Operating Activities	<u>148,587</u>
<b>Cash Flows used by Investing Activities</b>	
Purchase of Equipment	<u>(4,242)</u>
Net Cash Used by Investing Activities	<u>(4,242)</u>
<b>Net Increase in Cash and Cash Equivalents</b>	144,345
<b>Cash and Cash Equivalents - Beginning of the Year</b>	<u>112,758</u>
<b>Cash and Cash Equivalents - End of the Year</b>	<u>\$ 257,103</u>

See accompanying notes and independent accountant's review report.



**Louisiana Children’s Discovery Center, Inc.  
Hammond, Louisiana**

**Notes to the Financial Statements  
For the Year Ended December 31, 2020**

**Introduction**

The Louisiana Children’s Discovery Center, Inc. (the “Center”) opened on October 1, 2010 and is a non-profit entity established to provide children with hands-on educational experiences that will empower imaginations, peak curiosity, and nurture intelligence. This mission is accomplished through the operation of a children’s museum in the City of Hammond, Louisiana.

**1. Summary of Significant Accounting Policies**

**A. Basis of Accounting**

The financial statements have been prepared on an accrual basis and in conformity with standards generally accepted in the United States of America.

**B. Basis of Presentation**

The Center is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions.

**C. Support and Revenue**

Support consists primarily from expense reimbursements from the City of Hammond, admission fees, field trips, birthday parties, membership fees and gift shop sales. At the end of each month the Center will bill the City of Hammond for expenses incurred. The revenue is recognized once the Center bills the City of Hammond. Membership fees are billed annually and are nonrefundable. Membership fees, birthday parties, and field trips are nonrefundable and recognized as income when received. Gift shop sales are recognized as revenue at the time of sale.

**D. Cash**

Cash includes demand deposits and money market savings accounts.

**E. Income Taxes**

The Center qualifies as a tax-exempt organization under Section 501(c) (3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. However, should the Center engage in activities unrelated to its exempt purpose it could result in taxable income.

**F. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported

**Louisiana Children’s Discovery Center, Inc.  
Hammond, Louisiana**

**Notes to the Financial Statements  
For the Year Ended December 31, 2020**

amounts of support and revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**G. Statement of Cash Flows**

For the purposes of the statement of cash flows, all investments with a maturity of 90 days or less from the date of purchase are considered to be cash equivalents.

**H. Contributions**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

All contributions are considered to be unrestricted and available for use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases these net asset classes. However, if a restriction is fulfilled in the same reporting period in which the contribution is received, the Center reports the support as unrestricted.

**I. Inventories**

Inventories are stated at the lower of cost or market determined by the first-in, first-out method. At December 31, 2020, the Center had \$1,000 in inventories for the gift shop.

**J. Property and Equipment**

Property and equipment are stated at cost or fair value at date of donation. The Center has not adopted a formal capitalization policy. Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

Furniture and Fixtures	7 Years
Leasehold Improvements	5 Years
Machinery and Equipment	5 - 10 Years
Software	3 Years

**K. Vacation and Sick Leave Policy**

Full-time employees earn vacation days off 90 days after the beginning of their employment with the Center. Any unused vacation time is forfeited after each anniversary year of employment. The center also offers paid time off (PTO) only for full-time salaried employees for sick days, medical appointments, hospitalization, funeral leave and personal days off. Unused PTO cannot be carried over to the next year. Upon separation from employment for any reason, all unused PTO is forfeited. Days earned for vacation and PTO are based on the following years of employment:

The Center gives paid time off (PTO) to only full time employees (40 hours a week). Paid time off can be used for personal, sick, or vacation. PTO is credited at the beginning of the year and the employee

**Louisiana Children’s Discovery Center, Inc.  
Hammond, Louisiana**

**Notes to the Financial Statements  
For the Year Ended December 31, 2020**

may carry over five days of PTO if unused at the end of the calendar year. All other PTO will be forfeited at the end of the calendar year. Upon separation of employment for any reason, unused PTO is forfeited. PTO is earned from the beginning of your employment with the Center, however; you cannot utilize paid time off until you have completed your first ninety days of employment. Paid time off is earned as follows:

<u>Years of Employment</u>	<u>Vacation Days</u>
1	5
2 - 4	10
5 - 9	15
Over 10	20

<u>Years of Employment</u>	<u>PTO Days</u>
1 - 2	4
3 - 4	6
Over 5	8

**L. New Accounting Pronouncements**

In May 2014, the Financial Accounting Standards Board issued ASU 2014-09, Revenue from Contracts with Customers, or Accounting Standards Codification Topic 606 (“ASC 606”), which supersedes the revenue recognition requirements in ASC 605, Revenue Recognition (“ASC 605”). This literature is based on the principle that revenue is recognized to depict the transfer of goods and 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. The accounting guidance also requires additional disclosure regarding the nature, timing, and uncertainty of revenue and cash flows arising from customer contract including significant judgments and changes in judgements, as well as assets recognized from costs incurred to obtain or fulfill a contract. On January 1, 2020 the Organization adopted ASC 606. Analysis of the various provisions of this standard resulted in no significant changes in the way the Center recognizes revenue.

**2. Financial Assets and Liquidity Resources**

As of December 31, 2020, financial assets and liquidity resources available within one year for general expenditures such as operating expenses, scheduled principal payments on debt, and capital construction costs not financed with debt, were as follows:

**Louisiana Children’s Discovery Center, Inc.  
Hammond, Louisiana**

**Notes to the Financial Statements  
For the Year Ended December 31, 2020**

Financial Assets:

Cash & Cash Equivalents	\$ 257,103
Accounts Receivable, Net	8,497
Total Financial Assets Available within One Year	265,600

Less amounts to be used within one year for the following:

Current Portion of Note Payable - SBA EIDL Loan	128,600
Total Financial Assets and Liquidity Resources Available within One Year	\$ 137,000

**3. Cash**

Cash at December 31, 2020, consisted of the following:

Demand Deposits	\$ 90,434
Money Market Savings	165,823
Petty Cash	846
	\$ 257,103

**4. Receivables**

Total receivables at December 31, 2020 are \$8,497. The amounts due from the City of Hammond total \$8,497. This amount was collected in January 2021.

**5. Concentration of Revenue**

For the year ended December 31, 2020, the Center received funding of \$110,500 from the City of Hammond, Louisiana which is approximately 47% of the Center’s revenue.

**6. Property and Equipment**

A summary of the changes in property and equipment follows:

	Balance December 31, 2019	Additions	Deletions	Balance December 31, 2020
<b>Capital Assets</b>				
Furniture, Fixtures & Equipment	\$ 175,333	\$ 4,242	\$ -	\$ 179,575
Leasehold Improvements	403,377	-	-	403,377
<b>Subtotal</b>	578,710	4,242	-	582,952
Less: Accumulated Depreciation	(575,307)	(7,434)	-	(582,741)
<b>Net Capital Assets</b>	\$ 3,403	\$ (3,192)	\$ -	\$ 211

Depreciation expense for the year ended December 31, 2020 was \$7,434.

**Louisiana Children’s Discovery Center, Inc.**  
**Hammond, Louisiana**

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

**8. Property Lease**

The Center is leasing property at 113 North Cypress Street, Hammond, Louisiana and the adjacent parking lot. On October 1, 2020 the Center renewed its lease for the consideration \$2,816 per month until December 31, 2021. The Center has two options to renew with the periods to be January 1, 2022 to December 31, 2022 and January 1, 2023 to December 31, 2023. In addition to the rent, a deposit of \$2,700 is to be held by the lessor as security for the full and faithful performance of all terms and conditions of the lease. The premises are to be used only for the purposes of a children’s museum and other lawful related activities. At December 31, 2020, \$37,344 was charged to rent under this lease.

**9. Operating Lease**

The Center entered into an operating lease agreement with LEAF Capital Funding, LLC effective April 17, 2018 to lease a Konica Minolta C454e Copier System. The lease is payable in 48 monthly payments of \$180. Future minimum lease payments for the next three years are as follows:

<u>Year Ending</u>		<u>Total</u>
2021	\$	2,160
2022		540
	\$	<u>2,700</u>

**10. Economic Injury Disaster Loan**

On September 4, 2020, the Center received a \$128,600 loan under the Economic Injury Disaster Loan of the U.S. Small Business Administration (SBA). The loan carries an interest rate of 3.75% for a term of 30 years. The loan was paid off on February 10, 2021. The interest expense paid in 2021 was \$1,661.

**11. Subsequent Events**

Subsequent events have been evaluated by management through June 10, 2021, the date the financial statements were available to be issued. The following events were noted that require recording or disclosure in the financial statements for the fiscal year ending December 31, 2020.

The Center is still facing the impacts of the COVID-19 pandemic. The Center is open 3 days a week which has resulted in a reduction in revenues. The extent of the continuing impact of the COVID-19 pandemic on the Organization’s operational and financial performance will depend on certain developments, including the duration and spread of the outbreak.

## **Supplemental Information**

**Louisiana Children's Discovery Center, Inc.  
Hammond, Louisiana**

**Schedule of Compensation, Benefits and Other  
Payments to Agency Head  
For the Year Ended December 31, 2020**

Agency Head: Patti Robique

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 30,000
Total payments	\$ 30,000

See independent accountant's review report.

## **Other Independent Accountant's Report**



CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

American Institute of Certified Public Accountants

Society of Louisiana Certified Public Accountants



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& Associates, Inc.**  
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18435 HIGHWAY 22, STE. 2  
P.O. BOX 1151  
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29644 SOUTH MONTPELIER AVE., STE. B  
P.O. BOX 520  
ALBANY, LA 70711  
(225) 209-6627 • FAX (225) 209-6625

## Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors  
Louisiana Children's Discovery Center, Inc.  
Hammond, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Louisiana Children's Discovery Center, Inc. and the Louisiana Legislative Auditor, on the Center's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2020 as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Center's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

*The Center received \$110,500 from the City of Hammond in 2020.*

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

*We randomly selected 6 disbursements in 2020.*

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

*Each of the selected disbursements agreed to the amount and payee in the supporting documentation.*

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

*All of the disbursements were coded to the correct fund and general ledger account.*

5. Report whether the selected disbursements were approved in accordance with the Center's policies and procedures.

*All of the selected disbursements were approved in accordance with the Center's policies and procedures.*

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

*All local award disbursements were in compliance with the grant agreement.*

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

*The Center did not receive any federal awards in 2020.*

#### Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.

*I obtained an agenda from management that was posted on the door of the Center's main office building.*

#### Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

*The Center was not required to provide a budget.*

#### State Audit Law

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

*The Center's report was submitted to the Legislative Auditor before the statutory due date of June 30, 2021.*

11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

*The Center's management represented that the Center did not enter into any contracts during the fiscal year that were subject to the public bid law.*

#### Prior-Year Comments

12. Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

*There were no prior year suggestions, exceptions, recommendations or comments.*

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Louisiana Children's Discovery Center, Inc.'s compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the Louisiana Children's Discovery Center, Inc.'s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Sincerely,

*Chris Johnson*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Ponchatoula, Louisiana

June 10, 2021

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-public Agencies)**

2/11/21 (Date Transmitted)

Hebert Johnson & Associates Inc.  
PO Box 520  
Albany, LA 70711

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2020 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes  No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes  No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes  No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes  No

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/lala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.**

Yes  No

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes  No

**Reporting**

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes  No

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes  No

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes  No

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes  No

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes  No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes  No


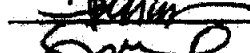

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes  No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes  No

The previous responses have been made to the best of our belief and knowledge.

	Secretary	February 12, 2021	Date
	Treasurer	February 11, 2021	Date
	President	February 11, 2021	Date