

**PREK-12 AND BEYOND  
TALLULAH, LOUISIANA**

**REVIEW REPORT  
AND  
FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION  
AND AGREED-UPON PROCEDURES  
As of and for the Year Ended June 30, 2022**

**BY**

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**PREK-12 AND BEYOND  
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**PREK-12 AND BEYOND**  
**Tallulah, Louisiana**

**Review Report**  
**And**  
**Financial Statements**  
**With Supplemental Information**  
**And Agreed-Upon Procedures**  
**As of and for the Year Ended June 30, 2022**

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## **Independent Accountant's Review Report**

To the Board of Directors  
PreK-12 and Beyond  
Tallulah, Louisiana

I have reviewed the accompanying financial statements of PreK-12 and Beyond (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, 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 entity 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, I 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**

My 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 me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of PreK-12 and Beyond and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

### **Accountant's Conclusion**

Based on my review, I am 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.

## Independent Accountant's Review Report (Continued)

### Other Matters

#### *Other Information*

The accompanying supplemental information in Schedules 1 through 5 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 my review of the basic financial statements. Based on my review, I am not aware of any material modifications that should be made to the supplemental information. I have not audited the supplementary information and do not express an opinion on such information.



Rosie D. Harper  
Certified Public Accountant

Monroe, Louisiana  
November 2, 2022

# **FINANCIAL STATEMENTS**

PREK-12 AND BEYOND  
Statement of Financial Position  
For the Year Ended  
June 30, 2022

**Assets**

Cash and Cash Equivalents	\$	64,315
Grant Receivable		86,720
Property, Plant and Equipment (Net, Note H)		<u>22,501</u>
Total Assets		<u><u>173,536</u></u>

**Liabilities and Net Assets**

## Liabilities:

Deferred Revenue		119,242
Accrued Liabilities		<u>31,793</u>
Total Liabilities		<u>151,035</u>

## Net Assets:

## Without Donor Restrictions:

Operating - Investment in Fixed Asset		22,501
Total Net Assets Without Donor Restrictions		<u>22,501</u>

## With Donor Restrictions

		<u>-</u>
Total Net Assets		<u>22,501</u>

Total Liabilities and Net Assets	\$	<u><u>173,536</u></u>
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See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

PREK-12 AND BEYOND  
Statement of Activities  
For the Year Ended  
June 30, 2022

**CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS****Revenue and Gains**

In-Kind Contributions	\$ 125,000
TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS	125,000

**Net Assets Released from Restrictions**

Restrictions Satisfied by Payments	383,241
TOTAL REVENUES, GAINS AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	508,241

**Expenses**

Program Expenses	490,735
General and Administrative Expenses	5,523
Total Expenses	496,258
DECREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	11,983

**CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS**

## Grants

Federal	383,241
Other Grants	10,518
TOTAL REVENUE AND GAINS WITH DONOR RESTRICTIONS	393,759

## Net Assets Released from Restrictions

Restrictions Satisfied by Payments	(383,241)
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	10,518

CHANGES IN NET ASSETS	22,501
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NET ASSETS AT THE BEGINNING OF THE YEAR	-
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NET ASSETS AT THE END OF THE YEAR	\$ 22,501
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See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

PREK-12 AND BEYOND  
Statement of Cash Flows  
For the Year Ended  
June 30, 2022

<b>Operating Activities</b>	<u><b>All Funds</b></u>
Change in Net Assets	\$ 22,501
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Decrease in Grants Receivable	47,275
Decrease in Accounts Payable/Accrued Liabilities	(39,895)
Increase in Deferred Revenue	5,703
Provision for Depreciation	912
	912
Total Adjustments	13,995
	13,995
Net Cash Provided by Operating Activities	36,496
	36,496
<b>Investing Activities</b>	
Sign Purchase	(23,413)
	(23,413)
Net Cash Used by Investing Activities	(23,413)
	(23,413)
Net Increase in Cash and Cash Equivalents	13,083
	13,083
Cash and Cash Equivalents as of the Beginning of Year	51,232
	51,232
Cash and Cash Equivalents as of the End of Year	\$ 64,315
	64,315

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

**PreK-12 and Beyond  
Tallulah, Louisiana**

**Notes to the Financial Statements  
As of and For the Year Ended June 30, 2022**

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Operations**

The PreK-12 and Beyond is a private non-profit organization domiciled in Tallulah, Louisiana. The Organization was chartered by the State of Louisiana on April 7, 2015. The Organization is recognized as a tax exempt (non-profit) organization under section 501 (c) (3) of the Internal Revenue Service Code. The Organization is supported primarily through state and private grants, contributions, and donations from the public, and fundraisers. The objective of the Organization is to provide academic enrichment opportunities for children attending low performing schools through the creation of community learning centers for the purpose of assisting students in meeting state and local academic achievement standards in core academic subject areas. The Organization is governed by a Board of Directors consisting of three (3) members, which receive no compensation.

**Method of Accounting**

The financial statements have been prepared on the accrual method of accounting and in conformity with the standards promulgated by the American Institute of Certified Public Accountants in its *Audit and Accounting Guide for Not-for-Profit Organizations*.

**Basis of Presentation**

The financial statements have been prepared in accordance with U.S generally accepted accounting principles ("US GAAP"), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

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 and the board of directors.

Net Assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

**PreK-12 and Beyond**  
**Notes to Financial Statements (Continued)**

**Public Support and Revenue**

In order to comply with restrictions that donors place on grants and other gifts as well as designations made by its governing board, the principles of reporting net assets are used. Revenue and public support consist mainly of fundraising, and contributions. Contributions of cash and other assets are reported as net assets with donor restrictions if they are received with donor restrictions or restrictions designated by the governing board. Contributions are considered to be without restrictions unless restricted by the donor and are reported as net assets without donor restrictions.

**Depreciation**

The Organization follows the practice of capitalizing, at cost, all expenditures for fixed assets in excess of \$5,000. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Building and improvements	30 years
Furniture and equipment	7 years

**Income Taxes**

PreK-12 and Beyond is exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. 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 taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Organization, and has concluded that as of November 2, 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 audits by Internal Revenue Service for the years ended June 30, 2020, 2021, and 2022; however, there are currently no audits for any tax period in progress.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Cash and Cash Equivalents**

The Organization considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market

**PreK-12 and Beyond**  
**Notes to Financial Statements (Continued)**

**Cash and Cash Equivalents (Continued)**

accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The Organization had no cash equivalents during the audit period. On June 30, 2022, the Organization had cash totaling \$64,314 as follows:

With Donor Restrictions	\$	10,518
Without Donor Restrictions		<u>53,796</u>
Total Cash	\$	<u><u>64,314</u></u>

**Fair Value of Financial Instruments**

The carrying amounts of cash, cash equivalents, investments, and notes payable are reported in the statement of financial position at approximate fair values because of the short maturity of those instruments.

**Deferred Revenue**

The Organization follows the deferred method of revenue recognition. Under the deferred method, grants and other revenue received during the year for expenses to be incurred in the following year are recorded as deferred revenue.

**Total Columns**

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position results of operations and changes in net assets in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**NOTE B. PENSION PLAN**

The Organization does not have a retirement program for its employees and the employees are not members of the State of Louisiana Retirement System. All employees of the Organization are members of the Social Security System. In addition to the employees' contribution, the agency contributes 7.65 percent to the Social Security System. Contributions to the Social Security System for the year ended June 30, 2022, was \$14,141. The Organization does not guarantee the benefits granted by the Social Security System.

**NOTE C. GRANT RECEIVABLES**

At June 30, 2022, the Organization had grant receivables as follows:

Department of Education - 21st Century CLC	\$	79,303
Department of Health and Human Services (Safe & Drug Free)		<u>7,417</u>
Total	\$	<u><u>86,720</u></u>

**PreK-12 and Beyond**  
**Notes to Financial Statements (Continued)**

**NOTE D. FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**NOTE E. DEFERRED REVENUE**

At June 30, 2022, the Organization had deferred revenue totaling \$119,242 consisting of the following:

Department of Education - 21st Century CLC	\$ 41,816
Department of Health and Human Services (Safe & Drug Free)	44,108
General Fund	<u>33,318</u>
Total	<u>\$ 119,242</u>

**NOTE F. ACCRUED LIABILITIES**

At June 30, 2022, the Organization had accrued liabilities totaling \$31,793 consisting of the following:

Accrued Liabilities	\$ 13,799
Payroll Liabilities	15,596
Loan from Executive Director	<u>2,398</u>
Total	<u>\$ 31,793</u>

**NOTE G. LIQUIDITY MANAGEMENT**

As of June 30, 2022, the following financial assets could be made readily available within one year of the statement of financial position date to meet general expenditures:

Cash	\$ 64,314
Grants Receivable	<u>86,720</u>
Total	<u>\$ 151,034</u>

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

**PreK-12 and Beyond**  
**Notes to Financial Statements (Continued)**

**NOTE H. PROPERTY, PLANT AND EQUIPMENT**

For the period ended June 30, 2022, the Organization had net property, plant and equipment totaling \$22,501. The following schedule reflects the balance in property, plant, and equipment at June 30, 2022:

	7/1/2021	Additions	Deletions	6/30/2022
Depreciable Assets				
Furniture and Equipment	\$ -	\$ 23,413	\$ -	\$ 23,413
Total Depreciable Assets	-	23,413	-	23,413
Less Accumulated Depreciation				
Depreciation	-	(912)		(912)
Total Accumulated Depreciation	-	(912)	-	(912)
Net Property, Plant and Equipment	\$ -	\$ 22,501	\$ -	\$ 22,501

**NOTE I. IN-KIND CONTRIBUTION**

For the year ended June 30, 2022, the Organization fulfilled the matching funds requirement of the Department of Health and Human Services (Safe & Drug Free) with in-kind services equivalent to federal funds required.

**NOTE J. CONCENTRATION OF RISK**

For the year ended June 30, 2022, the Organization was subject to significant concentration risks due to the fact that ninety-seven percent (97%) of its funding consisted of two federal grants with Department of Education pass through the state of Louisiana and the Department of Health and Hospitals.

**NOTE K. SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through November 2, 2022, the date which the financial statements were available to be issued and determined that there are no events which require disclosure.

## **SUPPLEMENTAL INFORMATION**



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

To the Board of Directors  
PreK-12 and Beyond

I have performed the procedures enumerated below on PreK-12 and Beyond's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency's management is responsible for its financial records and compliance with applicable laws and regulations.

PreK-12 and Beyond 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 PreK-12 and Beyond's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended June 30, 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 PreK-12 and Beyond's management.

PreK-12 and Beyond's provided me with the following list of expenditures made for federal grant awards received during the fiscal year ended June 30, 2022:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
Department of Health and Human Services-Safe & Drug Free	September 30, 2021 - September 29, 2022	84.184	\$ 133,862
Department of Education-21st Century CLC	September 1, 2021 - August 31, 2022	84.287	243,855
SBA (COVID-19 Recovery)	June 30, 2022	N/A	5,524
Total Expenditures			\$ 383,241

PreK-12 and Beyond represented that they received no state or local government grant awards during the fiscal year ended June 30, 2022.

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

I examined supporting documentation for each of the eighteen selected disbursements agreed to the amount and payee in the supporting documentation.

**PreK-12 and Beyond**  
**Independent Accountant's Report on Applying Agreed-Upon Procedures (Continued)**

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

Each of the eighteen disbursements were properly coded to the correct fund and general ledger account.

5. Report whether the selected disbursements were approved in accordance with the Prek-12 and Beyond's policies and procedures.

Inspection of documentation supporting each of the eighteen selected disbursements indicated approvals from the executive director, the treasurer and the chairman of the board. In addition, each of the disbursements from the grants that were above \$5,000 were traced to Prek-12 and Beyond's budget where they were approved by the full board.

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.

*Activities allowed or unallowed*

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

*Eligibility*

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

*Reporting*

I 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 PreK-12 and Beyond's financial records; and report whether the amounts in the close-out reports agree with PreK-12 and Beyond's financial records.

I examined the required close-out reports for each grant closed out during the period under review. I did not observe any discrepancy between the close-out reports and the agency's financial records.

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

**Non-applicable**

**PreK-12 and Beyond**  
**Independent Accountant's Report on Applying Agreed-Upon Procedures (Continued)**

*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.

PreK-12 and Beyond provided documentation that comprehensive budgets were submitted to the applicable federal grantor agency for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program.

*State Audit Law*

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

The agency's report was submitted to the Legislative Auditor before the statutory due date of December 31, 2022.

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). **Non-applicable**

*Prior-Year Comments*

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

I was engaged by PreK-12 and Beyond to perform this agreed-upon procedures engagement and conducted my engagement 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. I was not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion or conclusion, respectively, on PreK-12 and Beyond's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of PreK-12 and Beyond and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on PreK-12 and Beyond'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.



Rosie D. Harper  
Certified Public Accountant  
November 2, 2022

PREK-12 AND BEYOND  
Schedule of Functional Expenses  
For the Year Ended  
June 30, 2022

	<b>General and Administrative</b>	<b>Program</b>	<b>Total</b>
<b>Personnel Costs</b>			
Salaries and Wages	\$ 1,009	\$ 168,838	\$ 169,847
In-kind Salaries and Wages	-	15,000	15,000
Payroll Taxes and Other Fringe Benefits	-	13,321	13,321
In-kind Payroll Taxes and Other Fringe Benefits	-	1,927	1,927
<b>Total Personnel Costs</b>	<b>1,009</b>	<b>199,086</b>	<b>200,095</b>
<b>Other Expenses</b>			
Purchased Professional/Technical Services	2,494	62,699	65,193
In-kind Purchased Professional/Technical Services	-	99,650	99,650
Other Purchased Services	1,085	14,420	15,505
In-kind Other Purchased Services	-	5,823	5,823
Depreciation Expense	-	912	912
Supplies	256	88,912	89,168
In-kind Supplies	-	2,600	2,600
Facilities and Equipment	679	2,834	3,513
In-Direct Cost	-	13,799	13,799
<b>Total Other Expenses</b>	<b>4,514</b>	<b>291,649</b>	<b>296,163</b>
<b>Total Functional Expenses</b>	<b>\$ 5,523</b>	<b>\$ 490,735</b>	<b>\$ 496,258</b>

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

Schedule of Board Members  
For the Year Ended June 30, 2022

<b>Board Member</b>	<b>Title</b>	<b>Location</b>
Agnes Robertson	President	Tallulah, Louisiana
Connie Smith	Board Member	Tallulah, Louisiana
Karl Thomas	Secretary/Treasurer	Tallulah, Louisiana

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

Schedule of Compensation - Key Management  
For the Year Ended June 30, 2022

	<u>Patricia Candler</u>
Job Title	Executive Director
Salary	\$ 123,283
Contract Labor	-
401K	-
Benefits-Health Insurance	-
Per Diem	-
Reimbursements (Office Supplies)	-
Registration Fees	-
Travel	-
Total Compensation	<u>\$ 123,283</u>

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

## Schedule of Activities-

## Budget to Actual-Department of Health and Human Services-Safe &amp; Drug Free

For the Year Ended

June 30, 2022

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
<b>Revenues</b>			
Department of Health and Human Services -Safe & Drug Free	\$ 169,747	\$ 133,862	\$ 35,885
Addressing Systemic Inequalities and Reduce Tobacco Use -ASIRT	27,868	7,868	20,000
Rise Above Stigma with BAM (Break the Stigma, Ask for Help, Make the Call)	5,000	1,875	3,125
The Louisiana Campaign for Tobacco-Free Living Community Advocacy Grant-Next Era Grant	6,789	775	6,014
In-Kind Contributions	-	125,000	(125,000)
<b>Total Revenues</b>	<b>209,404</b>	<b>269,380</b>	<b>(59,976)</b>
<b>Expenditures</b>			
<b>Personnel Costs</b>			
Salaries and Wages	90,653	94,821	(4,168)
In-kind Salaries and Wages	-	15,000	(15,000)
Payroll Taxes and Other Fringe Benefits	15,004	3,745	11,259
In-kind Payroll Taxes and Other Fringe Benefits	-	1,927	(1,927)
<b>Total Personnel Costs</b>	<b>105,657</b>	<b>115,493</b>	<b>(9,836)</b>
<b>Other Expenses</b>			
Purchased Professional/Technical Services	18,472	2,576	15,896
In-kind Purchased Professional/Technical Services	-	99,650	(99,650)
Other Purchased Services	15,191	4,587	10,604
In-kind Other Purchased Services	-	5,823	(5,823)
Supplies	27,526	12,405	15,121
In-kind Supplies	-	2,600	(2,600)
Facilities and Equipment	-	2,834	(2,834)
In-Direct Cost	19,146	-	19,146
<b>Total Other Expenses</b>	<b>80,335</b>	<b>130,475</b>	<b>(50,140)</b>
<b>Total Expenses</b>	<b>185,992</b>	<b>245,968</b>	<b>(59,976)</b>
Change in Net Assets	\$ 23,412	\$ 23,412	\$ -
Other Uses of Cash			
* Facilities and Equipment	(23,412)	(23,412)	-
<b>Total Change in Net Assets and Other Uses of Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* *Facilities and Equipment - includes capital asset acquisition.*

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

PREK-12 AND BEYOND  
Schedule of Activities-  
Budget to Actual-Department of Education - 21st Century CLC

Schedule 5

For the Year Ended  
June 30, 2022

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
<b>Revenues</b>			
Department of Education-21st Century CLC	\$ 293,331	\$ 243,855	\$ 49,476
<b>Total Revenues</b>	293,331	243,855	49,476
<b>Expenditures</b>			
<b>Personnel Costs</b>			
Salaries and Wages	91,217	74,017	17,200
Payroll Taxes and Other Fringe Benefits	6,817	9,576	(2,759)
<b>Total Personnel Costs</b>	98,034	83,593	14,441
<b>Other Expenses</b>			
Purchased Professional/Technical Services	63,172	60,123	3,049
Other Purchased Services	6,868	9,833	(2,965)
Supplies	105,447	76,507	28,940
In-Direct Cost	19,810	13,799	6,011
<b>Total Other Expenses</b>	195,297	160,262	35,035
<b>Total Expenses</b>	293,331	243,855	49,476
Change in Net Assets	\$ -	\$ -	\$ -

See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

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

October 31, 2022 (Date Transmitted)

Rosie D. Harper, CPA, LLP  
300 Washington Street, Suite 104  
Monroe, Louisiana 71201

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2022 (date) 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

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

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

**Prior-Year Comments**

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

Yes  No  N/A

**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  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  No  N/A

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

Yes  No  N/A

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

Yes  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  No  N/A

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

Yes  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

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  No  N/A

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

\_\_\_\_\_  
Secretary \_\_\_\_\_ Date

\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date

Patricia D. Cardler President 10/31/2022 Date