

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

DUCOTE & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
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AVOYELLES PROGRESS ACTION COMMITTEE, INC.

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Accountants' Compilation Report

To the Board of Directors
Avoyelles Progress Action Committee, Inc.
Marksville, Louisiana

Management is responsible for the accompanying financial statements of Avoyelles Progress Action Committee, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2019, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statement on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or conclusion, nor provide any form of assurance on these financial statements.

The supplementary information shown on pages 15-18 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This supplementary information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

Ducote & Company

DUCOTE & COMPANY
Marksville, Louisiana
June 19, 2020

BASIC FINANCIAL STATEMENTS

AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
STATEMENT OF FINANCIAL POSITION
ALL PROGRAMS
SEPTEMBER 30, 2019

	Indirect Federal Programs	Non-Federal Program	Totals Memo Only
ASSETS			
Current Assets			
Cash and cash equivalents	\$0	\$937	\$937
Due from other programs	33,638	0	33,638
Total current assets	33,638	937	34,575
Property, Plant & Equipment (net of accum depreciation)	1,113	88,044	89,157
TOTAL ASSETS	\$34,751	\$88,981	\$123,732
 LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts payable	\$340	\$5,074	\$5,414
Bank overdraft	699	0	699
Due to other programs	0	33,638	33,638
Notes payable, current portion	0	12,362	12,362
Total current liabilities	1,039	51,074	52,113
Long-Term Liabilities			
Notes payable, net of current portion	0	17,980	17,980
Total liabilities	1,039	69,054	70,093
Net Assets			
Unrestricted:			
Program	0	(37,775)	(37,775)
Fixed assets	0	57,702	57,702
Temporarily restricted:			
Program	32,599	0	32,599
Fixed assets	1,113	0	1,113
Total net assets	33,712	19,927	53,639
TOTAL LIABILITIES & NET ASSETS	\$34,751	\$88,981	\$123,732

See accompanying notes and accountants' report.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
STATEMENT OF ACTIVITIES
ALL PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Indirect Federal Programs</u>	<u>Non-Federal Program</u>	<u>Totals Memo Only</u>
Support			
Grants earned	\$190,766	\$0	\$190,766
Other support	<u>0</u>	<u>2,211</u>	<u>2,211</u>
Total Support	<u>190,766</u>	<u>2,211</u>	<u>192,977</u>
Expenses:			
Program Services			
Salaries	97,641	0	97,641
Fringe benefits	13,625	0	13,625
Contractual	13,422	0	13,422
Travel	1,793	0	1,793
Space costs	2,224	0	2,224
Consumable supplies	4,963	0	4,963
Materials/food costs	2,282	0	2,282
Other expenses	<u>47,352</u>	<u>20,546</u>	<u>67,898</u>
Total Program Services	<u>183,303</u>	<u>20,546</u>	<u>203,849</u>
Increase (decrease) in unrestricted net assets before operating transfers	7,463	(18,335)	(10,872)
Operating transfers in (out)	<u>(12,472)</u>	<u>12,472</u>	<u>0</u>
Increase (decrease) in unrestricted net assets	(5,009)	(5,863)	(10,872)
Net assets, beginning of year	<u>38,721</u>	<u>25,791</u>	<u>64,512</u>
Net assets, end of year	<u>\$33,712</u>	<u>\$19,927</u>	<u>\$53,639</u>

See accompanying notes and accountants' report.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
STATEMENT OF CASH FLOWS
ALL PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Indirect Federal Programs</u>	<u>Non-Federal Program</u>	<u>Totals Memo Only</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Change in net assets	\$(5,009)	\$(5,863)	\$(10,872)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:			
Depreciation	1,721	3,870	5,591
(Increase) decrease in operating assets:			
Other receivable	88,729	0	88,729
Increase (decrease) in operating liabilities:			
Accounts payable	340	4,032	4,372
Checks written in excess of bank balances	(10,479)	0	(10,479)
Other payables	<u>(75,697)</u>	<u>(13,031)</u>	<u>(88,728)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>(395)</u>	<u>(10,992)</u>	<u>(11,387)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Principal payments of debt	<u>0</u>	<u>(13,526)</u>	<u>(13,526)</u>
NET CASH FLOWS FROM FINANCING ACTIVITIES	<u>0</u>	<u>(13,526)</u>	<u>(13,526)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchases of property and equipment	<u>0</u>	<u>0</u>	<u>0</u>
NET CASH FLOWS FROM INVESTING ACTIVITIES	<u>0</u>	<u>0</u>	<u>0</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(395)	(24,518)	(24,913)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>395</u>	<u>25,455</u>	<u>25,850</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$0</u>	<u>\$937</u>	<u>\$937</u>

See accompanying notes and accountants' report.

NOTES TO THE FINANCIAL STATEMENTS

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements
September 30, 2019

NOTE A - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization:

The Avoyelles Progress Action Committee, Inc. (APAC) was organized in 1965, its purpose being to serve as a community action agency for the parish of Avoyelles, Louisiana. Its goal is to provide a central agency to focus on available local, state, federal and private resources to assist the disadvantage residents of Avoyelles, Point Coupee and Evangeline Parishes.

The Avoyelles Progress Action Committee, Inc. is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes.

Nature of Activities:

The primary funding sources and their purposes of APAC are:

Indirect Federal Programs:

Department of Energy:

The Weatherization Assistance for Low Income Persons Program provides services to assist needy individuals with home energy conservation measures. This program terminated during fiscal year 2017. The only activity during 2019 is the close out of interfund transfers to zero out the fund balance for the Department of Energy program.

Department of Health & Human Services:

The Community Services Block Grant and the Emergency Community Services for the Homeless Programs help to defray a portion of APAC's administrative costs as well to provide various program services to the needy.

The Low-Income Home Energy Assistance Program (LIHEAP) provides assistance to low income households in the payment of home utility costs during high energy usage periods of the year.

Department of Social Services:

The Temporary Assistance for Needy Families Program (TANF) provides assistance to low income households in the payment of home utility costs. This program had no activity during the fiscal year ended September 30, 2019.

Non-Federal Programs

This accounts for general fund and state appropriated monies to cover other administrative costs of operating the APAC agency. During the year ended September 30, 2019, APAC received no state appropriation monies.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2019

NOTE A– NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Method of Accounting:

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

Cash Equivalents:

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase.

Plant, Furniture, Fixtures and Equipment:

Physical properties, furniture, fixtures, and equipment are stated at cost and donated assets are recorded at their estimated fair market values on the dates of donation. Depreciation is calculated using the straight-line method over the following estimated useful lives:

Buildings	40 Years
Machinery and Equipment	5-10 Years
Furniture and Fixtures	7 Years

Support and Revenue:

Grant revenues are recognized as follows:

For entitlement grants in which unexpended funds are subjected to future reprogramming, the entire amount of the grant award is recognized over the life of the grant. In cases where such grants span the Agency's fiscal year end, revenues are recognized in an amount equal to expenditures in the initial portion of the grant, and any excess is recognized in the period in which the grant terminates.

In cases of cost reimbursement grants where unexpended funds revert to the grantor at the conclusion of the grant period, grant revenues are recognized in an amount equal to expenditures, up to the maximum amount of the grant awarded.

In the case of unrestricted grants, the entire amount of the grant award is recognized as revenue upon receipt.

Expenditures:

Purchases of consumables and supplies are recorded as expenditures in the grant period when purchased. Should grant funding cease, such equipment could be returned to the grantor. Because of these expenditures, a perpetual record is maintained on those assets acquired.

Totals - Memo Only

The total columns on the statements are captioned "Memo Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2019

NOTE A– NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Donated Services, Material and Facilities:

Value of in-kind services is made at current market rates for services, at not more than the federal minimum wage plus applicable fringe cost.

Donations of materials and facilities use are valued at the estimated fair market value of the material or facility at the time of the donation.

Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Fair Value:

The Agency measures and reports the financial assets at fair value. Fair value is defined as the prices that would be received to sell an asset in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date.

The three-level hierarchy discussed below indicates the extent and level of judgment used to estimate fair value measurements.

Level 1 – Uses unadjusted quoted prices that are available in active markets for identical assets as of the reporting date.

Level 2 – Uses inputs other than Level 1 that are either directly or indirectly observable as of the reporting date through correlation with market data, including quoted prices for similar assets in active markets and quoted prices in markets that are not active. Level 2 also includes assets that are valued using models or other pricing methodologies that do not require significant judgment since the input assumptions used in the models are corroborated by readily observable data.

Level 3 – Uses inputs that are unobservable, supported by little or no market activity and reflect the used of significant management judgment. These values are generally determined using pricing models that utilize management estimates of market participant assumptions. The Agency did not have any Level 3 assets as of the reporting date.

The following are the assets of the Agency that were accounted for at fair value on a recurring basis as of September 30, 2019. This table does not include assets and liabilities that are measured at historical cost or any other basis other than fair value.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2019

NOTE A– NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value (Continued):

<u>Description</u>	<u>9/30/2019</u>	<u>Fair Value at Reporting Date Using</u>		
		<u>Quoted Prices In Active Markets For Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Cash/money market funds	\$ 937	\$ 937	\$ -	\$ -
Certificates of Deposit	-	-	-	-
	<u>\$ 937</u>	<u>\$ 937</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE B – CASH, INTEREST BEARING DEPOSITS AND INVESTMENTS

At September 30, 2019 cash totaled \$21,429 per the general ledger. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging bank in a holding or custodial bank that is mutually acceptable to both parties. At September 30, 2019, the Agency accounts were adequately secured from risk by FDIC insurance and securities pledged by the Depositor bank.

NOTE C - INTERPROGRAM RECEIVABLES/PAYABLES

As of September 30, 2019, inter-program receivables/payables consisted of the following:

	<u>Receivable</u>	<u>Payable</u>
Indirect		
CSBG	\$ 8,075	\$ -
Weatherization		-
LIHEAP	25,563	-
Non-Federal Programs		
General Fund	-	33,638
Totals	<u>\$ 33,638</u>	<u>\$ 33,638</u>

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2019

NOTE D - GRANTS RECEIVABLE

As of September 30, 2019, there were no grants receivable.

NOTE E- GRANT REVENUE BY SOURCE FUNDING

Indirect Federal Programs:	
Community Service Block Grant	\$ 154,735
Department Of Energy Weahterization	0
LIHEAP Energy Assistance	<u>36,031</u>
 Total of All Programs	 <u>\$ 190,766</u>

NOTE F- PLANT, FURNITURE, FIXTURES AND EQUIPMENT

As of September 30, 2019, all property and equipment owned by APAC has been acquired with grant monies. Property and equipment acquired by APAC are considered to be owned by APAC. However, federal funding sources may maintain an equitable interest in the property purchased with grant monies, as well as the right to determine the use of any proceeds from the sale of these assets. The equitable interest maintained by the grantor agency decreases as the age of the asset increases. Property and equipment consist of the following:

	<u>Balance 9/30/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9/30/2019</u>
<u>Indirect Federal Programs</u>				
Furniture and Equipment	\$ 92,888	\$ -	\$ -	\$ 92,888
Less: Accumulated Depr.	<u>(90,054)</u>	<u>(1,721)</u>	<u>-</u>	<u>(91,775)</u>
Net Property and Equipment	<u>\$ 2,834</u>	<u>\$ (1,721)</u>	<u>\$ -</u>	<u>\$ 1,113</u>
 <u>General Fund</u>				
Building	\$ 217,637	\$ -	\$ -	\$ 217,637
Less: Accumulated Depr.	<u>(125,723)</u>	<u>(3,870)</u>	<u>-</u>	<u>(129,593)</u>
Net Property and Equipment	<u>\$ 91,914</u>	<u>\$ (3,870)</u>	<u>\$ -</u>	<u>\$ 88,044</u>

Depreciation is calculated using the straight-line method with assets lives of 5 to 40 years.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2019

NOTE G – CHANGES IN LONG TERM DEBT

The following is a summary of debt transactions of APAC for the year ended September 30, 2019:

	Notes Payable
Long-term payable at October 1, 2018	\$ 43,868
Long-term debt issued	0
Long-term debt retired	(13,526)
Long-term debt payable at September 30, 2019	\$ 30,342

General Fund notes payable at September 30, 2019, is composed of the following note:

On May 6, 2002, the Board of Directors of the Avoyelles Progress Action Committee authorized the incurrence of indebtedness in the principal amount of \$156,713 for the purpose of providing the cost of building an administrative facility. The Board of Directors entered into a security agreement with the Union Bank to borrow \$156,713 at an interest rate of 7.75% payable over twenty years. At September 30, 2019, the outstanding principal balance was \$30,342. The annual requirements to amortize the debt outstanding as of September 30, 2019, including interest payments are as follows:

Fiscal Year Ended	Principal	Interest	Total
2020	12,362	1,798	14,160
2021	14,524	924	15,448
2022	3,456	52	3,508
Totals	\$ 30,342	\$ 2,774	\$ 33,116

NOTE H - BOARD MEMBERS PER DIEM

Board Members of the Avoyelles Progress Action Committee have not received per diem or any other type of compensation during this audit period.

NOTE I - EMPLOYEE BENEFIT PLAN

Avoyelles Progress Action Committee, Inc. (APAC) established a defined contribution salary deferral plan, covering employees of the agency. The plan has been adopted in accordance with Section 403(B) of the Internal Revenue Code. The plan was terminated in 2014.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2019

NOTE J - TAX EXEMPT STATUS REVOCATION

In May of 2015, the Internal Revenue Service processed an automatic revocation of the tax-exempt status under 501(c)(3) for failure to file three consecutive tax returns for tax years 2012, 2013, and 2014. The tax-exempt status was reinstated on November 8, 2018, retroactive to the date of revocation.

NOTE K – COMMITMENTS AND CONTINGENCIES

In June 2017, the Louisiana Housing Corporation (LHC) conducted a review of the Avoyelles Progress Action Committee's (APAC) Weatherization Assistance Program and concluded that 10 out of 16 units inspected were in non-compliance, 4 of the units of which required re-work. The re-works were to be completed by July 31, 2017. For the 10 incomplete units, LHC is requesting APAC to fully reimburse the LHC for all costs associated with the 10 units totaling \$83,285.78. APAC is currently looking into options with the District Attorney's Office for possible charges against the previous program director. Additional information has been submitted to LHC to verify use of the funding. Management is currently looking into options to satisfy the obligations of this program in the subsequent year. The matter has not been resolved as to the date of this report.

NOTE L – EVALUATION OF SUBSEQUENT EVENTS

The Agency has evaluated subsequent events through June 19, 2020, the date, which the financial statements were available to be issued.

NOTE M – RETATEMENT OF CASH AND NET POSITION

Restatement of Prior Year Cash and Net Position due to elimination of transactions in prior years that were erroneously posted to cash accounts and never cleared.

	<u>Indirect Federal Programs</u>	<u>Non- Federal Program</u>	<u>Totals Memo only</u>
Net assets, prior year report	41,467	15,560	57,027
Adjustments	(2,746)	10,231	7,485
Restated Net assets, beginning of year	<u>38,721</u>	<u>25,791</u>	<u>64,512</u>
Cash, prior year report	3,141	15,224	18,365
Adjustments	(2,746)	10,231	7,485
Restated Cash, beginning of year	<u>395</u>	<u>25,455</u>	<u>25,850</u>

SUPPLEMENTARY INFORMATION

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
 MARKSVILLE, LOUISIANA
 COMBINING STATEMENT OF FINANCIAL POSITION
 INDIRECT FEDERAL PROGRAMS
 SEPTEMBER 30, 2019**

	CSBG Program	LIHEAP Energy Assistance Program	Totals Memo Only
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$0	\$0	\$0
Due from other programs	8,075	25,563	33,638
Property, Plant & Equipment			
Property, Plant & Equipment (net of accum depreciation)	<u>1,113</u>	<u>0</u>	<u>1,113</u>
TOTAL ASSETS	<u><u>\$9,188</u></u>	<u><u>\$25,563</u></u>	<u><u>\$34,751</u></u>
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts payable	\$96	\$244	\$340
Bank overdraft	87	612	699
Due to other programs	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities	<u>183</u>	<u>856</u>	<u>1,039</u>
Net Assets			
Unrestricted	<u>9,006</u>	<u>24,706</u>	<u>33,712</u>
Total net assets	<u>9,006</u>	<u>24,706</u>	<u>33,712</u>
TOTAL LIABILITIES & NET ASSETS	<u><u>\$9,188</u></u>	<u><u>\$25,563</u></u>	<u><u>\$34,751</u></u>

See accompanying notes and accountants' report.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
COMBINING STATEMENT OF ACTIVITIES
INDIRECT FEDERAL PROGRAMS
SEPTEMBER 30, 2019**

	<u>CSBG Program</u>	<u>Dept of Energy Weatherization Program</u>	<u>LIHEAP Energy Assistance Program</u>	<u>Totals Memo Only</u>
Support				
Grants earned	<u>\$154,735</u>	<u>\$0</u>	<u>\$36,031</u>	<u>\$190,766</u>
Total Support	<u>154,735</u>	<u>0</u>	<u>36,031</u>	<u>190,766</u>
Expenses:				
Program Services				
Salaries	68,783	0	28,858	97,641
Fringe benefits	7,204	0	6,420	13,625
Contractual	6,335	0	7,087	13,422
Travel	1,735	0	58	1,793
Space costs	2,224	0	0	2,224
Consumable supplies	3,816	0	1,147	4,963
Materials/food costs	2,282	0	0	2,282
Other expenses	<u>45,732</u>	<u>0</u>	<u>1,620</u>	<u>47,352</u>
Total Program Services	<u>138,112</u>	<u>0</u>	<u>45,190</u>	<u>183,303</u>
Increase (decrease) in unrestricted net assets before operating transfers	16,623	0	(9,159)	7,463
Operating transfers in (out)	<u>(19,485)</u>	<u>7,013</u>	<u>0</u>	<u>(12,472)</u>
Increase (decrease) in unrestricted net assets	(2,862)	7,013	(9,159)	(5,009)
Net assets, beginning of year	<u>11,868</u>	<u>(7,013)</u>	<u>33,866</u>	<u>38,721</u>
Net assets, end of year	<u>\$9,006</u>	<u>\$0</u>	<u>\$24,706</u>	<u>\$33,712</u>

See accompanying notes and accountants' report.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
COMBINING STATEMENT OF CASH FLOWS
INDIRECT FEDERAL PROGRAMS
SEPTEMBER 30, 2019**

	CSBG Program	Dept of Energy Weatherization Program	LIHEAP Energy Assistance Program	Totals Memo Only
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in net assets	\$(2,862)	\$7,013	\$(9,159)	\$(5,009)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:				
Depreciation	1,721	0	0	1,721
(Increase) decrease in operating assets:				
Other receivable	34,418	0	54,310	88,729
Increase (decrease) in operating liabilities:				
Accounts payable	96	0	244	340
Checks written in excess of bank balances	87	0	(10,566)	(10,479)
Other payables	(36,768)	(7,013)	(31,916)	(75,697)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>(3,308)</u>	<u>0</u>	<u>2,913</u>	<u>(395)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property and equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CASH FLOWS FROM INVESTING ACTIVITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(3,308)	0	2,913	(395)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>3,308</u>	<u>0</u>	<u>(2,913)</u>	<u>395</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

See accompanying notes and accountants' report.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Schedule of Compensation, Benefits, and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended September 30, 2019

Agency Head Name: Brenda Wilmer

	<u>Amount</u>
Salary	\$ 39,422
Benefits-Payroll taxes	3,362
Conference Registration	380
Travel	909
Total	<u>\$ 44,073</u>

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
Schedule of Current Year Findings and Responses
For the Year Ended September 30, 2019**

There are no current year findings to report.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
Status of Prior Year Findings
Year Ended September 30, 2019**

There are no prior year findings to report.