



The Arc  
P.O. Box 9610  
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*Achieve with us.*

February 8, 2022

Louisiana Legislative Auditor-Local Government Services  
PO Box 94397  
Baron Rouge, LA 70804-9397

To whom it may concern:

The Arc of Acadiana, Inc. acquired the nonprofit activity of The Arc of Vermilion on the effective date of December 1, 2020. Therefore, these submitted sworn financial statements of The Arc of Vermilion, Inc. are for the short year July 1, 2020 through November 30, 2020 and are final financial statements for that entity. If any additional information or any additional reporting is required please contact me at The Arc of Acadiana, Inc. at 367-6813 ext 1007. Thank you for your attention to this matter.

Respectfully,

A handwritten signature in black ink that reads 'Mary A. Castille'.

Mary A Castille CPA (inactive)  
Chief Financial Officer

# Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: The Arc of Vermilion, Inc.

Address: 809 S Severin Erath, LA 70533

Telephone: 337 937-6113 Email: cindy.leleux@arcofacadiana.org

*This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to [ereports@lla.la.gov](mailto:ereports@lla.la.gov), faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.*

## AFFIDAVIT

Personally came and appeared before the undersigned authority, Mary A Castille, CPA (inactive) (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of The Arc of Vermilion, Inc. (entity's name) as of shprt yr 11/30/20 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: \_\_\_\_\_

Complete if Applicable: In addition, Cindy Leleux (officer's name), who duly sworn, deposes, and says that The Arc of Vermilion, Inc. (entity's name) received \$75,000 or less in revenues and other sources for the year ended shprt yr 11/30/20 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

[Signature]  
OFFICER'S SIGNATURE

Chief Operations Officer  
OFFICER'S TITLE

Sworn to and subscribed before me, this 2nd day of February, 2022

[Signature]  
NOTARY PUBLIC SIGNATURE & SEAL  
Larry Hanger  
#35753

# Sworn Financial Statements and Certification of Revenues \$75,000 or Less

The Arc of Vermilion, Inc.

## Statement of Receipts and Disbursements

## Statement A

	General Fund	Other Fund	Total
<b>RECEIPTS (Provide Brief Description):</b>			
1. OCDD Revenue	\$ 23,424	\$	\$ 23,424
2. interest, dntns, Gain-sale of asset	4,642		4,642
3. GRANT(Sth Central Planning)	60,000		60,000
4. Resale store sales	157,257		157,257
5. Medicaid Revenue	146,164		146,164
<b>6. Total receipts</b> (add lines 1 - 5)	<b>\$ 391,487</b>	<b>\$</b>	<b>\$ 391,487</b>
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7. Program Services	\$ 232,446	\$	\$ 232,446
8. Supporting Svc: Mgmt & General	16,964		16,964
9.			
10.			
11.			
12.			
<b>13. Total Disbursements</b> (add lines 7 - 12)	<b>\$ 249,410</b>	<b>\$</b>	<b>\$ 249,410</b>
14. Change in fund balance ( Lines 6 minus 13)	\$ 142,077	\$	\$ 142,077
15. Fund Balance at beginning of year	\$ 670,721	\$	\$ 670,721
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	\$ 812,798	\$	\$ 812,798

Identify the Basis of Accounting, if not using Cash-Basis: Accrual

**NOTE:** If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: *Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.*

The Arc of Vermilion, Inc.

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

**Balance Sheet**

**Statement B**

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>ASSETS (balances at year-end)</b>			
1. Cash and cash equivalents	\$ 61,280	\$	\$ 61,280
2. Investments (fair value)	-	-	-
3. <del>Office furnishings (Cost of desks, etc)</del> ASSETS	1,269,077	-	1,269,077
4. <del>Equipment (Cost of fax machine, etc)</del> Acc/Deprec	539,954	-	539,954
5. Other (brief description) Preps & Recbles	72,751	-	72,751
6. <b>Total Assets</b> (add lines 1 - 5)	<u>\$ 863,154</u>	<u>\$</u>	<u>\$ 863,154</u>
<b>LIABILITIES AND FUND BALANCE (at year-end):</b>			
7. Liabilities (brief description): Trade accts pble	\$ 2,997	\$	\$ 2,997
8. Insurance Pble	29,981	-	29,981
9. Accrued Payroll & PR Liabilities	11,509	-	11,509
10. Accrued Exps Pble	5,868	-	5,868
11. <b>Total Liabilities</b> (add lines 7 - 10)	50,356	-	50,356
12. Fund balance (amount from Line 16 on Statement A)	812,798	-	812,798
13. Other	-	-	-
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13)	<u>\$ 863,154</u>	<u>\$</u>	<u>\$ 863,154</u>

The Arc of Vermilion, Inc.  
 Sworn Financial Statements and Certification of Revenues \$75,000 or Less

**Statement C**

**Schedule of Compensation, Benefits and Other Payments to Entity Head**

**Agency Head Name and Title:** Janise Hardy CEO 7/1/20--shrt yr 11/30/20

Purpose	Dollar Amount
1. Salary	1. 7,911
2. Benefits-insurance	2.
3. Benefits-retirement	3.
4. Benefits-other (describe)	4.
5. Benefits-other (describe)	5.
6. Benefits-other (describe)	6.
7. Car allowance	7.
8. Vehicle provided by government (if reported on your W-2)	8.
9. Per diem	9.
10. Reimbursements	10.
11. Travel	11.
12. Registration fees	12.
13. Conference travel	13.
14. Housing	14.
15. Unvouchered expenses (example: travel advances, etc.)	15.
16. Special meals	16.
17. Other	17.
18. TOTAL (enter total of line 1-17)	18. 7,911

\_\_\_\_\_ Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule only those payments to the agency head that are derived from the public funds.)





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December 28, 2021

Louisiana Legislative Auditor  
ATTN Sudha Jindia or Tanya Forbes  
[sjindia@lla.la.gov](mailto:sjindia@lla.la.gov) and [tforbes@lla.la.gov](mailto:tforbes@lla.la.gov)

Dear Ms Jindia,

We formally request an extension to submit the sworn financial statements of **The Arc of Vermilion, Inc.** which will be completed by The Arc of Acadiana, Inc for the short fiscal year ended November 30, 2020. On December 1, 2020 The Arc of Acadiana, Inc. acquired the nonprofit activity of **The Arc of Vermilion, Inc.** Due to the impact of Hurricane Ida in Vermilion and Iberia parish we have experienced delays in obtaining our audited financial statements for the Arc of Acadiana, Inc. and any audit adjustments that may impact the period of operations of The Arc of Vermilion, Inc. before it was acquired by The Arc of Acadiana, Inc. We expect to be able to submit the report within 90 days after December 31, 2021.

Sincerely,

A handwritten signature in blue ink that reads 'Mary A. Castille'.

Mary A Castille, CFO

The Arc of Acadiana, Inc on behalf of  
**The Arc of Vermilion, Inc.**



For people with intellectual  
and developmental disabilities

Vermilion

Achieve with us.

809 S. Severin St  
Erath, Louisiana 70533  
337-937-6113

**EXHIBIT A: BOARD RESOLUTION**

STATE OF LOUISIANA

PARISH OF VERMILION

On the 20th day of August, 2020 at a meeting of the Board of Directors of The Arc of Vermilion, Inc. a corporation held in the City of Erath, Vermilion Parish, Louisiana, with a quorum of the directors present, including proxies, the following business was conducted:

It was duly moved and seconded that the following resolution be adopted:

**BE IT RESOLVED** that the Board of Directors of the above corporation do hereby authorize Janise B. Hardy, CEO (Name and Title) and/or Scott Dartez, Board Member to negotiate, on terms and conditions that he/she may deem advisable, a Memorandum of Understanding, with the effective date of August 20, 2020 and to execute said documents on behalf of the corporation, and further we do hereby give him/her the power and authority to do all things necessary to implement, maintain, amend or renew said documents.

**BE IT ALSO RESOLVED** that the Board of Directors of the above corporation do hereby authorize Cindy Leleaux, COO of Arc of Acadiana to negotiate, on terms and conditions that she may deem advisable on behalf of the corporation, and further we do hereby give him/her the power and authority to do all things necessary to conduct business on behalf of the Arc of Vermilion.

The above resolution was passed by a majority of those present and voting in accordance with the by-laws and articles of incorporation.

I certify that the above and foregoing constitutes a true and correct copy of a part of the minutes of a meeting of the Board of Directors of The Arc of Vermilion, Inc.

**HELD ON THE** 20th **DAY OF** August **2020.**

  
Vice President

**ASSIGNMENT OF ASSETS**

Before the undersigned Notaries Public and witnesses did personally come and appear the following parties to this Assignment:

**The Arc of Vermilion, Inc.**, a Louisiana chartered 501(c)(3) non-profit corporation, domiciled at 809 S. Severin, Erath, Louisiana 70533, through its duly authorized representatives, Cheney Desormeaux and Melody Theriot, pursuant to the Minutes of the Special Board meeting dated September 3, 2020, a copy of which is attached hereto (Exhibit P) and made a part hereof by reference (hereinafter "Vermilion")

and

**The Arc of Acadiana, Inc.**, a Louisiana chartered 501(c)(3) non-profit corporation, domiciled at 6400 Highway 90 West, New Iberia, Louisiana 70560 through its duly authorized Chief Executive Officer, Kenny Patton, pursuant to the resolution of the Board of Directors dated August 18, 2020 , a copy of which is attached hereto and made a part hereof by reference (hereinafter "Acadiana") (Exhibit M).

***Assignment***

Pursuant to the Memorandum of Understanding ("MOU") dated August 31, 2020, Vermilion and Acadiana entered into an agreement for the transfer of ownership and assets owned by Vermilion to Acadiana. This Assignment of Assets ("Assignment") shall supersede the MOU and shall assign, transfer and convey all the assets of Vermilion to Acadiana. This Assignment along with the Act of Conveyance of the Immovable and Movable Property shall constitute the sole enforceable obligations between the parties. It is the intention of Vermilion to terminate its corporate existence following the execution of this Assignment by both parties.

***IRS 501(c)(3) Transfer***

Pursuant to the Articles of Incorporation (Exhibit A) and in accordance with its IRS 501(c)(3) not-for-profit tax status (Exhibit B), Vermilion does by this Assignment to Acadiana confirm and assure the continued use of its assets for its original purpose which is the cause and consideration for this Assignment to Acadiana. The original purpose is defined in the Articles of Incorporation (Exhibit A) and the Bylaws (Exhibit C) for Vermilion.



*Effective Date*

The Effective Date of this Assignment is December 1, 2020.

*Representation and Warranties*

**By Vermilion:**

- 1) Vermilion is a Louisiana chartered IRS 501(c)(3) non-profit corporation (Exhibit B) in good standing with the Louisiana Secretary of State (Exhibit D).
- 2) The Vermilion Board of Directors has duly authorized this Assignment. (Exhibit E)
- 3) The Balance Sheet (Exhibit F), Accounts Receivable (Exhibit G), Accounts Payable (Exhibit H), and Contracts (Exhibit I) are true and correct to the best of our knowledge, information and belief.
- 4) All taxes and withholdings required for Vermilion as of the date of this Assignment have been paid or have been accrued in the Vermilion account balance being transferred.
- 5) Vermilion will terminate its corporate existence in due course and shall not compete with Acadiana subsequent to the date of this Assignment. This non-competition agreement is limited to Vermilion and in no way restricts its employees.
- 6) The 2019-2020 yearend financial statements prepared by Kolder, Slaven and Company is attached (Exhibit J).
- 7) There are no third party or employee claims pending or threatened nor is Vermilion aware of any such claims or potential claims.
- 8) The Vermilion Board of Directors, officers and employees will cooperate in the transfer of the Vermilion assets to Acadiana.

**By Acadiana:**

- 1) Acadiana is a Louisiana chartered IRS 501(c)(3) non-profit corporation (Exhibit K) in good standing with the Louisiana Secretary of State (Exhibit L).
- 2) The Acadiana Board of Directors has duly authorized this Assignment (Exhibit M).

- 3) Acadiana commits to the continued service of the Vermilion clients in Vermilion Parish.
- 4) Day Habilitation services for clients with Intellectual and Developmental Disabilities shall be continued at 809 S. Severin Street, Erath, Louisiana for the Vermilion Parish clients so long as that facility provides suitable space for the delivery of those services at that location.
- 5) No layoffs of current Vermilion staff are contemplated.
- 6) The "touch board" purchased from the fundraiser headed by Melissa LeBlanc on behalf of \_\_\_\_\_ (non-profit name) shall be transferred back to \_\_\_\_\_ (non-profit name).

***Immovable and Movable Property***

Vermilion shall convey its immovable and movable property and improvements to Acadiana free and clear of all encumbrances (Exhibit N). This Assignment and the Act of Conveyance of the Immovable and Movable Property shall constitute the sole enforceable agreements between the parties.

The Arc of Acadiana acknowledges and agrees that any and all property donated by Our Lady of Lourdes Catholic Church in Erath, La. Unto Vermilion Association for Retarded Citizens ( now Arc of Vermilion) as evidenced by the Act of Donation filed under Entry Number 265610 with the Vermilion Clerk of Courts' office shall revert back to Our Lady of Lourdes Catholic Church in the event that the property is Not Used for the Benefit/betterment of the Handicapped Population."

***South Central Planning and Development Commission Loan***

This loan has been paid in full as evidenced by the attached Promissory Note marked Paid In Full (Exhibit O).

***401-K***

The 401-K plan for Vermilion employees shall be coordinated with the Acadiana 401-K plan administrator for the continued benefit of the Vermilion employees.

***Insurance Benefits***

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Acadiana shall enroll all former Vermilion employees into the same insurance benefits provided to Acadiana employees.

**Additional Documents**

Vermilion and Acadiana agree to the execution of any documents necessary to implement the provisions and intent of this Assignment subsequent to the date of execution.

THUS DONE AND SIGNED before the undersigned competent witnesses and me, Notary, after due and complete reading of the whole at Erath, Louisiana, on this 16<sup>th</sup> day of December, 2020.

WITNESSES:

Leah Phillips  
Print Name: Leah Phillips

Cheney Desormeaux  
CHENEY DESORMEAUX, Representative,  
The Arc of Vermilion, Inc.

Samantha Rabassa  
Print Name: Samantha Rabassa

Melody Theriot  
MELODY THERIOT, Representative,  
The Arc of Vermilion, Inc.

Kenny Patton  
KENNY PATTON, Chief Executive Officer,  
The Arc of Acadiana, Inc.

Maria A. Hebert  
NOTARY PUBLIC  
Print Name Maria A. Hebert  
Notary/Bar Number: 69020  
Commission Expires: Lifetime

