

SCHOOL DISTRICT ALLIANCE, INC.
ANNUAL FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

SCHOOL DISTRICT ALLIANCE, INC.

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MC DUFFIE K. HERROD, LTD.
(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

Member: American Institute of CPAs
Society of Louisiana CPAs

POST OFFICE BOX 8436
12410 WOODVILLE ST.
CLINTON, LA 70722
Telephone (225) 683-3888
Facsimile (225) 683-6733

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, 2017 and the related statements of activities and cash flows for the year then ended, 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.

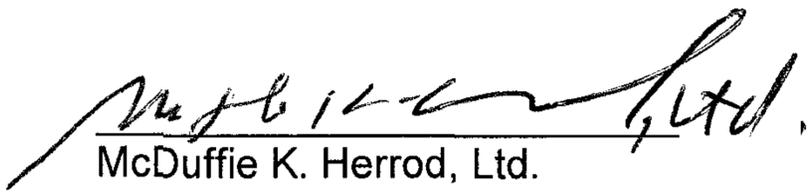
The management of the School District Alliance, Inc. is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

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 conformity with accounting principles generally accepted in the United States of America.

The schedule of compensation paid to governing members for the year ended December 31, 2017 and the statement of functional expenses are presented for purposes of additional analysis and are 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 of management, without audit or review. 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 25, 2018, on the results of our agreed-upon procedures.



McDuffie K. Herrod, Ltd.
Clinton, LA
June 25, 2018

FINANCIAL STATEMENTS

SCHOOL DISTRICT ALLIANCE, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2017

ASSETS

Cash & cash equivalents	246,031
Grants & contract receivables	32,790
Investments	541,728
Security deposits	1,344
Property & equipment, net of accumulated depreciation	<u>-</u>

TOTAL ASSETS 821,893

LIABILITIES

Accounts payable	155
Credit card	872
Total Liabilities	<u>1,027</u>

FINANCIAL POSITION

Unrestricted	820,866
Total Net Position	<u>820,866</u>

TOTAL LIABILITIES AND FINANCIAL POSITION \$ 821,893

See Accompanying Notes and Accountant's Report

SCHOOL DISTRICT ALLIANCE, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2017

UNRESTRICTED NET ASSETS
SUPPORT AND OTHER GAINS

Sales of investments, net of cost \$561,014	\$	8,093
Interest and dividends		12,301
Unrealized loss on investments		(208)
Other income		2,745
Total Support & other gains		22,931

NET ASSETS RELEASED FROM RESTRICTIONS

Restrictions satisfied by payments		338,803
Total Unrestricted Support		361,734

EXPENSES

Program Services		
Substance abuse programs		342,671
Supporting Services		
General & Administrative		1,304
Total Expenses		343,975
Increase in unrestricted net assets		17,759

TEMPORARILY RESTRICTED NET ASSETS

Support		
Support from Northwest LA Human Services District		74,955
Support from Metro Human Services District		109,346
Support from Imperial Calcasieu		163,670
Net assets released from restrictions:		
Restrictions satisfied by payments		(338,803)
Prior year restrictions released by payments		(9,168)
Change in temporarily restricted net assets		-

INCREASE IN NET POSITION	\$	17,759
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See Accompanying Notes and Accountant's Report

SCHOOL DISTRICT ALLIANCE, INC.
STATEMENT OF ACTIVITIES (Continued)
YEAR ENDED JUNE 30, 2017

INCREASE IN FINANCIAL POSITION	\$ 17,759
NET POSITION AT BEGINNING OF PERIOD	803,107
NET POSITION AT END OF PERIOD	<u>\$ 820,866</u>

See Accompanying Notes and Accountant's Report

SCHOOL DISTRICT ALLIANCE, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2017

INCREASE (DECREASE) IN FINANCIAL POSITION	\$	17,759
DEPRECIATION		-
(INCREASE) DECREASE IN OPERATING ASSETS		
Grants and Contracts receivable		(9,168)
Unrealized Loss on Investments		208
INCREASE (DECREASE) IN OPERATING LIABILITIES		
Accounts payable		(84)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		8,715
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of investments		549,391
Interest/dividends, net of market adjustments		12,301
Purchase of Investments		(392,747)
NET CASH PROVIDED BY INVESTING ACTIVITIES		168,945
CASH FLOW FROM FINANCING ACTIVITIES		-
NET INCREASE IN CASH AND CASH EQUIVALENTS		177,660
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		68,371
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$	246,031

See Accompanying Notes and Accountant's Report

NOTES TO FINANCIAL STATEMENTS

SCHOOL DISTRICT ALLIANCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1- 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 New Orleans 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 has adopted Statement of Financial Accounting Standards (SFAS) No. 117, "*Financial Statement of Not-for-Profit Organizations*". Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. In addition, it is required to present a statement of cash flows.

Unrestricted: Net assets that are not subject to donor-imposed stipulations or the donor-imposed restrictions have expired.

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 measureable.

SCHOOL DISTRICT ALLIANCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

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, temporarily restricted or permanently 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 Scottrade. 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, 2017

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, 2017, the Organization's total costs and expenses related to its programs amounted to \$343,975.

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, 2015, 2016 and 2017 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 - CASH AND CASH EQUIVALENTS

At December 31, 2017, the Organization had \$246,031 in demand deposits as follows:

Chase Bank	\$108,259
Merrill Lynch	20,376
Scottrade	117,396
	<hr/>
Total	<u>\$246,031</u>

All deposits are secured through the Federal Deposit Insurance Corporation to the extent of the limit of \$250,000 per account. No cash was uninsured at December 31, 2017.

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, 2017**

At December 31, 2017, the Organization had the following investments:

	<u>Carrying Amt</u>	<u>Cost</u>	<u>Unrealized Loss</u>
Equities	\$ 132,656	\$ 132,864	\$ 208
Mutual funds	<u>\$ 409,072</u>	<u>\$ 409,072</u>	<u>-0-</u>
Total	<u>\$ 541,728</u>	<u>\$ 541,936</u>	<u>\$ 208</u>

NOTE 4 - RECEIVABLES

Receivables include amounts due from funding sources for expenditures made by the Organization in the months of November and December of 2017, as follows:

Metro Human Services	\$ 4,010
State of Louisiana	<u>28,780</u>
Total	<u>\$32,790</u>

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment consists of the following at December 31, 2017:

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 Payables of \$155 and Chase credit card payable of \$872 at December 31, 2017.

SCHOOL DISTRICT ALLIANCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 7 - LEASES

The Organization leases space on a month-to-month basis for conducting meeting and other activities associated with the School District Alliance, Inc. payments during the year totaled \$4,267. The monthly rate is \$356.

NOTE 8 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purpose at December 31, 2017:

Purpose restricted:

Substance abuse education/prevention	\$ -0-
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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>\$338,803</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 85% 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, 2017, and June 25, 2018, the date that the financial statements were available to be issued, that would require recognition or disclosure in the accompanying financial statements.

SUPPLEMENTAL INFORMATION

SCHOOL DISTRICT ALLIANCE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
DECEMBER 31, 2017

<u>EXPENSES</u>	Program Substance Abuse	Supporting General & Admin	Total
Materials	\$18,712		\$18,712
Indirect Cost - Misc	-		-
Accounting	5,368	596	5,964
Auto Expense	14,034		14,034
Bank Charges	85	10	95
Brokers Fees	2,618		2,618
Commissions & Fees	-		-
Contract Labor	85		85
Employee Benefits Programs	1,371		1,371
Insurance Expense	3,671		3,671
Insurance - Liability	337		337
Interest	-		-
Legal and Professional	3,684		3,684
Maintenance Expense	50		50
Office Expense	621	69	690
Salaries and related Expenses	153,020		153,020
Payroll Tax	109,197		109,197
Payroll Expenses	10,959		10,959
Rent or Lease	3,840	427	4,267
Telephone	1,821	202	2,023
Training and Continuing Education	-		-
Trainer Fees	-		-
Evaluation Fee	13,197		13,197
	<u>\$ 342,671</u>	<u>\$ 1,304</u>	<u>\$ 343,975</u>

**SCHOOL DISTRICT ALLIANCE, INC.
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
YEAR ENDED DECEMBER 31, 2017**

**Agency Head Alan
Nichols Director**

Purpose

	Amount
Salary	\$144,500
Benefits - 401K plan	0
Mileage	<u>8,702</u>
Total Compensation, Benefits and other Payments	<u>\$153,202</u>

See Accompanying Notes and Independent Reviewer's Report

SCHOOL DISTRICT ALLIANCE, INC.
SCHEDULE OF FINDINGS
YEAR ENDED DECEMBER 31, 2017

Section I Financial Statement Findings and Responses

A. Prior year findings
2016-1 Compliance with Audit Law

Condition: The annual financial report was not issued by the due date of June 30, 2017, although extensions were granted until October 31, 2017.

Criteria: Louisiana Revised Statute 24:513 requires that an annual financial report or other type Report be submitted to the Legislative Auditor within six months of the close of the fiscal/calendar year.

Cause: The organization's prior accounting firm was removed from the list of approved accounting/audit firms, and the organization was severely affected by the Louisiana Severe Storms and Flood of August 11, 2016. The organization was located in the related federal disaster area.

Recommendation: In the future, management will seek qualified assistance with reporting and will make every effort to comply.

Management's Response: Another approved accounting/audit firm has been retained to assist with meeting the filing deadline. Regarding the disaster risk issue, management is taking steps to secure backup copies of records in another location and/or use of cloud storage.

Current Status: Resolved.

B. Current year findings

None

Section III Management Letter

None

AGREED-UPON PROCEDURES

MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

McDUFFIE K. HERROD
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POST OFFICE BOX 8436
12410 WOODVILLE ST.
CLINTON, LA 70722

Telephone (225) 683-3888
Facsimile (225) 683-6733

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, 2017, 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, 2017:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
Metro Human Services District	2017		\$109,346
Imperial Calcasieu	2017		\$163,670
Northwest LA Human Services District	2017		\$ 74,955
Total Expenditures			\$ 347,971

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.

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.

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.

In the Schedule of Findings for the year ended December 31, 2016, it was reported that the annual financial report was not issued by the due date of June 30, 2017, although extensions were granted until October 31, 2017. Management represented that another approved accounting firm has been retained to assist with meeting the filing deadline.

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 25, 2018

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

6-27-18 (Date Transmitted)

McDuffie K. Herrod, Ltd. (APAC)
12410 Woodville Street
Clinton, Louisiana 70722

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2017 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Code, 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 []

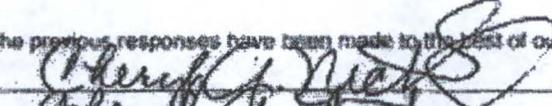
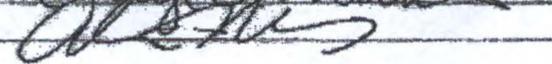
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period 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	6/27/18	Date
	Treasurer	6/27/18	Date
	President	6/27/18	Date