

**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, 2024**

**BY**

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**PREK-12 AND BEYOND**  
**TALLULAH, LOUISIANA**

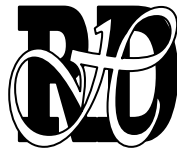
**REVIEW REPORT**  
**AND**  
**FINANCIAL STATEMENTS**  
**WITH SUPPLEMENTAL INFORMATION**  
**AND AGREED-UPON PROCEDURES**  
**As of and for the Year Ended June 30, 2024**

**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, 2024**

**CONTENTS**

	<u>STATEMENTS</u>	<u>PAGE NO.</u>
Independent Accountant's Review Report		1-2
Financial Statements		
Statement of Financial Position	A	4
Statement of Activities	B	5
Statement of Cash Flows	C	6
Notes to the Financial Statements		7-11
Supplemental Information		
Independent Accountant's Report on Applying Agreed-Upon Procedures		13-15
Schedule of Functional Expenses		16
Schedule of Board Members		17
Schedule of Compensation-Key Management		18
Budget to Actual		
Department of Health and Human Services-Drug Free		19



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### **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, 2024, 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 4 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  
November 20, 2024

## **FINANCIAL STATEMENTS**

PREK-12 AND BEYOND  
Statement of Financial Position  
For the Year Ended  
June 30, 2024

**Assets**

Cash and Cash Equivalents	\$ 115,205
Grant Receivable	12,651
Right of Use Asset-Operating Lease	33,879
Property, Plant and Equipment (Net, Note I)	<u>20,680</u>
Total Assets	<u><u>182,415</u></u>

**Liabilities and Net Assets**

## Liabilities:

Deferred Revenue	113,238
Lease Obligation-Operating Lease	33,879
Accrued Liabilities	<u>28,915</u>
Total Liabilities	<u>176,032</u>

## Net Assets:

Without Donor Restrictions	<u>6,383</u>
Total Net Assets Without Donor Restrictions	6,383

With Donor Restrictions	<u>-</u>
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Total Net Assets	<u>6,383</u>
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Total Liabilities and Net Assets	<u><u>\$ 182,415</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, 2024

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

In-Kind Contributions	\$ 303,312
Other Revenues	1,000
<b>TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS</b>	<b><u>304,312</u></b>

**Net Assets Released from Restrictions**

Restrictions Satisfied by Payments	<u>189,997</u>
<b>TOTAL REVENUES, GAINS AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS</b>	<b><u>494,309</u></b>

**Expenses**

Program Expenses	493,309
General and Administrative Expenses	<u>9,876</u>
Total Expenses	<u>503,185</u>
<b>DECREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<b><u>(8,876)</u></b>

**CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS**

Grants	
Federal	151,137
Other Grants	<u>38,860</u>
<b>TOTAL REVENUE AND GAINS WITH DONOR RESTRICTIONS</b>	<b><u>189,997</u></b>

## Net Assets Released from Restrictions

Restrictions Satisfied by Payments	<u>(189,997)</u>
<b>NET ASSETS WITH DONOR RESTRICTIONS</b>	<b><u>-</u></b>

CHANGES IN NET ASSETS (8,876)

NET ASSETS AT THE BEGINNING OF THE YEAR 15,259

NET ASSETS AT THE END OF THE YEAR \$ 6,383

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, 2024

<b>Operating Activities</b>	<b>All Funds</b>
Change in Net Assets	\$ (8,876)
Adjustments to Reconcile Change in Net Assets to Net	
Cash Provided by Operating Activities:	
Decrease in Grants Receivable	7,139
Decrease in Accounts Payable/Accrued Liabilities	(3,133)
Decrease in Deferred Revenue	(10,363)
Provision for Depreciation	911
	<hr/>
Total Adjustments	(5,446)
	<hr/>
Net Cash Used by Operating Activities	(14,322)
	<hr/>
Net Decrease in Cash and Cash Equivalents	(14,322)
	<hr/>
Cash and Cash Equivalents as of the Beginning of Year	129,527
	<hr/>
Cash and Cash Equivalents as of the End of Year	\$ 115,205
	<hr/> <hr/>
 <b>Supplemental Information:</b>	
Non-Cash Transactions	
Increase in Right of Use Asset-Operating Lease	\$ (33,879)
	<hr/>
Increase in Lease Obligation-Operating Lease	\$ 33,879
	<hr/>

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, 2024**

**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.

**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. Contributions are considered to be without restrictions unless restricted by the donor and are reported as net assets without donor restrictions.

## **PreK-12 and Beyond**

### **Notes to Financial Statements (Continued)**

#### **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 November 20, 2024, 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, 2022, 2023, and 2024; 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 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, 2024, the Organization had cash totaling \$115,205 as follows:

Without Donor Restrictions	<u>\$ 115,205</u>
Total Cash	<u><u>\$ 115,205</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.

**PreK-12 and Beyond**  
**Notes to Financial Statements (Continued)**

**Deferred Revenue**

The Organization follows the deferred method of revenue recognition. Under the deferred method, grants and other revenue received during the year for expenses to be incurred in the following year are recorded as deferred revenue.

**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, 2024, was \$6,223. The Organization does not guarantee the benefits granted by the Social Security System.

**NOTE C. GRANT RECEIVABLES**

At June 30, 2024, the Organization had grant receivables as follows:

Department of Health and Human Services (Safe & Drug Free)	\$ 12,651
Total	<u>\$ 12,651</u>

**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, 2024, the Organization had deferred revenue totaling \$113,238 consisting of the following:

General Fund	\$ 113,238
Total	<u>\$ 113,238</u>

**NOTE F. ACCRUED LIABILITIES**

At June 30, 2024, the Organization had accrued liabilities totaling \$28,915 consisting of the following:

Accounts Payable	\$ 24,598
Payroll Liabilities	4,168
Loan from Executive Director	149
Total	<u>\$ 28,915</u>

**PreK-12 and Beyond**  
**Notes to Financial Statements (Continued)**

**NOTE G. LIQUIDITY MANAGEMENT**

As of June 30, 2024, the following financial assets could be made readily available within one year of the statement of financial position date to meet general expenditures:

Cash	\$ 115,205
Grants Receivable	12,651
Total	<u>\$ 127,856</u>

As part of its liquidity management, the Organization has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due.

**NOTE H. RELATED PARTY TRANSACTIONS**

For the year ended June 30, 2024, the Organization had the following related party transactions:

Party/Entity	Relationship	Related Party	Payments to Related Party	Relationship
Patricia Candler	Executive Director of Pre K-12 & Beyond	Landlord	\$ 6,500	Dr. Candler is the Landlord of the two commercial properties.

**NOTE I. PROPERTY, PLANT AND EQUIPMENT**

For the period ended June 30, 2024, the Organization had net property, plant and equipment totaling \$20,680. The following schedule reflects the balance in property, plant, and equipment at June 30, 2024:

	7/1/2023	Additions	Adjustment	Deletions	6/30/2024
Depreciable Assets					
Furniture and Equipment	\$ 23,413	\$ -	\$ -	\$ -	\$ 23,413
Total Depreciable Assets	23,413	-	-	-	23,413
Less Accumulated Depreciation					
Depreciation	(1,822)	(911)	-	-	(2,733)
Total Accumulated Depreciation	(1,822)	(911)	-	-	(2,733)
Net Property, Plant and Equipment	<u>\$ 21,591</u>	<u>\$ (911)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,680</u>

**NOTE J. IN-KIND CONTRIBUTION**

For the year ended June 30, 2024, 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. Total in-kind contributions recognized were \$303,312.

**NOTE K. CONCENTRATION OF RISK**

For the year ended June 30, 2024, the Organization was subject to significant concentration risks due to the fact that eighty percent (80%) 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.

**PreK-12 and Beyond**  
**Notes to Financial Statements (Continued)**

**NOTE L. OPERATING LEASE**

The Organization applies Accounting Standards Codification (“ASC”) 842. Leases, in determining whether an arrangements or contains a lease at the lease inception. An arrangement is considered to include a lease if it conveys the right to control the use of identified property, plant, or equipment for a period of time in excess of twelve months in exchange for consideration. The Organization defines control of the asset as the right to obtain substantially all of the economic benefits from use of the identified asset.

The Organization had two leases for the year ended June 30, 2024 and has determined that both of the leases are operating leases. A right-of-use (“ROU”) asset and a lease liability has been recorded in the financial statements for both leases. ROU assets represent the Organization’s right to use leased assets over the term of the lease. Lease liabilities represent the Organization’s contractual obligation to make lease payments and are measured at the present value of the future lease payments adjusted for any lease payments made to the lessor at or before commencement date, minus any lease incentives, and plus any initial direct costs.

ROU assets and lease liabilities are recognized at the lease commencement date. The Organization uses the rate implicit in the lease if it is determinable. When the rate implicit is not determinable, the Organization uses the incremental borrowing rate at the lease commencement date to determine the present value of the future lease payments. Lease terms may include renewal or extension options to the extent they are reasonably certain to be exercised. Lease expense is recognized on a straight-line basis over the lease term. To the extent a lease arrangement includes both lease and non-lease components, the components are accounted for separately.

The two lease arrangements are for commercial buildings. Payments under the lease arrangements are fixed. Lease expenses from operating leases were \$6,500 for the year ended June 30, 2024. One of the leases is a short-term twelve-month lease. The second lease is a 70-month lease ending on September 30, 2029. The weighted average of the remaining lease terms is 5.17 years. Operating lease liability maturities as of June 30, 2024, are as follows calculated using the Organization’s incremental borrowing rate of 8%:

<b>Years</b>	<b>Lease Payments</b>
2025	\$ 8,400
2026	8,400
2027	8,400
2028	8,400
2029	8,400
Thereafter	1,400
Total Undiscounted Liabilities	\$ 43,400
Less Imputed Interest	(9,521)
Total Lease Liability	\$ 33,879

**NOTE M. SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through November 20, 2024, 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

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### 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, 2024, 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, 2024. 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, 2024:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
Department of Health and Human Services-Safe & Drug Free	September 30, 2023 - September 29, 2024	84.184	\$ 151,137
Steve Carter Literacy Tutoring Service Provider	June 30, 2024	N/A	8,480
ASIRT (LA Public Health Institute)	June 30, 2024	N/A	20,000
The LA Campaign for Tobacc-Free Living (TFL) An Affiliated Program of the Louisiana Public Health Institute (LPHI) - Community Advocacy Grant-Next Era	February 1, 2024 - June 15, 2024	N/A	4,000
Creative Placemaking for Rural Initiative	June 30, 2024	N/A	6,380
Total Expenditures			\$ 189,997

PreK-12 and Beyond represented that they received no state or local government grant awards during the fiscal year ended June 30, 2024.

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, 2024.

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  
November 20, 2024

PREK-12 AND BEYOND  
Schedule of Functional Expenses  
For the Year Ended  
June 30, 2024

	<u>General and Administrative</u>	<u>Program</u>	<u>Total</u>
<b>Personnel Costs</b>			
Salaries and Wages	\$ -	\$ 100,377	\$ 100,377
In-kind Salaries and Wages	-	259,766	259,766
Payroll Taxes and Other Fringe Benefits	-	7,679	7,679
In-kind Payroll Taxes and Other Fringe Benefits	-	19,946	19,946
<b>Total Personnel Costs</b>	<u>-</u>	<u>387,768</u>	<u>387,768</u>
<b>Other Expenses</b>			
Purchased Professional/Technical Services	240	19,480	19,720
In-kind Purchased Professional/Technical Services	-	21,200	21,200
Other Purchased Services	8,173	32,703	40,876
Depreciation Expense	-	911	911
Supplies	1,183	9,310	10,493
In-kind Supplies	-	2,400	2,400
In-Direct Cost	<u>280</u>	<u>19,537</u>	<u>19,817</u>
<b>Total Other Expenses</b>	<u>9,876</u>	<u>105,541</u>	<u>115,417</u>
<b>Total Functional Expenses</b>	<u>\$ 9,876</u>	<u>\$ 493,309</u>	<u>\$ 503,185</u>

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

Schedule of Board Members  
For the Year Ended June 30, 2024

Board Member	Title	Location
Agnes Robertson	President	Tallulah, Louisiana
Maresa Rone	Board Member	Vicksburg, Mississippi
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, 2024

	<u>Patricia Candler</u>
Job Title	<u>Executive Director</u>
Salary	\$ 81,377
Contract Labor	11,220
401K	-
Benefits-Health Insurance	-
Per Diem	-
Reimbursements (Office Supplies)	4,361
Registration Fees	-
Travel	-
Total Compensation	<u>\$ 96,958</u>

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

PREK-12 AND BEYOND  
Schedule of Activities-  
Budget to Actual-Department of Health and Human Services-Safe & Drug Free

Schedule 4

For the Year Ended  
June 30, 2024

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Department of Health and Human Services -Safe & Drug Free	\$ 151,137	\$ 151,137	\$ -
Addressing Systemic Inequalities and Reduce Tobacco Use -ASIRT	20,000	20,000	-
Steve Carter Literacy Tutoring Service Provider	8,480	8,480	-
Creative Placemaking for Rural	1,380	1,380	-
In-Kind Contributions (Creative Placemaking for Rural)	5,000	5,000	-
The Louisiana Campaign for Tobacco-Free Living			
Community Advocacy Grant-Next Era Grant	4,000	4,000	-
In-Kind Contributions	303,312	303,312	-
<b>Total Revenues</b>	<u>493,309</u>	<u>493,309</u>	<u>-</u>
<b>Expenditures</b>			
<b>Personnel Costs</b>			
Salaries and Wages	366,259	100,377	265,882
In-kind Salaries and Wages	-	259,766	(259,766)
Payroll Taxes and Other Fringe Benefits	28,838	7,679	21,159
In-kind Payroll Taxes and Other Fringe Benefits	-	19,946	(19,946)
<b>Total Personnel Costs</b>	<u>395,097</u>	<u>387,768</u>	<u>7,329</u>
<b>Other Expenses</b>			
Purchased Professional/Technical Services	41,564	19,480	22,084
In-kind Purchased Professional/Technical Services	-	21,200	(21,200)
Other Purchased Services	26,683	32,703	(6,020)
In-kind Other Purchased Services	5,000	-	5,000
Depreciation Expense	-	911	(911)
Supplies	8,462	9,310	(848)
In-kind Supplies	-	2,400	(2,400)
In-Direct Cost	16,503	19,537	(3,034)
<b>Total Other Expenses</b>	<u>98,212</u>	<u>105,541</u>	<u>(7,329)</u>
<b>Total Expenses</b>	<u>493,309</u>	<u>493,309</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Change in Net Assets and Other Uses of Cash	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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