

**Community Support Programs, Inc.  
Shreveport, Louisiana**

**Financial Statements**

**As of and for the Years Ended June 30, 2020 and 2019**

Community Support Programs, Inc.

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## Independent Auditors' Report

To the Board of Directors  
Community Support Programs, Inc.  
Shreveport, Louisiana

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

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

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

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

### ***Auditors' Responsibility***

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

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

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

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Support Programs, Inc., 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.

## **Effect of Adopting New Accounting Standard**

As described in Note 2 to the financial statements, Community Support Programs, Inc., (a nonprofit corporation) adopted the Financial Accounting Standards Board's Accounting Standard Update (ASU) No. 2016-18 – *Statement of Cash Flows (Topic 230): Restricted Cash*, as of and for the years ended June 30, 2020 and 2019. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, shown on pages 20-21, and the supplemental information schedules presented on pages 22-25, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2020, on our consideration of Community Support Programs, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely 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 Community Support Programs, Inc.'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 Community Support Programs, Inc.'s internal control over financial reporting and compliance.



Cook & Morehart  
Certified Public Accountants  
December 30, 2020

Community Support Programs, Inc.  
 Statements of Financial Position  
 June 30, 2020 and 2019

	2020	2019
<b>Assets</b>		
Current assets:		
Cash	\$ 322,588	\$ 184,384
Restricted cash	100,646	100,646
Grants receivable	214,513	423,862
Prepaid expenses	31,261	47,543
Total current assets	669,008	756,435
Property and equipment:		
Property and equipment	3,830,512	3,860,449
Accumulated depreciation	(1,212,284)	(1,103,728)
Net property and equipment	2,618,228	2,756,721
<b>Total Assets</b>	<b>\$ 3,287,236</b>	<b>\$ 3,513,156</b>
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable	\$ 37,613	\$ 24,277
Accrued expenses	60,623	68,846
Security deposit liability	2,660	2,660
Line of credit	46,957	174,124
Current portion of long-term debt	10,551	10,013
Refundable advance	38,944	57,951
Total current liabilities	197,348	337,871
Long-term debt, less current portion	582,636	593,203
HOME loan obligations	855,560	855,560
Accrued interest - HOME loans	278,083	246,490
Total liabilities	1,913,627	2,033,124
Net assets:		
Without donor restrictions	1,161,911	1,236,670
With donor restrictions	211,698	243,362
Total net assets	1,373,609	1,480,032
<b>Total Liabilities and Net Assets</b>	<b>\$ 3,287,236</b>	<b>\$ 3,513,156</b>

The accompanying notes are an integral part of the financial statements.

Community Support Programs, Inc.  
Statement of Activities  
For the Year Ended June 30, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Revenues, Gains, and Other Support:</b>			
Contractual revenue - grants	\$ 2,365,059	\$	\$ 2,365,059
Client fees	180,575		180,575
Donations	16,025		16,025
Management fees	21,763		21,763
Miscellaneous revenues	92,183		92,183
Net realized gain on disposal of assets	47,386		47,386
Net assets released from restriction			
Satisfaction of program restrictions	<u>31,664</u>	<u>(31,664)</u>	
Total revenues, gains, and other support	<u>2,754,655</u>	<u>(31,664)</u>	<u>2,722,991</u>
<b>Expenses:</b>			
<b>Program services</b>			
Portals	285,880		285,880
Project reach II	519,642		519,642
Opiod	1,536		1,536
FEMA	3,000		3,000
Section 8 housing	288,793		288,793
Project aware	115,694		115,694
LA partnership for success II	150,858		150,858
Cora allen housing	168,547		168,547
Crossroads II housing	429,361		429,361
Center for womens issues	343,197		343,197
Adult consumer care	63,273		63,273
Drug free	<u>112,851</u>		<u>112,851</u>
Total program expense	2,482,632		2,482,632
General administration	<u>346,782</u>		<u>346,782</u>
Total expenses	<u>2,829,414</u>		<u>2,829,414</u>
Changes in net assets	(74,759)	(31,664)	(106,423)
Net assets, beginning of year	<u>1,236,670</u>	<u>243,362</u>	<u>1,480,032</u>
Net assets, end of year	<u>\$ 1,161,911</u>	<u>\$ 211,698</u>	<u>\$ 1,373,609</u>

The accompanying notes are an integral part of the financial statements.

Community Support Programs, Inc.  
Statement of Activities  
For the Year Ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenues and Other Support:</b>			
Contractual revenue - grants	\$ 2,318,796	\$ 142,716	\$ 2,461,512
Client fees	174,570		174,570
Donations	13,309		13,309
Management fees	30,818		30,818
Miscellaneous revenues	37,205		37,205
Net assets released from restriction			
Satisfaction of program restrictions	69,092	(69,092)	
Total revenues and other support	2,643,790	73,624	2,717,414
<b>Expenses:</b>			
<b>Program services</b>			
Portals	277,597		277,597
Project reach II	493,897		493,897
Opiod	63,577		63,577
FEMA	7,500		7,500
Section 8 housing	249,339		249,339
Project aware	80,181		80,181
LA partnership for success II	68,920		68,920
Cora allen housing	177,491		177,491
Crossroads II housing	465,270		465,270
Center for womens issues	346,337		346,337
LA partnership for success	92,961		92,961
Adult consumer care	81,475		81,475
Drug free	100,657		100,657
I-drive	10,536		10,536
Total program expense	2,515,738		2,515,738
General administration	318,880		318,880
Total expenses	2,834,618		2,834,618
Changes in net assets	(190,828)	73,624	(117,204)
Net assets, beginning of year	1,427,498	169,738	1,597,236
Net assets, end of year	\$ 1,236,670	\$ 243,362	\$ 1,480,032

The accompanying notes are an integral part of the financial statements.

Community Support Programs, Inc.  
Statement of Functional Expenses  
For the Year Ended June 30, 2020

	Program Services						
	Portals	Project Reach II	Opioid	FEMA	Section 8 Housing	Project Aware	LA Partnership for Success II
Salaries and wages	\$ 162,811	\$ 171,581	\$	\$	\$	\$ 50,035	\$ 53,831
Payroll taxes and benefits	27,533	33,322				12,334	7,105
Travel	8,862	529					4,738
Operating services	51,270			3,000		2,441	5,633
Client needs		108,011					
Supplies	8,085	6,295				1,098	25,160
Professional fees	13,029	85,901				9,400	2,425
Housing assistance payments					288,793		
Equipment	5,333						
Utilities	3,218	35,390					
Interest							
Interest - HOME loan							
Depreciation		15,561					
Miscellaneous	5,739	63,052	1,536			40,386	51,966
<b>Total Expenses</b>	<b>\$ 285,880</b>	<b>\$ 519,642</b>	<b>\$ 1,536</b>	<b>\$ 3,000</b>	<b>\$ 288,793</b>	<b>\$ 115,694</b>	<b>\$ 150,858</b>

The accompanying notes are an integral part of the financial statements.

(Continued)

Community Support Programs, Inc.  
Statement of Functional Expenses  
For the Year Ended June 30, 2020  
(Continued)

	Program Services					General Administration	Total 2020
	Cora Allen Housing	Crossroads II Housing	Center for Womens Issues	Adult Consumer Care	Drug Free		
Salaries and wages	\$ 9,887	\$ 144,604	\$ 146,485	\$ 21,210	\$ 32,586	\$ 143,086	\$ 936,116
Payroll taxes and benefits	2,181	25,843	23,174	4,144	7,647	31,292	174,575
Travel	1	451	495	15	13,926	2,740	31,757
Operating services		66,735	10,799	14,647	2,378	21,637	178,540
Client needs			105,383				213,394
Supplies		1,146	4,106	2,857	920	24,650	74,317
Professional fees		103,339	589	1,048	25,903	37,923	279,557
Housing assistance payments							288,793
Equipment				153		14,712	20,198
Utilities		16,752	23,179	6,824		5,148	90,511
Interest	31,681					3,481	35,162
Interest - HOME loan	9,000	22,593					31,593
Depreciation	60,527	47,080	5,829	721		2,026	131,744
Miscellaneous	55,270	818	23,158	11,654	29,491	60,087	343,157
<b>Total Expenses</b>	<b>\$ 168,547</b>	<b>\$ 429,361</b>	<b>\$ 343,197</b>	<b>\$ 63,273</b>	<b>\$ 112,851</b>	<b>\$ 346,782</b>	<b>\$ 2,829,414</b>

The accompanying notes are an integral part of the financial statements.

Community Support Programs, Inc.  
Statement of Functional Expenses  
For the Year Ended June 30, 2019

Program Services

	Portals	Project Reach II	Opioid	FEMA	Section 8 Housing	Project Aware	LA Partnership for Success II	Cora Allen Housing
Salaries and wages	\$ 152,113	\$ 176,450	\$ 42,165	\$	\$	\$ 34,138	\$ 22,290	\$ 14,693
Payroll taxes and benefits	21,449	34,165	6,075			8,256	2,201	2,694
Travel	6,949	1,398	7,852				3,139	110
Operating services	52,132			7,500		771		
Client needs		94,888						
Supplies	11,241	10,458	1,950			10,467	27,949	165
Professional fees	16,079	64,806	2,219			2,926		1,307
Housing assistance payments					249,339			
Equipment	4,126							
Utilities	4,809	32,904						
Interest								32,079
Interest - HOME loan								9,000
Depreciation		15,561						60,527
Miscellaneous	8,699	63,267	3,316			23,623	13,341	56,916
<b>Total Expenses</b>	<b>\$ 277,597</b>	<b>\$ 493,897</b>	<b>\$ 63,577</b>	<b>\$ 7,500</b>	<b>\$ 249,339</b>	<b>\$ 80,181</b>	<b>\$ 68,920</b>	<b>\$ 177,491</b>

The accompanying notes are an integral part of the financial statements.

(Continued)

Community Support Programs, Inc.  
Statement of Functional Expenses  
For the Year Ended June 30, 2019  
(Continued)

	Program Services						General Administration	Total 2019
	Crossroads II Housing	Center for Womens Issues	LA Partnership for Success	Adult Consumer Care	Drug Free	I-Drive		
Salaries and wages	\$ 163,581	\$ 129,465	\$ 25,839	\$ 23,395	\$ 46,937	\$	\$ 138,207	\$ 969,273
Payroll taxes and benefits	28,299	25,978	5,081	4,851	8,619		26,225	173,893
Travel	195	690	5,716	8	18,338		5,791	50,186
Operating services	67,606	8,013	943	9,791	812		22,166	169,734
Client needs		106,239		13,954				215,081
Supplies	1,922	8,315	14,607	6,441	4		22,782	116,301
Professional fees	119,746	606	2,260	5,727	11,130		29,409	256,215
Housing assistance payments								249,339
Equipment			24	53			7,425	11,628
Utilities	12,450	26,322	637	7,429			5,627	90,178
Interest							7,943	40,022
Interest - HOME loan	22,531							31,531
Depreciation	47,483	6,578		720		2,218	2,120	135,207
Miscellaneous	1,457	34,131	37,854	9,106	14,817	8,318	51,185	326,030
<b>Total Expenses</b>	<b>\$ 465,270</b>	<b>\$ 346,337</b>	<b>\$ 92,961</b>	<b>\$ 81,475</b>	<b>\$ 100,657</b>	<b>\$ 10,536</b>	<b>\$ 318,880</b>	<b>\$ 2,834,618</b>

The accompanying notes are an integral part of the financial statements.

Community Support Programs, Inc.  
 Statements of Cash Flows  
 For the Years Ended June 30, 2020 and 2019

	2020	2019
Operating Activities		
Change in net assets	\$ (106,423)	\$ (117,204)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	131,744	135,207
(Gain) Loss on disposal	(47,386)	8,318
(Increase) decrease in operating assets:		
Grants receivable	209,349	(96,580)
Prepaid insurance	16,282	(27,682)
Increase (decrease) in operating liabilities:		
Accounts payable	13,336	(6,239)
Accrued liabilities	(8,223)	4,633
Accrued interest - HOME loan	31,593	31,531
Refundable advance	(19,007)	(19,492)
Net cash provided by (used in) operating activities	221,265	(87,508)
Investing Activities		
Proceeds from sale of assets	54,136	
Net cash provided by investing activities	54,136	
Financing Activities		
Proceeds from line of credit	537,312	324,124
Payments on line of credit	(664,480)	(150,000)
Payments of long-term debt	(10,029)	(9,319)
Net cash provided by (used in) financing activities	(137,197)	164,805
Net increase in cash and cash equivalents	138,204	77,297
Cash, cash equivalents and restricted cash as of beginning of year	285,030	207,733
Cash, cash equivalents and restricted cash as of end of year	\$ 423,234	\$ 285,030
Reconciliation of cash, cash equivalents, and restricted cash balances:		
Cash and cash equivalents	\$ 322,588	\$ 184,384
Cash restricted from sale of building	100,646	100,646
Total cash, cash equivalents, and restricted cash	\$ 423,234	\$ 285,030

Supplemental Disclosure:

Operating activities reflect interest paid in 2020 and 2019 of \$35,162 and \$40,052, respectively.

The accompanying notes are an integral part of the financial statements.

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 2020 and 2019

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Community Support Programs, Inc., (CSP) is a nonprofit corporation under the laws of the State of Louisiana. CSP exists to serve the client/family and to enhance each person's opportunity to live successfully in the community. Through the provision of advocacy, direct and indirect services, housing, and coordination with other social service providers, CSP, Inc. offers unique and innovative programs. The following programs are administered by CSP with their approximate percentages of total revenues:

**Portals (12%)** — Provides parenting education (in group and individual setting), family skill building, and visit coaching. Program operates with two main goals; to increase family stability and to reduce incidents of child abuse and neglect. Program serves Bienville, Bossier, Caddo, Claiborne, Jackson, and Webster parishes. Funding is provided by federal funds passed through the State of Louisiana, Department of Social Services, Office of Community Services.

**Project Reach II (21%)** – Provides a residential facility that can accommodate twenty three participants to aide them in attaining affordable housing. The supportive services portion of the grant focuses overcoming barriers by advocating for public benefits, vocational and employment programs, mental health and substance abuse programs. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development.

**FEMA (1%)** – Provides funding to purchase food and shelter for people in emergency situations. Funding is provided by federal funds from the U.S. Department of Homeland Security.

**Section 8 Housing (12%)** – Provides Section 8 housing to eligible disabled clients in need by allowing clients to locate their own housing units and by supplementing their rent or utilities at the unit. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development.

**Project Aware (5%)** – Provides funding for mental health awareness issues among school-aged youth, and to provide training for school personnel and other adults who interact with school-aged youth to detect and respond to mental health issues. Funding is provided by federal funds through the U.S. Department of Health and Human Services.

**Cora Allen Housing (4%)** – Community Support runs a twelve unit apartment complex for low income individuals and their families. Funding is provided by rent and fees from the tenants.

**Crossroads II Housing (16%)** – Provides funding for sixteen one-bedroom apartments with supportive services to individuals who are homeless and chronically mentally ill. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development.

**Drug Free (6%)** – To increase the capacity of community coalitions to reduce substance abuse, and overtime, to reduce substance abuse among adults through strengthening collaboration among communities, public and private entities. Funding is provided by federal funds through the U.S. Department of Health and Human Services.

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 2020 and 2019  
(Continued)

**Center for Women's Issues (14%)** – Provides funding for a permanent supportive housing program for women who have substance abuse issues, including case management activities designed to assist the women with gaining their independence and achieving recovery from their addiction. Funding is provided by federal funds from the U.S. Department of Housing and Urban Development.

**Louisiana Partnership for Success II (6%)** – Provides funding for coalition building in high need communities. Funding is provided by federal funds passed through the Northwest Louisiana Human Services District.

**Consumer Care Resources (3%)** – Provides funding for needed support, services, or goods to achieve, maintain, or improve individual/family community living status and level of functioning in order to continue living in the community as well as provide for Peer Support services. Funding is provided by federal and state funds passed through the Northwest Louisiana Human Services District.

B. Basis of Accounting

The financial statements of CSP have been prepared on the accrual basis of accounting.

C. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards. Under those standards, the Organization is required to report information regarding its financial position and activities according to two classes of net assets:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the organization. These net assets may be used at the discretion of CSP's management and the board of directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of CSP or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. CSP has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received.

D. Income Tax Status

CSP is a tax-exempt organization as described in Section 501(c)(3) of the Internal Revenue Code, and therefore, is not subject to income taxes. However, income from certain activities not directly related to CSP's tax-exempt purpose is subject to taxation as unrelated business income. CSP had no such income for this audit period. The Organization's Form 990, Return of Organization Exempt from Income Tax, for the years ended June 30, 2020, 2019, 2018, and 2017 are subject to examination by the IRS, generally three years after they were filed.

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 2020 and 2019  
(Continued)

E. Use of Estimates

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

F. Cash and Cash Equivalents

CSP's cash, as stated for cash flow purposes, consists of interest bearing and non-interest bearing bank accounts. CSP has no other assets that are considered cash equivalents.

G. 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 estimated useful life of each asset. The State of Louisiana and the federal government have a reversionary interest in property purchased with state and federal funds. Its disposition as well as the ownership of any proceeds there from is subject to state and federal regulations.

H. Contributions

Contributions received are recorded as increase in net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions. When restrictions expire (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 and reported in the statement of activities as net assets released from restrictions. In the absence of donor restrictions to the contrary, restrictions on contributions of property or equipment or on assets restricted to acquiring property or equipment expire when the property or equipment is placed in service.

I. Compensated Absences

Employees may accrue annual leave up to 15 days. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 15 days. Employees can also accrue sick leave, but accumulated sick leave is forfeited upon separation of employment.

J. Functional Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Costs are directly charged to the function they benefit. Facility related expenses are allocated to each function based upon square footage utilized by the function.

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 2020 and 2019  
(Continued)

(2) Adoption of New Accounting Pronouncement

For the years ended June 30, 2020 and 2019, CSP adopted the Financial Accounting Standard Update (ASU) No. 2016-18 – Statement of Cash Flows (Topic 230): Restricted Cash. This update addresses the diversity which existed in the classification and presentation of changes in restricted cash on the statement of cash flows. The changes required by the update have been applied retrospectively to all periods presented. A key change required by ASU 2016-18 is that amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period amounts shown on the statement of cash flows.

(3) Concentrations of Credit Risk

Financial instruments that potentially subject CSP to concentrations of credit risk consist principally of temporary cash investments and grants receivable. Concentrations of credit risk with respect to grants receivable are limited due to these amounts being due from governmental agencies under contractual terms. CSP maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At June 30, 2020 and 2019, total cash balances held at financial institutions was \$449,651 and \$328,542, respectively, all of which was secured by FDIC.

(4) Restricted Cash

Restricted cash at June 30, 2020 and 2019 consists of funds received from the sale of property purchased by and used in the HUD Transitions program.

(5) Grants Receivable

Various funding sources provide reimbursement of allowable costs and payment on units of service in connection with providing services under contracts or agreements. This balance represents amounts due from funding sources at June 30, 2020 and 2019, but received after those dates.

(6) Refundable Advance

CSP records federal funds received in excess of expenditures as a refundable advance until they are expended for the purpose of the contract or until the funds are returned to the appropriate funding source.

(7) Contractual Revenue – Grants

During the years ended June 30, 2020 and 2019, CSP received contractual revenue from federal and state grants in the amount of \$2,365,059 and \$2,461,512, respectively. The continued existence of these funds is based on annual contract renewals with various funding sources.

(8) Accrued Expenses

An analysis of accrued expenses at June 30, 2020 and 2019 is as follows:

	2020	2019
Accrued leave payable	\$ 17,728	\$ 17,728
Accrued salaries	26,422	18,823
Accrued payroll taxes	16,473	32,295
	\$ 60,623	\$ 68,846

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 2020 and 2019  
(Continued)

(9) Property and Equipment

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

	Estimated Depreciable Life	Purchased With State Or Federal Funds	Purchased With Operating Funds	<u>Total</u>
Land	n/a	\$ 46,607	\$ 49,169	\$ 95,776
Buildings and improvements	20–30 years	2,964,021	627,712	3,591,733
Vehicles	5 years	6,271	8,488	14,759
Furniture and equipment	5–7 years	118,571	9,673	128,244
Accumulated depreciation		<u>(1,018,774)</u>	<u>( 193,510)</u>	<u>(1,212,284)</u>
Net investment in property and equipment		<u>\$ 2,116,696</u>	<u>\$ 501,532</u>	<u>\$2,618,228</u>

Depreciation expense for the year ended June 30, 2020 was \$131,744.

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

	Estimated Depreciable Life	Purchased With State Or Federal Funds	Purchased With Operating Funds	<u>Total</u>
Land	n/a	\$ 49,307	\$ 49,169	\$ 98,476
Buildings and improvements	20–30 years	2,988,321	627,712	3,616,033
Vehicles	5 years	6,271	8,488	14,759
Furniture and equipment	5–7 years	107,994	23,187	131,181
Accumulated depreciation		<u>(1,064,229)</u>	<u>( 39,499)</u>	<u>(1,103,728)</u>
Net investment in property and equipment		<u>\$ 2,087,664</u>	<u>\$ 669,057</u>	<u>\$2,756,721</u>

Depreciation expense for the year ended June 30, 2019 was \$135,207.

(10) Line of Credit

The agency has a line of credit at a local bank, with an adjustable interest rate of .5% per annum less than the prime lending rate of Chase Bank (3.75% at June 30, 2020). The loan is secured by certain real estate owned by CSP. The line of credit has a limit of \$200,000 and had an outstanding balance as of June 30, 2020 and 2019 of \$46,957 and \$174,124, respectively. Interest expense incurred on the line of credit for the years ended June 30, 2020 and 2019 was \$3,481 and \$7,943, respectively.

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 2020 and 2019  
(Continued)

(11) Leases

The agency leases certain property under operating leases. The rental costs on those leases for the years ended June 30, 2020 and 2019 were \$255,716 and \$256,332, respectively. Commitments under lease agreements having initial or remaining non-cancellable terms in excess of one year are as follows:

<u>For the Year Ending June 31,</u>	
2021	\$ 155,151
2022	<u>15,668</u>
Total minimum future rentals	<u>\$ 170,819</u>

(12) Pension Plan

CSP has a defined contribution pension plan in which employees meeting certain criteria are eligible to participate in the plan. CSP's employer's contribution on behalf of the participant is 4% of the participant's compensation. The amount contributed by CSP during the years ended June 30, 2020 and 2019 was approximately \$27,125 and \$29,258, respectively.

(13) Partnership Investments

CSP has entered into limited partnerships as a General Partner for various Louisiana Partnerships in Commendam. The partnerships are organized and operated for the construction, ownership and management of apartment complexes in Louisiana. The complexes are operated under the HOME Affordable Rental Housing Program through regulatory agreements with the Louisiana Housing Finance Agency. CSP entered into Management Sub-Contracts, in which they will co-manage the Partnerships. CSP's ownership percentage of each partnership is .05%.

(14) Net Assets

Net assets at June 30, 2020 and 2019, consisted of the following:

	<u>2020</u>	<u>2019</u>
Net Assets Without Donor Restrictions:		
Undesignated	\$ ( 83,299)	\$ ( 137,004)
Net investment in property and equipment	1,169,480	1,297,944
Designated for Section 8	<u>75,730</u>	<u>75,730</u>
Total net assets without donor restrictions	<u>1,161,911</u>	<u>1,236,670</u>
Net Assets With Donor Restrictions:		
Subject to expenditure for specified purpose –		
Restricted for Transition program	100,646	100,646
Restricted for Adult Consumer Care program	26,943	27,332
Restricted for LA Partnership for Success		14,575
Restricted for LA Partnership for Success II	14,896	20,503
Restricted for Section 8 housing	42,881	61,756
Restricted for Drug Free	18,687	8,500
Restricted for Opioid program	5,885	7,613
Restricted for Project Aware	<u>1,760</u>	<u>2,437</u>
Total net assets with donor restrictions	<u>211,698</u>	<u>243,362</u>
Total Net Assets	<u>\$ 1,373,609</u>	<u>\$ 1,480,032</u>

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 2020 and 2019  
(Continued)

(15) Liquidity and Availability of Financial Assets

CSP monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. CSP has the following financial assets that could readily be made available within one year of the balance sheet to fund expenses without limitations:

Financial assets at year-end:	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 322,588	\$ 184,384
Restricted cash	100,646	100,646
Grant receivables	<u>214,513</u>	<u>423,862</u>
Total financial assets	637,747	708,892
Less amounts not available to be used within one year:		
Net assets with donor restrictions	( 211,698)	( 243,362)
Less designated net assets which are designated for program use	<u>( 75,730)</u>	<u>( 75,730)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 350,319</u>	<u>\$ 389,800</u>

As reflected above, certain designated assets are designated for program use. These assets limited to use, as reflected in Note 14, are not available for general expenditures within the next year and are, therefore, deducted from the amounts noted above. However, designated amounts could be made available, if necessary.

In addition to financial assets available to meet general expenditures over the year, CSP operates with a balanced budget and anticipates covering its general expenditures using the income generated from contractual agreements with governmental agencies and contributions. The Statement of Cash Flows identifies the sources and uses of the CSP's cash and shows positive cash generated by operations of \$221,265 for the year ended June 30, 2020, and negative cash generated by operations of \$87,508 for the year ended June 30, 2019. CSP also has a \$200,000 line of credit available to meet cash flow needs. Balance outstanding on the line of credit at June 30, 2020, was \$46,957.

(16) Long-term Debt

Long-term debt at June 30, 2020 and 2019 consisted of the following:

	<u>2020</u>	<u>2019</u>
Mortgage payable to a bank, interest rate 5.25%, payable in 120 monthly installments of \$3,450, including interest with one final payment due on August 25, 2027, secured by property.	593,187	603,216
Less current installments	<u>( 10,551)</u>	<u>( 10,013)</u>
Long-term portion	<u>\$ 582,636</u>	<u>\$ 593,203</u>

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 2020 and 2019  
(Continued)

Approximate maturities of long-term debt are summarized as follows:

For the Year Ending June 30,	Approximate Amount
2021	\$ 10,551
2022	11,119
2023	11,716
2024	12,347
2025	13,011
2026 and after	<u>534,443</u>
	<u>\$ 593,187</u>

For the years ended June 30, 2020 and 2019, CSP incurred interest expense of \$31,681 and \$32,079, respectively.

(17) HOME Loan Obligations

CSP entered into a mortgage with Louisiana Housing Finance Agency (LHFA) pursuant to a Home Affordable Rental Housing Program Regulatory Agreement. The loan proceeds were utilized in the funding of construction of the Crossroads II project. The mortgage has a stated interest rate of 4% per annum; payable in annual installments in the amount equal to 75% of surplus cash of the project due on the first day of April, 2010; provided, however, that all payments due hereunder shall be payable only out of and to the extent of the net cash flow to be determined after payment of all operating expenses approved by LHFA and after a cash distribution to the Owner of not more than 25% of the surplus cash determined by LHFA. Any accrued but unpaid amounts due under this note shall be paid on April 1, 2039, the note maturity date. No payments were made on this loan during the years ended June 30, 2020 and 2019.

CSP entered into a mortgage with the City of Shreveport pursuant to a Home CHDO Funds Multifamily Rental Housing Loan Agreement dated January, 2017. The loan proceeds were used to construct twelve (12) two and three bedrooms townhome units of affordable rental housing for low-income families. The mortgage has a stated interest rate of 3% per annum; payable in annual installments in the amount equal to 100% of surplus cash of the project due on the first day of April, 2017; provided, however, that all payments due hereunder shall be payable only out of and to the extent of the net cash flow to be determined after payment of all operating expenses, payment of all sums due or currently required to be paid under the terms of any permanent mortgage loan encumbering the project that is senior to this note and the promissory note secured by such permanent mortgage loan, and payment of all amounts required to be deposited into any reserve funds. The note is secured by a second mortgage and security interest on all land, buildings, and improvements located on the project site, and movable property. Interest on the note may be compounded no more frequently than annually. Any accrued but unpaid amounts due under this note shall be paid on April 1, 2046, the note maturity date, when all sums due under this note shall be due and payable (unless forgiven as provided for in the note and mortgage). No payments were made on this loan during the years ended June 30, 2020 and 2019.

Outstanding loan balances on each of the HOME loans as of June 30, 2020 and 2019 were as follows:

Home Loan – LHFA	\$ 555,560
Home Loan – City of Shreveport	<u>300,000</u>
Total	<u>\$ 855,560</u>

(Continued)

Community Support Programs, Inc.  
Notes to Financial Statements  
June 30, 2020 and 2019  
(Continued)

(18) Accrued Interest HOME Loan

This amount represents accrued interest payable on the HOME loan obligations, subject to the payment terms, as detailed in the mortgage with Louisiana Housing Corporation and the City of Shreveport. No interest was paid on these loans during the years ended June 30, 2020 and 2019.

(19) Uncertainty

As a result of the COVID-19 Coronavirus, economic uncertainties have arisen which are likely to negatively impact financial resources. While the duration on the economic impact is expected to be temporary, there is considerable uncertainty around the duration. The related financial impact and duration cannot be reasonably estimated at this time.

(20) Subsequent Events

Subsequent events have been evaluated through December 30, 2020, the date the financial statements were available to be issued.

In August 2020, CSP received loan proceeds in the amount of approximately \$184,558 under the Paycheck Protection Program ("PPP"). The PPP was established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"). The loan and 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 six months. CSP intends to use the proceeds for purposes consistent with the PPP.

(21) Contingency

CSP is a defendant in a lawsuit, the ultimate outcome of which is not presently determinable. An estimate of possible loss or range of loss cannot be reasonably estimated at this time.

Community Support Programs, Inc.  
Shreveport, Louisiana  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2020

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Project Number	Passed Through to Subrecipients	Expenditures
<u>U.S. Department of Housing and Urban Development</u>				
Direct Programs:				
Supportive Housing Program - Project Reach II	14.267	LA0246L6H021702 & LA0246L6H021803		526,962
Supportive Housing Program - Crossroads II	14.267	LA0152L6H021810 & LA0152L6H021911		329,871
Continuum of Care Program - Center for Womens Issues	14.267	LA0034L6H021811 & LA0034L6H021912		367,716
Housing Voucher Cluster				
Direct Program				
Mainstream Vouchers	14.879	LA888		325,423
Covid-19 - Mainstream Vouchers	14.879	LA888		6,846
Total Housing Voucher Cluster			_____	332,269
Passed through the City of Shreveport				
CHDO Home Set-Aside Funds	14.239	2017 - 00000017		300,000
Passed through Louisiana Housing Corporation				
Home Investment Partnership Program	14.239	N/A		555,560
Total U.S. Department of Housing and Urban Development				2,412,378
<u>U.S. Department of Health and Human Services</u>				
Direct Programs:				
Bienville Community Coalition's Drug Free Community Project	93.276	1H79SP080097-01		122,631
Bossier/Shreveport Project AWARE	93.243	1H79SM181426-01		125,078
Passed through the State of Louisiana, Department of				
Social Services, Office of Community Services				
Portals	93.556	7843		311,405
Passed through the Northwest Louisiana Human				
Services District				
Consumer Care Resources	93.958	731588		45,674
Louisiana Partnership for Success II	93.243	NA		144,839
Total U.S. Department of Health and Human Services				749,627
<u>U.S. Department of Homeland Security</u>				
Emergency Food and Shelter	97.024	N/A		3,000
Total Federal Expenditures			\$ _____	\$ 3,165,005

See accompanying notes to the schedule of expenditures of federal awards.

Community Support Programs, Inc.  
 Shreveport, Louisiana  
 Notes to the Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 2020

NOTE A: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Community Support Programs, Inc. under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Support Programs, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Community Support Programs, Inc.

NOTE B: Summary of Significant Accounting Policies

- (1) The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.
- (2) Community Support Programs, Inc. does not utilize an indirect cost rate.

NOTE C: Loan Balances Outstanding

Community Support Programs, Inc. has the following loan balances outstanding at June 30, 2020:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Outstanding Balance at June 30, 2020</u>
14.239	Home Investment Partnership Program	\$ 555,560
14.239	Home Investment Partnership Program	300,000

Community Support Programs, Inc.  
Shreveport, Louisiana  
Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended June 30, 2020

Agency Head: Veronica Glover, Chief Executive Officer

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 102,897
Benefits - insurance	6,943
Benefits - retirement	4,391
Registration fees	1,325
Reimbursements	100
Conference travel	716

Community Support Programs, Inc.  
Supplemental Information Schedule  
Schedule of Financial Position - Crossroads II Program  
June 30, 2020

<b>Assets</b>	
Current assets:	
Cash	\$ 118,643
Grants receivable	40,793
Total current assets	<u>159,436</u>
Property and equipment:	
Property and equipment	1,347,835
Accumulated depreciation	(527,387)
Net property and equipment	<u>820,448</u>
<b>Total Assets</b>	<u><u>\$ 979,884</u></u>
<b>Liabilities and Net Assets</b>	
Current liabilities:	
Accounts payable	\$ 6,135
Accrued expenses	8,418
Interagency payable	21,623
Total current liabilities	<u>36,176</u>
HOME loan obligation	555,560
Accrued interest - HOME loan	<u>251,083</u>
Total liabilities	<u>842,819</u>
Net assets:	
Without donor restrictions	<u>137,065</u>
Total net assets	<u>137,065</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 979,884</u></u>

Community Support Programs, Inc.  
 Supplemental Information Schedule  
 Schedule of Activities - Crossroads II Program  
 For the Year Ended June 30, 2020

Revenues and Other Support:

Contractual revenue - grants	\$ 329,871
Client fees - rent	62,221
Miscellaneous revenues	<u>75</u>
Total revenues and other support	<u>392,167</u>

Expenses:

Salaries and wages	145,550
Payroll taxes and benefits	26,467
Travel	676
Operating services	74,400
Supplies	1,146
Professional fees	113,037
Utilities	16,809
Interest - HOME loan	22,593
Depreciation	47,080
Miscellaneous	<u>10,189</u>

Total expenses	<u>457,947</u>
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Changes in net assets	(65,780)
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Net assets, beginning of year	<u>202,845</u>
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Net assets, end of year	<u>\$ 137,065</u>
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Community Support Programs, Inc.  
 Supplemental Information Schedule  
 Schedule of Cash Flows - Crossroads II Program  
 For the Year Ended June 30, 2020

Operating Activities	
Change in net assets	\$ (65,780)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	47,080
(Increase) decrease in operating assets:	
Grants receivable	70,810
Increase (decrease) in operating liabilities:	
Accounts payable	2,907
Accrued expenses	(3,749)
Accrued interest - HOME loan	22,592
Interagency payable	(17,106)
Net cash provided by operating activities	<u>56,754</u>
 Net increase (decrease) in cash	 56,754
 Cash as of beginning of year	 <u>61,889</u>
 Cash as of end of year	 <u>\$ 118,643</u>

# COOK & MOREHART

*Certified Public Accountants*

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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*

Independent Auditors' Report

To the Board of Directors  
Community Support Programs, Inc.  
Shreveport, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Support Programs, Inc., (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 30, 2020.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Community Support Programs Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Support Programs, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Support Programs, Inc.'s internal control.

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

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

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Support Programs, Inc.'s 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 financial statements. 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 entity'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.



Cook & Morehart  
Certified Public Accountants  
December 30, 2020

# COOK & MOREHART

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## Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

### Independent Auditors' Report

To the Board of Directors  
Community Support Programs, Inc.  
Shreveport, Louisiana

#### **Report on Compliance for Each Major Federal Program**

We have audited Community Support Programs, Inc.'s, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Support Programs Inc.'s major federal programs for the year ended June 30, 2020. Community Support Programs, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### ***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Community Support Programs, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Support Programs, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Support Programs, Inc.'s compliance.

#### ***Opinion on Each Major Federal Program***

In our opinion, Community Support Programs, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

## Report on Internal Control Over Compliance

Management of Community Support Programs, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Support Programs, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Support Programs, Inc.'s internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Cook & Morehart  
Certified Public Accountants  
December 30, 2020

Community Support Programs, Inc.  
Shreveport, Louisiana  
Summary Schedule of Prior Audit Findings  
June 30, 2020

There were no findings or questioned costs for the prior year audit for the year ended June 30, 2019.

Schedule of Findings and Questioned Costs  
June 30, 2020

**A. Summary of Audit Results**

Financial Statements

Type of audit report issued : Unmodified

Internal control over financial reporting :

Material weaknesses identified : \_\_\_\_\_ yes  no  
Significant deficiencies identified : \_\_\_\_\_ yes  none reported

Noncompliance material to financial statements noted :

\_\_\_\_\_ yes  no

Federal Awards

Internal control over major programs :

Material weaknesses identified : \_\_\_\_\_ yes  no  
Significant deficiencies identified : \_\_\_\_\_ yes  none reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) \_\_\_\_\_ yes  no

Identification of major federal programs :

CFDA# 14,267 Supportive Housing Program - Project Reach II, Supportive Housing Program - Crossroads II, Continuum of Care Program - Center for Womens Issues

Dollar threshold used to distinguish between type A and type B programs : \$750,000

Auditee qualified as low risk :  yes \_\_\_\_\_ no

**B. Findings – Financial Statements Audit: None.**

**C. Findings and Questioned Costs – Major Federal Award Programs Audit: None.**

(Continued)

Community Support Programs, Inc.  
Shreveport, Louisiana  
Summary Schedule of Prior Year Audit Findings  
Schedule for Louisiana Legislative Auditor  
June 30, 2020

There were no findings or questioned costs for the prior year audit ended June 30, 2019.

Summary Schedule of Current Year Audit Findings  
Schedule for Louisiana Legislative Auditor  
June 30, 2020

There are no findings or questioned costs for the current year audit period ended June 30, 2020.