

SPARK Life Services  
Financial Statements  
For the year ended June 30, 2021

SPARK Life Services  
For the year ended June 30, 2021

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
Independent Auditor's Report		1
Statement of Financial Position	A	3
Statement of Activities	B	4
Statement of Cash Flows	C	5
Notes to the Financial Statements		6

OTHER SUPPLEMENTAL DATA

	<u>Schedule</u>	<u>Page</u>
Schedule of Functional Expenses	1	14
Schedule of Compensation, Benefits and Other Payments to Agency Head	2	15
Independent Accountant's Report on Applying Agreed-Upon Procedures		16
Summary of Prior Year Findings	3	20
Louisiana Attestation Questionnaire		

# WADE & PERRY

Certified Public Accountants  
A Professional Accounting Corporation  
Members: AICPA/ Society of LCPA's

## INDEPENDENT AUDITOR'S REPORT

To the Officers and Board of Directors  
SPARK Life Services  
Sarepta, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying consolidated financial statements of SPARK Life Services ("Organization"), which comprise the statement of financial position as of and for the year ended June 30, 2021, and the related statement of activities, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Organization, as of June 30, 2021, and the changes in financial position and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated November 1, 2021, on our consideration of the Company'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 the testing, and not to provide an opinion on 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 the Company's internal control over financial reporting and compliance.



Ruston, Louisiana  
November 1, 2021

SPARK Life Services  
Statement of Financial Position  
As of June 30, 2021

ASSETS	
Current assets:	
Cash and cash equivalents	\$176,182
Accounts receivable	9,370
Inventories	763
Other assets	285
Total current assets	<u>186,600</u>
Noncurrent assets:	
Property, buildings, furniture & equipment, net of accumulated depreciation	92,821
Deposits	704
Total noncurrent assets	<u>93,525</u>
Total Assets	<u>\$280,125</u>
LIABILITIES AND NET ASSETS	
Current liabilities:	
Accounts payable	\$6,080
Payroll withholdings payable	990
Accrued salaries	16,853
Note payable - line of credit	0
Total current liabilities	<u>23,923</u>
Net assets:	
Without donor restrictions	256,202
With donor restrictions	0
Total net assets	<u>256,202</u>
Total Liabilities and Net Assets	<u>\$280,125</u>

See accompanying auditor's report and notes to the financial statements.

SPARK Life Services  
Statement of Activities  
For the Year Ended June 30, 2021

## NET ASSETS WITHOUT DONOR RESTRICTIONS:

## Public Support and Revenue

Public Support:	
State contracts	\$318,084
State grants	
Contributions	<u>1,042</u>
Total Public Support	<u>319,126</u>
Revenue:	
Work center sales	8,279
Group home fees	
Fundraising income	
Membership dues	
Other income	<u>1,636</u>
Total Revenue	<u>9,915</u>
Total Public Support and Revenue	<u>329,041</u>
Expenses and Losses	
Adult services	131,562
Work center	9,807
General and administrative	<u>177,169</u>
Total Expenses	<u>318,538</u>
Operating income	10,503
Gain (loss) on sale of assets	<u>23,208</u>
Change in net assets	33,711
Net assets as of beginning of year	<u>222,491</u>
Net assets as of end of year	<u>\$256,202</u>

See accompanying auditor's report and notes to the financial statements.

SPARK Life Services  
Statement of Cash Flows  
For the Year Ended June 30, 2021

<u>Cash flows from Operating activities</u>	
Operating income	\$10,503
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	11,390
(Increase) decrease in operating assets:	
Accounts receivable	2,530
Inventories	590
Other assets	(285)
Increase (decrease) in operating liabilities:	
Accounts payable	4,643
Payroll withholdings payable	660
Accrued liabilities	2,241
Net cash provided by operating activities	<u>32,272</u>
<u>Capital and related financing activities</u>	
Cash payments for principal	(22,922)
Sale of fixed assets	31,406
Cash payments for the purchase of property	
Net cash provided by investing activities	<u>8,484</u>
<u>Noncapital and related financing activities</u>	
None	<u>0</u>
Net increase (decrease) in cash and cash equivalents	40,756
Cash and cash equivalents as of beginning of year	<u>135,426</u>
Cash and cash equivalents as of end of year	<u>\$176,182</u>
Supplemental Disclosures:	
Cash paid during the year for interest	<u>\$333</u>

See accompanying auditor's report and notes to the financial statements.

SPARK Life Services  
Notes to the Financial Statements  
For the year ended June 30, 2021

1. Summary of Significant Accounting Policies

A. Nature of Activities

The accompanying financial statements include only the operations of the SPARK Life Services, in Sarepta, LA. The Organization was originally incorporated as a non-profit corporation in accordance with Louisiana Revised Statutes (1950) 12:101-12:155 on October 12, 1961 as the Springhill Association for Exceptional Children. The Organization shall enjoy a corporate existence of ninety-nine (99) years. The Organization was organized without capital stock with membership evidenced by non-transferable certificates of membership. Each holder of a certificate of membership shall be entitled to one (1) vote.

On March 19, 1965, the charter of the Organization was amended changing the name of the Organization to the Springhill Association of Retarded Citizens with the following stated purposes:

- \* To promote the general welfare of all individuals with mental or physical disabilities.
- \* To foster the development of programs in their behalf.
- \* To encourage research related to mental retardation.
- \* To develop a better understanding of the problems of mental retardation by the public.
- \* To cooperate with all public and private groups, agencies, or organizations in the furtherance of these ends.
- \* To associate with and support financially the state and national components of the Organization to promote the common cause.
- \* To serve locally as a clearinghouse for information on mental retardation and its associated problems.
- \* To solicit funds for the accomplishment of the above purposes.

The Organization shall be administered and directed by a rotating board of directors consisting of no more than fifteen (15) members, each holding office for a term of three (3) years with five (5) directors retiring each year.

On February 23, 1994, the articles of incorporation were amended to change the name of the Organization to The ARC of North Webster. On November 4, 2013, the articles of incorporation were amended to change the name of the Organization to SPARC Life Services. On January 4, 2016 the articles of incorporation were amended to change the name of the Organization to SPARK Life Services.

The Organization provides the following services:

**Day Habilitation Services** are provided to individuals eighteen years old and older that focus on socialization and meaningful age appropriate activities which provide enrichment and promote wellness, as indicated in their person-centered plan.



SPARK Life Services  
Notes to the Financial Statements  
For the Year Ended June 30, 2021

**Supported Employment Services** are conducted in a variety of settings, particularly work sites in which persons without disabilities are employed. Supported employment includes activities needed to sustain paid work by individuals receiving waiver services, including supervision and training.

**EPSDT** - Attendant services for individuals who are under 21 years of age who are Medicaid eligible and are on the MR/DD Waiver Request for Services Registry.

**Long Term Care-Personal Care Services** are provided through Louisiana Medicaid for individuals who need assistance with tasks to perform activities of daily living and instrumental tasks of daily living.

**Elderly and Disabled Adult Services** are available to eligible individuals in their home who demonstrate an inability or impairment to perform self-care activities such as bathing, grooming, food preparation, general household tasks and other activities of daily living.

**NOW Waiver Services - Individual Family Supports** are direct services provided day or night and assist individuals ages three and older for the relief of the care giver, in and out of the individual's residence, to achieve and/or maintain the outcomes of increased independence, productivity, enhanced family functioning, and inclusion in the community based on his/her person-centered plan.

**Supervised Independent Living** is also known as companion care services which are delivered in the individual's residence.

**CCW** is an in-home service where care giver goes to the home and takes care of individuals.

#### B. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and accordingly reflect all significant receivables, payables, and other liabilities.

#### C. Basis of Presentation

The System has adopted FASB Accounting Standards Update (ASU) No. 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Under FASB ASU 2016-14, the System is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions - based on the existence or absence of donor-imposed restrictions. It also requires all nonprofit organizations to provide information about expenses by both their natural classification and functional classification. In addition, the System is required to present a statement of cash flows.

SPARK Life Services  
Notes to the Financial Statements  
For the Year Ended June 30, 2021

D. Cash Equivalents

The Organization considers deposits with financial institutions that can be redeemed on demand and all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

E. Investments

Investments are composed of certificates of deposit with financial institutions having original maturities in excess of three months when purchased and marketable equity securities. The Organization accounts for investments at fair value in accordance with FASB ASC 958 (formerly SFAS 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*). Investments in marketable securities with readily determinable fair values are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

F. Uncollectible Receivables

The Organization uses the allowance method to account for uncollectible accounts receivable.

G. Inventory

Inventory is stated at the lower of cost or market using the first-in, first-out method.

H. Support and Revenue

Annual membership fees and gifts of goods and equipment are recorded as unrestricted support as received unless explicit donor stipulations specify how the donated assets must be used.

Contributions of cash and other assets are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

I. Property, Buildings, Furniture, and Equipment

Property, buildings, furniture, and equipment are capitalized at cost. The Organization capitalizes assets which have a material cost and a useful life of one year or greater. Lesser amounts, minor

SPARK Life Services  
Notes to the Financial Statements  
For the Year Ended June 30, 2021

replacements, maintenance and repairs are expensed as incurred. When property, buildings, furniture, and equipment are retired or otherwise disposed, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the results of operations for the respective period. The Organization maintains a threshold level of \$200 or more for capitalizing capital assets.

Fixed assets are included on the balance sheet net of accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives with respect to major classes of depreciable assets as follows:

Buildings	20	years
Furniture and equipment	5-10	years

J. Functional Expenses

The costs of providing the various programs and activities have been summarized on a functional basis. The Organization allocates functional expenses primarily by specific identification of program expenses which include salaries of personnel assigned to specific programs.

K. 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 of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts for revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

L. Advertising Costs

Advertising and sales promotion costs are expensed as incurred.

M. Financial Instruments

The Organization's financial instruments are cash and cash equivalents, accounts receivable, accounts payable, and note payable. The recorded values of cash and cash equivalents, accounts receivable, accounts payable, and note payable approximate their fair values based on their short-term nature.

2. Cash and Cash Equivalents

At June 30, 2021, the Organization has cash and cash equivalents (book balances) totaling \$176,182 as follows:

SPARK Life Services  
Notes to the Financial Statements  
For the Year Ended June 30, 2021

Demand deposits	\$175,982
Petty cash	<u>200</u>
Total	<u>\$176,182</u>

The Organization maintains cash and cash equivalents in two accounts at two financial institutions. The accounts are insured by the Federal Deposit Insurance Corporation up to a limit of \$250,000. At June 30, 2021, the Organization had collected bank balances on deposit totaling \$176,051 which was fully secured by FDIC insurance.

3. Receivables

Trade receivables that management has the intent and ability to hold to maturity are accounted for at the outstanding principal amount, less any related allowance for doubtful receivables. Accounts receivable at June 30, 2021 are as follows:

Customer trade accounts	\$460
Adult day services - sponsoring home	0
State grants	0
State contracts	<u>8,910</u>
	9,370
Allowance for doubtful accounts	<u>0</u>
Total	<u>\$9,370</u>

4. Inventories

Inventories of \$763, consisting of paper, office supplies, and other miscellaneous items located at the print shop are stated at the lower of cost (first-in, first-out) or market as of June 30, 2021.

5. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond June 30, 2021 are recorded as prepaid expenses.

6. Property, Buildings, Furniture and Equipment

As of June 30, 2021, property, buildings, furniture and equipment consist of:

SPARK Life Services  
Notes to the Financial Statements  
For the Year Ended June 30, 2021

Land	\$5,000
Automobiles	93,273
Buildings and additions	155,529
Furniture and equipment	<u>232,414</u>
Subtotal	486,216
Less accumulated depreciation	<u>(393,395)</u>
Total	<u>\$92,821</u>

Depreciation expense totaled \$11,390 for the year ended June 30, 2021.

#### 7. Line of Credit and Borrowings

The Organization has a revolving line of credit with a maximum borrowing limit of \$95,000. The line of credit is payable upon demand, bears a variable interest rate and matures July 4, 2021. As of June 30, 2021, the Organization had an outstanding balance of \$0 on this obligation with interest accruing at a rate of 5.5%

#### 8. Income Taxes

The Organization is a non-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes, except for taxes on unrelated business income. The Organization is classified as other than a private foundation. Accordingly, no provision for income taxes has been made in the accompanying financial statements.

#### 9. Contingencies and Concentrations

The Organization is not currently named as defendant in any current or pending litigation. The Organization's primary source of revenue (97%) is through service contracts with Medicaid and Medicare. Reductions in the rates paid for contracted services or loss of these contracts would adversely affect the Organization.

#### 10. Compensated Absences

Organization employees are required to take vacation during the two weeks that SPARK is closed each year. Employees are granted 15 days every July 1 and does not accumulate after each year end and is forfeited upon termination. Therefore, no accrual for compensated absences has been reported in the financial statements.

#### 11. Compensation paid to board members

Members of the Board of directors participate on a voluntary basis and receive no compensation for their services.

SPARK Life Services  
Notes to the Financial Statements  
For the Year Ended June 30, 2021

12. Related party transactions

Procedures, observations, and inquiries did not disclose any material related party transactions for the year ended June 30, 2021.

13. Date of Management Review

Subsequent events have been evaluated through November 1, 2021, the date which the financial statements were available to be issued.

The Covid-19 outbreak in the United States and our state has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on the Organization and the duration cannot be estimated at this time.

OTHER SUPPLEMENTAL DATA

SPARK Life Services  
 Schedule of Functional Expenses  
 For the Year Ended June 30, 2021

	Program Services		Supporting Services	Total
	Work Center	Adult Services	General & administrative	
Advertising			\$134	\$134
Cost of goods sold	\$4,112			4,112
Depreciation	5,695	\$2,847	2,848	11,390
Dues and subscriptions			3,203	3,203
Insurance			37,326	37,326
Interest expense			333	333
Licenses and permits			800	800
Miscellaneous			5,362	5,362
Office expenses			898	898
Payroll taxes		8,976	5,984	14,960
Professional services			9,184	9,184
Repairs and maintenance			8,420	8,420
Salaries		118,577	79,052	197,629
Supplies			9,008	9,008
Telephone			6,379	6,379
Transportation expense		1,162	1,678	2,840
Utilities			6,560	6,560
<b>Total Expenses</b>	<b>\$9,807</b>	<b>\$131,562</b>	<b>\$177,169</b>	<b>\$318,538</b>



SPARK Life Services  
Schedule of Compensation, Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the Year Ended June 30, 2021

Agency Head Name: Amy Vollmer

Purpose	
Salary	\$6,235
Benefits - social security	387
Benefits - medicare	90

# WADE & PERRY

Certified Public Accountants  
A Professional Accounting Corporation  
Members: AICPA/ Society of LCPA's

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the Officers and Board of Directors  
SPARK Life Services  
Sarepta, Louisiana

We have performed the procedures enumerated below, which were agreed to by SPARK Life Services (the Organization), and the Louisiana Legislative Auditor (the specified parties), on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2021, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Organization's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

## *Public Bid Law*

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to LRS 38:2211-2296 (the public bid law) or RS 39:1551-1775 (state procurement code), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

There were no expenditures made during the year for material and supplies exceeding \$30,000 and there were no expenditures made for public works exceeding \$250,000.

## *Code of Ethics for Public Officials and Public Employees*

2. Obtain a list of the immediate family members of each board member as defined by LRS 42:1101-1124 (the ethics law).

Management provided us with the required list.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the required list.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

No exceptions noted.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information with not exceptions noted.

### *Budgeting*

6. Obtain a copy of the legally adopted budget and all amendments.

The Organization asserted that no budgets were prepared due to Covid-19.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

The Organization asserted that no budgets were prepared due to Covid-19.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenses. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceed budgeted amounts by 5% or more.

The Organization asserted that no budgets were prepared due to Covid-19.

### *Accounting and Reporting*

9. Obtain the list of all disbursements made during the fiscal year. Randomly select 6 disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) Report whether the six disbursements agree to the amount and payee in the supporting documentation;

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

No exceptions.

### *Meetings*

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by LRS 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

The Organization has asserted that it has complied with the open meetings law.

### *Debt*

11. Obtain bank deposits slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits appear to be proceeds of banks loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We inspected copies of all bank statements for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness unless otherwise noted.

### *Advances and Bonuses*

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advance or gifts.

Payroll records and a reading of the minutes of the Village did not indicate approval for payments to any individuals which would constitute bonuses, advance or gifts.

### *State Audit Law*

13. Report whether the agency provided for a timely report in accordance with RS 24:513.

The agency's report was submitted to the Legislative Auditor before the statutory due date of December 31, 2021.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in RS 39:72.1 A (2); and that were subject to the public bid law (RS 38:2211, et seq.), while the agency was not in compliance with RS 24:513 (the audit law).

No exceptions noted.

### *Prior Comments and Recommendations*

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

The prior year report, dated November 6, 2020, included no comments or unresolved matters.

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

This report is intended solely for the use of management and the Legislative Auditor, State of Louisiana, 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.

*Wade & Perry*  
Ruston, Louisiana  
November 1, 2021

SPARK Life Services  
Summary of Prior Year Findings  
For the Year Ended June 30, 2021

There were no findings or questioned costs for the year ended June 30, 2020.

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

9/28/2021 (Date Transmitted)

Wade and Perry, CPAs (CPA Firm Name)  
116 N. Pinecrest Drive (CPA Firm Address)  
Ruston, LA 71270 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2021 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes  No  N/A

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes  No  N/A

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes  No  N/A

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes  No  N/A

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes  No  N/A

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes  No  N/A

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes  No  N/A

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  No  N/A

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  No  N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes  No [ ] N/A [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes  No [ ] N/A [ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes  No [ ] N/A [ ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes  No [ ] N/A [ ]

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes  No [ ] N/A [ ]

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes  No [ ] N/A [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes  No [ ] N/A [ ]

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes  No [ ] N/A [ ]

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants 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 your report.

Yes  No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes  No [ ] N/A [ ]



The previous responses have been made to the best of our belief and knowledge.

<u><i>[Signature]</i></u>	Secretary	<u>10-4-2021</u>	Date
<u><i>[Signature]</i></u>	Treasurer	<u>9-28-2021</u>	Date
<u><i>[Signature]</i></u>	President	<u>9-28-21</u>	Date