

SHELTER RESOURCES, INC.
FINANCIAL STATEMENTS AND
AUDITOR'S REPORT
December 31, 2018

SHELTER RESOURCES, INC.

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Justin J. Scanlan, C.F.A., F.T.C.

A LIMITED LIABILITY COMPANY

4769 ST. ROCH AVE. NEW ORLEANS, LOUISIANA 70122
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Shelter Resources, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Shelter Resources, Inc. (a non-profit organization), which comprise the statement of the financial position as of December 31, 2018, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Shelter Resources, Inc. as of December 31, 2018, and the changes in its net assets and its cash

flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters
Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the 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 information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 25, 2019, on our consideration of Shelter Resources, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Shelter Resources, Inc.'s internal control over financial reporting and compliance.



New Orleans, Louisiana
April 25, 2019

SHELTER RESOURCES, INC.
STATEMENT OF FINANCIAL POSITION
December 31, 2018

ASSETS

Current assets

Cash		\$ 634,276
Receivables		
Grants (Notes A4 and B)	\$ 133,243	
Other	<u>150</u>	133,393
Prepaid expenses and deposits		<u>9,550</u>
Total current assets		<u>777,219</u>

Property, plant, and equipment – at cost (Notes A5 and C)		<u>1,026,686</u>
Total assets		<u>\$ 1,803,905</u>

LIABILITIES AND NET ASSETS

Current liabilities

Accounts payable and accrued liabilities		<u>\$ 61,062</u>
Total current liabilities		<u>61,062</u>

Note payable (Note D) -

Net assets

Without donor restrictions		<u>1,742,843</u>
Total net assets		<u>1,742,843</u>
Total liabilities and net assets		<u>\$ 1,803,905</u>

The accompanying notes are an integral part of this financial statement.

SHELTER RESOURCES, INC.

STATEMENT OF ACTIVITIES

For the year ended December 31, 2018

	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL</u>
REVENUE			
Grant appropriations			
Governmental (Note F)	\$ -	\$ 909,743	\$ 909,743
Donations	60,819	-	60,819
Fundraising, net of direct expense of \$20,124	15,744	-	15,744
Other	32,022	10,783	42,805
Net assets released from restrictions	<u>920,526</u>	<u><920,526></u>	<u>-</u>
Total revenues	<u>1,029,111</u>	<u>-</u>	<u>1,029,111</u>
 EXPENSES			
Salaries	715,158	-	715,158
Fringe benefits	149,968	-	149,968
Contractual services	36,968	-	36,968
Travel	8,040	-	8,040
Insurance	81,776	-	81,776
Telephone	15,997	-	15,997
Utilities	38,334	-	38,334
Supplies	52,181	-	52,181
Vehicle expenses	902	-	902
Occupancy expense	10,007	-	10,007
Repairs and maintenance	29,096	-	29,096
Equipment expense	113,571	-	113,571
Other costs	<u>25,692</u>	<u>-</u>	<u>25,692</u>
Total expenses	<u>1,277,690</u>	<u>-</u>	<u>1,277,690</u>
 Increase <decrease> in net assets	 < 248,579 >	 -	 < 248,579 >
Net assets, beginning of year	<u>1,991,422</u>	<u>-</u>	<u>1,991,422</u>
Net assets, end of year	<u>\$ 1,742,843</u>	<u>\$ -</u>	<u>\$ 1,742,843</u>

The accompanying notes are an integral part of this financial statement.

SHELTER RESOURCES, INC.
STATEMENT OF CASH FLOWS
For the year ended December 31, 2018

Cash flows from operating activities:	
Changes in net assets	\$ < 248,579 >
Adjustments to reconcile changes in net assets to net cash provided by <used in> operating activities:	
Depreciation	111,359
<Increase> decrease in grants receivable	145,874
<Increase> decrease in other receivables	610
<Increase> decrease in prepaid expenses	< 3,228 >
Increase <decrease> in accounts payable and accrued liabilities	<u>2,085</u>
Net cash provided by <used in> operating activities	<u>< 8,121 ></u>
Cash flows from investing activities:	
Purchase of equipment	<u>< 9,725 ></u>
Net cash provided by <used in> investing activities	<u>< 9,725 ></u>
Net increase <decrease> in cash and cash equivalents	<1,604>
Cash and cash equivalents, beginning of year	<u>635,880</u>
Cash and cash equivalents, end of year	<u>\$ 634,276</u>

The accompanying notes are an integral part of this financial statement.

SHELTER RESOURCES, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Nature of Activities

Shelter Resources, Inc. is a non-profit corporation organized to provide housing and full supportive services to people with disabilities.

2. Financial Statement Presentation

Net assets and revenue, gains and losses are classified based on donor-imposed restrictions. Accordingly, net assets of Shelter Resources, Inc. and changes therein are classified and reported as follows:

Without Donor Restrictions – Those resources not subject to donor-imposed restrictions. The board of directors has discretionary control over these resources. Designated amounts represent those net assets that the board has set aside for a particular purpose.

With Donor Restrictions – Those resources subject to donor-imposed restrictions that will be satisfied by action of Shelter Resources, Inc. or by the passage of time.

3. Revenue Recognition

Contributed support is reported as Without Donor Restrictions or With Donor Restrictions depending on the existence of donor stipulations that limit the use of the support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, donor restrictions are reclassified to without donor restrictions and reported in the statement of activity as “net assets released from restrictions”.

Grant revenue is recognized as it is earned in accordance with approved contracts.

4. Receivables

The corporation considers accounts receivable to be fully collectible since the balance consists principally of payments due under governmental contracts. If amounts due become uncollectible, they will be charged to operations when that determination is made.

SHELTER RESOURCES, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

5. Property, plant and equipment

Property and equipment is stated at cost, less accumulated depreciation. Depreciation is provided for in amounts sufficient to relate the costs of depreciable assets to operations over their estimated service lives, on a straight-line basis. Depreciation expense for the year ended December 31, 2018 totaled \$111,359.

It is the policy of the corporation to capitalize all property, furniture, and equipment with an acquisition cost in excess of \$5,000.

6. Cash equivalents

For purposes of the statement of cash flows, the corporation considers all investments with original maturities of three months or less to be cash equivalents.

7. 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 these estimates.

8. Fair Values of Financial Instruments

Cash and cash equivalents carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those investments.

9. Functional Allocation of Expenses

The expenses of providing the program and other activities have been summarized on a functional basis in Note J. Certain of those expenses have been allocated among the program and supporting services benefited based on estimates by management of the costs involved.

10. Subsequent Events

The subsequent events of the corporation were evaluated through the date the financial statements were available to be issued (April 25, 2019).

SHELTER RESOURCES, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2018

NOTE B - GRANTS RECEIVABLE

Grants receivable at December 31, 2018 consist of the following:

City of New Orleans	\$ 130,858
Unity of Greater New Orleans, Inc.	<u>2,385</u>
	<u>\$ 133,243</u>

NOTE C - PROPERTY, PLANT AND EQUIPMENT

Property, plant, and equipment at December 31, 2018 consists of the following:

Buildings	\$ 267,095
Improvements	1,711,152
Transportation equipment	8,128
Equipment	<u>67,773</u>
	2,054,148
Less accumulated depreciation	<u>< 1,070,662 ></u>
	983,486
Land	<u>43,200</u>
	<u>\$ 1,026,686</u>

The building improvements were partially financed with a \$270,000 grant from the federal government. Upon completion, if the building is not utilized for its intended purpose for 20 years, the grant funds must be returned to the federal government.

NOTE D - NOTE PAYABLE

The note payable at December 31, 2018 consists of the following:

A \$350,000 revolving line-of credit with a financial institution at a 6% interest rate, expiring July 31, 2019. There was no outstanding balance at December 31, 2018.

\$ -0-

The note payable is secured by a building costing \$180,126.

NOTE E - INCOME TAXES

The Corporation is exempt from corporate income taxes under Section 501(c)(3) of the Internal Revenue Code.

The Corporation has adopted the provision of FASB ASC 740-10-25, which requires a tax position be recognized or derecognized based on a "more likely than not" threshold. This applies to positions taken or expected to be taken in a tax return. The corporation does not believe its financial statements include any uncertain tax positions.

SHELTER RESOURCES, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2018

NOTE F - SUMMARY OF SOURCES OF REVENUES

The governmental grants and their inclusion in the accompanying financial statements are as follows:

<u>Grants</u>	<u>Period</u>	<u>Grant Award</u>	<u>Revenue Recognized</u>
City of New Orleans			
HOPWA - 026D	1/1/18-12/31/18	\$ 704,000	\$ 703,999
Ryan White HIV/AIDS Treatment Extension Act	3/1/16-2/28/19	279,500	157,106
Audit	-	8,121	8,121
Unity of Greater New Orleans, Inc.			
HOPWA	1/1/17-12/31/19	40,517	<u>40,517</u>
			<u>\$ 909,743</u>

NOTE G – BOARD OF DIRECTORS COMPENSATION

The board of directors is a voluntary board; therefore, no compensation was paid to any board member.

NOTE H - CONCENTRATION OF CREDIT RISK

As of December 31, 2018, the corporation's cash balance consists of the following:

Cash balances, per bank statement	\$ 644,673
Less FDIC insurance	<u>< 250,000 ></u>
Unsecured balances	<u>\$ 394,673</u>

The grants receivable due from the City of New Orleans accounts for 98% of total grants receivable.

NOTE I – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Shelter Resources, Inc. maintains operating revenue for general expenditures. The current financial assets totaled \$634,276 at December 31, 2018 are available for general expenditures, that is, without donor or other restrictions limiting their use.

As part of Shelter Resources, Inc's liquidity management, it primarily maintains its current assets in cash and cash equivalents.

SHELTER RESOURCES, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2018

NOTE J – FUNCTIONAL EXPENSES

The functional expenses for the year ended December 31, 2018 are as follows:

	<u>PROGRAM EXPENSES INDIVIDUALS WITH AIDS</u>	<u>SUPPORTIVE SERVICES</u>		<u>SUPPORTIVE SERVICES SUBTOTAL</u>	<u>TOTAL</u>
		<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>		
Salaries	\$ 533,761	\$ 117,878	\$ 63,519	\$ 181,397	\$ 715,158
Fringe benefits	127,061	13,185	9,722	22,907	149,968
Contractual services	-	36,968	-	36,968	36,968
Travel	4,141	3,853	46	3,899	8,040
Insurance	64,512	17,264	-	17,264	81,776
Telephone	15,301	696	-	696	15,997
Utilities	35,182	3,152	-	3,152	38,334
Supplies	43,876	7,451	854	8,305	52,181
Vehicle expenses	869	33	-	33	902
Occupancy expenses	7,959	2,048	-	2,048	10,007
Repairs and Maintenance	12,402	16,694	-	16,694	29,096
Equipment expense	89,087	24,375	109	24,484	113,571
Other	10,560	14,632	500	15,132	25,692
	<u>\$ 944,711</u>	<u>\$ 258,229</u>	<u>\$ 74,750</u>	<u>\$ 332,979</u>	<u>\$ 1,277,690</u>

NOTE K - ECONOMIC DEPENDENCY

The corporation received the majority of its revenue from funds provided through grants administered by the City of New Orleans and Unity of Greater New Orleans, Inc. The grant amounts are appropriated each year by the federal government. If significant budget cuts are made at the federal level, the amount of the funds the organization receives could be reduced significantly and have an adverse impact on its operation. At the time of completion of the examination of the corporation's financial statements, management was aware that the federal government is reducing funding to the Housing Opportunities for Persons with Aids (HOPWA) program for the next fiscal year. The actual reduction is not known as of the date of the audit report.

The corporation is supported primarily through government grants. Approximately 79% of the corporation's support for the year ended December 31, 2018 came from these grants.

SUPPLEMENTAL INFORMATION

SHELTER RESOURCES, INC.

COMBINED STATEMENT OF ACTIVITIES

For the year ended December 31, 2018

	<u>UNITY OF GREATER NEW ORLEANS, INC.</u>	<u>HOPWA-026D GRANT</u>
REVENUE		
Grant appropriations	\$ 40,517	\$ 703,999
Donations	-	-
Other	-	<u>10,783</u>
Total revenues	<u>40,517</u>	<u>714,782</u>
EXPENSES		
Salaries	28,892	456,698
Fringe benefits	6,933	101,984
Contractual services	-	-
Travel	-	3,131
Insurance	-	48,545
Telephone	1,545	11,769
Utilities	1,537	27,892
Supplies	1,530	40,294
Vehicle expenses	-	869
Occupancy expenses	-	8,200
Repairs and maintenance	-	7,600
Equipment expense	-	-
Other	<u>80</u>	<u>7,800</u>
Total expenses	<u>40,517</u>	<u>714,782</u>
Increase <decrease> in net assets	-	-
Transfer to/from general	-	-
Net assets, beginning of year	<u>-</u>	<u>-</u>
Net assets, end of year	<u>\$ -</u>	<u>\$ -</u>

SHELTER RESOURCES, INC.

COMBINED STATEMENT OF ACTIVITIES - CONTINUED

For the year ended December 31, 2018

	<u>RYAN WHITE</u>	<u>GENERAL</u>	<u>TOTAL</u>
REVENUE			
Grant appropriations	\$ 157,106	\$ 8,121	\$ 909,743
Donations	-	60,819	60,819
Other	-	47,766	58,549
Total revenues	<u>157,106</u>	<u>116,706</u>	<u>1,029,111</u>
EXPENSES			
Salaries	109,875	119,693	715,158
Fringe benefits	25,483	15,568	149,968
Contractual services	140	36,828	36,968
Travel	1,010	3,899	8,040
Insurance	15,967	17,264	81,776
Telephone	1,987	696	15,997
Utilities	5,752	3,153	38,334
Supplies	2,074	8,283	52,181
Vehicle expenses	-	33	902
Occupancy expense	200	1,607	10,007
Repairs and maintenance	4,134	17,362	29,096
Equipment expense	-	113,571	113,571
Other	2,747	15,065	25,692
Total expenses	<u>169,369</u>	<u>353,022</u>	<u>1,277,690</u>
Increase <decrease> in net assets	< 12,263>	< 236,316>	< 248,579>
Transfer to/from general	12,263	< 12,263>	-
Net assets, beginning of year	<u>-</u>	<u>1,991,422</u>	<u>1,991,422</u>
Net assets, end of year	<u>\$ -</u>	<u>\$ 1,742,843</u>	<u>\$ 1,742,843</u>

SHELTER RESOURCES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2018

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS- THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL FEDERAL EXPENDITURES</u>
U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Funds passed through City of New Orleans:			
Housing Opportunities for Persons with AIDS	14.241	HOPWA-026D	\$ 714,782
Audit	14.219	-	8,121
Funds passed through Unity of Greater New Orleans, Inc.:			
Housing Opportunities for Persons with AIDS	14.241	LA-H160014	<u>40,517</u>
Total U. S. Department of Housing and Urban Development		-	<u>763,420</u>
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICE			
Funds passed through City of New Orleans:			
Ryan White HIV/AIDS Treatment Extension Act	93.118	-	<u>157,106</u>
Total U. S. Department of Health and Human Services			<u>157,106</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 920,526</u>

SHELTER RESOURCES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the year ended December 31, 2018

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Shelter Resources, Inc. under programs of the federal government for the year ended December 31, 2018. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Shelter Resources, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Shelter Resources, Inc.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

NOTE C - INDIRECT COST RATE

Shelter Resources, Inc. did not elect the 10% de minimis indirect cost rate.

SHELTER RESOURCES, INC.

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

For the year ended December 31, 2018

Agency Head Name: Vicki Weeks

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 95,995
Benefits - hospitalization and life insurance	11,878
Auto allowance	6,000

Justin J. Scanlan, C.H.A., F.T.C.

A LIMITED LIABILITY COMPANY

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Shelter Resources, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Shelter Resources, Inc. (non-profit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 25, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Shelter Resources, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Shelter Resources, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Shelter Resources, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance, or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Justin J. Scanlon, CPA, LLC

New Orleans, Louisiana
April 25, 2019

Justin J. Scanlan, C.H.A., L.L.C.

A LIMITED LIABILITY COMPANY

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Shelter Resources, Inc.

Report on Compliance for Each Major Federal Program

We have audited Shelter Resources, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Shelter Resources, Inc.'s major federal programs for the year ended December 31, 2018. Shelter Resources, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Shelter Resources, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Shelter Resources, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Shelter Resources, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Shelter Resources, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

Management of Shelter Resources, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Shelter Resources, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate to the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Shelter Resources, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Justin J. Scullen, CPA, LLC

New Orleans, Louisiana
April 25, 2019

SHELTER RESOURCES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2018

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported
- Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)?

yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.241	U. S. Department of Housing and Urban Development Passed through City of New Orleans: Housing Opportunity for Persons with Aids (HOPWA)
14.241	Passed through Unity of Greater New Orleans, Inc.: Housing Opportunity for Persons with Aids (HOPWA)

Dollar threshold used to distinguish between type A and B programs:

\$750,000

Auditee qualified as low-risk auditee?

yes no

SHELTER RESOURCES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For the year ended December 31, 2018

B. FINANCIAL STATEMENTS FINDINGS

There were no findings relating to the financial statements for the year ended December 31, 2018.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no items identified in the course of our testing during the year ended December 31, 2018 required to be reported.

D. STATUS OF PRIOR YEAR AUDIT FINDINGS

There were no prior year audit findings.

SHELTER RESOURCES, INC.
STATEWIDE AGREED-UPON PROCEDURES
For the year ended December 31, 2018

Justin J. Scanlan, C.P.A., L.L.C.

A LIMITED LIABILITY COMPANY

4769 ST. ROCH AVE.

NEW ORLEANS, LOUISIANA 70122

TELEPHONE: (504) 288-0050

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of Shelter Resources, Inc.
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by Shelter Resources, Inc. and the Louisiana Legislative Auditor on the control and compliance areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures for the year ending December 31, 2018. The Shelter Resources, Inc.'s management is responsible for those control and compliance areas identified in the Statewide Agreed-Upon Procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation 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 this 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.

The procedures and associated results are as follows:

Written Policies and Procedures

Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

- a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
- b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
- c) **Disbursements**, including processing, reviewing, and approving.
- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also,

policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) ***Credit Cards (and debit card, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage.
- h) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111 - 1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
- j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Result

A review of the written policies and procedures noted there was no Budget Policy.

Board or Finance Committee

Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual

comparisons, if budgeted) for major proprietary funds. *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal year.*

For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

No exceptions were noted.

Bank Reconciliations

Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each account selected, and observe that:

Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Result.

No evidence was presented that management has reviewed each bank reconciliation prepared by the outside accounting firm.

Collections

Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared, and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for

each deposit site(i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

Employees that are responsible for cash collections do not share cash drawers/registers. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to be deposit.

Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

Observe that receipts are sequentially pre-numbered.

Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

Trace the deposit slip total to the actual deposit per the bank statement.

Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more that 10 miles from the collection location or the deposit is less than \$100).

Trace the actual deposit per the bank statement to the general ledger.

Note

The collection procedures are not applicable. The organization primarily received monies from its grantors.

Non-Payroll Disbursements - (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

For each location selected, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has not written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

At least two employees are involved in processing and approving payments to vendors.

The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

For each location selected above also, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

Observe that the disbursement matched the related original invoice/billing statement.

Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties, as applicable.

No exceptions were noted.

Credit Cards

Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined

statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g. mayor of a Lawrason Act municipality); these instances should not be reported.]]

Observe that finance charges and late fees were not assessed on the selected statements.

Using the monthly statements or combined statements selected, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transactions, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

Results

The entity has four credit cards. Reviewed the credit card activity of American Express for the October/November billing cycle. The transactions did not identify the business purpose for the purchases. The Office Depot credit card for the September/October billing cycle reflected late and finance charges totaling \$46.84.

Travel and Travel-Related Expense Reimbursement (excluding card transactions)

Obtain from management a listing of all travel and related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Observe that each reimbursement supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy.

Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions were noted.

Contracts

Obtain from management a listing of all agreements/contracts for professional services, material and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions were noted.

Payroll and Personnel

Obtain a listing of the employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Randomly select one pay period during the fiscal period. For the 5 employees/officials selected, obtain attendance records and leave documentation for the pay period and:

Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

Observe that supervisors approved the attendance and leave of the selected

employees/officials.

Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

No exceptions were noted.

Ethics

Non-Profit organizations are excluded from the Ethics Statewide Agreed-Upon Procedures.

Debt Service

Non-Profit organizations are excluded from the Debt Service Statewide Agreed-Upon Procedures.

Other

Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Observe that the entity has posted on its premisses and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abusive of public funds.

No exceptions were noted.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those control and compliance areas identified in the State Agreed-Upon Procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those control and compliance areas identified in the State Agreed-Upon Procedures, 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.

Justin J. Scanlon, CPA, LLC

New Orleans, Louisiana
April 25, 2019



Shelter Resources Inc.'s Management Response to results of an Audit of Statewide Agreed-Upon Procedures for the Year Ended December 31, 2018

Vicki G. Weeks
Executive Director

BOARD OF DIRECTORS

Executive Committee

Rodney Culotta
President
CEO/President
Mumfrey's Pharmacy

Edwin Chapman
Secretary/Treasurer
LTC, USAR (ret)

BOARD MEMBERS

Larry Anderson

Kathryn Caraway
Caraway/LeBlanc Law Firm
Attorney at Law

Clarence Cavignac

Julie Cavignac
Destination Kitchen

Wayne Chambless
CEO/President
Sir Speedy Printing &
Marketing

Christian Chapman
RN, RPC, LNC

Ronnie Cure

Dr. MarkAlain Dery
DO, MPH, FACOI

Ryan Judd

Eronica C. King
Chaplain
Ochsner Hospital

Kelly Mackenroth
Attorney at Law

David Mesler

Dr. Michael Raybeck

Ann Porter Uhlhorn
Registered Nurse

1. Written Policies and Procedures:

Result: No Budget Policy noted in Written Policies and Procedures

Corrective Action:

There is a detailed budget process. This has been documented and added to the existing written policies and procedures effective May 15, 2019. Most funding is from government grants; and therefore expenses must be budgeted in strict conformance with the allowed line items per grant. Board approved expenses, which are not allowable under a grant, are budgeted and paid from unencumbered funds, received as donations or the result of fundraising activities.

2. Bank Reconciliations:

Result: No evidence that management has reviewed each bank reconciliation prepared by the outside accounting firm.

Corrective Action:

The Executive Director and Board President review and sign off on all monthly bank statements. The outside firm reconciles accounts when it prepares a quarterly compilation. To improve monthly review of the bank accounts, effective January 1, 2019 the Program Coordinator and Project Manager will reconcile monthly bank statements in house. These are reviewed and initialed monthly by the Executive Director and the Board President. The outside firm will continue its independent reconciliation.

3. Credit Cards:

Result: The transactions did not identify the business purpose for the purchases on the American Express Card for the October /November billing cycle. The Office Depot credit card reflected late and finance charges totaling \$48.64.

Corrective Action:

Effective January 1, 2019, a purchase requisition form is prepared in advance, explaining the business purpose of each credit card expense. It is then reviewed by the Executive Director. The month end statement and all backup documentation continue to be reviewed monthly, by the board president. In addition, documentation of the American Express charges now includes a detailed spreadsheet identifying the business purpose of each charge. Effective May 15th, 2019, The Office Depot credit card is paid at least 5 business days in advance of the due date, to avoid any further late charges or finance charges.

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