

CASA OF CENTRAL LOUISIANA, INC.
NATCHITOCHEs, LOUISIANA

ANNUAL FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2019

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor’s Report		1-2
Financial Statements		3
Statement of Financial Position	A	4
Statement of Activities	B	5
Statement of Functional Expenses	C	6
Statement of Cash Flows	D	7
Notes to the Financial Statements		9-13
	<u>Schedule</u>	
Other Supplemental Information		
Schedule of CASA Assistance Program Revenue and Expenditure Activity	1	15
Schedule of Compensation, Benefits and Other Payments to Agency Head	2	16
Other Information		
Schedule of Prior Year Audit Findings	3	18
Schedule of Current Year Audit Findings and Management’s Response	4	19
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		20-21

Windham & Reed, L.L.C.

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John A. Windham, CPA
Charles M. Reed, Jr., CPA

INDEPENDENT AUDITOR'S REPORT

Board of Directors
CASA of Central Louisiana, Inc.
Natchitoches, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of CASA of Central Louisiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows, for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CASA of Central Louisiana, Inc. as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of CASA assistance program TANF revenue and expenditure activity and schedule of compensation, benefits and other payments to agency head are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2019, on our consideration of CASA of Central Louisiana, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CASA of Central Louisiana, Inc.'s internal control over financial reporting and compliance.



DeRidder, Louisiana
December 6, 2019

FINANCIAL STATEMENTS

Statement of Financial Position
June 30, 2019

ASSETS

Current Assets:

Cash and cash equivalents	\$	119,168
Receivables:		
CASA AP state grant		23,532
LCLE state grant		3,684
Prepaid insurance		1,315
		147,699
 Total current assets	 \$	 147,699

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts payable	\$	2,241
Payroll taxes payable		4,917
Employee benefits payable		397
Total current liabilities	\$	7,555

Net Assets:

Without donor restrictions	\$	140,144
		140,144
 Total liabilities and net assets	 \$	 147,699

The accompanying notes are an integral part of this statement.

Statement of Activities
For the Year Ended June 30, 2019

<u>SUPPORT AND REVENUE</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>SUPPORT</u>			
TANF federal grant	\$ -	\$ 134,982	\$ 134,982
CASA AP state grant	-	96,106	96,106
LACLE state grant	-	12,401	12,401
LA CASA reimbursement	-	2,968	2,968
Other contributions	22,376	-	22,376
Fundraising	25,085	-	25,085
Net assets released from restrictions	246,457	(246,457)	-
Total support	<u>\$ 293,918</u>	<u>\$ -</u>	<u>\$ 293,918</u>
 <u>REVENUE</u>			
Interest/dividends	<u>\$ 1,773</u>	<u>\$ -</u>	<u>\$ 1,773</u>
Total support and revenue	<u>\$ 295,691</u>	<u>\$ -</u>	<u>\$ 295,691</u>
 <u>EXPENSES</u>			
Program services			
Court appointed special advocates	\$ 196,711	\$ -	\$ 196,711
Supporting services			
General and administrative	91,226	-	91,226
Total expenses	<u>\$ 287,937</u>	<u>\$ -</u>	<u>\$ 287,937</u>
Change in net assets	\$ 7,754	\$ -	\$ 7,754
Net assets at beginning of year	<u>132,390</u>	<u>-</u>	<u>132,390</u>
Net assets at end of year	<u>\$ 140,144</u>	<u>\$ -</u>	<u>\$ 140,144</u>

The accompanying notes are an integral part of this statement.

Statement of Functional Expenses
For the Year Ended June 30, 2019

	Program Services	Supporting Services	
	Court Appointed Special Advocates	General and Administrative	Total
Salaries and related benefits	\$ 75,333	\$ 79,082	\$ 154,415
Payroll taxes	7,185	6,050	13,235
Health insurance	-	4,036	4,036
Retirement	2,058	2,058	4,116
Total salaries and related expenses	<u>\$ 84,576</u>	<u>\$ 91,226</u>	<u>\$ 175,802</u>
Program supplies	\$ 4,308	\$ -	\$ 4,308
Telephone	3,113	-	3,113
Dues/licenses/permits	3,420	-	3,420
Occupancy	22,470	-	22,470
Travel and training	9,314	-	9,314
Postage	1,196	-	1,196
Maintenance	3,186	-	3,186
Fundraising	11,311	-	11,311
Insurance	8,613	-	8,613
Interest	132	-	132
Security	356	-	356
Professional fees	10,990	-	10,990
Utilities	2,304	-	2,304
Bank charges	540	-	540
Advertising	12,881	-	12,881
Vehicle expenses	7,018	-	7,018
Public relations	2,037	-	2,037
Printing	3,966	-	3,966
Meals and entertainment	4,980	-	4,980
Total expenses before depreciation	<u>\$ 196,711</u>	<u>\$ 91,226</u>	<u>\$ 287,937</u>
Depreciation			
Purchased assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total expenses	<u>\$ 196,711</u>	<u>\$ 91,226</u>	<u>\$ 287,937</u>

The accompanying notes are an integral part of this statement.

Statement of Central Louisiana
For the Year Ended June 30, 2019

Cash flows from operating activities:	
Cash received from grants	\$ 235,969
Cash received from contributions	22,376
Cash received from fundraising	25,085
Cash received from interest income/dividends	1,773
Cash payments for program activities	(113,638)
Cash payments to employees for services	(174,573)
Net cash used by operating activities	<u>\$ (3,008)</u>
Net increase (decrease) in cash and cash investments	\$ (3,008)
Cash and cash investments, July 1, 2018	122,176
Cash and cash investments, June 30, 2019	<u>\$ 119,168</u>
Reconciliation of net income from operations to net cash used by operating activities:	
Net income (loss) from operations	\$ 7,754
Adjustments to reconcile net income (loss) from operations to net cash used by operating activities:	
Change in assets and liabilities:	
Increase in grants receivable	\$ (10,488)
Decrease in accounts payable	(1,601)
Decrease in prepaid expenses	98
Increase in payroll taxes payable	832
Increase in employee benefits payable	397
Net cash used by operating activities	<u>\$ (3,008)</u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

Introduction

CASA of Central Louisiana, Inc. (Court Appointed Special Advocate of Central Louisiana, Inc.) is a Louisiana non-profit corporation and a member of the National Court Appointed Special Advocate Association. This corporation is organized and it shall be operated exclusively for charitable, religious, and educational purposes, within the meaning of Section 501 (c) (3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, including for purposes, to purchase, acquire, hold, use, manage, alienate or encumber property of any kind, necessary and proper to advocate for and protect the best interest of abused, neglected, and dependent children, and the making of distributions to Organizations that qualify as exempt Organizations under section 501 (c) (3) of the Internal Revenue Code or the corresponding section of any future federal tax code. The Board of Directors consists of not less than five nor more than twenty board members that are not compensated for their services.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed are described to enhance the usefulness of the financial statements to readers. The financial statements of CASA of Central Louisiana, Inc. have been prepared on the accrual basis; therefore, certain revenues and the related assets are recognized when earned rather than when received and certain expenses are recognized when the obligation is incurred rather than when paid. These policies have been consistently applied in the preparation of the financial statements. The corporation has no capital stock.

A. Basis of Accounting

The financial statements are presented in accordance with Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations* and Accounting Standards Update No. 2016-14 – *Not-for-Profit Entities: Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14)*, which requires the organization to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. In addition, the Organization is required to present a statement of cash flows.

B. Cash and Cash Equivalents

The Organization's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition and are reported in the statement of cash flows.

C. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. CASA of Central Louisiana, Inc. maintains a threshold level of \$1,000 or more for capitalizing capital assets.

CASA of Central Louisiana, Inc.

Notes to the Financial Statements (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed. There was no interest expense included during the current fiscal year.

Capital assets are depreciated using the straight-line method with the following estimated lives.

<u>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 - 10 years
Equipment	5 - 10 years

D. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of CASA of Central Louisiana, Inc., which are either unusual in nature or infrequent in occurrence. Subsequent events have been evaluated through December 6, 2019, the date that the financial statements were available to be issued.

E. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, and expenses during the reporting period. Actual results could differ from those estimates.

F. Income Taxes

The Organization is qualified as an exempt organization under Section 501 (c) (3) of the Internal Revenue Code and is not subject to federal income tax. In addition, the Organization qualifies for the charitable contribution deduction under section 170(b)(1)(A) of the Internal Revenue code and has been determined by the Internal Revenue Service not to be a private foundation within Section 509 (a) of the Code.

G. Donated Facilities, Materials and Services

Donated materials, equipment and use of facilities (if any) are reflected as contributions in the accompanying statements at their estimated values at the date of receipt. Donated services (if any) are recognized as contributions in accordance with SFAS No. 116, Accounting for Contributions Received and Contributions Made, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased by the organization. Volunteers also provided services throughout the year that are not recognized as contributions in the financial statements since the criteria for SFAS No. 116 are not met.

H. Concentration of Risk

CASA of Central Louisiana, Inc.'s primary sources of support are from grants awarded by the state. Management is always seeking funding for the upcoming years through renewals of current grants as well as applying for new grants; however, in the event the Organization is unable to secure additional funding, the financial position of the Organization could be significantly impacted.

Notes to the Financial Statements (Continued)

I. Subsequent Events

The accounting records of the Organization were reviewed subsequent to year end and through the date the auditor's report was issued for subsequent events that could materially affect the financial statements. No subsequent events were found during this period that would materially affect the financial statements.

J. Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in the Statement of Financial Position.

K. Recent Financial Accounting Pronouncements

During the year ended June 30, 2019, CASA of Central Louisiana, Inc. adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2016-14 – *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14)*. This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. A key change required by ASU 2016-14 is a change in the net asset classes used in the financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions.

L. Restrictions on Contributions of Long-lived Assets

CASA of Central Louisiana, Inc. has not adopted a policy for implying time restrictions on contributions of long-lived assets and contributions of cash and other assets restricted to purchasing them. As of June 30, 2019, CASA of Central Louisiana, Inc. has had no contributions of long-lived assets or assets that would be used to acquire them.

2. ECONOMIC DEPENDENCY

The Organization receives a substantial portion of its total support from TANF (Temporary Assistance for Needy Families) federal grant and CASA AP state grant. During the period ended June 30, 2019, CASA of Central Louisiana, Inc. received \$134,982 and \$96,106 in grant support respectively, which represents 78.62% of total support.

3. CASH AND CASH EQUIVALENTS

At June 30, 2019, the Organization had cash and cash equivalents (book balances) totaling \$119,168 as follows:

Interest bearing demand deposits	<u>\$ 119,168</u>
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These deposits are stated at cost, which approximates market. At June 30, 2019, the Organization has \$120,289 in deposits (collected bank balances). These deposits are secured from risk by \$120,289 of federal deposit insurance.

CASA of Central Louisiana, Inc.

Notes to the Financial Statements (Continued)

4. RECEIVABLES

The following is a summary of receivables for June 30, 2019:

<u>Class of Receivable</u>	
Grants:	
CASA AP state grant	\$ 23,532
LACLE state grant	3,684
	<u>\$ 27,216</u>

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2019, for the Organization is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated				
Equipment	\$ 10,765	\$ -	\$ -	\$ 10,765
Furniture and fixtures	2,479	-	-	2,479
Total capital assets being depreciated	<u>\$ 13,244</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,244</u>
Less accumulated depreciation for:				
Equipment	\$ 10,765	\$ -	\$ -	\$ 10,765
Furniture and fixtures	2,479	-	-	2,479
Total accumulated depreciation	<u>\$ 13,244</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,244</u>
Total capital assets being depreciated, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

6. ACCOUNTS AND OTHER PAYABLES

The following is a summary of payables at June 30, 2019:

<u>Class of Payable</u>	
Accounts payable	\$ 2,241
Payroll taxes payable	4,917
Employee benefits payable	397
Total	<u>\$ 7,555</u>

7. NET ASSETS

As required by SFAS No. 117, net assets have been reclassified into two categories: Without donor restrictions and with donor restrictions. The reclassification is as follows:

Without donor restrictions	\$ 140,144
With donor restrictions	-
Total net assets	<u>\$ 140,144</u>

8. LITIGATION AND CLAIMS

At June 30, 2019, CASA of Central Louisiana, Inc. had no litigation or claims pending.

9. PENSION PLAN

Substantially all employees of CASA of Central Louisiana, Inc. are members of the CASA of Central Louisiana 408 (p) Plan, a Savings Incentive Match Plan for Employees of Small Employers (SIMPLE).

Employees may contribute up to a maximum amount permitted by law, \$12,500 and \$13,000 for the calendar years 2018 and 2019 respectively, and if the employee has attained age fifty by the end of the year, an additional contribution can be made in the amount of \$3,000 and \$3,000 for calendar years 2018 and 2019 respectively.

Each payroll period the employer will make regular matching contributions to the employee's account equal to 100% of the employee's contributions, up to a maximum contribution of 3% of the employee's compensation. The employee is fully vested on their employee elected contributions and employer contributions immediately. Investment elections are made by the employee upon eligibility and may be invested in any of the available investment funds offered by the administrator. The employer's contribution to the plan for the year ending June 30, 2019 was \$4,116.

10. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

CASA of Central Louisiana, Inc. maintains operating revenue for general expenditures. The current financial assets totaled \$119,168 at June 30, 2019 and are available for general expenditures; that is, without donor or other restrictions limiting their use.

As part of CASA of Central Louisiana, Inc.'s liquidity management, it primarily maintains its current assets in cash and cash equivalent.

OTHER SUPPLEMENTAL INFORMATION

Schedule of CASA Assistance Program TANF
Revenue and Expenditure Activity
For the Year Ended June 30, 2019

Revenues and support:	
TANF federal grant	\$ 134,982
CASA AP state grant	96,106
Total revenues and support	<u>\$ 231,088</u>
Expenses:	
Salaries	\$ 137,712
Fringe benefits	19,238
Operating expenses	47,502
Travel	9,700
Supplies	2,906
Printing	22
Professional fees	11,727
Training	594
Total expenses	<u>\$ 229,401</u>
Increase (decrease) in net assets	<u>\$ 1,687</u>

Schedule of Compensation, Benefits and
Other Payments to Agency Head
For the Year Ended June 30, 2019

Agency Head Name - Jack Duty

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 47,947
Benefits - insurance	4,036
Benefits - retirement (Simple IRA)	1,438
Deferred compensation	-
Benefits - other	-
Car allowance	-
Vehicle provided by government	-
Cell phone	-
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other	-

OTHER INFORMATION

Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2019

There were no prior year audit findings as of June 30, 2018.

Schedule of Current Year Audit Findings and Management's Response
For the Year Ended June 30, 2019

There were no current year audit findings as of June 30, 2019.

Windham & Reed, L.L.C.

Certified Public Accountants

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

Board of Directors
CASA of Central Louisiana, Inc.
Natchitoches, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of CASA of Central Louisiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 6, 2019.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "John A. Windham, CPA". The signature is written in a cursive style with a large initial 'J'.

DeRidder, Louisiana
December 6, 2019