

BOYS AND GIRLS CLUB OF NORTH LOUISIANA, INC.

*Financial Statements
For the Year Ended December 31, 2020*



Boys and Girls Club of North Louisiana, Inc.
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For the Year Ended December 31, 2020

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CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Boys and Girls Club of North Louisiana, Inc.
Ruston, Louisiana 71270

We have audited the accompanying financial statements of Boys and Girls Club of North Louisiana, Inc., (a nonprofit organization) which comprise the statement of financial position as of December 31, 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.

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, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; 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 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 auditors' 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 auditors consider 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.

To the Board of Directors
Boys and Girls Club of North Louisiana, Inc.
Ruston, Louisiana 71270
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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 the Boys and Girls Club of North Louisiana, Inc., as of December 31, 2020, 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 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 compensation, reimbursements, benefits and other payments to the agency head on page 14, is presented for purposes of additional analysis and is not a required part of the basic 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 October 27, 2021 on our consideration of Boys and Girls Club of North Louisiana, 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 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* in considering Boys and Girls Club of North Louisiana, Inc.'s internal control over financial reporting and compliance.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
October 27, 2021

Boys and Girls Club of North Louisiana, Inc.
Statement of Financial Position
December 31, 2020

ASSETS		
Cash and Cash Equivalents		\$ 471,718
Investments		307,551
Receivables		63,091
Prepaid Expenses and Other Assets		14,794
Furniture & Equipment, net		141,380
TOTAL ASSETS		<u>\$ 998,534</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable and Accrued Liabilities		<u>\$ 110,258</u>
Total Current Liabilities		110,258
Non-Current Liabilities		
Note Payable		<u>183,800</u>
Total Liabilities		<u>294,058</u>
Net Assets		
Without Donor Restrictions		
Undesignated		563,096
Invested in Property and Equipment, Net of Related Debt		141,380
With Donor Restrictions		
Time or Use Restricted for Future Periods		-
Total Net Assets		<u>704,476</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 998,534</u>

The accompanying notes are an integral part of this financial statement.

Boys and Girls Club of North Louisiana, Inc.
Statement of Activities
For the Year Ended December 31, 2020

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues, Gains, And Other Support			
Contributions			
Grants	\$ -	\$ 945,127	\$ 945,127
Contributions	217,897	-	217,897
Special Events	332,732	-	332,732
Designated Contributions	-	50,000	50,000
Program Revenues	13,324	-	13,324
Miscellaneous	5,315	-	5,315
Investment Earnings	8,556	-	8,556
Total Revenues & Gains	<u>577,824</u>	<u>995,127</u>	<u>1,572,951</u>
 Net Assets Released From Restrictions			
Satisfaction of Program Restrictions	<u>995,127</u>	<u>(995,127)</u>	<u>-</u>
 Total Revenues, Gains, and Other Support	 1,572,951	 -	 1,572,951
 Expenses:			
Program Services	1,171,146	-	1,171,146
Support Services	184,864	-	184,864
Fundraising	95,044	-	95,044
Total Expenses	<u>1,451,054</u>	<u>-</u>	<u>1,451,054</u>
 Unrealized Losses on Investments	 124,104	 -	 124,104
 Increase (Decrease) in Net Assets	 (2,207)	 -	 (2,207)
 Net Assets at Beginning of Year	 <u>706,683</u>	 <u>-</u>	 <u>706,683</u>
 NET ASSETS AT END OF YEAR	 <u>\$ 704,476</u>	 <u>\$ -</u>	 <u>\$ 704,476</u>

The accompanying notes are an integral part of this financial statement.

Boys and Girls Club of North Louisiana, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2020

	Program Services	Support Services	Fund Raising	Total
Accounting Fees	\$ 61,849	\$ 9,763	\$ 5,019	\$ 76,631
Board Expenses	4,665	736	379	5,780
Depreciation	10,755	1,698	873	13,325
Fundraising Expenses	14,402	2,273	1,169	17,844
Interest Expense	989	156	80	1,225
Office Expense	26,776	4,227	# 2,173	33,176
Organizational Dues	5,112	807	415	6,334
Other Human Resource Costs	133,658	21,098	10,847	165,603
Payroll Taxes	46,952	7,411	3,810	58,174
Program Expenses	113,074	17,849	9,176	140,099
Building Occupancy	56,599	8,934	4,593	70,126
Resource Development	13,891	2,193	1,127	17,211
Salaries & Wages	593,116	93,623	48,134	734,873
Summer Food Service Program	79,737	12,586	6,471	98,795
Sponsored Events	7,411	1,170	601	9,182
Transportation	2,160	341	175	2,676
Totals	<u>\$ 1,171,146</u>	<u>\$ 184,864</u>	<u>\$ 95,044</u>	<u>\$ 1,451,054</u>

See independent auditors' report.

Boys and Girls Club of North Louisiana, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2020

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Granting Agencies and Contributors	\$ 1,433,150
Payments to Suppliers for Goods and Services	(607,382)
Payments to Employees	(734,873)
Payment of Payroll Taxes	(58,174)
Net Cash Provided (Used) by Operating Activities	<u>32,721</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from SBA PPP Loan	183,800
Purchase of Fixed Assets	(4,767)
Net Cash Provided (Used) by Investing Activities	<u>179,033</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Net Cash Provided (Used) by Financing Activities	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	211,754
Cash and Cash Equivalents at Beginning of Year	259,964
Cash and Cash Equivalents at End of Year	<u>\$ 471,718</u>

by Operating Activities:	
Decrease in Net Assets	\$ (2,207)
Adjustments to Reconcile Increase in Net Assets to	
Net Cash Provided by Operating Activities:	
Non-Cash Contributions	(72,535)
Investment Earnings	(8,556)
Other	310
Unrealized Investment (Gains)/Losses	124,104
Depreciation	13,325
Increase in Accounts Receivable	(58,710)
Increase in Prepaid Expenses and Other Assets	(13,778)
Increase in Accounts Payable and Accrued Liabilities	50,768
Net Cash Provided (Used) by Operating Activities	<u>\$ 32,721</u>

The accompanying notes are an integral part of this financial statement.

Boys and Girls Club of North Louisiana, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

Boys and Girls Club of North Louisiana, Inc., (Formerly Boys and Girls Club of North Central Louisiana, Inc.) was incorporated under the laws of the State of Louisiana on May 28, 1997. The Club's principle locations are in Ruston and West Monroe, Louisiana. The Club is engaged in helping youth of all backgrounds, especially those who are disadvantaged. The club is supported primarily through donor contributions, grants and other support from various national, state, and local organizations including Boys & Girls Clubs of America, United Way, and the State of Louisiana.

B. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

C. Presentation of Statements

ASC section 958-605 *Not-for-Profit Entities, Revenue Recognition* requires that unconditional promises to give (pledges) be recorded as receivables and revenue and requires the organization to distinguish between contributions received for each net asset category in accordance with donor-imposed restrictions.

Net assets, revenues, expenses, and changes in net assets are classified based on the existence or absence of donor restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and are not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource has been fulfilled, or both. As of the year ended December 31, 2020, the Organization does not have any donor-imposed restrictions that are perpetual in nature.

D. Revenue

The Club receives a substantial portion of its revenue from federal, state and local agencies. Revenue recognition depends on the contract, usually on a pro-rata basis over the life of the contract.

Boys and Girls Club of North Louisiana, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2020

E. Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary 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.

F. Restricted and Unrestricted Revenue and Support

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statements of Activities as net assets from restriction.

G. Donated Materials and Services

Boys and Girls Club of North Louisiana, Inc. periodically receives donated materials and services. No amounts have been reflected in the financial statements for these materials and services.

H. Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase.

I. Investments

The Club carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

J. Fixed Assets

Boys and Girls Club of North Louisiana, Inc. follows the practice of capitalizing, at cost, all expenditures for fixed assets in excess of \$500. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Computer and equipment	5 years
Vehicles	5 years
Furniture and fixtures	7 years
Leasehold Improvements	15 years
Buildings	40 years

Boys and Girls Club of North Louisiana, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2020

K. Functional Allocations of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

L. 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.

M. Income Taxes

Boys and Girls Club of North Louisiana, Inc. is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code and, therefore, has made no provision for federal income taxes in the accompanying financial statements. In addition, Boys and Girls Club of North Louisiana, Inc. has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for the years ended December 31, 2020.

The provisions of ASC 740-10 (Formerly FASB Interpretation No. 48 (FIN 48)) were adopted by the organization on January 1, 2009. The adoption of FIN 48 did not result in any changes to net assets or deferred income tax liabilities.

Accrued interest and penalties associated with uncertain tax positions are included as a component of the provision for income taxes. There were no unrecognized tax benefits at January 1, 2009. For the year ended December 31, 2020, there were no unrecognized tax benefits, or accrued interest and penalties.

The company files Form 990, an informational tax return in the U.S. federal tax jurisdiction. Federal tax returns prior to 2017 are closed.

N. Reclassifications

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

M. Revenue Recognition

Contributions received are recorded under net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions.

All donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (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.

Boys and Girls Club of North Louisiana, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2020

2. RECEIVABLES

Receivables include the following:

	<u>2020</u>
Americorps 20-21	\$ 18,439
CACFP 20-21	11,869
LDOE 21 st Century	<u>32,783</u>
Total	<u>\$ 63,091</u>

3. INVESTMENTS

The Club's investments at December 31, 2020 consisted of cash reserve funds, equities, and publicly traded partnerships (PTPs). They are recorded in the financial statements at fair value based on quoted prices in active markets (level 1) of the securities on a recurring basis as summarized below:

		Quoted Prices in Active Markets for Identical Assets (Level 1 Inputs)		Other Observable Inputs (Level 2 Inputs)		Significant Unobservable Inputs (Level 3 Inputs)
Cash Reserves	\$	<u>128,625</u>	\$	-	\$	-
Equities		132,972		-		-
PTPs		45,954		-		-
Totals	\$	<u>307,551</u>	\$	-	\$	-

Investment return at December 31, 2020 is as follows:

Net Realized Gains & (Losses)	\$	-
Interest and Dividends		<u>8,556</u>
Total Investment Return	\$	<u>8,556</u>

Unrealized losses for the year ended December 31, 2020 were \$124,104.

Boys and Girls Club of North Louisiana, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2020

4. FURNITURE AND EQUIPMENT

Furniture and equipment is summarized below:

	Balance			Retirements		Balance
	12/31/2019	Additions		& Other		12/31/2020
Furniture & Fixtures	\$ 8,149	\$ -		\$ -		\$ 8,149
Computers & Equipment	70,682	-		-		70,682
Machinery and Equipment	439,399	4,767		-		444,166
Vehicles	49,451	-		-		49,451
Buildings	101,302	-		-		101,302
Land	25,000	-		-		25,000
Leasehold Improvements	71,554	-		-		71,554
Total	\$ 765,537	\$ 4,767		\$ -		\$ 770,304
Accumulated Depreciation	\$ 615,599	\$ -		\$ 13,325		\$ 628,924
Net Furniture & Equipment	\$ 149,938	\$ 4,767		\$ 13,325		\$ 141,380

Depreciation expense was \$13,325 for the year ended December 31, 2020.

5. FACILITIES

Boys and Girls Club of North Louisiana, Inc.'s facilities are provided by the City of Ruston. No rent is paid under an agreement that began in January 2005. The Club is responsible for all occupancy costs and normal upkeep and maintenance.

6. CONCENTRATION OF CREDIT RISK

Boys and Girls Club of North Louisiana, Inc. maintains bank accounts at financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). The Club's bank statement balances at December 31, 2020 were \$468,368 and \$378,218 was covered by federally insured limits.

7. PENSION PLAN

The Boys and Girls Club of North Louisiana, Inc. pays into a pension plan on behalf of the executive director and unit director, but does not administer the plan, nor is it responsible for payment of benefits. Contributions for year ended December 31, 2020 totaled \$33,570. Administrative fees totaled \$961.

8. RELATED PARTY TRANSACTIONS

A board member is the official agent for the Club's independent insurance agency. During the year ended December 31, 2020, insurance premiums in the amount of \$37,410 were paid by the Club.

Boys and Girls Club of North Louisiana, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2020

9. UNITED WAY PROGRAMS

The Boys and Girls Club of North Louisiana, Inc. participates in the United Way of Northeast Louisiana's Partner Agency program. As a participant in the program, the club must be in compliance with various financial, legal and accountability standards set forth by United Way.

10. FEDERAL FINANCIAL ASSISTANCE

The Club receives funding through various programs, such as the Boys & Girls Clubs of America as a subrecipient of funds provided by the Office of Justice Programs, and also through AmeriCorps. Grant expenditures for the year ended December 31, 2020, was as follows:

<u>Grantor</u>	<u>Grant Name/Number</u>	<u>Expenditures</u>
Boys & Girls Clubs of America	OJP 2018-43777/43778	\$ 19,576
Boys & Girls Clubs of America	COVID-19 Relief	70,000
AmeriCorp	2020-2021	117,336
LA Dept of Education - CACFP	CACFP 20-21	57,555
LA Dept of Education - CACFP	CACFP 19-20	63,237
LA Dept of Education - SFSP	SFSP 20	92,154
Totals		\$ 419,858

11. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash and Cash Equivalents	\$ 471,718
Investments	307,551
Receivables	63,091
Total	\$ 842,360

12. NOTE PAYABLE

The Boys and Girls Club of North Louisiana, Inc. applied for and received a PPP loan during the year ended December 31, 2020, due to the economic uncertainty brought about by the COVID-19 pandemic. The loan was in the amount of \$183,800. The loan was subsequently forgiven by the SBA in February, 2021.

13. SUBSEQUENT EVENTS

Date of Management Evaluation

Management has evaluated subsequent events through October 27, 2021, the date on which the financial statements were available to be issued.

The Boys and Girls Club of North Louisiana, Inc. applied for and received a PPP2 loan in March, 2021, in the amount of \$183,800. Management has reviewed the terms of this loan and is confident that it will be forgiven as well. If the loan were not to be forgiven, the loan would accrue interest of 1% and be payable in 60 months.

Supplemental Information

Boys and Girls Club of North Louisiana, Inc.
Schedule of Compensation, Reimbursements, Benefits,
and Other Payments to Agency Head
For the Year Ended December 31, 2020

Schedule 1

Agency Head:

Executive Director - Mr. Eldonta' Osborne

Purpose:

Salary	\$ 108,000
Benefits - Payroll Taxes, Retirement, and Insurance	39,295
Travel	80
Reimbursements	8
Total Compensation, Benefits and Other Payments	<u><u>\$ 147,383</u></u>

See independent auditors' report.

CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

**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***

Board of Directors
Boys and Girls Club of North Louisiana, Inc.
Ruston, 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 Boys and Girls Club of North Louisiana, Inc., (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, 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 October 27, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Boys and Girls Club of North Louisiana, Inc.'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 Boys and Girls Club of North Louisiana, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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.

Board of Directors
Boys and Girls Club of North Louisiana, Inc.
Ruston, Louisiana
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Compliance and Other Matters

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

Purpose of this Report

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

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
October 27, 2021

Boys and Girls Club of North Louisiana, Inc.
Schedule of Findings and Responses
For The Year Ended December 31, 2020

We have audited the financial statements of Boys and Girls Club of North Louisiana, Inc. as of and for the year ended December 31, 2020, and have issued our report thereon dated October 27, 2021. 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. Our audit of the financial statements as of and for the year ended December 31, 2020, resulted in an unmodified opinion.

Section I- Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ___ yes X no Significant Deficiencies ___ yes X no

Compliance

Compliance Material to Financial Statements ___ yes X no

B. Federal Awards – N/A

Internal Control

Material Weaknesses ___yes ___no Significant Deficiencies ___yes___no

Type of Opinion on Compliance
For Major Programs

Unmodified ___ Modified ___
Disclaimer ___ Adverse ___

Are their findings required to be reported in accordance with Uniform Guidance?

C. Identification of Major Programs: N/A

Dollar threshold used to distinguish between Type A and Type B Programs.

Is the auditee a “low-risk” auditee, as defined by Uniform Guidance?

Boys and Girls Club of North Louisiana, Inc.
Schedule of Findings and Responses
For The Year Ended December 31, 2020

Section II-Financial Statement Findings

None

Section III- Federal Award Findings and Question Costs

This section is not applicable for this entity.

Boys and Girls Club of North Louisiana, Inc.
Schedule of Prior Year Findings
For the Year Ended December 31, 2020

A. Report on Internal Control and Compliance Material to the Financial Statements

None

Management Letter

No management letter was issued.