

SCHOOL DISTRICT ALLIANCE, INC.  
FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION  
DECEMBER 31, 2016

SCHOOL DISTRICT ALLIANCE, INC.

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# MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

**McDUFFIE K. HERROD**

CERTIFIED PUBLIC ACCOUNTANT

Member: American Institute of CPAs  
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CLINTON, LA 70722  
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## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors  
School District Alliance, Inc.  
19120 Spyglass Hill Drive  
Baton Rouge, Louisiana 70809

We have reviewed the accompanying statement of financial position of School District Alliance, Inc., as of December 31, 2016 and the related statements of activities and cash flows for the year then ended, which collectively comprise the School District Alliance, Inc.'s basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the School District Alliance, Inc. 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.

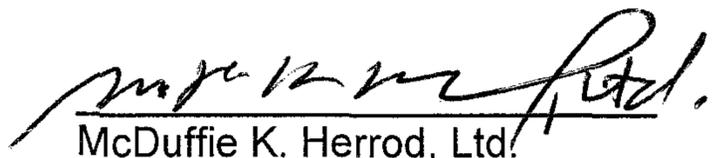
The management of the School District Alliance, Inc. is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

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 conformity with accounting principles generally accepted in the United States of America.

The schedule of compensation paid to governing members for the year ended December 31, 2016 and the statement of functional expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the procedures applied in the review of the basic financial statements and was compiled from information that is the representation of management, without audit or review. We do not express an opinion or provide any assurance on the supplementary information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated October 20, 2017, on the results of our agreed-upon procedures.



McDuffie K. Herrod, Ltd.  
Clinton, LA  
October 20, 2017

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## **FINANCIAL STATEMENTS**

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SCHOOL DISTRICT ALLIANCE, INC.  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2016

ASSETS

Cash & cash equivalents	\$ 627,883
Grants & contract receivables	41,958
Investments	132,865
Security deposits	1,344
Property & equipment, net of accumulated depreciation	<u>-</u>
TOTAL ASSETS	<u>804,050</u>

LIABILITIES

Accounts payable	943
Total Liabilities	<u>943</u>

FINANCIAL POSITION

Unrestricted	803,107
Total Net Position	<u>803,107</u>
TOTAL LIABILITIES AND FINANCIAL POSITION	<u><u>\$ 804,050</u></u>

See Accompanying Notes and Accountant's Report

SCHOOL DISTRICT ALLIANCE, INC.  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2016

UNRESTRICTED NET ASSETS  
SUPPORT AND OTHER GAINS

Sales of investments, net of cost \$561,014	\$	47,293
Interest and dividends		7,894
Unrealized loss on investments		(27,680)
Other income		1,000
Total Support & other gains		28,507

NET ASSETS RELEASED FROM RESTRICTIONS

Restrictions satisfied by payments		331,155
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Total Unrestricted Support		359,662
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EXPENSES

Program Services		
Substance abuse programs		611,415
Supporting Services		
General & Administrative		2,535
Total Expenses		613,950

Decrease in unrestricted net assets		(254,288)
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TEMPORARILY RESTRICTED NET ASSETS

Support		
Support from Northwest LA Human Services District		38,630
Support from Metro Human Services District		184,560
Support from Imperial Calcasieu		107,965
Net assets released from restrictions:		
Restrictions satisfied by payments		(331,155)
Change in temporarily restricted net assets		-

DECREASE IN NET POSITION	\$	(254,288)
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See Accompanying Notes and Accountant's Report

SCHOOL DISTRICT ALLIANCE, INC.  
STATEMENT OF ACTIVITIES (Continued)  
YEAR ENDED JUNE 30, 2016

DECREASE IN FINANCIAL POSITION	\$ (254,288)
NET POSITION AT BEGINNING OF PERIOD	1,075,035
PRIOR PERIOD ADJUSTMENT	<u>(17,640)</u>
NET POSITION AT END OF PERIOD	<u><u>\$ 803,107</u></u>

See Accompanying Notes and Accountant's Report

SCHOOL DISTRICT ALLIANCE, INC.  
STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2016

INCREASE (DECREASE) IN FINANCIAL POSITION		\$ (254,288)
DEPRECIATION		-
(INCREASE) DECREASE IN OPERATING ASSETS		
Grants and Contracts receivable		138,822
Unrealized Loss on Investments		27,680
INCREASE (DECREASE) IN OPERATING LIABILITIES		
Accounts payable		43
NET CASH USED BY OPERATING ACTIVITIES		<u>(87,743)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of investments		694,313
Interest/dividends, net of market adjustments		(19,786)
Purchase of Investments		<u>(27,272)</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES		<u>647,255</u>
CASH FLOW FROM FINANCING ACTIVITIES		<u>-</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS		559,512
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		<u>68,371</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR		<u><u>\$ 627,883</u></u>

See Accompanying Notes and Accountant's Report

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NOTES TO FINANCIAL STATEMENTS

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**SCHOOL DISTRICT ALLIANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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NOTE I - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

**Nature of Activities**

The School District Alliance, Inc. (hereinafter referred to as the Organization) began operating as a non-profit corporation in 2002, and is domiciled in Baton Rouge, Louisiana. The purpose of the Organization is to conduct educational programs in Baton Rouge and New Orleans related to the prevention, treatment and rehabilitation of diseases caused by alcohol and drug abuse. Its funding comes primarily from federal grants issued for such purposes as a result of the Public Health Services Act.

The accounting policies of the Organization conform to accounting principles generally accepted in the United States of America as applicable to non-profit organizations. The significant accounting policies are as follows:

**Method of Accounting**

The financial statements of the Organization have been prepared utilizing the accrual basis of accounting.

**Financial Statement Presentation**

The Organization has adopted Statement of Financial Accounting Standards (SFAS) No. 117, "*Financial Statement of Not-for-Profit Organizations*". Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. In addition, it is required to present a statement of cash flows.

*Unrestricted:* Net assets that are not subject to donor-imposed stipulations or the donor-imposed restrictions have expired.

*Temporarily Restricted:* Net assets that are subject to donor-imposed restrictions either for use during a specified period of time and/or for a particular purpose. When a donor-imposed restriction is fulfilled or when a time restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the accompanying statement of activities as net assets released from restrictions.

*Permanently Restricted:* Net assets that are subject to donor-imposed restrictions whereby the corpus must be maintained in perpetuity by the Organization. The Organization is allowed to use all or part of the income earned from the corpus for unrestricted or restricted purposes.

**Revenue Recognition**

Grants are recorded as revenue when the reimbursement requests are made as this is the point that they become measureable.

**SCHOOL DISTRICT ALLIANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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**Contributions**

The Organization has elected to adopt SFAS No. 116, *"Accounting for Contributions Received and Contributions Made"*. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions. Restricted net assets are reclassified to unrestricted net assets upon satisfaction of the time or purpose of the restriction.

**Contributed Goods and Services**

No amounts have been recognized in the accompanying financial statements because not all of the criteria for recognition under SFAS No. 116, *"Accounting for Contributions Received and Contributions Made"*, were satisfied.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Investments**

The Organization has invested in mutual funds and other securities that are maintained by Merrill Lynch and Scottrade. The Organization's framework for measuring fair value has one level - quoted prices that are available in active markets - because (1) it is the most reliable; and (2) the information is provided by the broker.

**Receivables**

Accounts receivable represent amounts due from the Organization's funding sources and are recorded at management's estimate of the amount that is expected to be collected. This is based in part on historical data and known subsequent collections. There is no allowance recorded in the accompanying financial statements as management expects 100% of its outstanding receivables to be collected. Revenues become susceptible to accrual when they become both measurable and available.

**Property and Equipment**

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to 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. Property and equipment purchased by the Organization is recorded at cost. The Organization capitalizes all property and equipment with a cost of at least \$1,000 and an estimated useful life of more than one year.

Related depreciation is recorded using the straight-line method over the estimated useful lives of the assets. Interest during the construction or renovation of long-lived assets, if applicable, is normally capitalized. The earnings on the borrowings reduce this amount during the same period, if any.

**SCHOOL DISTRICT ALLIANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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**Functional Expenses**

The majority of expenses can be directly identified with the program or supporting service to which they relate and are charged accordingly. Other expenses by function have been allocated among programs and supporting service classifications using bases determined by management to be reasonable.

For the year ended December 31, 2016, the Organization's total costs and expenses related to its programs amounted to \$613,950.

**Use of 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.

**Income Taxes**

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no liability or expense has been recorded in the accompanying financial statements.

The tax years ended December 31, 2014, 2015 and 2016 are still open to review for both federal and state purposes. The Organization has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; and to identify and evaluate other matters that may be considered tax positions.

**NOTE 2 - CASH AND CASH EQUIVALENTS**

At December 31, 2016, the Organization had \$627,882 in demand deposits as follows:

Chase Bank	\$98,816
Merrill Lynch	413,123
Scottrade	<u>115,944</u>
Total	<u>\$627,883</u>

All deposits are secured through the Federal Deposit Insurance Corporation to the extent of the limit of \$250,000 per account. \$163,123 was uninsured at December 31, 2016.

**NOTE 3 - INVESTMENTS**

Investments can be exposed to custodial credit risk if the securities underlying the investments are uninsured and unregistered, not registered in the name of the entity or are held either by the counter-party or the counter-party's trust department or agent but not in the entity's name.

**SCHOOL DISTRICT ALLIANCE, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

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At December 31, 2016, the Organization had the following investments:

	<u>Carrying Amt</u>	<u>Cost</u>	<u>Unrealized Loss</u>
Equities	\$ 132,865	\$ 160,545	\$ 27,680
Mutual funds	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 Total	 <u>\$ 132,865</u>	 <u>\$ 160,545</u>	 <u>\$ 27,680</u>

NOTE 4 - RECEIVABLES

Receivables include amounts due from funding sources for expenditures made by the Organization in the months of November and December of 2016, as follows:

Metro Human Services	\$ 6,208
State of Louisiana	<u>35,750</u>
 Total	 <u>41,958</u>

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment consist of the following at December 31, 2016:

Furniture and Fixtures	\$ 6,399
Equipment	5,990
Less: accumulated depreciation	<u>(12,389)</u>
 Net	 <u>\$ -0-</u>

NOTE 6 - ACCOUNTS AND OTHER PAYABLES

There were Accounts Payables of \$901 and Chase credit card payable of \$42 at December 31, 2016.

**SCHOOL DISTRICT ALLIANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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NOTE 7 - LEASES

The Organization leases space on a month-to-month basis for conducting meeting and other activities associated with the School District Alliance, Inc. payments during the year totaled \$11,700. The monthly rate is \$900.

NOTE 8 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purpose at December 31, 2016:

Purpose restricted:	
Substance abuse education/prevention	\$ -0-

NOTE 9 - NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by the expiration of time during the year.

Purpose restriction accomplished:	
Substance abuse education/prevention	<u>\$331,155</u>

NOTE 10 - RELATED PARTY TRANSACTIONS

Both Dr. Nichols and his wife are paid employees providing educational services for the prevention and treatment of substance abuse.

NOTE 11 - COMMITMENTS AND CONTINGENCIES

*Receivables and Revenues.* All receivables recorded are due from grantors of prevention and treatment of substance abuse programs supported through the U.S. Department of Health and Human Services. Approximately 85% of the Organization's support is paid from this source.

*Litigation and Claims.* There is no pending or threatened litigation against the Organization.

NOTE 12 - SUBSEQUENT EVENTS

The Organization is not aware of any events occurring between December 31, 2016, and October 20, 2017, the date that the financial statements were available to be issued, that would require recognition or disclosure in the accompanying financial statements.

NOTE 13 - PRIOR PERIOD ADJUSTMENT

The prior period adjustment amount of \$17,640 was required to correct prior year reporting of investments on the statement of financial position.

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**SUPPLEMENTAL INFORMATION**

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**SCHOOL DISTRICT ALLIANCE, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2016**

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Account Name	Program Substance <u>Abuse</u>	Supporting General & Admin	<u>Total</u>
Materials	\$89,410		\$89,410
Indirect Cost - Misc	16		16
Accounting	3,227	358	3,585
Auto Expense	42,791		42,791
Bank Charges	253	28	281
Commissions & Fees	1,475		1,475
Contract Labor	193		193
Employee Benefits Programs	17,165		17,165
Insurance Expense	5,421		5,421
Insurance - Liability	1,449		1,449
Interest	179		179
Legal and Professional	2,000		2,000
Office Expense	3,000	333	3,333
Salaries and related Expenses	373,657		373,657
Payroll Tax	23,851		23,851
Payroll Expenses	4,484		4,484
Rent or Lease	10,530	1,170	11,700
Telephone	5,816	646	6,462
Broker Fees	2,205		2,205
Training and Continuing Education	18,000		18,000
Trainer Fees	592		592
Evaluation Fee	5,701		5,701
Total Functional Expenses	<u>\$611,415</u>	<u>\$2,535</u>	<u>\$613,950</u>

See Accompanying Notes and Independent Reviewer's Report

**SCHOOL DISTRICT ALLIANCE, INC.  
SCHEDULE OF COMPENSATION, BENEFITS  
AND OTHER PAYMENTS TO AGENCY HEAD  
YEAR ENDED DECEMBER 31, 2016**

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**Agency Head**  
Alan Nichols  
Director

<b>Purpose</b>	<b>Amount</b>
Salary	\$224,915
Benefits - 401K plan	85
Mileage	<u>22,119</u>
Total Compensation, Benefits and other Payments	<u>\$247,119</u>

See Accompanying Notes and Independent Reviewer's Report

**SCHOOL DISTRICT ALLIANCE, INC.**  
**SCHEDULE OF FINDINGS**  
**YEAR ENDED DECEMBER 31, 2016**

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**Section I      Financial Statement Findings and Responses**

A.    Prior year findings

None

B.    Current year findings

2016-1 Compliance with Audit Law

Condition: The annual financial report was not issued by the due date of June 30, 2017, although extensions were granted until October 31, 2017.

Criteria: Louisiana Revised Statute 24:513 requires that an annual financial report or other type Report be submitted to the Legislative Auditor within six months of the close of the fiscal/calendar year.

Cause: The organization's prior accounting firm was removed from the list of approved accounting/audit firms, and the organization was severely affected by the Louisiana Severe Storms and Flood of August 11, 2016. The organization was located in the related federal disaster area.

Recommendation: In the future, management will seek qualified assistance with reporting and will make every effort to comply.

Management's Response: Another approved accounting/audit firm has been retained to assist with meeting the filing deadline. Regarding the disaster risk issue, management is taking steps to secure backup copies of records in another location and/or use of cloud storage.

Current Status: unresolved.

**Section III    Management Letter**

None

# MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

**McDUFFIE K. HERROD**  
CERTIFIED PUBLIC ACCOUNTANT

Member:

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors  
School District Alliance, Inc.  
Baton Rouge, 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 School District Alliance, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the School District Alliance, Inc.'s compliance with certain laws and regulations during the year ended December 31, 2016 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law) or R.S. 39:1551-39:1755 (the state procurement code), whichever is applicable.

There were no expenditures for the year ended December 31, 2016 that were subject to the bid law.

### Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42: 1101-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

#### Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management is not required to prepare an overall budget.

6. Trace the budget adoption and amendments to the minute book.

Not applicable.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

Not applicable.

#### Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from management.

#### Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Not applicable for this organization – no public meetings were held.

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of bank deposit slips for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds or like indebtedness.

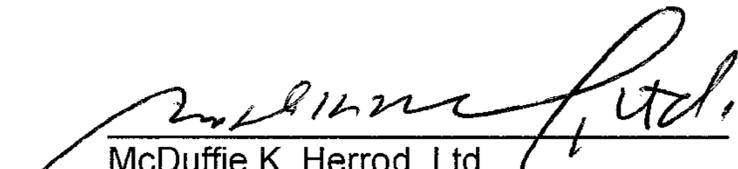
#### Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance, or gifts.

We inspected payroll records for the year and noted no instances that would indicate payments to employees that would constitute bonuses, advances or gifts made from public funds.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the School District Alliance, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



McDuffie K. Herrod, Ltd.  
Clinton, LA

October 20, 2017

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

10/2/17 (Date Transmitted)

McDuffie K. Herrod, Ltd. (APAC)  
12410 Woodville St.  
Clinton, LA 70722

School District Alliance, Inc.:

In connection with your review of our financial statements as of December 31, 2016, 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. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

**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

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

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

Yes  No

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

**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 at <http://app1.la.state.la.us/lala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.

NOT APPLICABLE

Yes  No

**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 [ ]

**Reporting**

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 [ ]

**Prior-Year Comments**

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

Yes  No [ ]

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No [ ]

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

Yes  No [ ]

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 [ ]

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes  No [ ]

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes  No [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes  No [ ]

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

	Secretary	10/2/17	Date
	Treasurer	10/2/17	Date
	President	10/2/17	Date