

**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, 2021**

**BY**

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And  
Financial Statements  
With Supplemental Information  
And Agreed-Upon Procedures  
As of and for the Year Ended June 30, 2021**

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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, 2021, 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.

### **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 accompanying supplemental information in Schedules 1 through 5 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in my review of the basic financial statements. Based on my review, 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  
March 10, 2022

# **FINANCIAL STATEMENTS**

PREK-12 AND BEYOND  
Statement of Financial Position  
For the Year Ended  
June 30, 2021

**Assets**

Cash and Cash Equivalents	\$ 51,232
Grant Receivable	<u>133,995</u>
Total Assets	<u><u>185,227</u></u>

**Liabilities and Net Assets**

## Liabilities:

Deferred Revenue	113,539
Accrued Liabilities	<u>71,688</u>
Total Liabilities	<u><u>185,227</u></u>

## Net Assets:

## Without Donor Restrictions:

Operating	<u>-</u>
Total Net Assets Without Donor Restrictions	-

## With Donor Restrictions

-
---

Total Net Assets	<u>-</u>
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Total Liabilities and Net Assets	<u><u>\$ 185,227</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, 2021

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

In-Kind Contributions	\$ 121,008
TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS	121,008

**Net Assets Released from Restrictions**

Restrictions Satisfied by Payments	366,568
TOTAL REVENUES, GAINS AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	487,576

**Expenses**

Program Expenses	497,726
General and Administrative Expenses	2,193
Total Expenses	499,919
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(12,343)

**CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS**

## Grants

Federal	366,568
Other Grants	12,343
TOTAL REVENUE AND GAINS WITH DONOR RESTRICTIONS	378,911

## Net Assets Released from Restrictions

Restrictions Satisfied by Payments	(366,568)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS	12,343

CHANGES IN NET ASSETS

-

NET ASSETS AT THE BEGINNING OF THE YEAR

-

NET ASSETS AT THE END OF THE YEAR

\$ -

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, 2021

<b>Operating Activities</b>	<u><b>All Funds</b></u>
Change in Net Assets	\$ -
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Increase in Grants Receivable	(104,318)
Decrease in Prepaid Expenses	508
Increase in Accounts Payable/Accrued Liabilities	62,471
Decrease in Deferred Revenue	<u>(11,081)</u>
Total Adjustments	<u>(52,420)</u>
Net Cash Used by Operating Activities	<u>(52,420)</u>
Net Decrease in Cash and Cash Equivalents	<u>(52,420)</u>
Cash and Cash Equivalents as of the Beginning of Year	<u>103,652</u>
Cash and Cash Equivalents as of the End of Year	<u><u>\$ 51,232</u></u>

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

**PreK-12 and Beyond  
Tallulah, Louisiana**

**Notes to the Financial Statements  
As of and For the Year Ended June 30, 2021**

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Operations**

The PreK-12 and Beyond is a private non-profit organization domiciled in Tallulah, Louisiana. The Organization was chartered by the State of Louisiana on April 7, 2015. The Organization is recognized as a tax exempt (non-profit) organization under section 501 (c) (3) of the Internal Revenue Service Code. The Organization is supported primarily through state and private grants, contributions, and donations from the public, and fundraisers. The objective of the Organization is to provide academic enrichment opportunities for children attending low performing schools through the creation of community learning centers for the purpose of assisting students in meeting state and local academic achievement standards in core academic subject areas. The Organization is governed by a Board of Directors consisting of three (3) members, which receive no compensation.

**Method of Accounting**

The financial statements have been prepared on the accrual method of accounting and in conformity with the standards promulgated by the American Institute of Certified Public Accountants in its *Audit and Accounting Guide for Not-for-Profit Organizations*.

**Basis of Presentation**

The financial statements have been prepared in accordance with U.S generally accepted accounting principles ("US GAAP"), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization and the board of directors.

Net Assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

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

**Public Support and Revenue**

In order to comply with restrictions that donors place on grants and other gifts as well as designations made by its governing board, the principles of reporting net assets are used. Revenue and public support consist mainly of fundraising, and contributions. Contributions of cash and other assets are reported as net assets with donor restrictions if they are received with donor restrictions or restrictions designated by the governing board. Contributions are considered to be without restrictions unless restricted by the donor and are reported as net assets without donor restrictions.

**Depreciation**

The Organization follows the practice of capitalizing, at cost, all expenditures for fixed assets in excess of \$5,000. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Building and improvements	30 years
Furniture and equipment	7 years

**Income Taxes**

PreK-12 and Beyond is exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) if the Organization has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Organization, and has concluded that as of March 12, 2021, 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, 2019, 2020, and 2021; however, there are currently no audits for any tax period in progress.

**Estimates**

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

**Cash and Cash Equivalents**

The Organization considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market

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

**Cash and Cash Equivalents (Continued)**

accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The Organization had no cash equivalents during the audit period. On June 30, 2021, the Organization had cash totaling \$51,232 as follows:

With Donor Restrictions	\$	12,391
Without Donor Restrictions		<u>38,841</u>
Total Cash	\$	<u><u>51,232</u></u>

**Fair Value of Financial Instruments**

The carrying amounts of cash, cash equivalents, investments, and notes payable are reported in the statement of financial position at approximate fair values because of the short maturity of those instruments.

**Deferred Revenue**

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

**Total Columns**

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position results of operations and changes in net assets in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**NOTE B. PENSION PLAN**

The Organization does not have a retirement program for its employees and the employees are not members of the State of Louisiana Retirement System. All employees of the Organization are members of the Social Security System. In addition to the employees' contribution, the agency contributes 7.65 percent to the Social Security System. Contributions to the Social Security System for the year ended June 30, 2021 was \$14,459. The Organization does not guarantee the benefits granted by the Social Security System.

**NOTE C. GRANT RECEIVABLES**

At June 30, 2021, the Organization had grant receivables as follows:

Department of Education - 21st Century CLC	\$	110,217
Department of Health and Human Services (Safe & Drug Free)		<u>23,778</u>
Total	\$	<u><u>133,995</u></u>

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

**NOTE D. FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**NOTE E. DEFERRED REVENUE**

At June 30, 2021, the Organization had deferred revenue totaling \$113,539 consisting of the following:

Department of Education - 21st Century CLC	\$ 28,232
Department of Health and Human Services (Safe & Drug Free)	46,466
General Fund	<u>38,841</u>
Total	<u>\$ 113,539</u>

**NOTE F. ACCRUED LIABILITIES**

At June 30, 2021, the Organization had accrued liabilities totaling \$71,668 consisting of the following:

Accrued Liabilities	\$ 31,980
Payroll Liabilities	20,558
Loan from Executive Director	<u>19,150</u>
Total	<u>\$ 71,688</u>

**NOTE G. LIQUIDITY MANAGEMENT**

As of June 30, 2021, the following financial assets could be made readily available within one year of the statement of financial position date to meet general expenditures:

Cash	\$ 51,232
Grants Receivable	<u>133,995</u>
Total	<u>\$ 185,227</u>

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

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

**NOTE H. IN-KIND CONTRIBUTION**

For the year ended June 30, 2021, the Organization fulfilled the matching funds requirement of the Department of Health and Human Services (Safe & Drug Free) with in-kind services equivalent to federal funds required.

**NOTE I. CONCENTRATION OF RISK**

For the year ended June 30, 2021, the Organization was subject to significant concentration risks due to the fact that one hundred percent (97%) of its funding consisted of two federal grants with Department of Education pass through the state of Louisiana and the Department of Health and Hospitals.

**NOTE J. SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through March 10, 2022, 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 included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Prek-12 and Beyond, the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Prek-12 and Beyond 's compliance with certain laws and regulations for the year ended June 30, 2021 included in the accompanying Louisiana Attestation Questionnaire. Management of Prek-12 and Beyond is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed 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, I 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 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 agency's management.

Prek-12 and Beyond's federal award expenditures for all federal, state and local government grant award for the fiscal year follow:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
Department of Health and Human Services-Safe & Drug Free	September 30, 2020 - September 29, 2021	84.184	\$ 108,665
Department of Education-21st Century CLC	September 1, 2020 - August 31, 2021	84.287	255,710
SBA (COVID-19 Recovery)	June 30, 2021	N/A	2,193
Total Expenditures			\$ 366,568

2. For each federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 18 disbursements are selected.



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

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.

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

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

Each of the eighteen payments 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 reviewed the eighteen items which were from federal awards in the previously listed disbursements for types of services allowed or not allowed. Each of the eighteen items reviewed complied with types of services allowed or not allowed.

**Eligibility**

I reviewed the eighteen items which were from federal awards in the previously listed disbursements for eligibility requirements. Each of the eighteen items reviewed complied with the eligibility requirements.

**Reporting**

I reviewed the eighteen items which were from federal awards in the previously listed disbursements for reporting requirements. Each of the eighteen items reviewed complied with the reporting requirements.

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 the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency'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.

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

*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 FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law. **Non-applicable**

*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.

For each grant exceeding five thousand dollars, the organization provided a comprehensive budget to the grantor agency which included the purpose and duration.

*State Audit Law*

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The agency provided for a timely report in accordance with R.S. 24:513.

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

This report is intended solely for the use of management of Prek-12 and Beyond, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Rosie D. Harper  
Certified Public Accountant  
March 10, 2022

PREK-12 AND BEYOND  
Schedule of Functional Expenses  
For the Year Ended  
June 30, 2021

	<b>General and Administrative</b>	<b>Program</b>	<b>Total</b>
<b>Personnel Costs</b>			
Salaries and Wages	\$ 1,770	\$ 204,868	\$ 206,638
Payroll Taxes and Other Fringe Benefits	-	21,322	21,322
<b>Total Personnel Costs</b>	<b>1,770</b>	<b>226,190</b>	<b>227,960</b>
<b>Other Expenses</b>			
Purchased Professional/Technical Services	-	108,427	108,427
Other Purchased Services	-	43,874	43,874
Supplies	423	94,187	94,610
In-Direct Cost	-	25,048	25,048
<b>Total Other Expenses</b>	<b>423</b>	<b>271,536</b>	<b>271,959</b>
<b>Total Functional Expenses</b>	<b>\$ 2,193</b>	<b>\$ 497,726</b>	<b>\$ 499,919</b>

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

Schedule of Board Members  
For the Year Ended June 30, 2021

<b>Board Member</b>	<b>Title</b>	<b>Location</b>
Agnes Robertson	President	Tallulah, Louisiana
Shaquala Commings	Board Member	Tallulah, Louisiana
Karl Thomas	Secretary/Treasurer	Tallulah, Louisiana

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

Schedule of Compensation - Key Management  
For the Year Ended June 30, 2021

	<u>Patricia Candler</u>
Job Title	Executive Director
Salary	\$ 137,800
Contract Labor	3,755
401K	-
Benefits-Health Insurance	-
Per Diem	-
Reimbursements (Office Supplies)	-
Registration Fees	-
Travel	-
Total Compensation	<u>\$ 141,555</u>

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

## Schedule of Activities-

## Budget to Actual-Department of Health and Human Services-Safe &amp; Drug Free

For the Year Ended  
June 30, 2021

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Department of Health and Human Services -Safe & Drug Free	\$ 130,000	\$ 108,665	\$ 21,335
Addressing Systemic Inequalities and Reduce Tobacco Use -ASIRT	20,000	12,132	7,868
The Louisiana Campaign for Tobacco-Free Living Community Advocacy Grant-Next Era Grant	3,500	211	3,289
In-Kind Contributions	130,000	121,008	8,992
<b>Total Revenues</b>	<u>283,500</u>	<u>242,016</u>	<u>41,484</u>
<b>Expenditures</b>			
<b>Personnel Costs</b>			
Salaries and Wages	108,778	111,243	(2,465)
Payroll Taxes and Other Fringe Benefits	11,562	6,012	5,550
<b>Total Personnel Costs</b>	<u>120,340</u>	<u>117,255</u>	<u>3,085</u>
<b>Other Expenses</b>			
Purchased Professional/Technical Services	91,526	71,159	20,367
Other Purchased Services	39,816	29,227	10,589
Supplies	20,454	18,693	1,761
In-Direct Cost	11,364	5,682	5,682
<b>Total Other Expenses</b>	<u>163,160</u>	<u>124,761</u>	<u>38,399</u>
<b>Total Expenses</b>	<u>283,500</u>	<u>242,016</u>	<u>41,484</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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 Education - 21st Century CLC

Schedule 5

For the Year Ended  
June 30, 2021

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
<b>Revenues</b>			
Department of Education-21st Century CLC	\$ 315,041	\$ 255,710	\$ 59,331
<b>Total Revenues</b>	315,041	255,710	59,331
<b>Expenditures</b>			
<b>Personnel Costs</b>			
Salaries and Wages	99,479	93,625	5,854
Payroll Taxes and Other Fringe Benefits	14,104	15,310	(1,206)
<b>Total Personnel Costs</b>	113,583	108,935	4,648
<b>Other Expenses</b>			
Purchased Professional/Technical Services	37,880	37,268	612
Other Purchased Services	12,860	14,647	(1,787)
Supplies	127,382	75,494	51,888
In-Direct Cost	23,336	19,366	3,970
<b>Total Other Expenses</b>	201,458	146,775	54,683
<b>Total Expenses</b>	315,041	255,710	59,331
Change in Net Assets	\$ -	\$ -	\$ -

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

## Pre-K and Beyond

Schedule of Prior Year Audit Findings  
For the Year Ended June 30, 2021

**2020-1 - Payroll Taxes Not Paid Timely**

**Criteria:** Federal and state laws require the timely filing and payment of payroll taxes.

**Cause:** Federal and state payroll taxes were not paid timely.

**Condition:** Federal and state payroll taxes were not paid timely.

**Effect:** The Organization has incurred penalties and interest by failing to pay federal and state payroll taxes in a timely manner.

**Status:** **Cleared**

**2020-2 – Non-Filing of Form 1099’s**

**Criteria:** The Internal Revenue Service requires Form 1099-NEC or 1099-MISC to be prepared and filed for all nonemployee compensation and/or independent contractors who receive at least \$600 for services performed for trade or business.

**Cause:** The Organization did not prepare and file Forms 1099-NEC or 1099-MISC for nonemployee compensation and/or independent contractors.

**Condition:** Forms 1099-NEC or 1099-MISC were not prepared or filed for non-employee compensation and/or independent contract labor.

**Effect:** The Organization is subject to incur penalties and interest by failing to file federal forms in a timely manner.

**Status:** **Cleared**

**2020-3 - Inadequate Segregation of Duties**

**Criteria:** Adequate segregation of duties reduces risks, improves compliance, and increases operational efficiencies.

**Cause:** The Organization is understaffed.

**Condition:** The Executive Director handles primarily all financial activities of the organization.

**Status:** **Cleared**

**QUESTIONED COST:** NONE