

Financial Report

(Reviewed)

Plantation Estates Community Association, Inc.

December 31, 2022



Plantation Estates Community Association



Financial Report

(Reviewed)

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Marrero, Louisiana

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INDEPENDENT ACCOUNTANT’S REVIEW REPORT

To the Board of Directors,
Plantation Estates Community Association, Inc.,
Marrero, Louisiana.

We have reviewed the accompanying financial statements of Plantation Estates Community Association, Inc. (the “Association”) (a nonprofit organization), which comprise the balance sheet as of December 31, 2022, and the related statements of revenues, expenses, and changes in fund balance and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management’s financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant’s Responsibility

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

We are required to be independent of the Association 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.

Supplementary Information

The supplementary information contained in Schedule 1 (Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Office), as required by Louisiana Revised Statute 24:513(a)(3), is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion.

Bourgeois Bennett, L.L.C.

Certified Public Accountants

New Orleans, Louisiana,
March 24, 2024.

BALANCE SHEET**Plantation Estates Community Association, Inc.**

Marrero, Louisiana

December 31, 2022

(See Independent Accountant's Review Report)

ASSETS

	<u>Membership Fund</u>	<u>Security Fund</u>	<u>Totals</u>
Cash	\$11,513	\$103,226	\$114,739
Deposits	<u>851</u>	<u>-</u>	<u>851</u>
Total assets	<u>\$12,364</u>	<u>\$103,226</u>	<u>\$115,590</u>

LIABILITIES AND NET ASSETS

Net Assets Without Donor Restrictions	<u>\$12,364</u>	<u>\$103,226</u>	<u>\$115,590</u>
Total liabilities and net assets	<u>\$12,364</u>	<u>\$103,226</u>	<u>\$115,590</u>

See notes to financial statements.

**STATEMENT REVENUES, EXPENSES, AND
CHANGES IN FUND BALANCE**

Plantation Estates Community Association, Inc.
Marrero, Louisiana

For the year ended December 31, 2022

(See Independent Accountant's Review Report)

	Membership Fund	Security Fund	Totals
Revenues			
Membership dues	\$23,750	\$ -	\$ 23,750
Special assessments	-	206,100	206,100
Total revenues	23,750	206,100	229,850
Expenses			
Association expenses:			
Holidays, awards, and membership	2,686	-	2,686
Entrance sign, banners, and flags	617	-	617
Bank service charges	76	-	76
Dues and subscriptions	25	-	25
Insurance	-	11,599	11,599
Landscaping maintenance	17,640	-	17,640
Legal and accounting	-	4,025	4,025
Licenses and tax assessments	-	15	15
Meeting expenses	581	-	581
Postage	636	156	792
Printing, stationery, and supplies	515	201	716
Rent - storage	2,258	-	2,258
Security	-	186,640	186,640
Taxes - real estate	-	64	64
Utilities	1,868	-	1,868
Total expenses	26,902	202,700	229,602
Increase (Decrease) in Net Assets	(3,152)	3,400	248
Net Assets Without Donor Restrictions			
Beginning of year	15,516	99,826	115,342
End of year	\$12,364	\$103,226	\$ 115,590

See notes to financial statements.

STATEMENT OF CASH FLOWS**Plantation Estates Community Association, Inc.**
Marrero, Louisiana

For the year ended December 31, 2022

(See Independent Accountant's Review Report)

Cash Flows From Operating Activities

Excess of revenues over expenses	\$ 248
Adjustments to reconcile excess of revenues over expenses to net cash provided by operating activities (increase in cash)	-
	<hr/>

Increase in Cash

248

Cash

Beginning of year	<hr/> 114,491
End of year	<hr/> <hr/> \$ 114,739

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS**Plantation Estates Community Association, Inc.**
Marrero, Louisiana

December 31, 2022

Note 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**a) Nature of Organization**

Plantation Estates Community Association, Inc. (the "Association") was formed in 1991 as a homeowners' association incorporated in the State of Louisiana. The Association is responsible for the operation and maintenance of the Plantation Estates subdivision located in Marrero, Louisiana.

b) Organization

The Association is a nonprofit corporation organized under the laws of the State of Louisiana, and, as such is exempt from Federal income taxes on function income pursuant to an election under the Internal Revenue Code.

c) Basis of Accounting

The financial statements of the Association are prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

d) Use of Estimates

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

e) Cash and Cash Equivalents

For the Statement of Cash Flows the Association considers all highly liquid investments contributed with an initial maturity of three months or less from the date of acquisition to be cash and cash equivalents. There were no equivalents as of December 31, 2022.

Note 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Income Taxes

Under Internal Revenue Code Section 528, homeowners' associations may make an annual election to be taxed either as homeowners' associations or as regular corporations. For the year ended December 31, 2022, the Association elected to be taxed as a homeowners' association and filed Form 1120-H. As a homeowners' association, only the Association's non-exempt income is taxable. For the year ended December 31, 2022, the Association had no Federal and state income tax expense.

The Association is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any periods. As of December 31, 2022, management of the Association believes that it had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. Tax years ended December 31, 2019 and later remain subject to examination by the taxing authorities.

g) Recently Issued Accounting Standards

Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, "*Leases*" (Topic 842). ASU No. 2016-02 requires that a lease liability and related right-of-use asset representing the lessee's right to use or control the asset be recorded on the Balance Sheet upon the commencement of all leases except for short-term leases. Leases will be classified as either finance leases or operating leases, which are substantially similar to the classification criteria for distinguishing between capital leases and operating in existing lease accounting guidance. As a result, the effect of leases in the Statement of Revenues, Expenses and Changes in Fund Balance, and the Statement of Cash Flows will be substantially unchanged from the existing lease accounting guidance. The adoption of the standard did not have a material effect on the Association's financial statements.

Lease Discount Rate

In November 2021, The FASB issued ASU No. 2021-09, "*Lease Discount Rate for Lessees That Are Not Public Business Entities*" (Topic 842). The ASU currently provides lessees that are not public business entities with a practical expedient that allows them to elect, as an accounting policy, to use a risk-free rate as the discount rate for all leases. The amendments in this update allow those lessees to make the risk-free rate election by class of underlying asset, rather than at the entity-wide level. An entity that makes the risk-free rate election is required to disclose which asset classes it has elected to apply a risk-free rate. The amendments require that when the rate implicit in the lease is readily determinable for any individual lease, the lessee use that rate (rather

Note 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Recently Issued Accounting Standards (Continued)

than a risk-free rate or an incremental borrowing rate), regardless of whether it has made the risk-free rate election. The adoption of this standard did not have a material effect on the financial statements.

h) Subsequent Events

Management evaluates events subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through March 24, 2024, which is the date the financial statements were available to be issued.

Note 2 - CONCENTRATIONS OF CREDIT RISK

The Association maintains its cash with financial institutions where the accounts are insured by Federal Deposit Insurance Corporation up to \$250,000. As of December 31, 2022, there were no balances in excess of the insured limits.

Note 3 - REVENUE

Special Assessments

Special assessments revenue is recognized as the related performance obligations are satisfied at the transaction amount expected to be collected. The residents of the special security district voted in December 2021 to extend the fee millage. The tax expires in 2030 unless a majority voters of the special security district vote to renew the assessment. Annually, the Jefferson Parish Council authorizes the Jefferson Parish Assessor to extend the tax millage rates for the Association to pay costs for annual security enhancements for each parcel in the district. There are 436 parcels in the subdivision special district. The per parcel fees are \$500 for 2021 to 2024, \$575 for 2025 to 2028, and \$625 for 2029 to 2030.

Note 3 - REVENUE (Continued)

Membership Dues

The Association members are subject to annual dues of \$60 to provide funds for the Association's operating expenses, future capital acquisitions, and major repairs and replacements. Dues revenue is recognized as the related performance obligations are satisfied at the transaction amount expected to be collected. The Association's performance obligations related to its dues is satisfied over time on a daily pro-rata basis using the input method. Any excess assessments at year-end are retained by the Association for use in the succeeding year.

Note 4 - SECURITY

The Association has a cooperative endeavor agreement with the Jefferson Parish Council to utilize the parcel fee as noted in Note 3 to provide security enhancement services within the geographical boundaries of the special security district and geographical boundaries shall be considered Association's security coverage area. Within the contract the Association agrees to employ all public funds, facilities and equipment entrusted to its care only for providing security enhancement services necessary and incidental for the operation of their respective area in accordance with applicable laws. This agreement shall be considered effective as of February 24, 2021 and shall terminate on December 31, 2030.

Note 15 - AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Association's financial assets as of December 31, 2022, reduced by amounts not available for general use.

Cash	\$114,739
Less amounts unavailable for general expenditures within one year, due to:	
Security funds	<u>(103,226)</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 11,513</u>

SUPPLEMENTARY INFORMATION

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER**

Plantation Estates Community Association, Inc.
Marrero, Louisiana

For the year ended December 31, 2022

Agency Head Name: Elizabeth Martin, Chief Executive Officer

Purpose

Salary	\$0
Benefits - insurance	0
Benefits - retirement	0
Benefits - other	0
Car allowance	0
Vehicle provided by the Association	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Meals	<u>0</u>
	<u><u>\$0</u></u>

Note:

The President of the Association's Board of Directors functions as Chief Executive Officer. Elizabeth Martin is the President of the Board of Directors of the Association. The Association did not pay per diem or benefits for Elizabeth Martin during the year ended December 31, 2022.

SPECIAL REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT’S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors,
Plantation Estates Community Association, Inc.,
Marrero, Louisiana.

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Plantation Estates Community Association, Inc. (the “Association”) and the Louisiana Legislative Auditor (LLA), solely to assist the users in evaluating management’s assertions about the Association’s compliance with certain laws and regulations during the year ended December 31, 2022 included in the accompanying *Louisiana Attestation Questionnaire*. The Office management is responsible for the procedures included in the *Louisiana Government Audit Guide* and enumerated below.

The Association 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 included in the *Louisiana Government Audit Guide* and enumerated below for the year ended December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purpose. This 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 described below.

We were engaged by the Association to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the American Institute of Certified Public Accountants and 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 these procedures included in the *Louisiana Government Audit Guide* and enumerated below. 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 Association and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.
Management provided us with the required list.
2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
The Association only has one grant, and six disbursements were selected.
3. Obtain the documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the selected disbursements agree to the amount and payee in the supporting documentation:
We examined supporting documentation for each of the six selected disbursements and found that the amount and payee agreed to the supporting documentation.
4. Report whether the selected disbursements are coded to the correct fund and general ledger account; and
All selected disbursements were properly coded to the correct fund and general ledger account.
5. Report whether the selected disbursements were approved in accordance with management's policies and procedures.
Inspection of documentation supporting each of the selected disbursements indicated approvals by the Association.
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.
The Association did not receive any federal grants. All disbursements comply with the compliance requirements.
7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.
Close-out reports are not required.

Open Meetings

8. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.
Management represented that the Association is not required to have meetings open to the public.

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.

Management provided us with a copy of the budget and all necessary requirements were observed.

State Audit Law

10. Report whether the Office provided for a timely report in accordance with R.S. 24:513.
The Association filed its report timely in accordance with R.S. 24:513.
11. Inquire of management and report whether the Association 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 Association was not in compliance with R.S. 24:513 (the audit law).
The Association entered into no contracts that were subject to public bid law. Additionally, the Association was in compliance with R.S. 24:513 (the audit law).

Prior-Year Comments

12. Obtain and report management's representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.
There were no prior-year suggestions, recommendations, or comments.

This report is intended solely to describe the scope of testing performed on those procedures included in the *Louisiana Government Audit Guide* and enumerated above, 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 LLA as a public document.

Bougeois Bennett, L.L.C.

Certified Public Accountants.

New Orleans, Louisiana,
March 24, 2024.

SCHEDULE OF FINDINGS AND RESPONSES

Plantation Estates Community Association, Inc. Marrero, Louisiana

For the year ended December 31, 2022

Section I - Summary of Accountant's Compilation Report

a) Financial Statements

A standard review report was issued.

Noncompliance material to financial statements noted? Yes No

b) Federal Awards

Plantation Estates Community Association, Inc. did not expend federal awards during the year ended December 31, 2022.

Section II - Internal Control Over Financial Reporting and Compliance and Other Matters Material to the Basic Financial Statements

Internal Control Over Financial Reporting

No financial reporting findings material to the basic financial statements were reported during the compilation of the financial statements for the year ended December 31, 2022.

Compliance and Other Matters

No compliance and other matters findings material to the basic financial statements were reported during the compilation of the financial statements for the year ended December 31, 2022.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES

Plantation Estates Community Association, Inc. Marrero, Louisiana

For the year ended December 31, 2022

Section I - Internal Control Over Financial Reporting and Compliance and Other Matters Material to the Basic Financial Statements

Internal Control Over Financial Reporting

No internal control over financial reporting findings material to the basic financial statements were reported during the compilation of the financial statements for the year ended December 31, 2021.

Compliance and Other Matters

No compliance and other matters findings material to the basic financial statements were reported during the compilation of the financial statements for the year ended December 31, 2021.

**MANAGEMENT'S CORRECTIVE ACTION
PLAN ON CURRENT YEAR FINDINGS**

Plantation Estates Community Association, Inc.
Marrero, Louisiana

For the year ended December 31, 2022

**Section I - Internal Control Over Financial Reporting and Compliance and Other Matters
Material to the Financial Statements**

Internal Control Over Financial Reporting

No internal control over financial reporting findings material to the basic financial statements were reported during the compilation of the financial statements for the year ended December 31, 2022.

Compliance and Other Matters

No compliance and other matters findings material to the basic financial statements were reported during the compilation of the financial statements for the year ended December 31, 2022.

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

March 26, 2024 (Date Transmitted)

Bourgeois Bennette, LLC (CPA Firm Name)
111 Veterans Blvd., 17th Floor (CPA Firm Address)
Metairie, LA, 70005 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 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 []

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
<u><i>Glynn L. Monte</i></u>	President	<u><i>March 26, 2024</i></u>	Date