

**BEACON COMMUNITY
CONNECTIONS, INC.**

Lafayette, Louisiana

Financial Report

Year Ended December 31, 2022

TABLE OF CONTENTS

	Page
Independent Accountant's Review Report	1 - 2
FINANCIAL STATEMENTS	
Statements of financial position	4
Statements of activities	5
Statements of functional expenses	6
Statements of cash flows	7
Notes to financial statements	8-12
ATTESTATION REPORT AND QUESTIONNAIRE	
Independent Accountant's Report on Applying Agreed Upon Procedures	14-17
Louisiana Attestation Questionnaire	18-20

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of
Beacon Community Connections, Inc.
Lafayette, Louisiana

We have reviewed the accompanying financial statements of Beacon Community Connections, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, 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 American Institute of Certified Public Accountants (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.

We are required to be independent of Beacon Community Connections, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
June 28, 2023

FINANCIAL STATEMENTS

BEACON COMMUNITY CONNECTIONS, INC.
Lafayette, Louisiana

Statements of Financial Position
December 31, 2022

ASSETS

Current assets:	
Cash and cash equivalents	\$ 67,069
Receivables	35,843
Other receivables	<u>18,765</u>
Total current assets	121,677
Non-current assets:	
Furniture, fixtures, and equipment, net	<u>13,429</u>
Total assets	<u>\$ 135,106</u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Payroll liabilities	\$ 10,491
Net assets:	
Without donor restrictions	<u>124,615</u>
Total liabilities and net assets	<u>\$ 135,106</u>

See accompanying notes and independent accountant's review report.

BEACON COMMUNITY CONNECTIONS, INC.
Lafayette, Louisiana

Statement of Activities
For The Years Ended December 31, 2022

Changes in Net Assets Without Donor Restrictions:

Revenues, Gains, and Other Support

Public support

Fundraising \$ 28,427

Donations 32,508

Total Public support 60,935

Fees and Grants from Governmental Agencies 485,219

Fees and Grants from Non-Governmental Agencies 373,948

Investment Income 13

Miscellaneous Income 508

Total Revenues, Gains and Public Support 920,623

Expenses:

Program Services 496,022

Supporting Services:

Administrative and general 394,541

Fundraising 434

Total Expenses 890,997

Change in net assets without donor restrictions 29,626

Net assets, beginning of year 94,989

Net assets, end of year \$ 124,615

See accompanying notes and independent accountant's review report.

BEACON COMMUNITY CONNECTIONS, INC.
Lafayette, Louisiana

Statement of Functional Expenses
For the Year Ended December 31, 2022

	Program Services	Support Services		
	Non-clinical case management to individuals and families with social support needs	Fund- Raising	Administrative and General	Total Expenses
Compensation and Related Expenses				
Salaries	\$ 362,486	\$ -	\$ 258,564	\$ 621,050
Employee Benefits:				
Payroll Taxes	30,132	-	15,522	45,654
Medical Insurance	25,936	-	13,361	39,297
Retirement Expense	10,524	-	5,421	15,945
	429,078	-	292,868	721,946
Advertising	10,636	161	5,318	16,115
Depreciation/Amortization	-	-	2,251	2,251
Fund Raising/Special Events	18,003	273	9,001	27,277
Insurance	-	-	7,691	7,691
Legal and Professional	8,476	-	4,366	12,842
Miscellaneous	13,046	-	6,721	19,767
Office expense	627	-	-	627
Rent	-	-	22,440	22,440
Software and technology	-	-	23,311	23,311
Supplies	16,156	-	8,646	24,802
Travel	-	-	657	657
Utilities	-	-	11,271	11,271
Totals	\$ 496,022	\$ 434	\$ 394,541	\$ 890,997

See accompanying notes and independent accountant's review report.

BEACON COMMUNITY CONNECTIONS, INC.
Lafayette, Louisiana

Statements of Cash Flows
For the Year Ended December 31, 2022

Cash flows from operating activities:	
Change in net assets	<u>\$ 29,626</u>
Adjustments to reconcile increase in net assets to net cash flow from operating activities:	
Depreciation	2,251
Decrease (increase) in operating assets:	
Accounts receivable	(35,843)
Other receivables	(18,765)
Increase (decrease) in operating liabilities:	
Payroll liabilities	<u>10,491</u>
Total adjustments	<u>(41,866)</u>
Net cash used by operating activities	(12,240)
Cash flows from investing activities:	
Purchase of property and equipment	<u>(10,123)</u>
Net change in cash and cash equivalents	(22,363)
Cash and cash equivalents, beginning of year	<u>89,432</u>
Cash and cash equivalents, end of year	<u>\$ 67,069</u>

See accompanying notes and independent accountant's review report.

Beacon Community Connections, Inc.
Lafayette, Louisiana

Notes to the Financial Statements

(1) Summary of Significant Accounting Policies

(A) Nature of Operations

Beacon Community Connections, Inc. (the Organization) is a nonprofit corporation organized under the laws of Louisiana in 2018. The corporation was formed for the purpose of empowering anyone in need through connections, collaboration and advocacy for individual wellness and community quality of life. The Organization's mission is "to collaborate with social service organizations, criminal justice agencies, healthcare providers and other organizations to improve community health and well-being. The Organization provides education and resources to public and professionals." The Organization serves the public in Lafayette and surrounding communities. A Board of Directors manages the operations of the Organization, and those Directors receive no compensation for their services. The Organization is primarily funded through grants from various organizations and agencies as well as contributions from private foundations, corporations, and individuals.

(B) Income Tax Status

The Organization 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. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509 (a) of the Code.

(C) Financial Statement Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

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

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that will be met, either (1) by incurring expenses satisfying the restricted purpose (purpose restricted), and/or passage of time or other events (time restricted), or (2) will never expire (perpetual in nature). When a restriction expires, 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.

(D) Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at December 31, 2022.

Beacon Community Connections, Inc.
Lafayette, Louisiana

Notes to the Financial Statements

(E) Receivables

Receivables are stated at unpaid balances. The Organization provides for losses on accounts receivable using the direct write off method. It is the Organization's policy to write off uncollectible receivables when management determines the receivable will not be collected. Generally accepted accounting principles require the accrual of uncollectible receivables through an allowance account. An allowance amount would be immaterial at December 31, 2022.

(F) Furniture, Fixtures and Equipment

Furniture, fixtures, and equipment are valued at historical cost for assets purchased and at fair market value at the date of donation for contributed assets. Donations of furniture, fixtures and equipment are recorded as support at their estimated fair market value and are reported as unrestricted unless the donor has restricted the donated assets for a specific purpose. Depreciable assets are depreciated using the straight-line method over the estimated useful lives of the individual assets.

(G) Compensated Absences

Employees of the Organization are entitled to paid vacation, paid sick days, and personal days off, depending on job classification, length of service, and other factors. It is impracticable to estimate the amount of compensation for future absences, and accordingly, no liability has been recorded in the accompanying financial statements. The Organization's policy is to recognize the costs of compensated absences when actually paid to employees.

(H) Revenue and Expense Recognition

Contributions are recognized when the donor makes a commitment to give and are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Restrictions on gifts of fixed assets or cash for the purchase of fixed assets expire when the asset is placed in service. Expenses are recognized in the period incurred in accordance with the accrual basis of accounting.

(I) Federal Financial Awards

Revenues for direct and indirect federal grants and contracts are recorded based on expenses incurred for contracts that are on a cost reimbursement basis and based on the units of service for those contracts which are on a fee for service basis. In the statement of activities, these revenues are referred to as grants and other unrestricted revenues and support. Related contract receivable is referred to as accounts receivable in the statement of financial position.

Beacon Community Connections, Inc.
Lafayette, Louisiana

Notes to the Financial Statements

(J) Donated Services and Materials

The Organization recognizes donated services that (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The Organization had no donated goods and supplies or professional services during the year.

(K) Functional Allocation of Expenses

Expenses are summarized and categorized based on their function classification as either program or supporting services. Specific expenses that are readily identifiable to a single program or activity are charged directly to that function. Certain categories of expenses are attributable to more than one program or supporting function. Therefore, these expenses require allocation based on time used for those functions.

(L) Advertising Costs

The Organization uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Advertising expense was \$16,511 for the year ended December 31, 2022.

(M) 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 at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(2) Furniture, Fixtures and Equipment

The following is a summary of furniture, fixtures and equipment and the corresponding accumulated depreciation for the year ended December 31, 2022:

Furniture fixtures, and equipment	\$ 15,832
Less: Accumulated Depreciation	<u>(2,403)</u>
Furniture, fixtures and equipment, net	<u>\$ 13,429</u>

Depreciation is computed using the straight-line method over the estimated useful lives of the individual assets. Furniture, fixtures, and equipment are depreciated over three to fifteen years. Depreciation expense was \$2,251 for the year ended December 31, 2022.

Beacon Community Connections, Inc.
Lafayette, Louisiana

Notes to the Financial Statements

(3) Financial Instruments

Financial instruments which potentially subject the Organization to concentrations of credit risk include temporary cash investments. The Organization maintains its cash funds in a financial institution. Accounts at this institution are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2022, the Organization did not exceed the insured limits.

(4) Liquidity and Availability of Resources

The Organization's financial assets available within one year of the balance sheet date for general expenditures are as follows:

Cash and Cash Equivalents	\$ 67,069
Receivables	<u>54,608</u>
Total current assets	<u>\$ 121,677</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

(5) Concentration

The Organization received approximately twenty-six (26%) of its total 94% of its total fees and grants revenue from Ochsner Lafayette General and twenty-four (24%) of its total fees and grants revenue from Lafayette Parish Sheriff's Office. The Organization does not expect that the support from this governmental agency will be lost in the near-term; however, a change in this funding could substantially affect the operations of the Organization.

(6) Retirement Plan

The Organization has a SIMPLE IRA plan covering all employees. Under the plan, the Organization matches the employee's contribution up to three (3%) percent of each eligible employee's salary. Plan expenses incurred by the Organization was \$15,945 for the year ended December 31, 2022.

Beacon Community Connections, Inc.
Lafayette, Louisiana

Notes to the Financial Statements

(8) Compensation, Benefits, and Other Payments to Executive Director

A detail of compensation, benefits, and other payments paid to Holly Howat, Executive Director, is as follows:

<u>Purpose</u>	
Salary	\$ 71,829
Health Insurance	4,066
Payroll taxes	5,817
Retirement	<u>2,363</u>
Total	<u>\$ 84,075</u>

(9) Income Taxes

The Organization is a nonprofit organization exempt from federal and state income taxes. Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the organization and recognize a tax liability (or asset) if the organization has undertaken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the organization, and has concluded that as of December 31, 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The organization is subject to routine audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(10) Subsequent Events

The Organization has evaluated subsequent events through June 28, 2023, the date which the financial statements were available to be issued.

**ATTESTATION REPORT
AND
QUESTIONNAIRE**

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of
Beacon Community
Connections, Inc. and the
Louisiana Legislative Auditor

We have performed the procedures enumerated below of the Beacon Community Connections, Inc.'s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Organization's management is responsible for its financial records and compliance with applicable laws and regulations.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Organization's control and compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2022. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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 Organization's management.

The Organization provided us with the following list of expenditures made for the federal grant awards received during the fiscal year ended December 31, 2022:

Federal, State, or Local Grant Name	Grant Year	Grant #	Amount
15 th Judicial District Court	2022		\$28,498
Acadiana Area Human Services District	2022	93.959	\$13,168
Administration for Community Living	2021	93.048	\$163,499
Department of Public Safety and Corrections	2020		\$44,671
Department of Revenue	2022		\$25,000
Lafayette Parish Sheriff's Office	2019		\$210,383

- 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.
- 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.

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

All disbursements were coded to the correct general ledger accounts.

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

Each of the selected disbursements were approved in accordance with the Organization's policies and procedures.

- For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each of the disbursements 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.

Activities allowed or unallowed

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.

Eligibility

We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.

Reporting

We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.

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 Organization's financial records, and report whether the amounts in the close-out reports agree with the Organization's financial records.

Management represented there were no close out reports related to the grant.

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 Meetings Law" available on the Legislative Auditor's website at [https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law.

The Organization is not subject to the open meetings law.

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 Organization provided documentation that budgets were submitted to the applicable state grantor agency for the grants exceeding five thousand dollars.

State Audit Law

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

The Organization was not required to submit a report in prior years in accordance with R.S. 24:513.

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 Organization's management represented that the Organization 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.

Management represented that there were no prior year suggestions, exceptions, recommendations, and/or comments to have been resolved.

We were engaged by the Organization to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Organization's control and compliance areas identified in the Statewide Agreed-Upon Procedures. 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.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those control and compliance areas identified in the Statewide Agreed-Upon Procedures, 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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
June 28, 2023

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

March 31, 2023

Kolder Slaven & Co
183 S. Beadle Road
Lafayette, LA 70508

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/2022 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 N/A

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 N/A

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

Yes No N/A

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 N/A

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 to determine whether a non-profit agency is subject to the open meetings law.**

Yes No N/A

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 N/A

Reporting

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

Yes No N/A

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 [] N/A [x]

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 [] N/A [x]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [] No [] N/A [x]

Prior-Year Comments

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

Yes [] No [] N/A [x]

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [x] No [] N/A []

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [x] No [] N/A []

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

Yes [x] No [] N/A []

We have provided you with all relevant information and access under the terms of our agreement.

Yes [x] No [] N/A []

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

Yes [x] No [] N/A []

We are not aware of any material misstatements in the information we have provided to you.

Yes [x] No [] N/A []

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

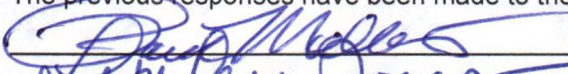
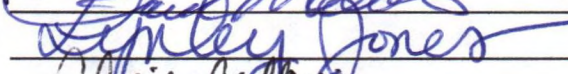
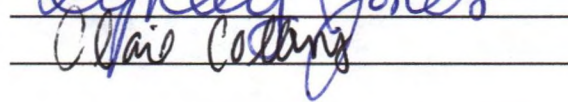
Yes [] No [] N/A [x]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal

controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [x] No [] N/A []

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

	Secretary	_____	Date
	Treasurer	3/29/23	Date
	President	3/29/23	Date