

**LOUISIANA CENTER AGAINST POVERTY, INC.**  
**LAKE PROVIDENCE, LOUISIANA**

**REVIEW REPORT  
AND  
FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION  
AND AGREED-UPON PROCEDURES  
As of and for the Year Ended June 30, 2023**

**BY**

**ROSIE D. HARPER  
CERTIFIED PUBLIC ACCOUNTANT, LLP**

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**LOUISIANA CENTER AGAINST POVERTY, INC.  
LAKE PROVIDENCE, LOUISIANA**

**REVIEW REPORT  
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FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION  
AND AGREED-UPON PROCEDURES  
As of and for the Year Ended June 30, 2023**

**LOUISIANA CENTER AGAINST POVERTY, INC.**  
**Lake Providence, Louisiana**

**Review Report  
And  
Financial Statements  
With Supplemental Information  
And Agreed-Upon Procedures  
As of and for the Year Ended June 30, 2023**

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

To the Board of Directors  
Louisiana Center Against Poverty, Inc.  
Tallulah, Louisiana

I have reviewed the accompanying financial statements of Louisiana Center Against Poverty, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, 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 Louisiana Center Against Poverty, Inc. 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.

**Louisiana Center Against Poverty, Inc.**  
**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  
December 7, 2023

## **FINANCIAL STATEMENTS**

## LOUISIANA CENTER AGAINST POVERTY, INC.

Statement A

## Statement of Financial Position

June 30, 2023

**Assets**

Cash and Cash Equivalents	\$ 35,178
Right of Use Asset	<u>5,560</u>
Total Assets	<u><u>40,738</u></u>

**Liabilities and Net Assets**

## Liabilities:

Accrued Liabilities	37,230
Lease Liability	<u>5,560</u>
Total Liabilities	<u>42,790</u>

## Net Assets:

Without Donor Restrictions	(2,052)
With Donor Restrictions	<u>-</u>
Total Net Assets	<u>(2,052)</u>

Total Liabilities and Net Assets	<u><u>\$ 40,738</u></u>
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See Accompanying Independent Accountant's Review Report and Notes to Financial Statements.

LOUISIANA CENTER AGAINST POVERTY, INC  
Statement of Activities  
For the Year Ended  
June 30, 2023

Statement B

**CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:**

**Revenues and Gains**

Other Revenues	\$ 2,799
<b>TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS</b>	<b>2,799</b>

**Net Assets Released from Restrictions:**

Restrictions Satisfied by Payments	353,330
<b>TOTAL NET ASSETS RELEASED FROM RESTRICTIONS</b>	<b>353,330</b>

<b>TOTAL REVENUE, GAINS AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS</b>	<b>356,129</b>
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**Expenses**

General and Administrative Expenses	16,513
Program Expense	353,350
Total Expenses	369,863

DECREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(13,734)
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**CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS**

Grants and Contracts	
Federal	353,330
Net Assets Released from Restrictions	
Restrictions Satisfied by Payments	(353,330)

CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	-
--	---

DECREASE IN NET ASSETS	(13,734)
------------------------	----------

NET ASSETS AT THE BEGINNING OF THE YEAR	11,682
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NET ASSETS AT THE END OF THE YEAR	\$ (2,052)
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See Accompanying Independent Accountant's Review Report and Notes to Financial Statements



LOUISIANA CENTER AGAINST POVERTY, INC  
Statement of Functional Expenses  
For the Year Ended  
June 30, 2023

	Without Donor Restrictions	Net Assets With Donor Restrictions Released From Restrictions			Total All Funds
	General	HOPE	State Treasury	Total	
<b>General &amp; Administrative</b>					
Personnel Costs					
Salaries and Wages	\$ 5,485	\$ 11,215	\$ 70,819	\$ 82,034	\$ 87,519
Payroll Taxes and Other Fringe Benefits	397	991	7,132	8,123	8,520
Total Personnel Costs	5,882	12,206	77,951	90,157	96,039
Other Expenses					
Advertisement	-	-	383	383	383
Insurance	-	-	1,040	1,040	1,040
Office Expenses and Supplies	-	488	3,634	4,122	4,122
Operating Costs	-	572	6,264	6,836	6,836
Printing and Copying	-	-	1,388	1,388	1,388
Professional Fees	-	899	7,480	8,379	8,379
Repairs and Maintenance	-	2,907	2,857	5,764	5,764
Rent Expense, Facilities and Office	455	380	5,548	5,928	6,383
Telephone	-	-	536	536	536
Travel	-	-	2,100	2,100	2,100
Utilities	-	-	2,380	2,380	2,380
Total Other Expenses	455	5,246	33,610	38,856	39,311
<b>Total General &amp; Administrative</b>	<b>6,337</b>	<b>17,452</b>	<b>111,561</b>	<b>129,013</b>	<b>135,350</b>
<b>Program Expenses</b>					
Personnel Costs					
Salaries and Wages	8,757	20,656	122,901	143,557	152,314
Payroll Taxes and Other Fringe Benefits	675	1,617	11,635	13,252	13,927
Total Personnel Costs	9,432	22,273	134,536	156,809	166,241
Other Expenses					
Advertisement	-	-	495	495	495
Automobile Expense	-	71	935	1,006	1,006
Insurance	-	-	1,697	1,697	1,697
Office Expenses and Supplies	-	827	5,928	6,755	6,755
Operating Costs	-	934	10,219	11,153	11,153
Printing and Copying	-	-	2,264	2,264	2,264
Professional Fees	-	3,984	16,321	20,305	20,305
Repairs and Maintenance	-	4,762	4,662	9,424	9,424
Rent Expense, Facilities and Office	744	620	9,052	9,672	10,416
Telephone	-	-	874	874	874
Utilities	-	-	3,883	3,883	3,883
Total Other Expenses	744	11,198	56,330	67,528	68,272
<b>Total Program Expenses</b>	<b>10,176</b>	<b>33,471</b>	<b>190,866</b>	<b>224,337</b>	<b>234,513</b>
<b>Total Functional Expenses</b>	<b>\$ 16,513</b>	<b>\$ 50,923</b>	<b>\$ 302,427</b>	<b>\$ 353,350</b>	<b>\$ 369,863</b>

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

LOUISIANA CENTER AGAINST POVERTY, INC.  
Statement of Cash Flows  
For the Year Ended  
June 30, 2023

<b>Operating Activities</b>	<b><u>All Funds</u></b>
Change in Net Assets	\$ (13,734)
Adjustments to Reconcile Change in Unrestricted Net Assets to Net Cash Used by Operating Activities	
Increase in Accrued Liabilities	13,926
Decrease in Deferred Revenue	(53,330)
Prior Period Adjustment	1,027
Total Adjustments	<u>(38,377)</u>
Net Cash Used by Operating Activities	<u>(52,111)</u>
Net Decrease in Cash and Cash Equivalents	<u>(52,111)</u>
<b>Investing Activities</b>	
Right of Use Assets	<u>11,642</u>
Net Cash Produced by Operating Activities	<u>11,642</u>
<b>Financing Activities</b>	
Lease Liability	<u>(11,642)</u>
Net Cash Used by Financing Activities	<u>(11,642)</u>
Cash and Cash Equivalents as of Beginning of Year	<u>87,289</u>
Cash and Cash Equivalents as of the End of Year	<u>\$ 35,178</u>

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

**Louisiana Center Against Poverty, Inc.**  
**Lake Providence, Louisiana**

**Notes to the Financial Statements**  
**As of and For the Year Ended June 30, 2023**

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

**Nature of Operations**

Louisiana Center Against Poverty, Inc. is a nonprofit organization, organized to implement comprehensive programs addressing economic, education, and health problems in the parishes of Richland, East Carroll, Madison, Ouachita, and Morehouse. The organization's primary focus is elderly, mentoring and tutoring youth, in the area, concerning alcohol and drug abuse prevention, clothing and feeding, healthcare planning and prevention, job creation and economic development, and introduction and exposure to new and existing technologies.

**Basis of Accounting**

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

**Public Support and Revenue**

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. The organization is funded substantially through state contracts and grants on an annual basis. The organization recognizes revenue, from contracts and grants, on pro-rata basis as predetermined by the funding agencies. 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.

**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 accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Carrying values approximate their fair values because of short term maturities of the financial instruments.

**Louisiana Center Against Poverty, Inc.**  
**Notes to Financial Statements (Continued)**

**Advertising**

The Organization expenses advertising costs as they are incurred. For the year ended June 30, 2023, there was \$878 in advertising expense.

**Contributed Services**

The organization receives significant services donated by members from the various communities it serves in conducting its programs. No amounts have been reflected in the financial statements for those services.

**Property, Furniture, and Equipment**

The Organization records donations of property, furniture and equipment as support at their fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. Assets purchased by the Organization are recorded at costs.

The organization record, at cost, purchases of property and equipment in excess of \$5,000 as fixed assets. Donations of property and equipment are recorded at fair market value at the time of donation. Depreciation is calculated on the straight-line method over the useful lives of its respective assets.

Automobiles	5 Years
Computer Equipment	5 Years
Equipment	8 Years
Office Furniture	8 Years

**Income Taxes**

The organization is a nonprofit organization, exempt under section 501 (c) (3) of the internal revenue code and did not conduct unrelated business activities. Therefore, no provision for corporate income taxes has been included in the 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 December 7, 2023, 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, 2023, 2022, and 2021, however, there are currently no audits for any tax period in progress.

**Louisiana Center Against Poverty, Inc.**  
**Notes to Financial Statements (Continued)**

**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.

**NOTE B. CONTRACT/GRANT AWARDS**

Louisiana Center Against Poverty, Inc. was funded as received funds through the following agencies by contracts and grant awards for June 30, 2023 as follows:

Funding Department	Funding Period	Contract Grant Amount	Previously Recognized	Recognized During Report
<b>State of Louisiana:</b>				
Louisiana Department of the Treasury	07/01/2022 - 06/30/2023	\$ 300,000	\$ -	\$ 300,000
Louisiana Department of the Treasury	07/01/2021 - 06/30/2022	200,000	197,573	2,427
(H.O.P.E. Outreach Center-Sub Grant)	07.01/2022 - 06.30/2023	200,945	150,042	50,903
Total Contracts and Grants		\$ 700,945	\$ 347,615	\$ 353,330

**NOTE C. CASH AND CASH EQUIVALENTS**

For the year ended June 30, 2023, the Organization had the following cash and no cash equivalents:

Without Donor Restrictions	\$ 34,729
With Donor Restrictions	-
Total Cash and Cash Equivalents	\$ 34,729

**NOTE D. OPERATING LEASE**

The Organization follows FASB ASC 842, Leases which requires the Organization to determine if an arrangement or contract contains a lease at inception based on whether the Organization had the right to control the asset during the contract period and other facts and circumstances. Under FASB ASC 842, the Organization recognizes an operating right of use asset and an operating lease liability.

The Organization had two operating leases for the year ended June 30, 2023, for office spaces in Monroe, Louisiana for \$1,000 per month and Lake Providence, Louisiana for \$400 per month. The Organization paid total rents of \$16,800 for the fiscal year ended June 30, 2023. For the year ended June 30, 2023, the Organization had a right of use asset with a fair value of \$5,560 and a lease liability with a fair value of \$5,560.

**Louisiana Center Against Poverty, Inc.**  
**Notes to Financial Statements (Continued)**

**NOTE E. FUNCTIONAL ALLOCATION OF EXPENSES**

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

**NOTE F. RELATED PARTIES**

Carolyn Hunt serves as the Executive Director of the agency, and her spouse, Danny Hunt is employed as the bookkeeper. The Board of Directors approved the appointment of the Executive Director and the bookkeeper.

**NOTE G. BUDGET PRACTICES**

The Organization prepares an annual budget that is approved by the Board of Directors. As a result, “budget to actual” comparative statements are presented as supplemental information.

**NOTE H. LIQUIDITY MANAGEMENT**

For the year ended June 30, 2023, the following financial assets could be made readily available within one year of the statement of financial position date to meet general expenditures:

Cash	\$ 35,178
Total	<u>\$ 35,178</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.

**NOTE I. CONCENTRATION OF RISK**

For the year ended June 30, 2023, the Louisiana Center Against Poverty, Inc. was subject to significant concentration risks due to the fact that ninety-nine percent (99%) of its funding consisted of contracts and grants received from the State of Louisiana.

**NOTE J. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 7, 2023, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

## **SUPPLEMENTAL INFORMATION**



**ROSIE D. HARPER**

Certified Public Accountant, LLP

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

To the Board of Directors  
Louisiana Center Against Poverty, Inc.

I have performed the procedures enumerated below on Louisiana Center Against Poverty, Inc.'s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2023, 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.

Louisiana Center Against Poverty, Inc. 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 Louisiana Center Against Poverty, Inc.'s compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended June 30, 2023. 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 Louisiana Center Against Poverty, Inc.'s management.

Louisiana Center Against Poverty, Inc.'s provided me with the following list of expenditures made for federal grant awards received during the fiscal year ended June 30, 2023:

<b>Federal, State, or Local Grant Name</b>	<b>Grant Year</b>	<b>CFDA No. (if applicable)</b>	<b>Amount</b>
Louisiana Department of the Treasury	07/01/2022 - 06/30/2023	N/A	\$ 302,427
Louisiana Department of the Treasury (H.O.P.E. Outreach Center-Sub Grant)	07/01/2022 - 06/30/2023	N/A	50,903
Total Expenditures			\$ 353,330

Each of the grants reported in the above schedule were extended until December 7, 2023.

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 twelve selected disbursements agreed to the amount and payee in the supporting documentation.



**Louisiana Center Against Poverty, Inc.**  
**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 twelve disbursements were properly coded to the correct fund and general ledger account.

5. Report whether the selected disbursements were approved in accordance with the Louisiana Center Against Poverty, Inc.'s policies and procedures.

Inspection of documentation supporting each of the twelve 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 Louisiana Center Against Poverty, Inc.'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 Louisiana Center Against Poverty, Inc.'s financial records; and report whether the amounts in the close-out reports agree with Louisiana Center Against Poverty, Inc.'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.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.

**Non-applicable**

**Louisiana Center Against Poverty, Inc.**  
**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.

Louisiana Center Against Poverty, Inc. 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 7, 2023.

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 Louisiana Center Against Poverty, Inc. 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 Louisiana Center Against Poverty, Inc.'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 Louisiana Center Against Poverty, Inc. 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 Louisiana Center Against Poverty, Inc.'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  
December 7, 2023

LOUISIANA CENTER AGAINST POVERTY, INC.  
 Schedule of Board Members  
 For the Year Ended  
 June 30, 2023

Board Member	Title	Location
Leartrice Hawkins	Chairman	Lake Providence, Louisiana
Morgan Moss	Board Member	Rayville, Louisiana
Vickey Wilson	Board Secretary	Lake Providence, Louisiana
Carol Powell-Lexing	Board Member	Monroe, Louisiana
Rosie Armstrong	Board Member	Monroe, Louisiana

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

LOUISIANA CENTER AGAINST POVERTY, INC  
 Schedule of Compensation - Key Management  
 For the Year Ended  
 June 30, 2023

Job Title	<u>Carolyn Hunt</u> <u>Executive Director</u>	<u>Danny Hunt</u> <u>Bookkeeper</u>
Salary	\$ 55,530	\$ 31,625
Benefits-Insurance	-	-
Benefits-Retirement	-	-
Other Benefits	-	-
Car Allowance	-	-
Vehicle provided by Government	-	-
Per Diem	-	-
Reimbursements	1,239	714
Registration Fees	-	-
Conference Travel	-	-
Continuing Professional Education Fees	-	-
Housing	-	-
Unvouchered Expenses	-	-
Special Meals	-	-
<b>Total Compensation</b>	<u>\$ 56,769</u>	<u>\$ 32,339</u>

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

LOUISIANA CENTER AGAINST POVERTY, INC.  
Statement of Activities-Budget to Actual  
Louisiana Department of the Treasury (H.O.P.E. Outreach Center-Sub Grant)  
For the Year Ended  
June 30, 2023

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
Grants and Contracts	\$ 50,903	\$ 50,903	\$ -
<b>Total Revenue</b>	<u>50,903</u>	<u>50,903</u>	<u>-</u>
<b>Expenses</b>			
Personnel Costs			
Salaries and Wages	28,095	31,688	(3,593)
Payroll Taxes and Other Fringe Benefits	5,536	3,330	2,206
<b>Total Personnel Costs</b>	<u>33,631</u>	<u>35,018</u>	<u>(1,387)</u>
Other Expenses	17,272	15,885	1,387
<b>Total Expenses</b>	<u>50,903</u>	<u>50,903</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

LOUISIANA CENTER AGAINST POVERTY, INC.  
Statement of Activities-Budget to Actual  
Louisiana Department of the Treasury  
For the Year Ended  
June 30, 2023

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
Grants and Contracts	\$ 302,427	\$ 302,427	\$ -
<b>Total Revenue</b>	<u>302,427</u>	<u>302,427</u>	<u>-</u>
<b>Expenses</b>			
Personnel Costs			
Salaries and Wages	202,325	70,819	131,506
Payroll Taxes and Other Fringe Benefits	<u>21,945</u>	<u>7,132</u>	<u>14,813</u>
<b>Total Personnel Costs</b>	224,270	77,951	146,319
Other Expenses	<u>78,157</u>	<u>224,476</u>	<u>(146,319)</u>
<b>Total Expenses</b>	<u>302,427</u>	<u>302,427</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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