

**PELICAN PROVIDERS CORPORATION**

**Baton Rouge, Louisiana**

**FINANCIAL REPORT**

**SEPTEMBER 30, 2020**

**Roslyn J. Johnson, LLC**  
Certified Public Accountant

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**PELICAN PROVIDERS CORPORATION**  
**Baton Rouge, Louisiana**

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Independent Auditor's Report

**To the Board of Directors  
Pelican Providers Corporation  
Baton Rouge, Louisiana**

**Report on the Financial Statements**

I have audited the accompanying financial statements of **Pelican Providers Corporation (the Organization)** (a nonprofit organization), which comprise the statement of financial position as of September 30, 2020, 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**

My responsibility is to express an opinion on the financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted by the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance 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, I 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.

**PELICAN PROVIDERS CORPORATION**  
Independent Auditor's Report  
For the Year Ended September 30, 2020

**Opinion**

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Pelican Providers Corporation** as of September 30, 2020, and the changes in its net assets and its cash flows for the year ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

Other Information

My 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 (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, page 14, the schedules on pages 18 through 21 as required by the Louisiana Department of Education, and the schedule of Compensation, Benefits, and Other Payments to the Executive Director as required by LRS 24:513 on page 22, 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 my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Governmental Auditing Standards**

In accordance with Governmental Auditing Standards, I have also issued my report dated March 8, 2021, on my consideration of the **Organization'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 to describe the scope of my testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 the **Organization's** internal control over financial reporting and compliance.

*Roslyn J. Johnson, LLC*

Roslyn J. Johnson, LLC  
Baton Rouge, Louisiana  
March 8, 2021

**PELICAN PROVIDERS CORPORATION**

**Statement of Financial Position  
September 30, 2020**

**ASSETS**

**Current Assets**

Cash - restricted (note 2)	\$ 15,393.72
Cash - unrestricted (note 2)	979.84
	<hr/>
Total Cash	16,373.56
Reimbursements receivable (note 3)	56,504.37
	<hr/>
<b>Total Current Assets</b>	<b>\$ 72,877.93</b>

**LIABILITIES AND NET ASSETS**

**Current Liabilities**

Accounts payable	\$ 1,477.07
Accrued salaries and wages	7,498.67
Payroll taxes payable	1,063.09
Due to General Fund (note 4)	8,000.00
Due to Sponsor (note 4)	2,000.00
Funds held on behalf of others (note 5)	166.00
Due to Providers (note 6)	46,682.37
	<hr/>
<b>Total Current Liabilities</b>	<b>66,887.20</b>

**Net Assets**

Without donor restrictions:	
Undesignated	396.17
With donor restrictions:	
Family Daycare Home Program	5,594.56
	<hr/>
<b>Total Net Assets</b>	<b>5,990.73</b>
	<hr/>
<b>Total Liabilities and Net Assets</b>	<b>\$ 72,877.93</b>

The accompanying notes are an integral part of this statement.

**PELICAN PROVIDERS CORPORATION**

**Statement of Activities**

**For the Year Ended September 30, 2020**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Support and Revenues</b>			
Federal Financial Assistance through the Louisiana Department of Education:			
Administrative reimbursement		\$ 115,589.00	\$ 111,712.00
Program reimbursement		494,293.14	432,030.64
Contributions	\$ 30.00		30.00
Net assets released from restrictions	606,093.55	(606,093.55)	-
 Total support and revenues	 606,123.55	 3,788.59	 543,772.64
<b>Expenses</b>			
Program Services:			
Meals served - Providers	494,293.14	-	494,293.14
Supporting Services:			
Management and general	95,248.45	-	95,248.45
Professional services	7,000.00	-	7,000.00
Operational services	9,945.16	-	9,945.16
Other services	681.55	-	681.55
 Total expenses	 607,168.30	 -	 607,168.30
 <b>Change in Net Assets</b>	 (1,044.75)	 3,788.59	 2,743.84
 <b>Net Assets - Beginning of Year</b>	 1,440.92	 1,805.97	 3,246.89
 <b>Net Assets - End of Year</b>	 \$ 396.17	 \$ 5,594.56	 \$ 5,990.73

The accompanying notes are an integral part of this statement.

**PELICAN PROVIDERS CORPORATION**

**Schedule of Functional Expenses  
For the Year Ended September 30, 2020**

	Program Service Expenses	Supporting Services Expenses	Total
<b>EXPENSES</b>			
Personal services		\$ 95,248.45	\$ 95,248.45
Travel		1,487.56	1,487.56
Copier maintenance		591.57	591.57
Copier rental		2,731.16	2,731.16
Supplies		2,172.76	2,172.76
Telephone		2,962.11	2,962.11
Postal			-
Accounting costs		3,000.00	3,000.00
Auditing costs		4,000.00	4,000.00
Miscellaneous		607.00	607.00
La Department of Education	\$ 476.44	7.80	484.24
Provider payments	493,816.70	66.75	493,883.45
Total expenses	<u>\$ 494,293.14</u>	<u>\$ 112,875.16</u>	<u>\$ 607,168.30</u>

The accompanying notes are an integral part of this statement.

**PELICAN PROVIDERS CORPORATION**

**Statement of Cash Flows  
For the Year Ended September 30, 2020**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ 2,743.84
Adjustments to reconcile change in net assets to cash provided by operating activities:	
(Increase) Decrease in Current Assets	
Accounts receivable	(14,059.03)
Increase (Decrease) in Current Liabilities	
Accounts payable	618.14
Accrued salaries and wages	1,222.01
Payroll taxes payable	(1,683.69)
Funds held on behalf of others	28.00
Due to Sponsor	2,000.00
Due to providers	12,556.47
	<hr/>
Net cash provided (used) in operating activities	3,425.74
	<hr/>
<b>Net increase in cash</b>	3,425.74
	<hr/>
<b>CASH AT BEGINNING OF YEAR</b>	12,947.82
	<hr/>
<b>CASH AT END OF YEAR</b>	\$ 16,373.56
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The accompanying notes are an integral part of this statement



## **Pelican Providers Corporation**

Notes to the Financial Statements  
For the Year Ended September 30, 2020

### **Note 1 – Summary of Significant Accounting Policies**

#### **A. Organization**

**Pelican Providers Corporation** is a nonprofit organization operating under the provisions of the Louisiana Non-Profit Corporation Law, Louisiana Revised Statute 12:201-12:269 (1950 as amended) and chartered by the Secretary of State. It was organized exclusively for educational and/or charitable purposes, including but not limited to the administration of the Child Care Food Program, Section 17 of the National School Lunch Act. Under the provisions of this Program, individuals who care for a small number of children in their homes are reimbursed for the cost of meals served to the children. **Pelican Providers Corporation** through its personnel, monitors the composition of the meals to assure nutritional values, make routine inspections of the homes to assure safety of the children who stay there, and act as intermediary between the state and federal agencies that administer funds and the providers who care for the children. This Program is funded (99%) by federal funds received from the State of Louisiana Department of Education.

#### **B. Basis of Accounting and Financial Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board's (FASB) Accounting Standard Codification (ASC) 958, *Not-for-Profit Entities*. Under FASB ACS 958, **the Organization** reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions include those net assets whose use by **the Organization** is not restricted by donors, even though their use may be limited in other respects, such as by contract or board designation. Net assets with donor restrictions are those net assets received with donor-imposed restrictions limiting **the Organization's** use of the assets. **The Organization's** net assets with donor restrictions at September 30, 2020 consist of funds received from Louisiana Department of Education to fund the Child and Adult Care Food Program.

#### **C. Net Assets Released from Restrictions**

Expiration of temporary restrictions of net assets (i.e., donor-stipulated purpose has been fulfilled and/or the stipulated time has elapsed) are reported as reclassifications between the applicable classes of net assets.

PELICAN PROVIDERS CORPORATION  
Notes to the Financial Statements  
For the Year Ended September 30, 2020

**D. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of 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 may differ from those estimates.

**E. Reimbursements Receivable**

Management deems all accounts receivable collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when the determination is made.

**F. Contributions**

Contributions represent cash donations to **the Organization** by the Sponsor and are recognized as support when received. Contributions received and not subject to donor restrictions are reported in net assets as "Without Donor Restrictions".

**G. Functional Expenses**

The cost of providing the program services and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**H. Equipment and Furniture**

**The Organization's** equipment and furniture is expensed when purchased. No depreciation is calculated.

**I. Income Taxes**

**The Organization** qualifies as a tax-exempt organization under Section 501(c)(4) of the Internal Revenue Code and comparable Louisiana law. Accordingly, no provision for income taxes has been made in these financial statements.

**J. Statement of Cash Flows**

**The Organization** is required to present a statement of cash flows. For purposes of the Statement of Cash Flows, **the Organization** considers all highly liquid debt investments purchased with a maturity of three months or less to be cash equivalents.

PELICAN PROVIDERS CORPORATION  
Notes to the Financial Statements  
For the Year Ended September 30, 2020

**K. Liquidity Management**

As of September 30, 2020, **the Organization** has financial assets of \$16,373.56 in cash, with \$15,393.72 subject to donor restrictions and a remaining balance of \$979.84 which could be made readily available within one year of the statement of financial position date to meet general expenditures. As a part of its liquidity management, the organization has a policy to structure its financial assets to be made available as general expenditures, liabilities, and other obligations become due.

**L. Recent Accounting Pronouncement – Adopted**

In August 2016, the FASB issued ASU 2016-14, Not for Profit entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and lack of consistency in the type of information provided about expenses and investment return. **The Organization** implemented ASU 2016-14 and has adjusted the presentation of these financial statements accordingly. The ASU has been applied retrospectively to the period presented which resulted in no reclassification of net assets.

**Note 2 - Cash**

At September 30, 2020, **the Organization** has cash (book balance) totaling \$16,373.56, which are in noninterest-bearing demand accounts. The deposits are stated at cost, which approximate market and are fully secured by federal deposit insurance.

**Note 3 – Reimbursements Receivables**

Reimbursements receivable represents reimbursements due from the Louisiana Department of Education for meals served during the month of September 2020.

Provider Reimbursement Receivable	\$ 46,682.37
Administrative Reimbursement Receivable	<u>9,822.00</u>
Total Reimbursements Receivable	<u>\$ 56,504.37</u>

**Note 4 - Due to General Fund**

Due to General Fund represents amounts loaned to the Child and Adult Care Food Program to cover administrative costs for the month of September 2020, until reimbursement is received from the Louisiana Department of Education.

**Note 5 – Funds Held on Behalf of Others**

**The Organization** acts as a custodian for provider’s fire inspection fees. Funds held on behalf of the providers at September 30, 2020 was \$166.00.

## **PELICAN PROVIDERS COORPORATION**

Notes to the Financial Statements

For the Year Ended September 30, 2020

### **Note 6 – Due to Providers**

Due to providers represents amounts owed to providers for the cost of meals served during the month of September 2020.

### **Note 7 – Concentration of Revenues**

**The Organization** receives a large amount of its revenues from one major source, the Louisiana Department of Education. Revenue of the program is based on the number of meals served by providers to children at the approved meal rates. Meal rates are determined on July 1 of each year by the Louisiana Department of Education. Meals served and approved meal rates are reported in the *Schedule of Meals Served and Program Reimbursements*. The revenue from this source represents 99.0% of **the Organizations** total revenues during the year ended September 30, 2020.

### **Note 8 – Related Party Transactions**

The Asst. Executive Director loaned the General Fund at September 30, 2020, \$8,000.00 to cover administrative expenses of the Family Day Care Home Program fund until reimbursement is received from the Louisiana Department of Education. In addition, the Sponsor's Executive Director loaned the Organization \$2,000.00 to cover administrative expenses. There is no written agreement for the loans and no accrued interest.

### **Note 9 – Board of Director**

The management of **Pelican Providers Corporation** is vested in a Board of Directors which consists of four members who serve without compensation.

### **Note 10 – Board Designation of Net Assets**

At September 30, 2020, **the Organization's** Board has not designated any portion of net assets for specific purposes.

### **Note 11– Subsequent Events**

Management is required to evaluate events or transactions that may occur after the statement of financial position date for potential recognition or disclosure in the financial statements. Management performed such an evaluation through March 8, 2021, the date that the financial statements were available to issue, and noted no subsequent events or transactions that occurred after the statement of financial position date requiring recognition or disclosure.

**INDEPENDENT AUDITOR'S REPORTS AND  
INFORMATION REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance  
and Other Matters Based on An Audit of Financial Statements Performed In Accordance  
With Government Auditing Standards**

To the Board of Directors  
**Pelican Providers Corporation**  
Baton Rouge, Louisiana

I 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 United States, the financial statements of the governmental activities of **Pelican Providers Corporation (the Organization)** which comprise the statement of financial position as of September 30, 2020, 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 my report thereon dated March 8, 2021.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered **the Organization's** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **the Organization's** internal control. Accordingly, I do not express an opinion on the effectiveness of **the Organization's** internal control.

A *deficiency in internal controls* 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 of those charged with governance.

My 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 my audit I did not identify any deficiencies in internal control that I 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 **the Organization's** financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws,

**PELICAN PROVIDERS CORPORATION**

Independent Auditor's Report on Internal Control Over Financial  
Reporting and on Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance With *Government Auditing Standards*

regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my 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; however, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Legislative Auditor as a public document.

*Roslyn J. Johnson, LLC*

Roslyn J. Johnson, LLC  
Baton Rouge, Louisiana  
March 8, 2021

**PELICAN PROVIDERS CORPORATION**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Year Ended September 30, 2020**

Federal Grantor/ Pass-Through Grantor/ Program Name	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures September 30, 2020
U. S. Department of Agriculture: Pass-through program from: Louisiana Department of Education - Child and Adult Care Food Program (FDCHP)	10.558	N/A	<u>\$ 605,617.31</u>

**Notes to Schedule of Expenditures of Federal Awards:**

**Note 1 - Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying schedule of expenditures of federal award includes the federal grant activity of Pelican Providers and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*.

**B. Accrued Reimbursement**

Federal awards are on a cost reimbursement basis.

**C. Federal Indirect Cost Rate**

Pelican Providers did not elect to use the 10% de minimis federal indirect cost rate for the year ended September 30, 2020.

**D. Subrecipients**

Pelican providers did not provide federal funds to any subrecipients during the year ended September 30, 2020.



**PELICAN PROVIDERS CORPORATION**  
**Schedule of Findings and Questioned Costs**  
**Year Ended September 30, 2020**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

The auditor's report expresses an unmodified opinion on the financial statements.

*No significant deficiencies or material weaknesses identified in internal accounting control.*

No instances of noncompliance material to the financial statements were disclosed during the audit

**SECTION II - FINDINGS - FINANCIAL STATEMENT AUDIT**

No findings or questioned costs for the year ended September 30, 2020.

**SECTION III - FINDINGS AND QUESTIONED COSTS - FEDERAL AWARDS**

No findings or questioned costs for the year ended September 30, 2020.

**SECTION IV - MANAGEMENT LETTER**

Not Applicable

**PELICAN PROVIDERS CORPORATION**  
**Schedule of Prior Year Findings and Questioned Costs**  
**Year Ended September 30, 2020**

No findings or questioned costs for the year ended September 30, 2019.

**SUPPLEMENTARY INFORMATION SCHEDULES**

Schedule 1

**PELICAN PROVIDERS CORPORATION**

**Schedule of Audited Claims  
Year Ended September 30, 2020**

**REIMBURSEMENTS ALLOWABLE**

Administrative	\$ 115,589.00
Program	<u>493,816.70</u>
Total	<u><u>\$ 609,405.70</u></u>

**REIMBURSEMENTS CLAIMED AND RECEIVED**

Administrative	\$ 115,589.00
Program	<u>494,293.14</u>
Total	<u><u>\$ 609,882.14</u></u>

**OVER (UNDER) CLAIM**

Administrative	\$ -
Program	<u>476.44</u>

**TOTAL OVER (UNDER) CLAIMED**

<u><u>\$ 476.44</u></u>
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**Schedule 2**

**PELICAN PROVIDERS CORPORATION**

**Schedule of Administrative Reimbursement Allowable  
Year Ended September 30, 2020**

A. Actual administrative expenses	<u>\$ 111,800.61</u>
B. Administrative reimbursement Claimed (Home x Rates)	<u>\$ 115,589.00</u>
C. Approved administrative budget	<u>\$ 123,073.00</u>
D. Administrative reimbursement allowed	<u>\$ 115,589.00</u>
E. Administrative Reimbursement Received	<u>\$ 115,589.00</u>

**Schedule 3**

**PELICAN PROVIDERS CORPORATION**

**Schedule of Monetary Claims and Questioned Costs  
Year Ended September 30, 2020**

**ADMINISTRATIVE REIMBURSEMENT**

Administrative overclaim NONE

**PROGRAM REIMBURSEMENT**

Meal counts and attendance \$ 476.44

Total Overclaim \$ 476.44

**FAMILY DAY CARE HOME PROGRAM  
ADMINISTERED BY  
PELICAN PROVIDERS CORPORATION**

**Schedule of Meals Served and  
Program Reimbursement  
Year Ended September 30, 2020**

<b>OCTOBER 1, 2019 TO JUNE 30, 2020</b>	<b><u>BREAKFAST</u></b>	<b><u>LUNCH</u></b>	<b><u>SUPPLEMENT</u></b>	<b><u>SUPPER</u></b>	<b><u>TOTAL</u></b>
Number of meals claimed	25,506	54,591	78,829	49,159	208,085
Less: Meals refunded by sponsor		(55)	(99)	(107)	
Net meals allowed	25,506	54,536	78,730	49,052	207,824
Reimbursement rate	\$ 1.3300	\$ 2.4900	\$ 0.7400	\$ 2.4900	
Reimbursement based on rate	<u>\$ 33,922.98</u>	<u>\$ 135,794.64</u>	<u>\$ 58,260.20</u>	<u>\$ 122,139.48</u>	<u>\$ 350,117.30</u>
<b>JULY 1, 2020 TO SEPTEMBER 30, 2020</b>	<b><u>BREAKFAST</u></b>	<b><u>LUNCH</u></b>	<b><u>SUPPLEMENT</u></b>	<b><u>SUPPER</u></b>	<b><u>TOTAL</u></b>
Number of meals claimed	9,937	25,018	27,452	16,543	78,950
Less: Meals refunded by sponsor					
Net meals allowed	9,937	25,018	27,452	16,543	78,950
Reimbursement rate	\$ 1.3900	\$ 2.6100	\$ 0.7800	\$ 2.6100	
Reimbursement based on rate	<u>\$ 13,812.43</u>	<u>\$ 65,296.98</u>	<u>\$ 21,412.56</u>	<u>\$ 43,177.23</u>	<u>\$ 143,699.20</u>
<b>TOTAL MEALS CLAIMED</b>	35,443	79,609	106,281	65,702	287,035
<b>TOTAL NET MEALS ALLOWED</b>	35,443	79,554	106,182	65,595	286,774
<b>PROGRAM REIMBURSEMENT ALLOWED</b>	\$ 47,735.41	\$ 201,091.62	\$ 79,672.76	\$ 165,316.71	\$ 493,816.50
<b>PROGRAM REIMBURSEMENT CLAIMED</b>	47,735.41	201,228.57	79,746.02	165,583.14	<u>494,293.14</u>
<b>MEALS OVERCLAIMED AND REFUNDED TO STATE</b>					<u><u>\$ (476.64)</u></u>

**FAMILY DAY CARE HOME PROGRAM  
ADMINISTERED BY  
PELICAN PROVIDERS CORPORATION**

**Schedule of Compensation, Benefits and Other Payments  
to Executive Director  
Year Ended September 30, 2020**

**MARK A. BANKS, EXECUTIVE DIRECTOR**

<b>PURPOSE</b>	<b>AMOUNT</b>
Salary	\$ 54,080.04
Benefits - Retirement	3,352.96
Benefits-Medicare	784.16
Benefits - Unemployment	65.34
Benefits - State Disability Insurance	<u>35.15</u>
<b>TOTAL</b>	<b><u><u>\$ 58,317.65</u></u></b>