

Central Louisiana AIDS Support Services

Alexandria, Louisiana

Financial Statements

December 31, 2016

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KnightMadden

A Professional Accounting Corporation

John E. Theriot II, CPA, CGMA
Dona C. Manuel, CPA

Coan I. Knight, Jr., CPA
Stephanie R. Lemoine, CPA

Independent Auditors' Report

To the Board of Directors of
Central Louisiana AIDS Support Services, Inc.
Alexandria, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Central Louisiana AIDS Support Services (CLASS) (a nonprofit organization) which comprise the statement of financial position as of December 31, 2016, and the related statements of activities, and cash flows for the year 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 Central Louisiana AIDS Support Services as of December 31, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2017 on our consideration of CLASS's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Report on Summarized Comparative Information

We have previously audited CLASS's 2015 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated June 7, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.



KnightMasden
Alexandria, Louisiana
June 28, 2017



Central Louisiana AIDS Support Services
Statement of Financial Position
December 31

	<u>2016</u>	<u>2015</u> Summarized Total
Assets		
Current Assets		
Cash and cash equivalents	\$ 438,890	\$ 343,308
Grants and pledges receivable	177,402	142,393
Prepaid expenses	-	7,903
Total Current Assets	616,292	493,604
Plant, Property and Equipment, net of accumulated depreciation	196,101	219,991
Other Assets		
Deposits	2,002	1,671
Total Other Assets	2,002	1,671
Total Assets	\$ 814,395	\$ 715,266
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 8,697	\$ 6,096
Payroll liabilities	578	2,128
Total Current Liabilities	9,275	8,224
Net Assets		
Unrestricted	541,990	615,985
Temporarily restricted	263,130	91,057
Total Net Assets	805,120	707,042
Total Liabilities and Net Assets	\$ 814,395	\$ 715,266

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

Central Louisiana AIDS Support Services
Statement of Activities
For the Year Ended December 31

	<u>2016</u>	<u>2015</u>		
	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	<u>Total</u>	Summarized <u>Total</u>
Revenues				
Contributions, gifts and grants	\$ 8,333	\$ 638,377	\$ 646,710	\$ 698,232
Fund raising income	31,070	-	31,070	19,237
Investment income	179	-	179	144
Other income	4,477	-	4,477	-
Total Revenues	<u>44,059</u>	<u>638,377</u>	<u>682,436</u>	<u>717,613</u>
Net Assets released from restrictions	466,304	(466,304)	-	-
Functional Expenses				
Program services	549,584	-	549,584	567,880
Management and general	26,110	-	26,110	32,943
Fundraising	8,664	-	8,664	10,948
Total Functional Expenses	<u>584,358</u>	<u>-</u>	<u>584,358</u>	<u>611,771</u>
Change in Net Assets	(73,995)	172,073	98,078	105,842
Net Assets - Beginning	<u>615,985</u>	<u>91,057</u>	<u>707,042</u>	<u>601,200</u>
Net Assets - Ending	<u>\$ 541,990</u>	<u>\$ 263,130</u>	<u>\$ 805,120</u>	<u>\$ 707,042</u>

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

Central Louisiana AIDS Support Services
Statement of Cash Flows
For the Year Ended December 31

	<u>2016</u>	<u>2015</u>
Cash Flows from Operating Activities		
Change in Net Assets	\$ 98,078	\$108,363
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation	23,890	25,247
(Increase) decrease in receivables	(35,009)	(49,292)
(Increase) decrease in prepaid expenses	7,903	(4,591)
(Increase) decrease in deposits	(331)	-
Increase (decrease) in current liabilities	<u>1,051</u>	<u>3,498</u>
Net Cash Provided (Used) by Operating activities	95,582	83,225
Cash flows from Investing Activities		
Purchase of plant, property and equipment	<u>-</u>	<u>(18,129)</u>
Net Cash Used by Investing Activities	-	(18,129)
Cash flows from Financing Activities		
Principal payments	<u>-</u>	<u>(24,964)</u>
Net Cash Provided (Used) by Financing Activities	<u>-</u>	<u>(24,964)</u>
Net Increase (Decrease) in Cash and Cash equivalents	95,582	40,132
Cash and Cash Equivalents - Beginning of Year	<u>343,308</u>	<u>303,176</u>
Cash and Cash Equivalents - End of Year	<u>\$ 438,890</u>	<u>\$343,308</u>
Cash paid for:		
Interest	\$ 669	\$ 654

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

Central Louisiana AIDS Support Services
Statement of Functional Expenses
For the Year Ended December 31

	2016							2015	
	Direct Services for				Total				
	AIDs Patients	Gay Men's Wellness	Prevention	Elton John Outreach	Program Services	Management and General	Fundraising	Total Expenses	Summarized Expenses
Payroll expenses	\$ 211,391	\$ 21,033	\$ -	\$ 10,843	\$ 243,267	\$ -	\$ -	\$ 243,267	\$ 252,973
Contract labor	35,613	-	-	-	35,613	18,000	-	53,613	34,760
Travel	8,724	-	976	-	9,700	-	-	9,700	11,243
Professional fees	15,580	-	-	-	15,580	-	-	15,580	18,830
Bank charges	75	-	-	-	75	-	-	75	230
Depreciation	23,890	-	-	-	23,890	-	-	23,890	25,247
Dues and subscriptions	409	-	-	-	409	114	-	523	3,091
Education and seminars	5,667	-	-	-	5,667	-	-	5,667	1,388
Insurance	22,830	-	2,055	514	25,399	-	-	25,399	9,432
Repairs and maintenance	5,550	-	-	-	5,550	-	-	5,550	5,811
Office expense	12,702	530	2,178	8,775	24,185	4,480	8,664	37,329	34,095
Program expense	64,327	18,548	4,425	4,500	91,800	-	-	91,800	137,139
Telephone	7,984	-	1,542	-	9,526	1,073	-	10,599	10,796
Utilities	11,628	-	708	-	12,336	2,443	-	14,779	14,135
Advertising	-	-	-	-	-	-	-	-	1,500
Interest	669	-	-	-	669	-	-	669	654
Rent	45,418	-	-	-	45,418	-	-	45,418	47,618
Other Expense	500	-	-	-	500	-	-	500	308
	<u>\$ 472,957</u>	<u>\$ 40,111</u>	<u>\$ 11,884</u>	<u>\$ 24,632</u>	<u>\$ 549,584</u>	<u>\$ 26,110</u>	<u>\$ 8,664</u>	<u>\$ 584,358</u>	<u>\$ 609,250</u>

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

Central Louisiana AIDS Support Services
Notes to the Financial Statements
December 31, 2016

Note 1 – Summary of Significant Accounting Policies

Organization

Central Louisiana AIDS Support Services (CLASS) is a nonprofit organization providing support and services to people infected and affected by acquired autoimmune deficiency syndrome (AIDS) and human immunodeficiency virus (HIV) in the Central Louisiana region. CLASS also offers educational programs and informational materials to the general public, in order to prevent more people from becoming infected and to build awareness of the serious medical, legal, social and emotional problems faced by those already infected. CLASS also provides a continuum of care and supportive services for individuals and families living with HIV disease. CLASS's programs are as follows:

Education

Education continues to be the best method for slowing the spread of HIV/AIDS. This program's goal is making the community aware that prevention is vital to reducing the spread of HIV. CLASS provides a prevention intervention program through street/community outreach; HIV prevention counseling, testing, referral and partner notification; community education and condom availability. Outreach is a person to person approach involving education to prevent the spread of HIV and other STDs. These services are funded through various programs including Ryan White Part B and Ryan White Part C, HIV/AIDS Prevention, United Way, and Elton John AIDS Foundation.

Case Management

CLASS provides case managers who serve as liaisons between clients and the network of community resources to ensure that the infected live comfortably and with dignity. Case managers work with those living with HIV and AIDS to develop a plan of care that addresses the medical, financial, emotional and social needs. Funding for these services is provided by Ryan White Part B and Part F and Housing Opportunities for Persons with AIDS.

Food Pantry

CLASS operates a food pantry which supplements the clients' needs with nonperishable food items and personal care items. This program is provided by Ryan White Part B and Broadway Cares.

Housing Support Services

Housing Support Services provides assistance to persons with significant disabilities to obtain and maintain housing in the community. The supports provided are rent and utilities assistance. Funding for this assistance is provided by Housing Opportunities for Persons with AIDS.

Transportation Services

CLASS provides clients with (2) \$10 gas vouchers per month or bus tickets for medical appointments. Transportation services are funded through Ryan White Part B.

Central Louisiana AIDS Support Services
Notes to the Financial Statements
December 31, 2016

Note 1 – Summary of Significant Accounting Policies (Continued)

Dental Services

CLASS provides dental services free of charge to clients. These services are performed by local dentists, and is funded through the Ryan White Part B and Part F grant funding.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with the generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of CLASS and changes therein are classified and reported as follows:

Unrestricted net assets – Net assets not subject to donor-imposed stipulations.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of CLASS and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by CLASS. Generally, the donors of these assets permit CLASS to use all or part of the income earned on any related investments for general or specific purposes.

Tax Status

CLASS is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Furthermore, CLASS is not classified as a “private foundation” by the Internal Revenue Service. Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the organization and recognize a tax liability (or asset) if the organization has undertaken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the organization, and has concluded that as of December 31, 2016, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or assets) or disclosure in the financial statements.

Accounts Receivable

Accounts receivable are comprised primarily of reimbursements from federal agencies. CLASS uses the allowance method to account for uncollectible receivables. Reimbursements are charged against the allowance when deemed to be uncollectible. The allowance is based on management's estimate of possible uncollectible reimbursements. Due to reimbursements being due primarily from federal agencies with minimal risks of nonpayment based on CLASS's past experience with these agencies, all amounts due are considered collectible and therefore no allowance is recorded.

Central Louisiana AIDS Support Services
Notes to the Financial Statements
December 31, 2016

Note 1 – Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

CLASS considers all demand deposits and highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cash and cash equivalents include monies designated for specific programs or held for others.

Equipment, Furniture and Buildings

Equipment and furniture are recorded at cost. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. The estimated useful lives of assets range from three to seven years for equipment and furniture and thirty-nine years for buildings.

Donated Property and Equipment

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support, unless the donor has restricted the donated asset to a specific purpose or for use for a specified period of time. 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.

Functional Allocation of Expenses

The costs of providing the various programs and other activities of CLASS have been summarized on a functional basis in the accompanying statements of functional expenses.

Advertising and Promotion

Advertising costs are expensed as incurred. The primary purpose of these appeals is to promote CLASS's fund-raising events and raise awareness of the disease and its prevention.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. CLASS's estimates include those regarding the fair value of donated materials and services.

Central Louisiana AIDS Support Services
Notes to the Financial Statements
December 31, 2016

Note 2 – Fair Value Measurement

FASB ACS 820-10, Fair Value Measurement, defines fair value, establishes a framework for measuring fair value, establishes a three-level valuation hierarchy for disclosure of fair value measurement and enhances disclosure requirements for fair value measurements. The valuation hierarchy is based upon the transparency of inputs to the valuation of the fair value of an asset or liability as of the measurement date. The three levels are defined as follows:

Level 1 – Represented by quoted prices that are available in an active market. Level 1 securities include highly liquid government bonds, treasury securities, mortgage products and exchange traded equities.

Level 2 – Represented by assets and liabilities similar to Level 1 where quoted prices are not available, but are observable, either directly or indirectly through corroboration with observable market data and estimated using pricing models or discounted cash flows. Level 2 securities would include U.S. agency securities, mortgage-backed agency securities, obligations of states and political subdivisions, and certain corporate, asset backed securities, and swap agreements.

Level 3 – Represented by financial instruments where there is limited activity or unobservable market prices and pricing models significant to determining the fair value measurement include the reporting entity’s own assumptions about the market risk. Level 3 securities would include hedge funds, private equity securities, and private investments in public entities.

Fair value of assets measured on a recurring basis at December 31, 2016 are as follows:

	<u>Fair Value Measurement at December 31, 2016 Using</u>			
<u>Description</u>	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash	\$438,890	\$438,890	\$ -	\$ -

Note 3 – Grants Receivable

Grants receivable at December 31, 2016 consists of the following programs:

State of Louisiana – Ryan White II	\$ 88,077
State of Louisiana – HIV/AIDS Prevention	21,688
State of Louisiana – HOPWA	10,741
State of Louisiana – Gay Men’s Wellness	6,896
The Rapides Foundation	<u>50,000</u>
 Total Grants Receivable	 <u>\$127,402</u>

Central Louisiana AIDS Support Services
Notes to the Financial Statements
December 31, 2016

Note 4 – Equipment and Furniture

The following schedule summarizes estimated useful life, cost and accumulated depreciation of property, plant and equipment as of December 31, 2016:

<u>Description</u>	<u>Life</u>	
Building	39 years	\$159,584
Equipment & Furniture	5 to 10 years	169,594
Land		32,094
Less: Accumulated Depreciation		<u>(165,171)</u>
Net Fixed Assets		<u>\$196,101</u>

Depreciation expense for the year ended December 31, 2016 was \$23,890.

Note 5 – Concentrations

Grants received require the fulfillment of certain conditions as set forth in the grant instruments; CLASS intends to fulfill the conditions of all grants, recognizing that failure to fulfill the conditions could result in the return of the funds to donors. CLASS, by accepting the grants and their terms, has agreed to the conditions of the donors. Government grants represented approximately 85% of CLASS's total support and revenue for year 2016. In addition, the balance of accounts receivable is comprised primarily of government grants.

The Company maintains cash balances with a regional bank. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2016, there was \$188,890 in cash on deposit that was in excess of the federally-insured limits.

Central Louisiana AIDS Support Services
Notes to the Financial Statements
December 31, 2016

Note 6 – Restricted Net Assets

As of December 31, 2016, CLASS had no permanently restricted net assets.

Temporarily restricted net assets as of December 31, 2016 totaled \$513,130 and were restricted for the following purposes:

Social media outreach	\$ 2,961
Teen pregnancy prevention	46,285
Substance abuse prevention	50,000
Prevention testing and advocacy	50,783
HIV care, testing and prevention	5,000
High Risk AIDS Prevention	47,460
HOPWA	1,462
Ryan White Title V	3,364
Gay Men’s Wellness	30,185
Direct services for AIDS patients	<u>25,630</u>
 Total	 <u>\$263,130</u>

Temporarily Restricted income was generated through both cost reimbursements and “pay for services” type funding. The amounts reported as grant and contract income exceeded program expenses due to the fact that the “pay for services” funding is not directly related to an offsetting program expense. Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by the grants.

Note 7 – Taxes

CLASS's tax returns for the years ended December 31, 2013 through December 31, 2015, remain open and subject to examination by taxing authorities. The tax return for the year ended December 31, 2016 has not been filed as of the report date.

Note 8 – Subsequent Events

CLASS has no material subsequent events that would require disclosure. Subsequent events have been evaluated through June 28, 2017, which is the date the report was issued.

Supplementary Schedules

Central Louisiana AIDS Support Services
Schedule of Compensation, Benefits and Other Payments to Ann Lowery,
Executive Director
For the Year Ended December 31, 2016

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 56,286
Insurance - benefits	84
Travel (mileage)	<u>1,069</u>
	<u>\$ 57,439</u>

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



KnightMasden

A Professional Accounting Corporation

John E. Theriot II, CPA, CGMA
Dona C. Manuel, CPA

Coan I. Knight, Jr., CPA
Stephanie R. Lemoine, CPA

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors of
Central Louisiana AIDS Support Services
Alexandria, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial statement audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Central Louisiana Aids Support Service (CLASS) (a nonprofit organization) which comprise that statement of financial position as of December 31, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 28, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered CLASS's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CLASS's internal control. Accordingly, we do not express an opinion on the effectiveness of CLASS's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings as 2017-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether CLASS'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Board of Directors, management, State of Louisiana Legislative Auditor's Office, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



KnightMarden

Alexandria, Louisiana

June 28, 2017



Central Louisiana AIDS Support Services
Schedule of Findings
For the Year Ended December 31, 2016

Current Year Findings

2017-001 Accounting for Grant Activities

Condition:

A journal entry necessary to properly record a grant awarded prior to year end was not recorded.

Criteria:

Central Louisiana AIDS Support Services is not in accordance with accounting principles generally accepted in the United States of America.

Effect:

Grant receivable and grant revenue are not properly reflected in the financial statements.

Cause:

A grant awarded in late December was not included in the receivable ledger.

Recommendation:

Go over grant agreements with outside CPA firm to ensure all grants are recorded properly.

Response:

See Management's Corrective Action Plan for their response.

Central Louisiana AIDS Support Services
Schedule of Findings
For the Year Ended December 31, 2016

2017-001 Accounting for Grant Activities

Recommendation:

Go over grant agreements with outside CPA firm to ensure all grants are recorded properly.

Response:

Central Louisiana AIDS Support Services will review all grants with bookkeeper to ensure proper recordation of those funds.

Implementation Date:

June 28, 2017

Contact:

Ann Lowery, Executive Director (318) 442-1010

Central Louisiana AIDS Support Services
Schedule of Findings
For the Year Ended December 31, 2016

Summary of Prior Year Findings

No Findings.