

CASA OF NORTHEAST LOUISIANA

MONROE, LOUISIANA

JUNE 20, 1960 AND 2061

AUDITED FINANCIAL STATEMENTS

CASA OF NORTHEAST LOUISIANA

MONROE, LOUISIANA

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October 16, 2005

The Board of Directors
CASA of Northeast Louisiana
Monroe, Louisiana

Independent Auditor's Report

We have audited the accompanying statements of financial position of CASA of Northeast Louisiana at June 30, 2005 and 2004, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of CASA of Northeast Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CASA of Northeast Louisiana as of June 30, 2005 and 2004, and the changes in its net assets and cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated October 16, 2005 on our consideration of CASA's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants. That report is an integral part of our audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Heard, McElroy & Vestal, LLP

CASA OF NORTHEAST LOUISIANA
STATEMENTS OF FINANCIAL POSITION
ENDING 2001 AND 2000

<u>ASSETS</u>	<u>2001</u>	<u>2000</u>
Cash	45,758	50
Account receivable-Note 3	69,948	86,140
Fixed assets-net-Note 4	458	109
Refundable deposits	<u>300</u>	<u>373</u>
Total assets	<u>116,464</u>	<u>82,472</u>
 <u>LIABILITIES AND NET ASSETS</u>		
Accrued expenses	14,728	18,991
Line of credit-Note 7	<u>63,156</u>	<u>16,632</u>
Total liabilities	78,484	35,623
Net assets-Note 5	<u>41,383</u>	<u>46,849</u>
Total liabilities and net assets	<u>119,867</u>	<u>82,472</u>

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

CASA OF NORTHEAST LOUISIANA

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2003 AND 2002

	2003	2002
Public support:		
Grant-Char Foundations	2,369	-
Grant-Junior League of Monroe	-	20,850
Grant-ADLTA	4,650	12,000
Grant-Children's Justice Act	-	7,000
Grant-TANF	174,818	498,000
Grant-Young Lawyers	1,800	1,050
Grant-Louisiana Children's Trust	-	7,379
Income-Community Contributions	11,794	813
Income-Fund Raising	<u>26,445</u>	<u>25,878</u>
Total public support	223,081	571,740
Expenses:		
Advertising/promotions	1,758	6,443
Dues and subscriptions	400	185
Food asset purchases	48,594	65,625
Fund raising	8,287	7,878
Insurance	8,439	5,084
Interest	1,484	1,272
Legal and professional	11,589	18,878
Meetings/seminars	29,486	21,893
Miscellaneous	15,267	3,848
Office	18,258	35,380
Postage	4,883	2,433
Project coordination	258,298	366,472
Rent-Wareh	55,808	43,590
Repairs and maintenance	22,286	12,070
Training	12,161	12,700
Utilities	<u>28,125</u>	<u>12,815</u>
Total expenses	913,087	724,818
Operating income	319,694	146,922
Other expenses:		
Depreciation	<u>358</u>	<u>381</u>
Change in net assets	319,336	146,541
Net assets-beginning of year	<u>32,628</u>	<u>15,458</u>
Net assets-end of year	<u>41,964</u>	<u>16,000</u>

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

CASA OF NORTHEAST LOUISIANA

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2003 AND 2002

	2003	2002
Cash flows from operating activities:		
Change in net assets	8,544	8,541
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	398	381
Decrease in refundable deposits	78	-
(Increase) decrease in accounts receivable	36,580	(60,871)
(Decrease) increase in account expenses	<u>(14,421)</u>	<u>27,858</u>
Total adjustments	32,635	(32,632)
Net cash provided (used) by operating activities	41,179	(24,091)
Cash flows from financing activities:		
Proceeds from line of credit	100,484	34,412
Payments on line of credit	<u>(172,728)</u>	<u>27,858</u>
Net cash provided by financing activities	<u>(72,244)</u>	<u>62,270</u>
Net increase (decrease) in cash	48,700	(23,409)
Cash at beginning of year	50	21,518
Cash at end of year	<u>48,750</u>	<u>50</u>
Cash paid for interest	<u>1,454</u>	<u>1,271</u>

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

CASA OF NORTHEAST LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2003 AND 2002

1. Nature of Business

CASA of Northeast Louisiana is a not-for-profit public service Association exempt from federal income taxation under Internal Revenue Code Section 501(c)(3). Revenues are derived primarily from the following:

- a) State of Louisiana
- b) Contributions from the general public
- c) Fund raising efforts

CASA was organized for the advocacy of children in the court and foster care systems within the Fourth Judicial District of Louisiana, and to do any and all things germane, incidental, and necessary to carry these objects and purposes into full effect.

2. Summary of Significant Accounting Policies

a) Financial Statement Presentation:

CASA has adopted *Statements of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations."* Under SFAS No. 117 CASA is required to report information regarding its financial position and activities based on the absence or existence of donor-imposed restrictions. Accordingly, net assets of CASA, and changes therein may be classified as follows:

Unrestricted net assets-Net assets that are not subject to donor-imposed stipulations. Some unrestricted net assets may be designated by the Board for specific purposes.

Temporarily restricted net assets-Net assets subject to donor-imposed stipulations that may or will be met by actions of CASA and/or by the passage of time. See Note 3.

Permanently restricted net assets-Net assets subject to donor-imposed stipulations that they be maintained permanently by CASA. Generally, donors permit all or part of the income earned on these assets to be used for general or specific purposes. CASA has no permanently restricted net assets as of June 30, 2003.

b) Contributions:

CASA also has adopted 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-imposed restrictions.

c) Prerecognition Gifts:

Contributions are recognized when the donor makes a promise to give to the Organization that is substantive, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are

2. Summary of Significant Accounting Policies (Continued)

recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are classified to unrestricted net assets.

d) Contributed Goods and Services:

During the year ended June 30, 2003 and 2002, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. However, significant numbers of volunteers donate substantial time and effort to aid the Organization in generating, distributing, and managing funds.

e) 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 these estimates.

f) Office Equipment:

Office equipment is stated at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the following estimated useful lives:

Asset	Estimated Life
Office equipment	3 years

All expenditures for fixed assets in excess of \$1,000 are capitalized with the exception of assets purchased with TANF funds, which are expensed when incurred.

g) Advertising Costs:

Costs of advertising are expensed as incurred; total advertising costs were \$0,795 and \$8,645 for the years ending June 30, 2003 and 2002, respectively.

h) Cash Equivalents:

For purposes of the statement of cash flows, CASA of Northeast Louisiana considers all highly liquid investments purchased with maturities of three months or less to be cash equivalents. All cash on deposit with financial institutions is fully secured through a combination of deposit insurance and collateralization of sufficient U.S. Government securities owned by the institution.

i) Concentration of Credit Risk:

CASA has receivables from the State of Louisiana and other organizations for reimbursement of costs incurred under grant agreements. This amount at June 30, 2003 was \$49,268. The concentration of credit risk on this amount is low, as it relates to receivables from the State of Louisiana.

3. Accounts Receivable

Accounts receivable due CASA at year end are as follows:

	2003	2002
Children's Trust Fund	-	5,000
TANF Grant	<u>49,268</u>	<u>31,148</u>
Total accounts receivable	<u>49,268</u>	<u>36,148</u>

4. Fixed Assets

Fixed assets at June 30, 2003 and 2002 are composed of the following:

	2003	2002
Office equipment	1,964	1,964
Less accumulated depreciation	<u>(1,842)</u>	<u>(1,265)</u>
Net book value of fixed assets	<u>\$122</u>	<u>\$699</u>

Total Depreciation expense charged to operations was \$180 and \$261 for the years ended June 30, 2003, and 2002, respectively.

5. MOLTA Grant

The following summarizes activity for the grant monies received from the Louisiana Bar Association (LBA) program for the years ended June 30, 2003 and 2002.

	2003	2002
Grant receipts	9,219	12,800
Expenditures:		
Project coordinator-LBA/TA	<u>(12,200)</u>	<u>(4,000)</u>
Excess (deficit) revenue over expenditures	<u>(2,981)</u>	<u>8,800</u>

The grant agreement specifies these funds should be classified as temporarily restricted funds and should be separately disclosed within the financial statements. The funds shown above represent the only temporarily restricted net assets at June 30, 2003 and 2002.

6. Commitments

CASA leases its buildings, generally in one year terms with options to renew each year, under operating lease arrangements. Future minimum lease payments for the next five years ending June 30 are as follows:

2004	21,780
2005	-
2006	-
2007	-
2008	-
	<u>21,780</u>

7. Line of Credit

CASA has established an unsecured line of credit as of September 12, 2001 with a bank. The total line is \$120,000 and matures September 12, 2006 and has a variable rate of interest. The line was increased by \$50,000 from its original amount at June 30, 2003. The balance outstanding at June 30, 2003 was \$64,156 and \$36,432 at June 30, 2002.

SUPPLEMENTARY INFORMATION

October 14, 2003

The Board of Directors
CASA of Northeast Louisiana
Monroe, Louisiana

Independent Auditor's Report on Supplementary Information

We have audited the financial statements of CASA of Northeast Louisiana as of June 30, 2003, and for the year then ended, and have issued our report thereon dated October 14, 2003. These financial statements are the responsibility of CASA of Northeast Louisiana. 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 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of CASA of Northeast Louisiana taken as a whole. The supplementary information on Pages 9 through 13 (including the schedule of expenditures of federal awards and notes thereto, as required by OMB Circular A-133) is presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information, except for that portion marked "unaudited," on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Heard, McElroy & Vestal, LLP

CASA OF NORTHEAST LOUISIANA
COMBINED SCHEDULE OF EXPENSES - OBJECT BASES
SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2003

	<u>TAMU</u> <u>Fund</u>
Expenses:	
Advertising/promotions	689
Fixed asset purchases	45,584
Insurance	8,459
Printing/miscell.	28,171
Miscellaneous	3,733
Office	23,534
Postage	4,689
Professional	11,160
Project coordinator	542,882
Rent	53,888
Repairs and maintenance	22,588
Training	12,283
Utilities	<u>29,135</u>
Total expenses	<u><u>776,836</u></u>

CASA OF NORTHEAST LOUISIANA

COMBINED SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND BALANCES, BY PARISH, BY COST CATEGORY
 FOR THE YEAR ENDED JUNE 30, 2003

	<u>Costs</u>
Revenues:	
Federal grants	718,000
Expenses:	
Administration	-
Program costs	<u>718,000</u>
Total expenses	<u>718,000</u>
Excess of revenues over expenses	(0.00)
Fund balances at beginning of year	<u>2,749</u>
Fund balances at end of year	<u>2,749</u>

CASA OF NORTHEAST LOUISIANA

SCHEDULE OF INSURANCE IN FORCE (UNAUDITED)

JUNE 30, 2011

<u>Insurer</u>	<u>Asset Covered</u>	<u>Limit of Coverage</u>	<u>Deductible</u>	<u>Expiration Date</u>
Louisiana Workers' Compensation	Louisiana Workers' Compensation	100/100/200	N/A	6/30/11
Continental Casualty Company	Commercial Automobile	1,000,000	N/A	6/30/11
Continental Casualty Company	Nonprofit Management and Organization Liability	1,000,000	N/A	6/30/11
Continental Casualty Company	Guardianship/Case Manager Liability	1,000,000 (2,000,000 aggregate)	N/A	6/30/11

CASA DE NORTHEAST LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2003

<u>Federal Grantor/ Pass-Through Grantor Name/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
United States Department of Health and Human Services Passed through State of Louisiana Federal Branch TANF	93.258	<u>718,082</u>	<u>736,838</u>
Total Federal Awards		<u>718,082</u>	<u>736,838</u>

CASA OF NORTHEAST LOUISIANA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2021

1. Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of CASA of Northeast Louisiana and is presented on the accrual basis of accounting, which is the same basis of accounting used for the presentation of the financial statements. The information in this schedule is prepared in accordance with the requirements of OMB Circular A-133, *Audit of State, Local Governments, and Nonprofit Organizations*.

CASA of Northeast Louisiana did not pass through any of its federal awards to a subrecipient during the fiscal year, nor did it expend any federal awards in the form of research assistance.

OTHER REPORTS

October 16, 2009

The Board of Directors
CASA of Northeast Louisiana
Monroe, Louisiana

**Report on Compliance and on Internal Control Over Financial Reporting
Based on an Audit of Financial Statements Performed in
Accordance with Government Auditing Standards**

We have audited the financial statements of CASA of Northeast Louisiana as of and for the year ended June 30, 2009, and have issued our report thereon dated October 16, 2009. 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.

Compliance

As part of obtaining reasonable assurance about whether CASA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered CASA's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting could not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the board of directors, management, federal awarding agencies and pass-through entities, and others within the organization and is not intended to be used and should not be used by anyone other than these specified parties.

Heard, McElroy & Vestal, LLP

October 14, 2003

The Board of Directors
CASA of Northeast Louisiana
Monroe, Louisiana

**Report on Compliance with Requirements Applicable to Each
Major Program and Internal Control Over Compliance in
Accordance with OMB Circular A-133**

Compliance

We have audited the compliance of CASA of Northeast Louisiana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2003. CASA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of CASA's management. Our responsibility is to report an opinion on CASA's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Auditor's Guide for Federal Government and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about CASA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on CASA's compliance with those requirements.

In our opinion, CASA of Northeast Louisiana complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2003.

Internal Control Over Compliance

The management of CASA of Northeast Louisiana is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered CASA's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that non-compliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the board of directors, management, federal awarding agencies and pass-through entities, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Richard M. Elogy, CPA

CASA OF NORTHEAST LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of CASA of Northeast Louisiana.
2. No reportable conditions relating to the audit of the financial statements are reported.
3. No instances of noncompliance material to the financial statements of CASA of Northeast Louisiana were disclosed during the audit.
4. No reportable conditions relating to the audit of a major federal award program are reported.
5. The auditor's report on compliance for the major federal award programs for CASA of Northeast Louisiana expresses an unqualified opinion.
6. There were no audit findings relative to major federal award programs for CASA of Northeast Louisiana.
7. The programs tested as major programs included:

Program	CFDA No.
TANF	93.008

8. The threshold for distinguishing Types A and B programs was \$100,000.
9. CASA of Northeast Louisiana was determined to not be a low-risk auditee.

B. Findings and Questioned Costs - Financial Statement Audit

None

C. Findings and Questioned Costs - Major Federal Award Programs

None

CASA OF NORTHEAST LOUISIANA
SUMMARY SCHEDULE OF PRIOR ALERT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2001

No findings were reported as a result of the prior year's audit.

CASA OF NORTHEAST LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2024

No findings were reported for the current year.