

SCHOOL DISTRICT ALLIANCE, INC.  
FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION  
DECEMBER 31, 2018

**SCHOOL DISTRICT ALLIANCE, INC.**

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# MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

**McDUFFIE K. HERROD**  
CERTIFIED PUBLIC ACCOUNTANT

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## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors  
School District Alliance, Inc.  
19120 Spyglass Hill Drive  
Baton Rouge, Louisiana 70809

We have reviewed the accompanying statement of financial position of School District Alliance, Inc., as of December 31, 2018 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements which collectively comprise the School District Alliance, Inc.'s basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the School District Alliance, Inc. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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

The management of the School District Alliance, Inc. is responsible for the preparation and fair presentation of the 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.

### **Accountant's Responsibility**

Our responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

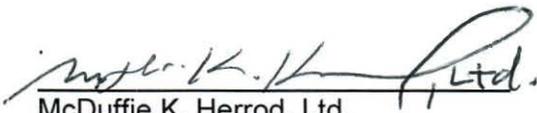
### **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

## Supplementary Information

The schedule of compensation paid to governing members for the year ended December 31, 2018 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the procedures applied in the review of the basic financial statements and was compiled from information that is the representation and responsibility of management, without audit or review. We are not aware of any material modifications that should be made to the supplementary information. We do not express an opinion or provide any assurance on the supplementary information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated June 27, 2019, on the results of our agreed-upon procedures.



McDuffie K. Herrod, Ltd.  
Clinton, LA  
June 27, 2019

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**FINANCIAL STATEMENTS**

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SCHOOL DISTRICT ALLIANCE, INC.  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2018

ASSETS

Cash & cash equivalents	\$263,028
Investments	549,202
Security deposits	1,344
Property & equipment, net of accumulated depreciation	<u>0</u>
<b>TOTAL ASSETS</b>	<b><u><u>813,574</u></u></b>

LIABILITIES

Accounts payable	887
<b>Total Liabilities</b>	<b><u>887</u></b>

FINANCIAL POSITION

Net assets without donor restrictions	812,687
<b>Total Net Position</b>	<b><u>812,687</u></b>
<b>TOTAL LIABILITIES AND FINANCIAL POSITION</b>	<b><u><u>\$ 813,574</u></u></b>

See Accompanying Notes and Accountant's Review Report

SCHOOL DISTRICT ALLIANCE, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2018

	Net Assets Without Restrictions	Net Assets With Donor Restrictions	Total
<b>SUPPORT AND OTHER GAINS</b>			
Sales of investments, net of cost \$9,665	\$ 4,078	\$	\$ 4,078
Interest and dividends	11,806		11,806
Unrealized loss on investments	(642)		(642)
Support & other gains	15,242	-	15,242
<b><u>NET ASSETS RELEASED FROM RESTRICTIONS</u></b>			
Restrictions satisfied by payments		152,780	152,780
Total Support & other revenues	15,242	152,780	168,022
<b><u>EXPENSES</u></b>			
Program Services			
Substance abuse programs		172,803	172,803
Supporting Services			
General & Administrative	3,398		3,398
Total Expenses	3,398	172,803	176,201
Change in net assets	11,844	(20,023)	(8,179)
<b><u>ASSETS RELEASED FROM RESTRICTION</u></b>			
Support			
Support from Calcasieu Human Services Authority	0	185,570	185,570
Net assets released from restrictions:			
Restrictions satisfied by payments	0	(152,780)	(152,780)
Prior year restrictions released by payments	0	(32,790)	(32,790)
Change in net assets with donor restrictions	-	-	-
<b>CHANGE IN NET POSITION</b>	<b>\$11,844</b>	<b>(\$20,023)</b>	<b>(\$8,179)</b>

See Accompanying Notes and Accountant's Review Report

SCHOOL DISTRICT ALLIANCE, INC.  
 STATEMENT OF ACTIVITIES (Continued)  
 YEAR ENDED DECEMBER 31, 2018

	Net Assets Without Restrictions	Net Assets With Donor Restrictions	Total
INCREASE IN FINANCIAL POSITION	\$ 11,844	\$ (20,023)	\$ (8,179)
NET POSITION AT BEGINNING OF PERIOD	800,843	20,023	820,866
NET POSITION AT END OF PERIOD	\$ 812,687	\$ -	\$ 812,687

See Accompanying Notes and Accountant's Review Report

SCHOOL DISTRICT ALLIANCE, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2018

Description	Program Substance Abuse	Supporting General & Admin	Total
Materials	\$2,420		\$2,420
Accounting	3,399	2,266	5,665
Auto Expense	8,376		8,376
Commissions and Fees	4,432		4,432
Contract Labor	355		355
Dues and Subscriptions		95	95
Employee Benefit Programs	7,177		7,177
Insurance Expense	127		127
Office Expense		7	7
Salaries and Related Expenses	130,084		130,084
Payroll Tax	9,987		9,987
Payroll Expenses	2,530		2,530
Training and Continuing Education		1,030	1,030
Evaluation Fees	3,916		3,916
	<u>\$ 172,803</u>	<u>\$ 3,398</u>	<u>\$ 176,201</u>

See Accompanying Notes and Accountant's Review Report

SCHOOL DISTRICT ALLIANCE, INC.  
STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2018

INCREASE (DECREASE) IN FINANCIAL POSITION	\$ (8,179)
DEPRECIATION	-
(INCREASE) DECREASE IN OPERATING ASSETS	
Grants and Contracts receivable	32,790
Unrealized Loss on Investments	(434)
INCREASE (DECREASE) IN OPERATING LIABILITIES	
Accounts payable	15
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	24,192
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sale of investments	13,744
Interest/dividends, net of market adjustments	11,806
Purchase of Investments	(32,745)
NET CASH PROVIDED/(USED) BY INVESTING ACTIVITIES	(7,195)
CASH FLOW FROM FINANCING ACTIVITIES	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	16,997
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	246,031
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 263,028

See Accompanying Notes and Accountant's Review Report

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NOTES TO FINANCIAL STATEMENTS

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**SCHOOL DISTRICT ALLIANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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NOTE I- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

**Nature of Activities**

The School District Alliance, Inc. (hereinafter referred to as the Organization) began operating as a non-profit corporation in 2002, and is domiciled in Baton Rouge, Louisiana. The purpose of the Organization is to conduct educational programs in Baton Rouge and surrounding areas related to the prevention, treatment and rehabilitation of diseases caused by alcohol and drug abuse. Its funding comes primarily from federal grants issued for such purposes as a result of the Public Health Services Act.

The accounting policies of the Organization conform to accounting principles generally accepted in the United States of America as applicable to non-profit organizations. The significant accounting policies are as follows:

**Method of Accounting**

The financial statements of the Organization have been prepared utilizing the accrual basis of accounting.

**Financial Statement Presentation**

The Organization had adopted Statement of Financial Accounting Standards (SFAS) No. 117, "*Financial Statement of Not-for-Profit Organizations*". Accounting change: The Organization adopted ASU 2016-14 beginning with this fiscal year. This new standard requires the Organization to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

*Net Assets Without Donor Restrictions:* Net assets that are not subject to donor-imposed stipulations or the donor-imposed restrictions have expired.

*Net Assets With Donor Restrictions:* The organization retained reporting the two previous classes of restricted assets, as follows:

*Temporarily Restricted:* Net assets that are subject to donor-imposed restrictions either for use during a specified period of time and/or for a particular purpose. When a donor-imposed restriction is fulfilled or when a time restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the accompanying statement of activities as net assets released from restrictions.

*Permanently Restricted:* Net assets that are subject to donor-imposed restrictions whereby the corpus must be maintained in perpetuity by the Organization. The Organization is allowed to use all or part of the income earned from the corpus for unrestricted or restricted purposes.

**Revenue Recognition**

Grants are recorded as revenue when the reimbursement requests are made as this is the point that they become measurable.

**SCHOOL DISTRICT ALLIANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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**Contributions**

The Organization has elected to adopt SFAS No. 116, *"Accounting for Contributions Received and Contributions Made"*. In accordance with SFAS No. 116, contributions received are recorded as unrestricted or restricted support depending on the existence and/or nature of any donor restrictions. Restricted net assets are reclassified to unrestricted net assets upon satisfaction of the time or purpose of the restriction.

**Contributed Goods and Services**

No amounts have been recognized in the accompanying financial statements because not all of the criteria for recognition under SFAS No. 116, *"Accounting for Contributions Received and Contributions Made"*, were satisfied.

**Cash and Cash Equivalents**

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

**Investments**

The Organization has invested in mutual funds and other securities that are maintained by Merrill Lynch and TD Ameritrade. The Organization's framework for measuring fair value has one level - quoted prices that are available in active markets - because (1) it is the most reliable; and (2) the information is provided by the broker.

**Receivables**

Accounts receivable represent amounts due from the Organization's funding sources and are recorded at management's estimate of the amount that is expected to be collected. This is based in part on historical data and known subsequent collections. There is no allowance recorded in the accompanying financial statements as management expects 100% of its outstanding receivables to be collected. Revenues become susceptible to accrual when they become both measurable and available.

**Property and Equipment**

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets 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 support. Property and equipment purchased by the Organization is recorded at cost. The Organization capitalizes all property and equipment with a cost of at least \$1,000 and an estimated useful life of more than one year.

Related depreciation is recorded using the straight-line method over the estimated useful lives of the assets. Interest during the construction or renovation of long-lived assets, if applicable, is normally capitalized. The earnings on the borrowings reduce this amount during the same period, if any.

**SCHOOL DISTRICT ALLIANCE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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**Functional Expenses**

The majority of expenses can be directly identified with the program or supporting service to which they relate and are charged accordingly. Other expenses by function have been allocated among programs and supporting service classifications using bases determined by management to be reasonable.

For the year ended December 31, 2018, the Organization's total costs and expenses related to its programs totaled to \$176,201.

**Use of Estimates**

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

**Income Taxes**

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no liability or expense has been recorded in the accompanying financial statements.

The tax years ended December 31, 2016, 2017 and 2018 are still open to review for both federal and state purposes. The Organization has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; and to identify and evaluate other matters that may be considered tax positions.

NOTE 2 – LIQUIDITY MANAGEMENT - CASH AND CASH EQUIVALENTS

At December 31, 2018, the Organization had \$263,028 in demand deposits as follows:

Chase Bank	\$121,920
Merrill Lynch	21,720
Scottrade	119,388
Total	<u>\$263,028</u>

All deposits are secured through the Federal Deposit Insurance Corporation to the extent of the limit of \$250,000 per account, or by the SIPC. No cash was uninsured at December 31, 2018.

NOTE 3 - INVESTMENTS

Investments can be exposed to custodial credit risk if the securities underlying the investments are uninsured and unregistered, not registered in the name of the entity or are held either by the counter-party or the counter-party's trust department or agent but not in the entity's name.

**SCHOOL DISTRICT ALLIANCE, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

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At December 31, 2018, the Organization had the following investments:

	<u>Carrying Amt</u>	<u>Cost</u>	<u>Unrealized Loss</u>
Equities	\$ 156,944	\$ 200,180	\$43,236
Mutual funds	<u>\$ 392,258</u>	<u>\$ 409,803</u>	<u>\$17,545</u>
Total	<u>\$ 549,202</u>	<u>\$ 609,983</u>	<u>\$ 60,781</u>

None of these investments are restricted.

NOTE 4 - RECEIVABLES

Receivables include amounts due from funding sources for expenditures made by the Organization in last two months of the year. However, the Organization had no receivables at year-end, due to grants ending earlier in the year and no additional grants were received until the next fiscal year.

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment consists of the following at December 31, 2018:

Furniture and Fixtures	\$ 6,399
Equipment	5,990
Less: accumulated depreciation	<u>(12,389)</u>
Net	<u>\$ -0-</u>

NOTE 6 - ACCOUNTS AND OTHER PAYABLES

There were Accounts Payable of \$887 at December 31, 2018.

**SCHOOL DISTRICT ALLIANCE, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

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NOTE 7 - LEASES

The Organization had no leases for the fiscal year.

NOTE 8 - DONOR RESTRICTED NET ASSETS

Donor restricted net assets are available for the following purpose at December 31, 2018:

There were no restricted net assets at year-end.

NOTE 9 - NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by the expiration of time during the year.

Purpose restriction accomplished:

Substance abuse education/prevention	<u>\$152,780</u>
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NOTE 10 - RELATED PARTY TRANSACTIONS

Both Dr. Nichols and his wife are paid employees providing educational services for the prevention and treatment of substance abuse.

NOTE 11 - COMMITMENTS AND CONTINGENCIES

*Receivables and Revenues.* All receivables recorded are due from grantors of prevention and treatment of substance abuse programs supported through the U.S. Department of Health and Human Services. Approximately 100% of the Organization's support is paid from this source.

*Litigation and Claims.* There is no pending or threatened litigation against the Organization.

NOTE 12 - SUBSEQUENT EVENTS

The Organization is not aware of any events occurring between December 31, 2018, and June 27, 2019, the date that the financial statements were available to be issued, that would require recognition or disclosure in the accompanying financial statements.

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**SUPPLEMENTAL INFORMATION**

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**SCHOOL DISTRICT ALLIANCE, INC.  
SCHEDULE OF COMPENSATION, BENEFITS  
AND OTHER PAYMENTS TO AGENCY HEAD  
YEAR ENDED DECEMBER 31, 2018**

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**Agency Head**  
Alan Nichols Director

**Purpose**

	<b>Amount</b>
Salary	\$86,000
Benefits – Insurance	6,037
Mileage	<u>4,784</u>
Total Compensation, Benefits and other Payments	<u>\$96,821</u>

See Accompanying Notes and Independent Reviewer's Report

**SCHOOL DISTRICT ALLIANCE, INC.**  
**SCHEDULE OF FINDINGS**  
**YEAR ENDED DECEMBER 31, 2018**

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**Section I      Financial Statement Findings and Responses**

A.    Prior year findings

None.

B.    Current year findings

None

**Section III    Management Letter**

None was issued.

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**AGREED-UPON PROCEDURES**

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# MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

**McDUFFIE K. HERROD**  
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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors  
 School District Alliance, Inc.  
 Baton Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of the School District Alliance, Inc. and the Louisiana Legislative Auditor (the specified parties), on the School District Alliance's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2018, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The School District Alliance's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

*Management provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended December 31, 2018:*

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
Imperial Calcasieu Human Services Auth.	2018	93.959	\$152,780
Imperial Calcasieu Human Services Auth.	2017	93.959	\$ 32,790
Total Expenditures			<b>\$ 185,570</b>

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected. *Done and addressed below.*

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

*Each of the selected disbursements agreed to the amount and payee in the supporting documentation.*

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

*All of the disbursements except one were coded to the correct fund and general ledger account.*

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

*The School District Alliance's policy and procedures manual did not address disbursement approval.*

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

***Activities allowed or unallowed***

*We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.*

***Eligibility***

*We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.*

***Reporting***

*We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.*

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

*Not applicable, no close-out reports were received since the Organization has transitioned to "fee for service" billing for grants.*

## **Open Meetings**

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

*Not applicable for this organization – Management represented that no public meetings are held.*

## **Budget**

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

*Not applicable for this organization – Management represented that they are not required to prepare budgets, since they are now on “fee for service” arrangements with grantors.*

## **State Audit Law**

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

*Not Applicable*

11. Inquire of management and report whether the agency entered 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).

*Management represented that the School District Alliance did not enter into any contracts during the fiscal year that were subject to the public bid law.*

## **Prior-Year Comments**

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

*Not applicable, as there were no noteworthy issues for the prior year.*

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the School District Alliance’s compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the School District Alliance's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



McDuffie K. Herrod, Ltd.  
Clinton, LA  
June 27, 2019

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Quasi-public Agencies)**

\_\_\_\_\_ (Date Transmitted)

\_\_\_\_\_ McDuffie K. Herod Ltd (APAC)  
\_\_\_\_\_ (CPA Firm Name)

\_\_\_\_\_ 12410 Woodrife Street (CPA  
Firm Address)

\_\_\_\_\_ Clinton, Louisiana 70722 (City,  
State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2018 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24.513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Federal, State, and Local Awards**

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

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

Yes  No

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

Yes  No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes  No

**Open Meetings**

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

**Budget**

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

Yes  No

**Reporting**

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

Yes  No

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

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

**Prior-Year Comments**

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

Yes  No

**General**

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

Yes  No

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

Yes  No

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

Yes  No

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

Yes  No

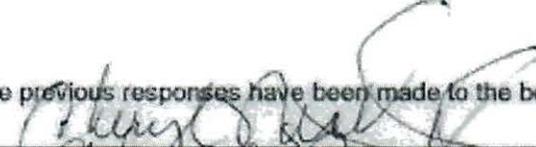
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes  No

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

Yes  No

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

	Secretary	6/29/19	Date
	Treasurer	6/29/19	Date
	President	6-29-19	Date