

**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, 2023**

BY

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

**2571 TOWER DRIVE, SUITE 7 • MONROE, LOUISIANA 71201
OFFICE (318) 387-8008 FAX (318) 387-0806**

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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, 2023

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2571 Tower Drive, Suite 7 • Monroe, Louisiana 71201
Phone: (318) 387-8008 • Fax: (318) 387-0806

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, 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 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 supplementary information included 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. 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
October 13, 2023

FINANCIAL STATEMENTS

PREK-12 AND BEYOND
Statement of Financial Position
For the Year Ended
June 30, 2023

Assets

Cash and Cash Equivalents	\$	129,527
Grant Receivable		19,790
Property, Plant and Equipment (Net, Note H)		<u>21,591</u>
Total Assets		<u><u>170,908</u></u>

Liabilities and Net Assets

Liabilities:

Deferred Revenue		123,601
Accrued Liabilities		<u>32,048</u>
Total Liabilities		<u>155,649</u>

Net Assets:

Without Donor Restrictions:

Operating - Investment in Fixed Asset		<u>15,259</u>
Total Net Assets Without Donor Restrictions		15,259

With Donor Restrictions

		<u>-</u>
Total Net Assets		<u>15,259</u>

Total Liabilities and Net Assets	\$	<u><u>170,908</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, 2023

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

In-Kind Contributions	\$ 131,936
Other Revenues	4,676
TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS	136,612

Net Assets Released from Restrictions

Restrictions Satisfied by Payments	168,454
TOTAL REVENUES, GAINS AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	305,066

Expenses

Program Expenses	301,301
General and Administrative Expenses	11,007
Total Expenses	312,308
DECREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(7,242)

CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS

Grants

Federal	163,085
Other Grants	5,369
TOTAL REVENUE AND GAINS WITH DONOR RESTRICTIONS	168,454

Net Assets Released from Restrictions

Restrictions Satisfied by Payments	(168,454)
NET ASSETS WITH DONOR RESTRICTIONS	-

CHANGES IN NET ASSETS (7,242)

NET ASSETS AT THE BEGINNING OF THE YEAR 22,501

NET ASSETS AT THE END OF THE YEAR \$ 15,259

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, 2023

Operating Activities	<u>All Funds</u>
Change in Net Assets	\$ (7,242)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Decrease in Grants Receivable	66,929
Increase in Accounts Payable/Accrued Liabilities	255
Increase in Deferred Revenue	4,359
Provision for Depreciation	<u>911</u>
Total Adjustments	<u>72,454</u>
Net Cash Provided by Operating Activities	<u>65,212</u>
Net Increase in Cash and Cash Equivalents	<u>65,212</u>
Cash and Cash Equivalents as of the Beginning of Year	<u>64,315</u>
Cash and Cash Equivalents as of the End of Year	<u><u>\$ 129,527</u></u>

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, 2023**

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 October 13, 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, 2021, 2022, and 2023; 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, 2023, the Organization had cash totaling \$129,527 as follows:

With Donor Restrictions	\$ 10,045
Without Donor Restrictions	<u>119,482</u>
Total Cash	<u><u>\$ 129,527</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, 2023, was \$8,355. The Organization does not guarantee the benefits granted by the Social Security System.

NOTE C. GRANT RECEIVABLES

At June 30, 2023, the Organization had grant receivables as follows:

Department of Health and Human Services (Safe & Drug Free)	\$ 19,790
Total	<u><u>\$ 19,790</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, 2023, the Organization had deferred revenue totaling \$123,601 consisting of the following:

General Fund	\$ 105,658
Steve Carter Literacy Program	240
Dollar General Literacy	3,000
ASIRT Grant (LPHI)	14,703
Total	<u>\$ 123,601</u>

NOTE F. ACCRUED LIABILITIES

At June 30, 2023, the Organization had accrued liabilities totaling \$32,048 consisting of the following:

Accounts Payable	\$ 28,801
Payroll Liabilities	3,112
Loan from Executive Director	135
Total	<u>\$ 32,048</u>

NOTE G. LIQUIDITY MANAGEMENT

As of 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	\$ 129,527
Grants Receivable	19,790
Total	<u>\$ 149,317</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, 2023, the Organization had net property, plant and equipment totaling \$21,591. The following schedule reflects the balance in property, plant, and equipment at June 30, 2023:

	<u>7/1/2022</u>	<u>Additions</u>	<u>Adjustment</u>	<u>Deletions</u>	<u>6/30/2023</u>
Depreciable Assets					
Furniture and Equipment	\$ 23,413	\$ -	\$ -	\$ -	\$ 23,413
Total Depreciable Assets	23,413	-	-	-	23,413
Less Accumulated Depreciation					
Depreciation	(912)	(911)	1		(1,822)
Total Accumulated Depreciation	(912)	(911)	1	-	(1,822)
Net Property, Plant and Equipment	<u>\$ 22,501</u>	<u>\$ (911)</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 21,591</u>

NOTE I. IN-KIND CONTRIBUTION

For the year ended June 30, 2023, 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, 2023, 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 October 13, 2023, the date which the financial statements were available to be issued and determined that there are no events which require disclosure.

SUPPLEMENTAL INFORMATION



ROSIE D. HARPER

Certified Public Accountant, LLP

2571 Tower Drive, Suite 7 • Monroe, Louisiana 71201

Phone: (318) 387-8008 • Fax: (318) 387-0806

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, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. PreK-12 and Beyond'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, 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 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, 2023:

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, 2023	84.184	\$ 133,511
Department of Education-21st Century CLC	September 1, 2021 - August 31, 2023	84.287	29,574
ASIRT (LA Public Health Institute)	June 30, 2023	N/A	797
The LA Campaign for Tobacc-Free Living (TFL) An Affiliated Program of the Louisiana Public Health Institute (LPHI) - Community Advocacy Grant-Next Era	November 28, 2022 - June 15, 2023	N/A	2,500
Creative Placemaking for Rural Initiative	June 30, 2023	N/A	2,072
Total Expenditures			\$ 168,454

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

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

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

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, 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 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
Monroe, Louisiana
October 13, 2023

PREK-12 AND BEYOND
Schedule of Functional Expenses
For the Year Ended
June 30, 2023

	General and Administrative	Program	Total
Personnel Costs			
Salaries and Wages	\$ -	\$ 87,887	\$ 87,887
In-kind Salaries and Wages	-	72,634	72,634
Payroll Taxes and Other Fringe Benefits	-	6,386	6,386
In-kind Payroll Taxes and Other Fringe Benefits	-	6,017	6,017
Total Personnel Costs	-	172,924	172,924
Other Expenses			
Purchased Professional/Technical Services	5,090	11,211	16,301
In-kind Purchased Professional/Technical Services	-	40,205	40,205
Other Purchased Services	5,023	10,547	15,570
In-kind Other Purchased Services	-	5,100	5,100
Depreciation Expense	-	911	911
Supplies	894	22,856	23,750
In-kind Supplies	-	7,980	7,980
In-Direct Cost	-	29,567	29,567
Total Other Expenses	11,007	128,377	139,384
Total Functional Expenses	\$ 11,007	\$ 301,301	\$ 312,308

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

Schedule of Board Members
For the Year Ended June 30, 2023

Board Member	Title	Location
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, 2023

	Patricia Candler	
	Executive Director	
Job Title		
Salary	\$	95,617
Contract Labor		-
401K		-
Benefits-Health Insurance		-
Per Diem		-
Reimbursements (Office Supplies)		-
Registration Fees		-
Travel		-
Total Compensation	\$	95,617

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 & Drug Free

For the Year Ended

June 30, 2023

	Budgeted	Actual	Variance
Revenues			
Department of Health and Human Services -Safe & Drug Free	\$ 146,335	\$ 133,511	\$ 12,824
Addressing Systemic Inequalities and Reduce Tobacco Use -ASIRT	20,000	797	19,203
Creative Placemaking for Rural	5,000	2,072	2,928
In-Kind Contributions (Creative Placemaking for Rural)	5,000	-	5,000
The Louisiana Campaign for Tobacco-Free Living Community Advocacy Grant-Next Era Grant	5,000	2,500	2,500
In-Kind Contributions	131,936	131,936	-
Total Revenues	313,271	270,816	42,455
Expenditures			
Personnel Costs			
Salaries and Wages	167,544	76,360	91,184
In-kind Salaries and Wages	2,000	72,634	(70,634)
Payroll Taxes and Other Fringe Benefits	30,370	5,945	24,425
In-kind Payroll Taxes and Other Fringe Benefits	-	6,017	(6,017)
Total Personnel Costs	199,914	160,956	38,958
Other Expenses			
Purchased Professional/Technical Services	32,405	10,611	21,794
In-kind Purchased Professional/Technical Services	500	40,205	(39,705)
Other Purchased Services	21,027	10,547	10,480
In-kind Other Purchased Services	2,500	5,100	(2,600)
Depreciation Expense	-	911	(911)
Supplies	19,394	7,905	11,489
In-kind Supplies	-	7,980	(7,980)
In-Direct Cost	37,531	27,512	10,019
Total Other Expenses	113,357	110,771	2,586
Total Expenses	313,271	271,727	41,544
Change in Net Assets	\$ -	\$ (911)	\$ 911
Total Change in Net Assets and Other Uses of Cash	\$ -	\$ (911)	\$ 911

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, 2023

	Budgeted	Actual	Variance
Revenues			
Department of Education-21st Century CLC	\$ 30,151	\$ 29,574	\$ 577
Total Revenues	30,151	29,574	577
Expenditures			
Personnel Costs			
Salaries and Wages	11,527	11,527	-
Payroll Taxes and Other Fringe Benefits	441	441	-
Total Personnel Costs	11,968	11,968	-
Other Expenses			
Purchased Professional/Technical Services	600	600	-
Other Purchased Services	538	-	538
Supplies	14,951	14,951	-
In-Direct Cost	2,094	2,055	39
Total Other Expenses	18,183	17,606	577
Total Expenses	30,151	29,574	577
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)

September 4, 2023 (Date Transmitted)

Pre-K 12 and Beyond
400 E Craig Street
Talullah, Louisiana 71282

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2023 (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.

Karl F. Thomas Secretary October 13, 2023 Date

Karl F. Thomas Treasurer October 13, 2023 Date

Agnes Johnson President October 13, 2023 Date