

**Boys and Girls Club of North Central Louisiana, Inc.**

*Financial Statements  
For the Year Ended December 31, 2016*



**Boys and Girls Club of North Central Louisiana, Inc.**  
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**For the Year Ended December 31, 2016**

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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 Central Louisiana, Inc.  
Ruston, Louisiana 71270

We have audited the accompanying financial statements of Boys and Girls Club of North Central Louisiana, Inc., (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, 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 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 the Boys and Girls Club of North Central Louisiana, Inc., 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 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 functional expenses on page 11, and the schedule of compensation, reimbursements, benefits and other payments to the agency head on page 12, are 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 June 30, 2017 on our consideration of Boys and Girls Club of North Central 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 Central Louisiana, Inc.'s internal control over financial reporting and compliance.

*Cameron, Hines & Company (APAC)*

West Monroe, Louisiana  
June 30, 2017

**Boys and Girls Club of North Central Louisiana, Inc.**  
**Statement of Financial Position**  
**December 31, 2016**

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<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 246,478
Investments	194,666
Receivables	63,977
Prepaid Expenses	8,246
Furniture & Equipment, net	30,184
<b>TOTAL ASSETS</b>	<b><u>\$ 543,551</u></b>

<b>LIABILITIES AND NET ASSETS</b>	
<b>Liabilities</b>	
Accounts Payable and Accrued Liabilities	\$ 28,817
<b>Total Liabilities</b>	<b><u>28,817</u></b>
<b>Net Assets</b>	
Unrestricted Net Assets	482,772
Temporarily Restricted Net Assets	31,962
Permanently Restricted Net Assets	-
<b>Total Net Assets</b>	<b><u>514,734</u></b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b><u>\$ 543,551</u></b>

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

**Boys and Girls Club of North Central Louisiana, Inc.**  
**Statement of Activities**  
**For the Year Ended December 31, 2016**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Revenues, Gains, And Other Support</b>			
<b>Contributions</b>			
Ruston Housing Authority	\$ -	\$ 36,000	\$ 36,000
Boys & Girls Club of America/OJP	-	45,477	45,477
AmeriCorp		110,372	110,372
Child & Adult Food Care Program	-	70,152	70,152
Summer Feeding Service Program	-	124,038	124,038
United Way Services	-	130,597	130,597
City of Ruston	-	50,000	50,000
Individual, Corporate, and Other	54,736	-	54,736
Designated Contributions	-	12,711	12,711
Fundraisers	279,394	-	279,394
Camp Fees	38,745	-	38,745
Special Events	2,039	-	2,039
After School Program	29,370	-	29,370
Miscellaneous	7,482	-	7,482
<b>Total Revenues &amp; Gains</b>	<u>411,766</u>	<u>579,347</u>	<u>991,113</u>
<b>Net Assets Released From Restrictions</b>			
Satisfaction of Program Restrictions	<u>567,454</u>	<u>(567,454)</u>	<u>-</u>
<b>Total Revenues, Gains, and Other Support</b>	979,220	11,893	991,113
<b>Expenses:</b>			
Program Services	642,257	-	642,257
Support Services	185,593	-	185,593
Fundraising	123,268	-	123,268
<b>Total Expenses</b>	<u>951,118</u>	<u>-</u>	<u>951,118</u>
<b>Increase (Decrease) in Net Assets</b>	28,102	11,893	39,995
<b>Net Assets at Beginning of Year</b>	<u>454,670</u>	<u>20,069</u>	<u>474,739</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 482,772</u>	<u>\$ 31,962</u>	<u>\$ 514,734</u>

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

**Boys and Girls Club of North Central Louisiana, Inc.**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 2016**

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**CASH FLOWS FROM OPERATING ACTIVITIES**

Receipts from Granting Agencies and Contributors	\$ 946,279
Payments to Suppliers for Goods and Services	(422,192)
Payments to Employees	(475,871)
Payment of Payroll Taxes	(40,173)
Net Cash Provided (Used) by Operating Activities	<u>8,043</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of Equipment	-
Increase in Investments	(143,230)
Net Cash Provided (Used) by Investing Activities	<u>(143,230)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Net Cash Provided (Used) by Financing Activities	<u>-</u>
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Net Increase (Decrease) in Cash and Cash Equivalents (135,187)

Cash and Cash Equivalents at Beginning of Year 381,665

Cash and Cash Equivalents at End of Year \$ 246,478

**Reconciliation of Operating Income to Net Cash Provided  
by Operating Activities:**

Increase in Net Assets	\$ 39,995
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Non-Cash Contributions	-
Unrealized Investment Losses	-
Depreciation	11,397
(Increase) Decrease in Accounts Receivable	(44,834)
(Increase) Decrease in Prepaid Expenses	400
Increase (Decrease) in Accounts Payable and Accrued Liabilities	1,085
Net Cash Provided (Used) by Operating Activities	<u>\$ 8,043</u>

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

**Boys and Girls Club of North Central Louisiana, Inc.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2016**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Nature of Activities**

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 office is in Ruston, Louisiana, and 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 organizations including the City of Ruston, Ruston Housing Authority, Boys & Girls Club 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. 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.

**D. 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.

**E. 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.

**F. Donated Materials and Services**

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



**Boys and Girls Club of North Central Louisiana, Inc.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2016**

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**G. Cash Equivalents**

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

**H. Fixed Assets**

Boys and Girls Club of North Central 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

**I. 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.

**J. 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.

**K. Income Taxes**

Boys and Girls Club of North Central 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 Central 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, 2016.

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, 2016, 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 2013 are closed.

**Boys and Girls Club of North Central Louisiana, Inc.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2016**

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**L. 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.

**2. RECEIVABLES**

Receivables include the following:

		<u>2016</u>
AmeriCorps 2015	\$	35,364
AmeriCorps 2016		18,991
CAFP 16-17		6,194
Other		3,428
<b>Total</b>	<b>\$</b>	<b><u>63,977</u></b>

**3. FURNITURE AND EQUIPMENT**

Furniture and equipment is summarized below:

		<u>Balance</u>		<u>Additions</u>		<u>Retirements</u>		<u>Balance</u>
		<u>12/31/2015</u>						<u>12/31/2016</u>
Furniture & Fixtures	\$	17,835	\$	-	\$	-	\$	17,835
Computers & Equipment		29,817		-		-		29,817
Vehicles		50,951		-		-		50,951
Buildings		1,302		-		-		1,302
Leasehold Improvements		17,230		-		-		17,230
<b>Total</b>	<b>\$</b>	<b><u>117,135</u></b>	<b>\$</b>	<b><u>-</u></b>	<b>\$</b>	<b><u>-</u></b>	<b>\$</b>	<b><u>117,135</u></b>
 Accumulated Depreciation	 \$	 <u>75,554</u>	 \$	 <u>-</u>	 \$	 <u>11,397</u>	 \$	 <u>86,951</u>
 Net Furniture & Equipment	 \$	 <u>41,581</u>	 \$	 <u>-</u>	 \$	 <u>11,397</u>	 \$	 <u>30,184</u>

Depreciation expense was \$11,397 for the year ended December 31, 2016.

**4. FACILITIES**

Boys and Girls Club of North Central Louisiana, Inc.'s facilities are provided by the City of Ruston's Parks and Recreation Department. 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.

**Boys and Girls Club of North Central Louisiana, Inc.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2016**

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**5. CONCENTRATION OF CREDIT RISK**

Boys and Girls Club of North Central Louisiana, Inc. maintains bank accounts at financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). The club's cash balances at December 31, 2016 did not exceed federally insured limits.

**6. PENSION PLAN**

The Boys and Girls Club of North Central 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, 2016 totaled \$19,562. Administrative fees totaled \$800.

**7. RELATED PARTY TRANSACTIONS**

A board member is the official agent for the Club's independent insurance agency. During the year ended December 31, 2016, insurance premiums in the amount of \$882 were paid by the club.

**8. UNITED WAY PROGRAMS**

The Boys and Girls Club of North Central 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.

**9. FEDERAL FINANCIAL ASSISTANCE**

The club receives funding through various programs, such as the Boys & Girls Club 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, 2016 was as follows:

<u>Grantor</u>	<u>Grant Name/Number</u>	<u>Expenditures</u>
Boys & Girls Clubs of America	OJP 2014-34801	\$ 10,000
AmeriCorp	2015	73,391
AmeriCorp	2016	36,982
LA Dept of Education – CACFP	CACFP 15-16	39,796
LA Dept of Education – CACFP	CACFP 16-17	22,506
LA Dept of Education – SFSP	SFSP 16	124,038
<b>Totals</b>		<b>\$ 306,713</b>

**10. SUBSEQUENT EVENTS**

Date of Management Evaluation

Management has evaluated subsequent events through June 30, 2017, the date on which the financial statements were available to be issued.

## **Supplemental Information**

**Boys and Girls Club of North Central Louisiana, Inc.**  
**Schedules of Functional Expenses**  
**For the Year Ended December 31, 2016**  
**(With Comparative Totals for 2015)**

**Schedule 1**

	Program Services	Support Services	Fund Raising	Totals	
				2016	2015
Accounting Fees	\$ -	\$ 6,308	\$ -	\$ 6,308	\$ 4,175
Board Expenses	-	5,113	-	5,113	3,690
Contract Labor	2,762	-	-	2,762	31,265
Computer Expenses	-	11,211	-	11,211	8,270
Depreciation	-	11,397	-	11,397	12,298
Designated Expenses	818	-	-	818	120
Fundraising Expenses	-	-	57,736	57,736	25,778
Office Expense	-	26,975	-	26,975	32,248
Organizational Dues	-	5,097	-	5,097	11,485
Other Human Resource Costs	62,097	12,171	8,235	82,503	94,115
Payroll Taxes	30,237	5,926	4,010	40,173	33,078
Program Expenses	31,660	-	-	31,660	37,210
Repairs & Maintenance	-	20,713	-	20,713	19,694
Resource Development	-	-	5,787	5,787	2,735
Salaries & Wages	358,171	70,200	47,500	475,871	408,104
Staff Training & Development	-	10,482	-	10,482	5,248
Summer Food Service Program	119,164	-	-	119,164	127,326
Sponsored Events	22,829	-	-	22,829	18,259
Transportation	14,519	-	-	14,519	19,235
<b>Totals</b>	<b>\$ 642,257</b>	<b>\$ 185,593</b>	<b>\$ 123,268</b>	<b>\$ 951,118</b>	<b>\$ 894,333</b>

See independent auditors' report.

**Boys and Girls Club of North Central Louisiana, Inc.**  
**Schedules of Compensation**  
**For the Year Ended December 31, 2016**

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**Schedule 2**

**Agency Head:**

Executive Director - Mr. Eldonta' Osborne

**Purpose:**

Salary	\$ 78,000
Benefits - Payroll Taxes, Retirement, and Insurance	13,874
Travel	1,042
Reimbursements	2,181
<b>Total Compensation, Benefits and Other Payments</b>	<b><u>\$ 95,097</u></b>

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 Central 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 Central Louisiana, Inc., (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, and have issued our report thereon dated June 30, 2017.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Boys and Girls Club of North Central 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 Central 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.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Boys and Girls Club of North Central 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 (AAAC)*

West Monroe, Louisiana  
June 30, 2017



**Boys and Girls Club of North Central Louisiana, Inc.  
Schedule of Findings and Questioned Costs  
For The Year Ended December 31, 2016**

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We have audited the financial statements of Boys and Girls Club of North Central Louisiana, Inc. as of and for the year ended December 31, 2016, and have issued our report thereon dated June 27, 2017. 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, 2016, 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 Title 2 CFR Part 200, Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Subpart F? N/A

**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 Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Subpart F? N/A

**Boys and Girls Club of North Central Louisiana, Inc.  
Schedule of Findings and Questioned Costs  
For The Year Ended December 31, 2016**

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**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 Central Louisiana, Inc.**  
**Schedule of Prior Year Findings**  
**For the Year Ended December 31, 2016**

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

**None**

**Management Letter**

No management letter was issued.