

**BEAUREGARD COMMUNITY ACTION
ASSOCIATION, INC.
DeRidder, Louisiana**

**Financial Statements
September 30, 2020**

TABLE OF CONTENTS

	<i>Page</i>
Independent Accountant's Compilation Report	1
Financial Statements:	
Statement of Financial Position	2
Statement of Activities	3
Statement of Cash Flows	4
Notes to Financial Statements	5-7
Schedule of Compensation	8
Louisiana Attestation Questionnaire	9

STEVEN M. DEROUEN & ASSOCIATES, LLC

Certified Public Accountants

2720 RUE DE JARDIN, STE. 300
P. O. BOX 4265
LAKE CHARLES, LA 70606
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steve@sderouen CPA.com

Member American Institute of
Certified Public Accountants

Member Louisiana Society of
Certified Public Accountants

To the Board of Directors of
Beauregard Community Action Association, Inc.
DeRidder, Louisiana

Management is responsible for the accompanying financial statements of Beauregard Community Action Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2020, 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 Statements 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 completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Steven M. DeRouen & Associates

STEVEN M. DEROUEN & ASSOCIATES, LLC

Lake Charles, Louisiana

June 23, 2021

BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.

DeRidder, Louisiana

Statement of Financial Position

September 30, 2020

ASSETS

Cash and cash equivalents	\$	128,936
Grants and other receivables		17,346
Property and equipment, net		<u>-</u>

Total Assets \$ 146,282

LIABILITIES

Payroll liabilities	\$	<u>78,982</u>
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Total Liabilities 78,982

NET ASSETS (DEFICIT) - UNRESTRICTED 67,300

TOTAL LIABILITIES AND NET ASSETS \$ 146,282

BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.

DeRidder, Louisiana

Statement of Activity and Changes of Net Assets

For The Year Ended September 30, 2020

	<u>General and Administrative</u>	<u>Program</u>	<u>Total</u>
REVENUES			
State and federal grants	\$ -	\$ 130,746	130,746
Other	53,423	-	53,423
	<hr/>	<hr/>	<hr/>
Total Revenues	53,423	130,746	184,169
EXPENSES			
Program Services			
Salaries	-	98,059	98,059
Fringe benefits and taxes	-	16,344	16,344
Program services	-	12,382	12,382
	<hr/>	<hr/>	<hr/>
Total Program Services	-	126,785	126,785
General and Administrative			
Fringe benefits and taxes	3,693		3,693
Travel	690		690
Other	24,481	-	24,481
Depreciation	-	-	-
	<hr/>	<hr/>	<hr/>
Total General and Administrative	28,864	-	28,864
CHANGE IN NET ASSETS	24,559	3,961	28,520
UNRESTRICTED NET ASSETS - Beginning	50,272	(11,492)	38,780
	<hr/>	<hr/>	<hr/>
UNRESTRICTED NET ASSETS - Ending	\$ 74,831	\$ (7,531)	67,300
	<hr/>	<hr/>	<hr/>

BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.

DeRidder, Louisiana

Statement of Cash Flows

For the Year Ended September 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from supporters, grants, programs, fees	\$ 183,536
Cash Provided By Operating Activities	<u>183,536</u>
Cash paid to employees, suppliers, and for programs	93,559
Cash Disbursed For Operating Activities	<u>93,559</u>
Net Cash Provided by Operating Activities	<u>89,977</u>
Net Increase In Cash	89,977

CASH AND CASH EQUIVALENTS

Beginning	<u>38,959</u>
Ending	<u><u>\$ 128,936</u></u>

RECONCILIATION OF INCREASE IN UNRESTRICTED

NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:

Increase (decrease) in unrestricted net assets	\$ 28,520
Adjustments to reconcile changes in excess of revenue and support over expenses to net cash provided by operating activities:	
(Increase) decrease in receivables	(633)
Increase (decrease) in payables	<u>62,090</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 89,977</u></u>

BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.
DeRidder, Louisiana
Notes to Financial Statements
September 30, 2020

Note 1 - Nature of Organization and Summary of Significant Accounting Policies :

Nature of Organization

The Beaugard Community Action Association, Inc. was incorporated under the laws of the State of Louisiana on September 16, 1965. The Association is a non-profit community action association which is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. The laws of the State of Louisiana exempt the Association from Louisiana taxation.

Grants, miscellaneous contributions of cash, and other assets are reported as unrestricted support unless donor stipulations are not removed during the fiscal year.

The Association's primary source of revenue is federal and state grant monies, which provide services to elderly and low-income clients.

Program and Supporting Services

The following programs and supporting services are included in the accompanying financial statements:

CSBG - The CSBG accounts for funds granted by the United States Department of Health and Human Services under the Community Services Block Grant Program.

Energy Assistance Program - The Energy Assistance Program accounts for funds donated to local utility companies by the public to provide to low income families.

LIHEAP - The LIHEAP accounts for funds granted by the United States Department of Health and Human Services under the Low Income Home Energy Assistance Block Grant Program.

Emergency Food and Shelter - accounts for funds granted by the Emergency Food and Shelter National Board Program.

BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.
DeRidder, Louisiana
Notes to Financial Statements (Continued)
September 30, 2020

Method of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting, in accordance with generally accepted accounting principles.

Estimates

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

Cash and Cash Equivalents

For purposes of reporting cash flows, the Association considers all highly liquid debt investments purchased with a maturity of three months or less to be cash equivalents.

Property and Equipment

Property and equipment is stated at cost. It is the Association's policy to capitalize expenditures for these items in excess of \$500. Depreciation of property and equipment is computed principally by the straight-line method over 5 - 10 years.

Funding Policies

The Association receives their monies through basically three methods of funding. Most of the funds are obtained through grants. Under this method, funds are received on a monthly allocation of the total budget in advance of the actual expenditure. The Association also receives funds as a reimbursement of actual expenditures. The other method by which the Association receives funding is through private and in-kind contributions.

Functional Expenses

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

BEAUREGARD COMMUNITY ACTION ASSOCIATION, INC.
DeRidder, Louisiana
Notes to Financial Statements (Continued)
September 30, 2019

Note 1 - Summary of Significant Accounting Policies (Continued):

Deposits with Financial Institutions

The Association's bank balances of deposits with financial institutions at September 30, 2020 were fully insured by the Federal Deposit Insurance Corporation.

Note 2 - Board Members

During the period covered by our audit, there were no payments made to or on behalf of board members.

Note 3 - Claims and Contingencies

The Association receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Association.

Note 4 - Operating Leases

The Association leases its facility from the Beauregard Parish Police Jury for \$100 per month. The lease term is renewed annually.

Note 5 - Economic Dependency

The Association receives the majority of its revenue from funds provided through grants. The grant amounts are appropriated each year by the Federal and State governments. The significant budget cuts are made at the Federal and/or State level, the amount of funds the association receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Association will receive in the next fiscal year.

Note 6 - Subsequent Events

The Association evaluated its September 30, 2020 financial statements for subsequent events through the date the financial statements were available to be issued. The Association is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

Beauregard Community Action Association, Inc.

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Year Ended September 30, 2020

Agency Head Name: Winkie K. Branch, Executive Director

Purpose	Amount
Salary	\$55,475
Benefits-insurance	-0-
Benefits-retirement	-0-
Benefits-<list any other here>	-0-
Car allowance	-0-
Vehicle provided by government	-0-
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	-0-
Conference travel	-0-
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses*	-0-
Special meals	-0-

See independent accountant’s review report.

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Quasi-Public Agencies)

June 23, 2021 _____ (Date Transmitted)

_____ Steven M. DeRouen & Associates, LLC _____ (CPA Firm Name)
_____ 2720 Rue de Jardin, Ste 300 _____ (CPA Firm Address)
_____ Lake Charles, LA 70605 _____ (City, State Zip)

In connection with your audit of our financial statements as of September 30, 2020 and for year ended September 30, 2020 (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of June 23, 2021 _____ (date completed/date of the representations).

PART I. Agency Profile

1. Name and address of the organization.

Beauregard Community Action Association, Inc.
P O Box 573
DeRidder, LA 70634

2. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

See attached Board List

3. Period of time covered by this questionnaire.

October 1, 2019 to September 30, 2020

4. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

Beauregard Community Action Association was organized under the Economic Opportunity Act that came out of a movement by Lyndon B. Johnson to map out an approach to the War on Poverty. The agency became a Community Action Agency in 1966. In 1981, the Community Services Block Grant (CSBG) a federal block grant program administered by the Office of Community Services (OCSS) The Community Services Block Grant (CSBG) is a federally funded grant program created by the Omnibus Reconciliation Act of 1981. The program fund to alleviate the causes and conditions of poverty in communities by removing barriers to self-sufficiency.

5. Briefly describe the public services provided.

Beauregard Community Action Association takes pride in being the resource for area seniors and low-income families to seek assistance and financial relief through the Food for Seniors program, LIHEAP and Emergency Food and Shelter Programs. BCAA also acts as a referral system to legal assistance, and other resource agencies within th parish.

Provide services to elderly and low-income clients.

6. Expiration date of current elected/appointed officials' terms.

Elected officials can serve as long as they remain in office.

Beauregard Community Action Association, Inc.

Board of Directors

*As of July 9, 2019

James M Eaves, Sr, President

EOT 02/14/2023 (poor)

2496 Schuetz Rd, DeRidder, 70634

(W) 463-9478 (C) 375-3751

jeaves32@yahoo.com

Pam Young, Secretary

EOT 05/28/2020 (private)

206 Liberty Dr, Merryville, 70653

(W) 463-5532

mrs pamyoung@yahoo.com

Carlos Archield *Mailed*

EOT 01/20/2020 (public)

1139 Lucius Dr, DeRidder, 70634

(H) 463-6426 (C) 348-6054

NONE

Jeane Williamson

EOT 01/08/2024 (private)

2267 Graybow Rd, DeRidder, LA 70634

(H) 463-5979

jeanew1946@yahoo.com

Kathy Bruner

EOT 12/31/2022 (public)

513 Parkview, DeRidder, 70634

(H) 462-9955 (C) 348-6253

kathvli@yahoo.com

Ronale Coleman

EOT 09/27/2021 (poor)

237 S Plannermill Rd, DeRidder, 70634

(C) 202-9201 (H) 462-3005

ronalccoleman1961@gmail.com

Brent Rutherford

EOT 12/31/2020 (public)

P.O. Box 477, DeRidder, 70634

(W) 463-8945 (C) 396-5590

brutherford@bpassessor.com

Robin Darbonne, Vice President

EOT 07/09/2024 (private)

PO Box 952, DeRidder, 70634

(W) 463-7955

BeauregardROV@sos.la.gov

Sissie Troutman, Treasurer *replaced by*

EOT 05/12/2020 (poor) Mailed

198 Pippin Wilcox Rd DeRidder, 70634

(C) 375-4913 (H) 825-8974

Sandra M Reinhardt

EOT 03/07/2022 (private)

450 Cooper St, Merryville, 70653

(C) 915-637-0046

cash:mamma@sbcglobal.net

David Eaves

EOT 06/30/2022 (public)

PO Box 607, Merryville, 70653

(W) 825-8740

merryvilletownof@bellsouth.net

Frances Jouban

EOT 07/09/2024 (private)

1888 Glendale Rd, DeRidder, 70634

(C) 375-5029

jouban@aol.com

Mike McLeod

EOT 07/09/2024 (poor) Mailed

PO Box 141, Singer, 70660

(H) 786-2099 (C) 303-8868

Linda Hughey *Mailed*

EOT 04/11/2022 (poor) 277 Flowers A

508 B N Margaret St, DeRidder, 70634

(C) 396-4475

NONE *call*

John Stebbins

EOT 01/12/2020 (Public)

15850 Hwy 171, Ragley, 70657

(C) 337-515-8250

jstebbins@reagan.com

Time Re-issued for another 5 yrs 5/28/2025
Time Re-issued for another 5 yrs 01/20/2025

Louisiana Compliance Questionnaire

Part I Number 2

Item 2

A list of the board members that were in office during the 2019 – 2020 program year. The only difference Mr. David Eaves was the Mayor of Merryville and he passed away from Covid in early 20 and was replaced by interim Mayor Shelia Smith. The slot that is listed as Sissie Troutman, whose term expired was replaced by Stacey Wagner, 504-905-5717. The Board President during that time was Mr. James Eaves, who has recently resigned. The Chief Executive Officer is Winkie K. Branch, The fiscal officer during that time was Melissa Mikkelsen and has since been replaced by Carol Kibler and we do not have a legal counsel on staff or on retainer. We do have an attorney who is willing to review and provide answers and input to any questions and/or problems that may arise. He does not charge for these services.

Part II. Federal, State, and Local Awards

7. We have detailed for you the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes No

8. All transactions relating to federal grants have been properly recorded within our accounting records and reported to the appropriate federal grantor officials.

Yes No

9. All transactions relating to state grants have been properly recorded within our accounting records and reported to the state grantor officials.

Yes No

10. All transactions relating to local grants have been properly recorded within our accounting records and reported to the appropriate local grantor officials.

Yes No

11. The reports filed with federal agencies are properly supported by books of original entry and supporting documentation.

Yes No

12. The reports filed with state agencies are properly supported by books of original entry and supporting documentation.

Yes No

13. The reports filed with local agencies are properly supported by books of original entry and supporting documentation.

Yes No

14. We have complied with all applicable compliance requirements of all federal programs we administer,

Yes No

15. We have complied with all applicable specific requirements of all state programs we administer, to include matters contained in the grant awards.

Yes No

16. We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.

Yes No

17. We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

Yes No

Part III. Public Records

18. We are familiar with the Public Records Act and have made available to the public those records as required by R.S. 44:33.

Yes No

Part IV. Open Meetings

19. Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication “Open Meeting FAQs,” available on the Legislative Auditor’s website to determine whether a non-profit agency is subject to the open meetings law.**

Yes [x] No []

Part V. Budget

20. For each federal grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes [x] No []

21. For each grant received from the state, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose, duration, specific goals and objectives, and measures of performance.

Yes [x] No []

22. For each local grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes [x] No []

Part VI. Reporting

23. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes [x] No []

24. We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

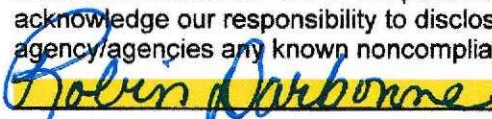
Yes [x] No []

25. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [x] No []

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur subsequent to the issuance of your report.

 President 6/24/2024 Date

The president of the agency for the time frame of this audit recently resigned and the Vice President was elected to take his place. She was in office as VP during the stated time frame.