

**OPTIONS, INC. AND AFFILIATES
(A NONPROFIT ORGANIZATION)**

COMBINED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2020 AND 2019

OPTIONS, INC. AND AFFILIATES

TABLE OF CONTENTS

JUNE 30, 2020 AND 2019

	<u>Page #</u>
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Combined Statements of Financial Position	3
Combined Statements of Activities	4-5
Combined Statements of Functional Expenses	6-7
Combined Statements of Cash Flows	8
Combined Notes to Financial Statements	9-24
SUPPLEMENTARY INFORMATION	
Schedule of Compensation, Benefits and Other Payments to Chief Executive Officer	25
Combining Statement of Financial Position	26-27
Combining Statement of Activities	28
GOVERNMENT AUDITING STANDARDS COMPLIANCE REPORTS	
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	29-30
Schedule of Findings and Questioned Costs	31
REPORTS BY MANAGEMENT	
Schedule of Prior Year Findings and Responses	32
LOUISIANA ATTESTATION QUESTIONNAIRE	33-36



BERNARD & FRANKS
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

JOSEPH V. FRANKS II, C.P.A.

NICHOLAS W. LAFRANZ III, C.P.A.

INDEPENDENT AUDITOR'S REPORT

JAMES L. WHITE, C.P.A.

To the Board of Directors
Options, Inc. and Affiliates
Hammond, Louisiana

Report on the Financial Statements

We have audited the accompanying combined financial statements of Options, Inc. (a nonprofit organization), and its affiliates which comprise the combined statement of financial position as of June 30, 2020 and 2019, and the related combined statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the combined financial statements.

Management's Responsibility for the Financial Statements

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the combined 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 Organization'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 combined 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 combined financial statements referred to above present fairly, in all material respects, the combined financial position of Options, Inc. and its affiliates as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 16 to the financial statements, Options, Inc. and its affiliates adopted the Financial Accounting Standards Board's ASU 2016-18, "Statement of Cash Flows: Restricted Cash" for the year ended June 30, 2020. Our opinion is not modified with respect to that matter.

Other Matter

Supplementary and Other Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The Schedule of Compensation, Benefits and Other Payments to Chief Executive Officer on page 25 and the Combined Statement of Financial Position and the Combined Statement of Activities on pages 26-28 are presented for purposes of additional analysis and are not a required part of the combined 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 combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined 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 combined 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 14, 2020, on our consideration of Options, Inc. and Affiliate'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 effectiveness of Options, Inc. and Affiliate's 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 Options, Inc. and Affiliate's internal control over financial reporting and compliance.

Bernard & Franks

Metairie, Louisiana
December 14, 2020

OPTIONS, INC. AND AFFILIATES

**COMBINED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2020 AND 2019**

	2020	2019
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,440,266	\$ 1,316,516
Accounts receivable		
Government contracts	763,875	754,285
Other	19,138	57,809
Unconditional promises to give	357,023	449,131
Inventory	7,096	6,892
Investments	533,344	266,867
Invesments-certificate of deposit	80,554	80,554
Prepaid expenses	76,424	96,488
Total current assets	\$ 4,277,720	\$ 3,028,542
 RESTRICTED DEPOSITS AND CASH		
Cash restricted for endowment	\$ 13,526	\$ 13,526
Cash restricted for special needs trust	46,426	18,678
Tenants' security deposits	1,941	3,140
Cash restricted for reserves	15,051	4,383
Cash restricted for residual receipts	21,123	73
Total restricted cash	\$ 98,067	\$ 39,800
 LAND, PROPERTY AND EQUIPMENT		
	\$ 5,544,595	\$ 5,532,997
Less accumulated depreciation and amortization	(2,524,292)	(2,351,210)
	\$ 3,020,303	\$ 3,181,787
 OTHER ASSETS		
Unconditional promises to give, less allowance for doubtful accounts	\$ 589,123	\$ 767,751
Investments-certificates of deposit	1,020	4,563
	\$ 590,143	\$ 772,314
Total assets	\$ 7,986,233	\$ 6,982,643

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable
 Trust held for others
 Other payables
 Accrued salaries, leave and payroll taxes
 Total current liabilities

	<u>2020</u>		<u>2019</u>
\$	79,154	\$	108,433
	46,366		18,617
	12,525		26,108
	<u>371,998</u>		<u>278,516</u>
\$	<u>510,043</u>	\$	<u>431,674</u>

LONG TERM LIABILITIES

Paycheck protection program loan
 Tenants' security deposits
 Total long term liabilities

\$	1,266,170	\$	-
	1,940		3,140
\$	<u>1,268,110</u>	\$	<u>3,140</u>

Total Liabilities

\$	<u>1,778,153</u>	\$	<u>434,814</u>
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NET ASSETS

Without donor restrictions
 Undesignated
 Designated
 With donor restrictions
 Total net assets

\$	5,248,408	\$	5,317,421
	-		-
	<u>959,672</u>		<u>1,230,408</u>
\$	<u>6,208,080</u>	\$	<u>6,547,829</u>

Total liabilities and net assets

\$	<u>7,986,233</u>	\$	<u>6,982,643</u>
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See Notes to Financial Statements.

OPTIONS, INC. AND AFFILIATES
COMBINED STATEMENT OF ACTIVITIES
JUNE 30, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES, GAINS AND OTHER SUPPORT			
Revenues and gains			
Contributions and grants	\$ 165,539	\$ 160,334	\$ 325,873
Fund-raising income	225,938	-	225,938
Medicaid	6,247,177	-	6,247,177
Federal contracts	204,881	-	204,881
State contracts	557,051	-	557,051
Private pay clients	102,600	-	102,600
Vocational rehabilitation	11,000	-	11,000
Vocational contracts	\$ 556,231		
Less: Cost of services	<u>(288,948)</u>		
Vocational contracts gross profit	267,283	-	267,283
Rental revenue	20,305	-	20,305
Management and maintenance fee	3,127	-	3,127
Investment income	49	-	49
Gain on investments	16,693	-	16,693
Gain on sale of assets	12,200	-	12,200
Other income	61,780	-	61,780
Net assets released from restrictions			
Expiration of use restriction-other	431,070	(431,070)	-
Total revenues, gains, and other support	<u>\$ 8,326,693</u>	<u>\$ (270,736)</u>	<u>\$ 8,055,957</u>
EXPENSES			
Program Services			
Residential services	\$ 1,909,615	\$ -	\$ 1,909,615
Vocational services	1,880,106	-	1,880,106
Individualized services	4,008,400	-	4,008,400
Housing services	61,877	-	61,877
Support Services			
Management and general	411,361	-	411,361
Fund-raising	124,347	-	124,347
Total expenses	<u>\$ 8,395,706</u>	<u>\$ -</u>	<u>\$ 8,395,706</u>
Change in net assets	\$ (69,013)	\$ (270,736)	\$ (339,749)
Net assets at beginning of year	<u>5,317,421</u>	<u>1,230,408</u>	<u>6,547,829</u>
Net assets at end of year	<u>\$ 5,248,408</u>	<u>\$ 959,672</u>	<u>\$ 6,208,080</u>

See Notes to Financial Statements.

OPTIONS, INC. AND AFFILIATES
COMBINED STATEMENT OF ACTIVITIES
JUNE 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS AND OTHER SUPPORT			
Revenues and gains			
Contributions and grants	\$ 326,540	\$ 140,000	\$ 466,540
Fund-raising income	340,741	424,860	765,601
Medicaid	5,980,460	-	5,980,460
Federal contracts	216,443	-	216,443
State contracts	503,593	-	503,593
Private pay clients	137,506	-	137,506
Vocational rehabilitation	22,750	-	22,750
Vocational contracts	\$ 684,435		
Less: Cost of services	<u>(471,259)</u>		
Vocational contracts gross profit	213,176	-	213,176
Rental revenue	20,455	-	20,455
Management and maintenance fee	23,377	-	23,377
Investment income	649	-	649
Gain on investments	8,815	-	8,815
Gain on sale of asset	68,694	-	68,694
Other income	42,011	-	42,011
Net assets released from restrictions			
Expiration of time restriction-United Way Services	-	-	-
Expiration of use restriction-Other	41,886	(41,886)	-
Total revenues, gains, and other support	\$ 7,947,096	\$ 522,974	\$ 8,470,070
EXPENSES			
Program Services			
Residential services	\$ 1,430,230	\$ -	\$ 1,430,230
Vocational services	1,743,468	-	1,743,468
Individualized services	2,799,904	-	2,799,904
Housing services	70,898	-	70,898
Support Services			
Management and General	1,648,738	-	1,648,738
Fund-raising	107,029	-	107,029
Total expenses	\$ 7,800,267	\$ -	\$ 7,800,267
Change in net assets	\$ 146,829	\$ 522,974	\$ 669,803
Net assets at beginning of year	5,170,592	707,434	5,878,026
Net assets at end of year	\$ 5,317,421	\$ 1,230,408	\$ 6,547,829

See Notes to Financial Statements.

OPTIONS, INC. AND AFFILIATES
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

	Program Services				Supporting Services		Total
	Residential Services	Vocational Services	Individualized Services	Housing Services	Management and General	Fund-raising	
Salaries and related expenses:							
Salaries	\$ 1,156,215	\$ 1,063,624	\$ 3,229,245	\$ -	\$ 63,354	\$ 85,021	\$ 5,597,459
Employee benefits & taxes	111,017	185,189	343,439	-	7,383	10,641	657,669
Workers' compensation	43,968	24,214	82,833	-	929	-	151,944
	<u>\$ 1,311,200</u>	<u>\$ 1,273,027</u>	<u>\$ 3,655,517</u>	<u>\$ -</u>	<u>\$ 71,666</u>	<u>\$ 95,662</u>	<u>\$ 6,407,072</u>
Advertising	\$ -	\$ 351	\$ -	\$ -	\$ 11,781	\$ -	\$ 12,132
Bank fees	528	2,466	353	83	5,694	-	9,124
Cost of sales	-	288,948	-	-	-	-	288,948
Bad Debt	-	-	-	-	6,442	-	6,442
Bed tax	141,006	-	-	-	-	-	141,006
Crisis intervention	-	-	-	-	231,740	-	231,740
Depreciation	44,059	181,682	17,645	24,634	4,714	-	272,734
Dues, licenses, and subscriptions	4,701	13,350	21,145	-	6,220	-	45,416
Employee compliance	4,048	-	13,842	-	296	-	18,186
Food and supplies	75,159	3,189	2,759	-	300	-	81,407
Fund raising	-	-	-	-	-	28,685	28,685
Housekeeping supplies	20,765	6,315	4,578	-	-	-	31,658
Interest	23	27	50	-	104	-	204
Insurance							
Liability	24,766	29,657	32,479	-	-	-	86,902
Motor vehicle	16,661	88,711	-	-	-	-	105,372
Other property	23,798	20,448	4,466	10,033	-	-	58,745
Job development	-	-	-	-	5,123	-	5,123
Management and maintenance fee	-	-	-	3,127	-	-	3,127
Medical consultants	41,352	-	-	-	1,784	-	43,136
Medical supplies	14,610	2,750	1,508	-	1,065	-	19,933
Miscellaneous	16,441	12,787	41,337	3,060	15,169	-	88,794
Motor vehicle expenses	11,170	93,094	-	-	-	-	104,264
Non capital equipment	21,696	22,932	34,426	-	3,927	-	82,981
Office supplies	3,708	6,447	6,684	-	6,922	-	23,761
Other resident expenses	8,937	6,048	600	-	730	-	16,315
Other supplies	-	188	-	254	-	-	442
Orientation	-	-	-	-	67	-	67
Postage	1,200	1,409	2,609	-	4,271	-	9,489
Professional services	28,310	21,479	39,332	7,872	23,119	-	120,112
Rent	773	23,557	121	-	-	-	24,451
Repairs and maintenance	32,484	25,277	14,489	10,063	6,770	-	89,083
Telephone	24,315	19,708	18,993	345	1,857	-	65,218
Travel and transportation	3,943	6,491	66,295	-	1,462	-	78,191
Seminars and training	2,583	948	13,267	-	118	-	16,916
Utilities	31,379	17,768	15,905	2,406	20	-	67,478
	<u>\$ 598,415</u>	<u>\$ 896,027</u>	<u>\$ 352,883</u>	<u>\$ 61,877</u>	<u>\$ 339,695</u>	<u>\$ 28,685</u>	<u>\$ 2,277,582</u>
Less expenses (cost) deducted from revenues on statement of activities	-	(288,948)	-	-	-	-	(288,948)
Total expenses, net of cost of sales	<u>\$ 1,909,615</u>	<u>\$ 1,880,106</u>	<u>\$ 4,008,400</u>	<u>\$ 61,877</u>	<u>\$ 411,361</u>	<u>\$ 124,347</u>	<u>\$ 8,395,706</u>

See Notes to Financial Statements.

OPTIONS, INC. AND AFFILIATES
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

	Program Services			Supporting Services			Total
	Residential Services	Vocational Services	Individualized Services	Housing Services	Management and General	Fund-raising	
Salaries and related expenses:							
Salaries	\$ 832,011	\$ 1,090,333	\$ 2,436,877	\$ -	\$ 635,125	\$ 53,050	\$ 5,047,396
Employee benefits & taxes	67,035	111,833	193,945	-	251,403	4,058	628,274
Workers' compensation	38,807	29,914	68,658	-	4,255	-	141,634
	<u>\$ 937,853</u>	<u>\$ 1,232,080</u>	<u>\$ 2,699,480</u>	<u>\$ -</u>	<u>\$ 890,783</u>	<u>\$ 57,108</u>	<u>\$ 5,817,304</u>
Advertising	\$ -	\$ -	\$ -	\$ 149	\$ 640	\$ -	\$ 789
Bank fees	581	3,868	-	179	7,831	-	12,459
Cost of sales	-	436,008	-	-	35,251	-	471,259
Bad Debt	-	-	-	-	548	-	548
Bed tax	138,359	-	-	-	-	-	138,359
Crisis intervention	-	-	-	-	194,846	-	194,846
Depreciation	33,759	168,710	-	26,324	37,888	-	266,681
Dues, licenses, and subscriptions	2,520	1,767	-	-	15,420	-	19,707
Employee compliance	-	-	-	-	24,738	-	24,738
Food and supplies	69,131	2,487	-	-	556	-	72,174
Fund raising	-	-	-	-	-	49,921	49,921
Housekeeping supplies	14,714	3,562	3,146	-	-	-	21,422
Interest	-	463	-	-	153	-	616
Insurance							
Liability	9,751	10,877	39	-	68,720	-	89,387
Motor vehicle	15,787	102,359	-	-	-	-	118,146
Other property	22,670	19,513	-	1,026	10,419	-	53,628
Job development	-	-	-	-	2,570	-	2,570
Management and maintenance fee	-	-	-	23,377	-	-	23,377
Medical consultants	39,193	-	-	-	283	-	39,476
Medical supplies	18,908	235	-	-	81	-	19,224
Miscellaneous	6,418	428	190	884	1,915	-	9,835
Motor vehicle expenses	20,211	122,108	-	-	-	-	142,319
Non capital equipment	3,292	-	-	-	18,808	-	22,100
Office supplies	770	5,465	6,892	-	11,777	-	24,904
Other resident expenses	15,754	4,268	472	-	1,369	-	21,863
Other supplies	352	460	-	508	18,377	-	19,697
Orientation	-	-	-	-	16,408	-	16,408
Postage	-	-	-	-	6,717	-	6,717
Professional services	-	-	1,579	4,961	196,509	-	203,049
Rent	-	20,199	-	-	205	-	20,404
Repairs and maintenance	30,869	8,117	95	10,347	24,371	-	73,799
Telephone	5,019	12,409	5,816	60	13,262	-	36,566
Travel and transportation	4,703	6,168	80,820	-	8,510	-	100,201
Seminars and training	1,599	250	1,375	-	40,703	-	43,927
Utilities	38,017	17,675	-	3,083	34,331	-	93,106
	<u>\$ 492,377</u>	<u>\$ 947,396</u>	<u>\$ 100,424</u>	<u>\$ 70,898</u>	<u>\$ 793,206</u>	<u>\$ 49,921</u>	<u>\$ 2,454,222</u>
Less expenses (cost) deducted from							
revenues on statement of activities	-	(436,008)	-	-	(35,251)	-	(471,259)
Total expenses, net of cost of sales	<u>\$ 1,430,230</u>	<u>\$ 1,743,468</u>	<u>\$ 2,799,904</u>	<u>\$ 70,898</u>	<u>\$ 1,648,738</u>	<u>\$ 107,029</u>	<u>\$ 7,800,267</u>

See Notes to Financial Statements.

OPTIONS, INC. AND AFFILIATES
COMBINED STATEMENTS OF CASH FLOWS
JUNE 30, 2020 AND 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ (339,749)	\$ 669,803
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	272,734	266,681
(Gain) loss on sale of assets	-	(68,694)
Unrealized gain on investments	(16,350)	(8,815)
(Increase) decrease in operating assets		
Accounts receivable	29,081	(10,748)
Promises to give	270,736	(564,860)
Prepaid expenses	20,064	(40,054)
Inventory	(204)	(378)
Increase (decrease) in operating liabilities:		
Accounts payable	(29,279)	(2,140)
Trust held for others	27,749	5,449
Other payables	(13,583)	1,849
Accrued salaries and payroll taxes	93,482	20,088
Tenants' security deposits	(1,200)	-
Net cash provided by operating activities	\$ 313,481	\$ 268,181
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	\$ (250,127)	\$ (30)
Proceeds from sale of investments	3,543	-
Proceeds from the sale of assets	-	111,830
Payments for land, property and equipment	(111,250)	(132,220)
Net cash used in investment activities	\$ (357,834)	\$ (20,420)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments	\$ -	\$ (8,398)
Paycheck protection program loan	1,266,170	-
Net cash provided by financing activities	\$ 1,266,170	\$ (8,398)
 Net increase in cash, cash equivalents and restricted cash	 \$ 1,221,817	 \$ 239,363
Beginning cash, cash equivalents and restricted cash, as restated	1,316,516	1,077,153
Ending cash, cash equivalents and restricted cash	\$ 2,538,333	\$ 1,316,516
 Cash, cash equivalents and restricted cash as of June 30, 2020 and 2019 consist of the following:		
Cash and cash equivalents	\$ 2,440,266	\$ 1,276,716
Cash restricted for:		
Cash restricted for endowment	13,526	13,526
Cash restricted for trust	46,426	18,678
Tenants' security deposits	1,941	3,140
Cash restricted for reserves	15,051	4,383
Cash restricted for residual receipts	21,123	73
Total cash, cash equivalents and restricted cash	2,538,333	1,316,516
 SUPPLEMENTAL DISCLOSURES		
Interest Paid	\$ -	\$ 616

See Notes to Financial Statements.

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

Options, Inc. is a private nonprofit corporation which provides quality services to the needs of people with disabilities and their families. Options, Inc. has provided quality services since 1973 in the Hammond, Louisiana area. These services include the following:

Residential Services

Options, Inc. operates four community homes. Each home provides a nurturing and supportive atmosphere for six individuals with developmental disabilities to call home. Two of the homes are for women and two are for men. The homes provide an opportunity for people with complex needs to live with peers in their communities. The locations were chosen in order to maximize access to the community and provide a unique neighborhood experience for residents. Each home is staffed around the clock to ensure the care and safety needs of residents are met. All four community homes have been successfully operated for over 20 years.

Vocational Services

Vocational services include the following types of services:

Enrichment – Wellness Program

Options Enrichment – Wellness Program provides engaging, meaningful activities for individuals with disabilities through recreation and involvement in the community. Over 100 people participate in a variety of enrichment activities Monday – Friday from 8am-3pm including weaving, gardening, swimming, water aerobics, bowling, walking-for-fitness, art, book club, line dancing, and volunteer opportunities. This program promotes self-esteem and helps develop social skills. Through involvement, participants build relationships with community members and have the opportunity to explore their unique interests and talents. Confidence, leadership skills, and involvement in community projects, volunteerism, employment, and entrepreneurship are a few of the successes. The impact of the program is evident through the demand for the program from both participants and family members. While COVID-19 is not allowing people to gather, Options, Inc. is operating a virtual day program.

Meaningful Work: Job Placement & Supported Employment

Options, Inc. provides people with disabilities with meaningful work opportunities through job placement and supported employment. Over 15 people with disabilities have competitive jobs in the community through the Organization's job placement, job coaching, and ongoing supports. They work at businesses such as banks, offices, grocery stores, restaurants, retail stores, and government agencies. Over 30 people with disabilities have jobs through the Organization's supported employment program.

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Nature of the Organization (continued)

Meaningful Work: Job Placement & Supported Employment (Continued)

These individuals work on the Organization's Cleaning Crews, Lawn Maintenance Crew, Garden Center, and at

Fabulous Finds. In our rural community, jobs can be scarce, especially for people with disabilities. Over 80% of people with disabilities in the U.S. are not employed and this program is just one solution to this problem. Options, Inc. seeks opportunities.

Transportation Services

Options, Inc.'s transportation program is an essential ingredient to the success of all of the Organization's programs and services. Most of the people the Organization serves do not drive, so transportation is a very important service. A fleet of 23 vehicles goes the distance (approximately 13,500 miles per week) to bring approximately 150 people with disabilities where they need to go, whether it be to a doctor's appointment, a community job, or an enrichment activity. Some of the people the Organization serves live with their families and the Organization picks them up each morning and brings them home in the afternoon. Other clients live in the Organization's community homes or in their own apartments or homes and we not only provide transportation during the day but whenever they need it. With routes that span two rural parishes (counties), careful planning and coordination play a huge role in creating the most efficient and safest routes possible. Fulfilling the ever-evolving transportation needs of participants require complex planning and coordination. Specialized training is on-going for our transportation drivers. Training includes, but is not limited to, how to handle seizures, behavioral issues, health and safety, CPR/First Aid, and much more. Transportation is more than a way to get from point A to point B, it's critical to accomplishing the mission of the Organization. It is a lifeline for people with disabilities to access employment, education, health care, and community life. For most of our participants, transportation is synonymous with quality of life.

Weaving Studio

The Weaving Studio was founded by volunteers in 2012. Volunteers and staff enthusiastically worked together to develop the Weaving Studio as a wonderful, fun place for people with disabilities to explore their creativity and artistic skills. Today it is both an employment opportunity and an enrichment activity. Several individuals have started their own businesses in partnerships with Weaving Studio. They work with the Organization's marketing team to develop their business cards, price tags, and marketing materials. They make rugs, table runners, tablet bags, towels, and many other beautiful items. See The Weaving Studio Facebook page for more details. Options, Inc. is proud to offer the cutting edge opportunity to people with disabilities to explore their creativity.

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Nature of the Organization (continued)

Learning Gardens

The Learning Gardens is a spin off from the former Garden Center. The purpose of the Learning Gardens is to focus on nurturing the mind, body, and soul of people with disabilities through therapeutic gardening. The Learning Gardens is an inclusive program that allows participants to engage in gardening activities while learning farm to table concepts. Also, The Learning Gardens continues to provide employment for individuals with disabilities who had been working in the retail Garden Center. The individuals with disabilities that are employed by The Learning Garden assist the Learning Garden Instructor during activities with their peers. The Learning Gardens Program has been a great success in meeting the needs of those with sensory challenges. The environment created promotes an educational and peaceful atmosphere.

Fabulous Finds

Located in Ponchatoula, Fabulous Finds is a gently used, upscale resale store. People from the community donate clothes and other items and the individuals with disabilities who are employed there sort the donated items, maintain store inventory, and assist customers. The store is open to the public Monday – Saturday. For more information, visit Fabulous Finds Facebook page. The Organization has successfully operated Fabulous Finds since 2012.

Individualized Services

Individualized services include the following types of services:

Supported Independent Living Program

Options, Inc. Supported Independent Living program assists approximately 50 individuals with intellectual and developmental disabilities to live in the community as independently as possible. The philosophy of Options, Inc. is to support, assist, and meet the needs of each person based on his or her unique needs and goals. Options, Inc. offers services that are tailored to each person's individual needs, wants, and skills. Program participants receive assistance with finding housing and negotiating lease terms, navigating home ownership, financial case management, health and wellness coaching and support, medical case management, in-home personal care, transportation, and any other services needed in order to maintain the highest level of independence for that person. Options, Inc. has been meeting the needs of people with disabilities through its Supported Independent Living Program since 1985.

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Nature of the Organization (continued)

Health and Wellness Program

The Health and Wellness Program has a team of nurses who oversee many aspects of client care, including proactive/preventative care, health management, and medical advocacy. Approximately 175 people with disabilities benefit from this program. All people with disabilities, especially those who are non-verbal, are vulnerable. Many of them cannot tell anyone when they are in pain or that they are having physical or emotional difficulties. It requires keen observation, excellent training, and extensive knowledge of each individual to recognize a potential problem. By providing our staff, clients, and clients' families with health and wellness education, training, and support, we enable them to make well-informed decisions regarding the well-being of each person Options, Inc. serves.

Family Support Services

Options, Inc. provides approximately twenty individuals with disabilities, who live with their families, with supports that enhance their quality of life and assist their caregivers. Family Support includes assistance with activities of daily living, meal preparation, hygiene, light housekeeping, transportation, and opportunities to participate in community activities. These services support the family care givers thus enabling them to maintain their own jobs, care for their other children, and take needed breaks. Participants enjoy the opportunity to pursue interests outside of the family. Options, Inc. has been providing Family Support Services since 1991.

Housing Services

C'est Tres Bon!, Inc. which is an affiliate of Options, Inc. is a separate 501(c)(3) organization that serves as the governing board for Section 811 HUD apartments (6 units) located on Crisp Road in Hammond. Options, Inc. is the management company.

Combined Financial Statements

The financial statements have been combined to include all accounts of Options, Inc. and its affiliates. Options, Inc. wholly owned affiliates include the following:

- C'est Tres Bon!, Inc.
- Foundation to Ensure the Future of Options, Inc.

C'est Tres Bon! administers section 8 HUD apartments.

Foundation to Ensure the Future of Options is a separate 501(c)(3) organization that oversees Options, Inc.'s. Pooled Special Needs Trusts and assists with the long term funding goals of Options, Inc.

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation

The Organization follows the financial statement presentation recommended by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) topic 958, Not-for-Profit Entities. The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions. Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, such as those that the donor stipulates that resources be maintained in perpetuity.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

The Organization's unspent contributions are reported in net assets with donor contributions if the donor limited their use, as are promised contributions that are not yet due. Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as net assets with donor restrictions if the donor has restricted the use of the property or equipment to a particular program. These restrictions expire when the assets are placed in service. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the combined financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

The accompanying combined financial statements include the accounts of Options, Inc. and its affiliated organizations, C'est Tres Bon!, Inc. and Foundation to Ensure the Future of Options, Inc. All significant inter-organization transactions and balances have been eliminated in consolidation.

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

The combined financial statements of Options, Inc. and Affiliates have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Inventory

Inventory is carried at cost and consists of janitorial and office supplies.

Accounts Receivable

Accounts receivables are stated at the amount management expect to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Allowance for doubtful accounts was \$0 for the years ended June 30, 2020 and 2019.

Promises to Give

Unconditional promises to give are recorded as receivables and revenue when received. The Organization distinguishes between contributions received for each net asset category with donor-imposed restrictions. Pledges are recorded after being discounted to the anticipated net present value of future cash flows. The allowance for doubtful accounts for pledges was \$49,797 and \$56,678 for the years ended June 30, 2020 and 2019, respectively.

Estimates

Management uses estimated and assumptions in preparing the combined financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could differ from those estimates in the near term.

Restricted Cash

Restricted cash consist of balances in cash accounts that are required by loan and operating agreements.

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional Expenses

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any specific function but provide for the overall support and direction of the Organization.

Concentrations

The Organization's primary source of revenue is Medicaid (Title XIX) revenue. For the fiscal years ended June 30, 2020 and 2019, \$6,247,177 and \$5,980,460, or 75% and 67% of the Organization's total gross revenue was from Title XIX. Additionally, \$556,231 and \$684,435 7% and 8% of the total gross revenue was from small business contracts. The Organization also had private pay client revenue of \$102,600 and \$137,506 or 1% and 1% of total gross revenue. The contribution and fund raising revenue was \$551,811 and \$1,232,141 or 7% and 14% of total gross revenue. The Organization also had federal and state contracts in the amount of \$761,932 and \$720,036 or 9% and 8% of gross revenue. The remaining \$125,154 and \$186,751 or 2% and 2% of the total gross revenue was from various activities, including vocational rehabilitation, HUD housing, investment related income, and other miscellaneous income.

Donated Property and Equipment

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in unrestricted net assets 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.

Advertising

The Company expenses advertising costs as they are incurred. Advertising expenses for the years ended June 30, 2020 and 2019, were \$12,132 and \$789, respectively.

Investments

The Organization holds investments in stocks and government securities and carries such investments at current quoted prices in active markets (Level 1 measurements). Investment income is reported as increases in unrestricted net assets in the reporting period in which the income and gains are recognized.

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Certificates of deposit

Certificates of deposit held for investment that are not debt securities are included in “investments-certificate of deposit” or “long-term investments-certificates of deposit”. The certificates of deposit have various remaining maturity dates and are classified appropriately on the statement of financial position.

Fair Value

Accounting Standard Codification (ASC) *Fair Value Measurements* establishes a framework for measuring fair value in accordance with Generally Accepted Accounting Principles (GAAP) and disclosures about the fair value measurements. The valuation hierarchy is based upon the reliability of inputs to the valuation of an asset or liability on the measurement date. The three levels of the fair value hierarchy are described below:

LEVEL 1

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

LEVEL 2

Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

LEVEL 3

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument’s level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Assets and liabilities measured at fair value are based on one or more of three valuation techniques noted in the standard. The three valuation techniques are as follows:

- Market approach – Prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities;
- Cost approach – Amount that would be required to replace the service capacity of an asset (i.e. replacement cost); and
- Income approach - Techniques to convert future amounts to a single present amount based on market expectations (including present value techniques, option-pricing models, and lattice models).

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Tax Status

The Organization is a nonprofit organization and exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Code as other than a private foundation. The Organization believes that it has appropriate support for any tax positions taken and, as such, does not have any uncertain tax positions that are material to combined financial statements. The Organization's Federal Exempt Information Returns (Form 990) for 2017, 2018 and 2019 are subject to examination by the IRS, generally for three years after they were filed.

Property and Equipment

All acquisitions of property and equipment in excess of \$5,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the useful life of the assets. State funding sources may maintain an equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets.

Support and Revenue

Options, Inc. received grant and contract support primarily from the State Department of Health and Hospitals, Office for Citizens with Developmental Disabilities, and Louisiana Rehabilitation Services. Support received from those grants and contracts is recognized when it is earned. The Organization also received client fees and Medicaid income for billable client services. Support, fees and income received from these sources is recognized when it is earned.

Rental Income and Deferred Rent

Rental income is recognized as rentals become due. Rental payments received in advance are deferred until earned. All leases between the Organization and the tenants of the property are operating leases.

Tenant rent charges for the current month are due on the first of the month. Tenants who are evicted or move out are charged with damages or cleaning fees, if applicable.

The Organization uses the direct write-off method to provide for uncollectible accounts. The use of this method does not result in a material difference from the valuation method required by accounting principles generally accepted in the United States of America.

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Tenants' Security Deposits

Tenants' security deposits are held in a separate bank account in the name of the Organization. At June 30, 2020 and 2019, the Organization had \$1,941 and \$3,140 in tenant security deposits, respectively.

Pending Accounting Pronouncements

The FASB issued ASU No, 2014-09, *Revenue from Contracts with Customers (Topic 606)*, to update its revenue recognition standard to clarify the principles of recognizing revenues and eliminate industry-specific guidance as well as help financial statement users better understand the nature, amount, timing, and uncertainty of revenue that is recognized. The standard may be applied either retrospectively to each period presented or as a cumulative-effect adjustment as of the date of adoption. This standard will be effective for the Organization for annual periods beginning after December 15, 2020.

In February 2016, the FASB issued ASU No, 2016-02, *Leases*. This accounting standard requires lessees to recognize assets and liabilities related to lease arrangements longer than 12 months on the statement of financial position as well as additional disclosures. The updated guidance is effective for annual periods beginning after December 15, 2021.

NOTE 2. CASH AND CASH EQUIVALENTS

Options, Inc. maintains several bank accounts at various banks. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) for amounts up to \$250,000. Cash exceeded FDIC limits at June 30, 2020 and 2019 by \$2,164,934 and \$699,638, respectively. It is the opinion of management that the solvency of the referenced financial institution is not of particular concern at this time.

NOTE 3. CERTIFICATES OF DEPOSIT

The certificates of deposit balance at June 30, 2020 and 2019, held with various financial institutions, was \$81,574 and \$85,117.

Certificates of deposit held by institutions:	<u>2020</u>	<u>2019</u>
Yields 1.70% per annum, due March 31, 2021	\$ 80,554	\$ 80,554
Rate available at maturity, due March 26, 2020	-	3,543
Rate available at maturity, due July 17, 2021	1,020	1,020
Total certificates of deposit	<u>\$ 81,574</u>	<u>\$ 85,117</u>

The Organization holds several certificates of deposit with maturity dates from March through July 2021 bearing annual interest rates dependent upon the federal rate.

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 4. INVESTMENTS

For the years ended June 30, 2020 and 2019, the Organization had investments as follows:

	<u>2020</u>	<u>2019</u>
Government securities	\$ 532,583	\$ 265,721
Stock	760	1,146
Total investments	<u>\$ 533,343</u>	<u>\$ 266,867</u>

A summary of return on investments consists of the following for the years ended June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Government securities		
Unrealized gain (loss)	\$ 16,693	\$ 8,815
Interest and dividends	49	9,464
Total return on investment	<u>\$ 16,742</u>	<u>\$ 18,279</u>

Interest income from all sources totaled \$49 and \$649 for the years ended June 30, 2020 and 2019, respectively.

NOTE 5. FAIR VALUE

The following tables set forth by level, within the fair value hierarchy, the Organization's investment assets at fair value:

	Total Assets Measured At Fair Value	Based On		
		Quoted Prices In Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Recurring fair value measurements at June 30, 2020:				
Government Securities:				
Franklin Adj US Gov Securities A	\$ 253,872	\$ 253,872	\$ -	\$ -
Franklin US Government Securities A	278,711	278,711	-	-
Stock:				
First Guaranty Bancshares, Inc.	760	760	-	-
Total	<u>\$ 533,343</u>	<u>\$ 533,343</u>	<u>\$ -</u>	<u>\$ -</u>

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 5. FAIR VALUE (continued)

	Total Assets Measured At Fair Value	Based On		
		Quoted Prices In Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Recurring fair value measurements at June 30, 2019:				
Government Securities:				
Franklin Adj US Gov Securities A	\$ 124,525	\$ 124,525	\$ -	\$ -
Franklin US Government Securities A	141,196	141,196	-	-
Stock:				
First Guaranty Bancshares, Inc.	1,146	1,146	-	-
Total	<u>\$ 266,867</u>	<u>\$ 266,867</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 6. UNCONDITIONAL PROMISES TO GIVE

At June 30, 2020 and 2019, the Organization received unconditional promises to give. The amounts due from contribution sources consist of the following:

	2020	2019
Contribution sources	\$ -	\$ 140,000
Annual fundraising campaign	1,121,183	1,297,467
Total promises to give	<u>\$ 1,121,183</u>	<u>\$ 1,437,467</u>
	2020	2019
Receivable in one year or less	\$ 357,023	\$ 504,905
Receivable in one to five years	756,987	926,562
Receivable in more than five years	7,173	6,000
Total unconditional promises to give	1,121,183	1,437,467
Less discounts to net present value	(125,240)	(163,907)
Less allowance for uncollectible promises to give	(49,797)	(56,678)
Net unconditional promises to give	<u>\$ 946,146</u>	<u>\$ 1,216,882</u>

Promises to give that will be received in more than one year are discounted at 5%.

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 7. PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2020 and 2019 consisted of the following:

	2020	2019	Useful life
Land & improvements	\$ 592,340	\$ 592,340	
Construction in Progress	-	2,500	
Buildings & improvements	3,663,858	3,585,174	10 to 32 years
Furniture & fixtures	270,094	264,066	5 to 7 years
Software	48,101	48,101	5 years
Vehicles	970,202	1,040,817	5 years
	<u>\$ 5,544,595</u>	<u>\$ 5,532,998</u>	
Less: Accumulated depreciation	<u>(2,524,292)</u>	<u>(2,351,210)</u>	
	<u><u>\$ 3,020,303</u></u>	<u><u>\$ 3,181,788</u></u>	

Depreciation expense totaled \$272,734 and \$266,681 for the years ended June 30, 2020 and 2019, respectively.

NOTE 8. TRUST ACCOUNT

Options, Inc. has implemented a special needs trust to hold funds for individuals with developmental special needs. All of the funds held in the trust are for clients of the Organization. The trust balance was \$46,426 and \$18,678, at June 30, 2020 and 2019.

NOTE 9. LEASES

Options, Inc. has three leases that are cancelable with one month's notice by either party. The Organization also had a monthly booth rental fee of \$100 a month that began on February 1, 2017 for client sales. For the years ending June 30, 2020 and 2019 the total lease expense was \$24,276 and \$20,404, respectively.

NOTE 10. ACCRUED LEAVE

Options, Inc.'s employees can earn paid vacation after successful completion of six months initial period of employment. Vacation and leave accrue at various rates depending upon length of service and hours worked per month, as follows:

<u>Employee Classification</u>	<u>Accrual Rate</u>
40 hour employees	6.67 to 14 hours per month up to a maximum of 120 hours
35-39 hour employees	5.8 to 12.25 hours per month up to a maximum of 120 hours

Accrued leave recorded at June 30, 2020 and 2019 was \$124,611 and \$85,940, respectively.

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 11. CAFETERIA PLAN

The Organization has a “Section 125” employee benefits plan, which is also referred to as a “Cafeteria” plan. Employer contributions into this plan are based on length of service. A new employee becomes eligible to participate in the plan after 90 days. Employees can use the employer contribution for term life insurance, health insurance, dependent care and medical expenses.

NOTE 12. LINE OF CREDIT

The Organization has a \$250,000 line of credit bearing interest at 5.85% on any outstanding balances at June 30, 2020, and is secured by all present and future deposit accounts the Organization has with the lender. As of June 30, 2020 and 2019, \$250,000 is available. There was no interest expense for the years ended June 30, 2020 and 2019.

NOTE 13. PAYCHECK PROTECTION PROGRAM LOAN

On April 22, 2020, the Organization received loan proceeds in the amount of \$1,266,170 under the Paycheck Protection Program (“PPP”). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (“CARES Act”), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and associated accrued interest are forgivable after twenty-four weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the twenty-four week period.

The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first ten months. The Organization intends to use the proceeds for purposes consistent with the PPP forgiveness requirements. At June 30, 2020, if the loan was to be paid in accordance with the terms of the note, then monthly payments of \$70,909 including interest would begin on September 22, 2021 and be paid through April 22, 2023. The loan balance would increase \$18,090 for accrued interest. Principle payments of \$630,663 and \$635,507 would be paid for the years ended June 30, 2022 and 2023, respectively.

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 14. LIQUIDITY

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

Financial assets at year-end:	2020	2019
Cash and cash equivalents	\$ 2,440,266	\$ 2,749,516
Accounts receivable	783,013	783,013
Unconditional promises to give, current portion	357,023	449,131
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 3,580,302</u>	<u>\$ 3,981,660</u>

The Organization is substantially supported by grants, governmental contracts and contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization also maintains a line of credit to draw upon in an unanticipated liquidity need.

NOTE 15. NET ASSETS WITH DONOR RESTRICTIONS

At June 30, 2020 and 2019, Options, Inc. had \$959,672 and \$1,230,408 respectively, in net assets with donor restrictions and are available for the following purposes or periods:

	2020	2019
Endowment Fund	\$ 13,526	\$ 13,526
Vocational program support	-	140,000
Pledges for subsequent years	946,146	1,076,882
Total net assets with donor restrictions	<u>\$ 959,672</u>	<u>\$ 1,230,408</u>

The endowment fund is donor restricted and only the interest from the investment may be used for operations of Options, Inc.

NOTE 16. NEW ACCOUNTING PRONOUNCEMENTS - ADOPTED

On November 17, 2016, FASB issued ASU 2016-18 "Statement of Cash Flows: Restricted Cash." The new guidance is intended to reduce diversity in the presentation of restricted cash and restricted cash equivalents in the statement. The statement requires that restricted cash and restricted cash equivalents be included as components of total cash and cash equivalents as presented on the statement of cash flows. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

OPTIONS, INC. AND AFFILIATES
COMBINED NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 17. PENSION PLAN

Employees of the Organization may participate in a 403(b) savings plan, whereby the employees may elect to make contributions pursuant to a salary reduction agreement upon meeting age and length-of-service requirements. Employees may elect to defer a portion of their annual salary subject to Internal Revenue Service limits. The Organization matched up to 2% of the employees' annual salary. Employer contributions for the years ended June 30, 2020 and 2019 was \$12,087 and \$11,328 respectively.

NOTE 18. COMPENSATION

The Board of Directors serves Options, Inc. and Affiliates without compensation.

NOTE 19. RELATED PARTY TRANSACTIONS

At June 30, 2020 and 2019, one of the Organization's board members donated \$10,004 and \$10,619 in personal stock to be used for operating expenses. Board members pledged \$36,250 and \$26,950 at the annual fundraiser to be collected over the next five years for the years ended June 30, 2020 and 2019, respectively.

NOTE 20. SUBSEQUENT EVENTS

Subsequent events were evaluated by the Organization through December 14, 2020, which is the date the financial statements were available to be issued. In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S. have declared a state of emergency. It is anticipated that these impacts will continue for some time. There has been no immediate impact to the Organization's operations. Changes to the operating environment may increase operating costs. The future effects of these issues are unknown.

SUPPLEMENTARY INFORMATION

OPTIONS, INC. AND AFFILIATES

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO EXECUTIVE DIRECTOR

FOR THE YEAR ENDED JUNE 30, 2020

Agency Head Name: Sylvia Bush, Chief Executive Director

<u>Purpose:</u>	<u>Amount</u>
Salary	\$ 78,280
Benefits-insurance	7,549
Benefits-retirement	1,555
Total	<u>\$ 87,384</u>

OPTIONS, INC. AND AFFILIATES
COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020

	Options, Inc.	C'est Tres Bon!, Inc.	Foundation to Ensure the Future of Options, Inc.	Subtotal	Eliminations	Combined
ASSETS						
CURRENT ASSETS						
Cash and cash equivalents	\$ 2,413,063	\$ 16,731	\$ 10,472	\$ 2,440,266	\$ -	\$ 2,440,266
Accounts receivable						
Government contracts	763,875	-	-	763,875	-	763,875
Other	19,138	-	-	19,138	-	19,138
Unconditional promises to give	357,023	-	-	357,023	-	357,023
Inventory	7,096	-	-	7,096	-	7,096
Investments	533,344	-	-	533,344	-	533,344
Investments-certificate of deposit	80,554	-	-	80,554	-	80,554
Prepaid expenses	76,424	-	-	76,424	-	76,424
Total current assets	<u>\$ 4,250,517</u>	<u>\$ 16,731</u>	<u>\$ 10,472</u>	<u>\$ 4,277,720</u>	<u>\$ -</u>	<u>\$ 4,277,720</u>
RESTRICTED ASSETS						
Cash restricted for endowment	\$ 13,526	\$ -	\$ -	\$ 13,526	\$ -	\$ 13,526
Cash restricted for special needs trust	-	-	46,426	-	-	46,426
Tenants' security deposits	-	1,941	-	1,941	-	1,941
Cash restricted for reserves	-	15,051	-	15,051	-	15,051
Cash restricted for residual receipts	-	21,123	-	21,123	-	21,123
Total restricted cash	<u>\$ 13,526</u>	<u>\$ 38,115</u>	<u>\$ 46,426</u>	<u>\$ 51,641</u>	<u>\$ -</u>	<u>\$ 98,067</u>
LAND, PROPERTY AND EQUIPMENT						
Land, property and equipment	\$ 4,781,330	\$ 763,265	\$ -	\$ 5,544,595	\$ -	\$ 5,544,595
Less accumulated depreciation and amortization	(2,374,531)	(149,761)	-	(2,524,292)	-	(2,524,292)
	<u>\$ 2,406,799</u>	<u>\$ 613,504</u>	<u>\$ -</u>	<u>\$ 3,020,303</u>	<u>\$ -</u>	<u>\$ 3,020,303</u>
OTHER ASSETS						
Unconditional promises to give, less allowance for doubtful accounts	\$ 589,123	\$ -	\$ -	\$ 589,123	\$ -	\$ 589,123
Investments-certificates of deposit	-	1,020	-	1,020	-	1,020
	<u>\$ 589,123</u>	<u>\$ 1,020</u>	<u>\$ -</u>	<u>\$ 590,143</u>	<u>\$ -</u>	<u>\$ 590,143</u>
 Total assets	 <u>\$ 7,259,965</u>	 <u>\$ 669,370</u>	 <u>\$ 56,898</u>	 <u>\$ 7,939,807</u>	 <u>\$ -</u>	 <u>\$ 7,986,233</u>

OPTIONS, INC. AND AFFILIATES
COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020
(CONTINUED)

	Options, Inc.	C'est Tres Bon!, Inc.	Foundation to Ensure the Future of Options, Inc.	Subtotal	Eliminations	Combined
LIABILITIES AND NET ASSETS						
CURRENT LIABILITIES						
Accounts payable	\$ 77,734	\$ 1,420	\$ -	\$ 79,154	\$ -	\$ 79,154
Trust held for others	-	-	46,366	46,366	-	46,366
Other payables	12,525	-	-	12,525	-	12,525
Accrued salaries, leave and payroll taxes	371,998	-	-	371,998	-	371,998
Paycheck protection program loan	1,266,170	-	-	1,266,170	-	1,266,170
Total current liabilities	<u>\$ 1,728,427</u>	<u>\$ 1,420</u>	<u>\$ 46,366</u>	<u>\$ 1,776,213</u>	<u>\$ -</u>	<u>\$ 1,776,213</u>
LONG TERM LIABILITIES						
Tenants' security deposits	\$ -	\$ 1,940	\$ -	\$ 1,940	\$ -	\$ 1,940
Total long term liabilities	<u>\$ -</u>	<u>\$ 1,940</u>	<u>\$ -</u>	<u>\$ 1,940</u>	<u>\$ -</u>	<u>\$ 1,940</u>
Total liabilities	<u>\$ 1,728,427</u>	<u>\$ 3,360</u>	<u>\$ 46,366</u>	<u>\$ 1,778,153</u>	<u>\$ -</u>	<u>\$ 1,778,153</u>
Without donor restrictions						
Undesignated	\$ 4,571,866	\$ 666,010	\$ 10,532	\$ 5,248,408	\$ -	\$ 5,248,408
Designated	-	-	-	-	-	-
With donor restrictions						
	959,672	-	-	959,672	-	959,672
Total net assets	<u>\$ 5,531,538</u>	<u>\$ 666,010</u>	<u>\$ 10,532</u>	<u>\$ 6,208,080</u>	<u>\$ -</u>	<u>\$ 6,208,080</u>
Total liabilities and net assets	<u>\$ 7,259,965</u>	<u>\$ 669,370</u>	<u>\$ 56,898</u>	<u>\$ 7,986,233</u>	<u>\$ -</u>	<u>\$ 7,986,233</u>

**OPTIONS, INC. AND AFFILIATES
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

	Options, Inc.	C'est Tres Bon!, Inc.	Foundation to Ensure the Future of Options, Inc.	Subtotal	Eliminations	Combined
REVENUES, GAINS AND OTHER SUPPORT						
Revenues and gains						
Contributions and grants	\$ 325,873	\$ -	\$ -	\$ 325,873	\$ -	\$ 325,873
Fund-raising income	225,938	-	-	225,938	-	225,938
Medicaid	6,247,177	-	-	6,247,177	-	6,247,177
Federal contracts	180,200	24,681	-	204,881	-	204,881
State contracts	557,051	-	-	557,051	-	557,051
Private pay clients	102,600	-	-	102,600	-	102,600
Vocational rehabilitation	11,000	-	-	11,000	-	11,000
Vocational contracts	\$ 556,231					
Less: Cost of services	<u>(288,948)</u>					
Vocational contracts gross profit	267,283	-	-	267,283	-	267,283
Rental revenue	-	20,305	-	20,305	-	20,305
Investment income	11	33	5	49	-	49
Management and maintenance fee	3,127	-	-	3,127	-	3,127
Loss on investments	16,693	-	-	16,693	-	16,693
Gain on sale of assets	12,200	-	-	12,200	-	12,200
Other income	56,242	5,538	-	61,780	-	61,780
Total revenues, gains, and other support	<u>\$ 8,005,395</u>	<u>\$ 50,557</u>	<u>\$ 5</u>	<u>\$ 8,055,957</u>	<u>\$ -</u>	<u>\$ 8,055,957</u>
EXPENSES						
Program Services						
Residential services	\$ 1,909,615	\$ -	\$ -	\$ 1,909,615	\$ -	\$ 1,909,615
Vocational services	1,880,106	-	-	1,880,106	-	1,880,106
Individualized services	4,008,400	-	-	4,008,400	-	4,008,400
Housing services	-	61,877	-	61,877	-	61,877
Support Services						
Management and general	411,361	-	-	411,361	-	411,361
Fund-raising	124,347	-	-	124,347	-	124,347
Total expenses	<u>\$ 8,333,829</u>	<u>\$ 61,877</u>	<u>\$ -</u>	<u>\$ 8,395,706</u>	<u>\$ -</u>	<u>\$ 8,395,706</u>
Change in net assets	\$ (328,434)	\$ (11,320)	\$ 5	\$ (339,749)	\$ -	\$ (339,749)
Net assets at beginning of year	5,859,972	677,330	10,527	6,547,829	-	6,547,829
Net assets at end of year	<u>\$ 5,531,538</u>	<u>\$ 666,010</u>	<u>\$ 10,532</u>	<u>\$ 6,208,080</u>	<u>\$ -</u>	<u>\$ 6,208,080</u>

**GOVERNMENT AUDITING STANDARDS
COMPLIANCE REPORTS**



**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***

To the Board of Directors
Options, Inc. and Affiliates
Hammond, 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 combined financial statements of Options, Inc. and Affiliates (a nonprofit organization), which comprise the combined statement of financial position as of June 30, 2020 and 2019, and the related combined statements of activities, and cash flows for the years then ended, and the related notes to the combined financial statements, and have issued our report thereon dated December 14, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered Options Inc. and Affiliate'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 combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of Options, Inc. and Affiliate's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization's combined 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 Options Inc. and affiliate's combined financial statements are free from 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.

This report is intended for the information of the Board of Directors, management, the State of Louisiana, Federal Awarding Agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Bernard & Frank

Metairie, Louisiana
December 14, 2020

OPTIONS, INC. AND AFFILIATES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2020

SUMMARY OF AUDIT RESULTS

The auditor's report expresses an unmodified opinion on the financial statements of Options, Inc. and Affiliates which was prepared in accordance with generally accepted accounting principles.

No significant deficiencies or material weaknesses in internal control were disclosed during the audit of the financial statements were reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Prepared in accordance with *Government Auditing Standards*.

No instances of noncompliance material to the financial statements of Options, Inc. and Affiliates were disclosed in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Prepared in accordance with *Government Auditing Standards*.

No management letter was issued for the years ended June 30, 2020 and 2019.

Options, Inc. and Affiliates did not expend more than \$750,000 in federal awards during the years ended June 30, 2020 and 2019, and therefore, is exempt from the audit requirements under the *Uniform Guidance*.

FINDINGS-FINANCIAL STATEMENTS

There were no findings for the years ended June 30, 2020 and 2019.

FINDINGS-FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

This is not applicable to the Organization for the years ended June 30, 2020 and 2019.

REPORTS BY MANAGEMENT

**OPTIONS, INC. AND AFFILIATES
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES**

YEAR ENDED JUNE 30, 2020

There were no prior year findings.

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

_____ (Date Transmitted)

Bernard & Franks, A Corporation of CPA's (CPA Firm Name)

4141 Veterans Memorial Blvd., Suite 313 (CPA Firm Address)

Metairie, Louisiana 70003 (City, State Zip)

In connection with your audit of our financial statements as of June 30, 2020 and for June 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 September 9, 2020 (date completed/date of the representations).

PART I. Agency Profile

1. Name and address of the organization.

Options, Inc.
19362 W Shelton Rd
Hammond, LA 70401

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

3. Period of time covered by this questionnaire.

July 1, 2019-June 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.

501 (c)(3)

5. Briefly describe the public services provided.

Options, Inc. is a private nonprofit corporation which provides quality services to the needs of people with disabilities and their families. Options, Inc. has provided quality services since 1973 in the Hammond, Louisiana area. These services include the following: Vocational, Residential, Individualized and Housing services.

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

See attached.

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.**

NOT APPLICABLE Yes 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 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 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 No

Part VI. Reporting

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

Yes 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 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 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.

<u><i>ALL</i></u>	<u>Board Chair</u>	<u>9/10/2020</u>	Date
	Secretary		
	<u>Treasurer</u>		Date
<u><i>James L. Bush</i></u>	<u>President</u>	<u>9/10/2020</u>	Date

2019-2020 Board of Directors Contact Info

<u>First Name</u>	<u>Last Name</u>	<u>Term End</u>	<u>Address</u>	<u>Contact #</u>
Matt	Alombro	2021	19362 W Shelton Rd. Hammond, LA	985-345-6269
Sylvia	Bush	n/a	19362 W Shelton Rd. Hammond, LA	985-345-6269
Matthew	Cotton	2021	19362 W Shelton Rd. Hammond, LA	985-345-6269
Patrick	Coudrian	2021	19362 W Shelton Rd. Hammond, LA	985-345-6269
Eric	Dosch	2021	19362 W Shelton Rd. Hammond, LA	985-345-6269
Malcolm	Fitzhugh	2022	19362 W Shelton Rd. Hammond, LA	985-345-6269
Laurie	Johnson	2021	19362 W Shelton Rd. Hammond, LA	985-345-6269
Andrea	Kopfler	2021	19362 W Shelton Rd. Hammond, LA	985-345-6269
John	Martinez	2021	19362 W Shelton Rd. Hammond, LA	985-345-6269
John	Poteet	2021	19362 W Shelton Rd. Hammond, LA	985-345-6269
Paul	Titus III	2021	19362 W Shelton Rd. Hammond, LA	985-345-6269
Shannon	Dutruch	2022	19362 W Shelton Rd. Hammond, LA	985-345-6269