GOVERNOR'S PROGRAM ON ABSTINENCE

A GRANT OF LOUISIANA EAGLE EDUCATION FOUNDATION

SHREVEPORT, LOUISIANA

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FINANCIAL STATEMENTS

FEBRUARY 29, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 09-13-00

Marsha O. Millican
Certified Public Accountant
Shreveport, Louisiana

GOVERNOR'S PROGRAM ON ABSTINENCE

A GRANT OF LOUISIANA EAGLE EDUCATION FOUNDATION

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February 29, 2000

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Marsha O. Millican

CERTIFIED PUBLIC ACCOUNTANT

Independent Auditor's Report

Board of Directors
Louisiana Eagle Education Foundation
Shreveport, Louisiana

I was engaged to audit the accompanying grant financial statements of Governor's Program on Abstinence, a grant of Louisiana Eagle Education Foundation as of and for the year ended February 29, 2000. These grant financial statements are the responsibility of Louisiana Eagle Education Foundation's management. My responsibility is to express an opinion on these grant financial statements based on my audit.

Governor's Program on Abstinence Grant did not segregate grant program costs nor was a general ledger maintained for grant expenditures.

Because the financial records maintained for Governor's Program on Abstinence Grant were inadequate, the scope of my work was not sufficient to enable me to express, and I do not express, an opinion on the financial statements referred to in the first paragraph.

In accordance with Government Auditing Standards, I have also issued my report dated August 30, 2000 on my consideration of Governor's Program on Abstinence's internal control structure and on its compliance with laws and regulations.

I was engaged for the purpose of forming an opinion on the grant financial statements. The schedule listed in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the grant financial statements of Governor's Program on Abstinence, a grant of Louisiana Eagle Education Foundation. Because the financial records maintained for Governor's Program on Abstinence Grant were inadequate, the scope of my work was not sufficient to enable me to express, and I do not express, an opinion on this schedule.

Marsha O. Millican

Certified Public Accountant
August 30, 2000

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EXHIBIT A

GOVERNOR'S PROGRAM ON ABSTINENCE

A GRANT OF LOUISIANA EAGLE EDUCATION FOUNDATION

Balance Sheet

February 29, 2000

Assets	
Grant Receivable	$ 37,928
Total Assets	$ 37,928
Liabilities and Fund Balance	
Liabilities	
Accounts Payable	$ 37,928
Fund Balance	-
Total Liabilities and Fund Balance	$ 37,928

See accompanying notes to financial statements.

EXHIBIT B

GOVERNOR'S PROGRAM ON ABSTINENCE

A GRANT OF LOUISIANA EAGLE EDUCATION FOUNDATION

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Year Ended February 29, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	$ 455,130	$ 455,130	$ -
In-kind contributions	230,953	255,719	24,766
Total revenues	686,083	710,849	24,766
Expenditures:			
Salaries	175,000	174,833	167
Fringe benefits	32,500	33,662	(1,162)
Other direct expenses	27,520	23,065	4,455
Equipment	51,500	53,198	(1,698)
Travel	6,800	10,520	(3,720)
Supplies	30,000	27,863	2,137
Professional services	88,210	93,623	(5,413)
Regional workshops	25,900	20,718	5,182
State conference	17,700	17,648	52
In-kind expenditures	230,953	255,719	(24,766)
Total expenditures	686,083	710,849	(24,766)
Excess of Revenues Over Expenditures	-	-	-
Fund Balance, Beginning of year	-	-	-
Fund Balance, End of year	$ -	$ -	$ -

See accompanying notes to financial statements.

GOVERNOR'S PROGRAM ON ABSTINENCE

A GRANT OF LOUISIANA EAGLE EDUCATION FOUNDATION

Notes to Financial Statements

February 29, 2000

Governor's Program on Abstinence is a grant of Louisiana Eagle Education Foundation. The goal of this program is to make abstinence a household word and a socially accepted topic of discussion among the youth and the adults in the State of Louisiana, to incorporate the support and involvement of the comunities in each region state wide, and to continue to propel the program townard a "cultural shift", beginning with awareness, then understanding, next commitment, and finally from committment to behavior change.

1. Summary of Significant Accounting Policies:

The financial statements of Governor's Program on Abstinence Grant have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental grants.

The following is a summary of the more significant accounting policies:

Reporting Entity. These financial statements include only information pertaining to the transactions of Governor's Program on Abstinence Grant. As such, the accompanying financial statements do not represent Louisiana Eagle Education Foundation.

Fund Accounting. The Governor's Program on Abstinence is used to account for funds expended in accordance with grants made by the State of Louisiana Department of Health and Hospitals.

Basis of Accounting. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The modified accrual basis of accounting is used by Governor's Program on Abstinence Grant. Under the modified accrual basis for accounting, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities for the current period.

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

GOVERNOR'S PROGRAM ON ABSTINENCE

A GRANT OF LOUISIANA EAGLE EDUCATION FOUNDATION

Notes to Financial Statements(Continued)

February 29, 2000

Budgets. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Grant Receivable. Grant Receivable represents amounts due from the State of Louisiana Department of Health and Hospitals and are fully collectible.

Year 2000 Issues. The internal accounting records of the Grant are Year 2000 compliant.

2. In-Kind Contributions. In-kind contributions were as follows:

Salaries	$ 120,833
Finge Benefits	24,155
Rent	34,620
Professional Services	5,592
Equipment	69,000
Travel	1,519
Total	$ 255,719

3. Related Party Transactions.

The project director for the Grant performs accounting functions and has signatory authority for McRei, Inc. McRei, Inc. was reimbursed for bills it paid and items it purchased on behalf of the Grant as follows:

Telephone	$ 1,934
Equipment lease	3,756
Office supplies	7,337
Office furnishings	1,677
Salaries	13,921
Travel	482
Miscellaneous	216
Total	$ 29,323

Consulting fees paid by the Grant to McRei, Inc. totalled $14,875.

McRei, Inc. donated the following assets to the Grant: Cash - $5,537, Furniture and Fixtures - $12,030, Equipment - $48,913. The furniture and fixtures and equipment were valued at fair market value on the date of donation.

GOVERNOR'S PROGRAM ON ABSTINENCE

A GRANT OF LOUISIANA EAGLE EDUCATION FOUNDATION

Schedule of Expenditures of Financial Awards

For the Year Ended February 29, 2000

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Program Award Amount	Beginning Balance at March 1,1999	Receipts/ Revenue Recognized	Disbursements/ Expenditures	Ending Balance at Feb 29, 2000
U.S. Department of Health and Human Services						
Governor's Program on Abstinence Grant						
Passed through:						
Louisiana Department of Health and Hospitals	98.235	$ 151,710	$ -	$ 151,710	$ 151,710	$ -
Division of Administration (Governor's Office)	98.235	303,420	-	303,420	303,420	-
Total		$ 455,130	$ -	$ 455,130	$ 455,130	$ -

Marsha O. Millican
CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Louisiana Eagle Education Foundation
Shreveport, Louisiana

I was engaged to audit the financial statements of Governor's Program on Abstinence, a grant of Louisiana Eagle Education Foundation as of and for the year ended February 29, 2000. Because the financial records maintained for Governor's Program on Abstinence Grant were inadequate, the scope of my work was not sufficient to enable me to express, and I did not express, an opinion on the financial statements of Governor's Program on Abstinence Grant.

Compliance
As part of obtaining reasonable assurance about whether Governor's Program on Abstinence, a grant of Louisiana Eagle Education Foundation's financial statements are free of material misstatement, I was engaged to perform 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 my audit engagement, and, acordingly, I do not express such an opinion. I was unable to complete my tests because of material noncompliance that is required to be reported under Government Auditing Standards and is described in the accompanying schedule of findings and questioned costs as Item #1.

Internal Control Over Financial Reporting
In planning and performing my audit, I considered Governor's Program on Abstinence, a grant of Louisiana Eagle Education Foundation's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted a certain matter involving the internal control over financial reporting and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect Governor's Program on Abstinence's ability to record, process, summarize and report financial data consistent with the assertions of management in the

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financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item #2.

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 amounts 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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I consider item #2 to be a material weakness.

This report is intended soley for the information and use of management, the Board of Directors and applicable federal and state cognizant agencies and is not intended to be, and should not be, used by anyone other than the specified parties.

Marsha D. Millican

Certified Public Accountant
August 30, 2000

Marsha O. Millican
CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors
Louisiana Eagle Education Foundation
Shreveport, Louisiana

Compliance
I was engaged to audit the compliance of Governor's Program on Abstinence, a grant of Louisiana Eagle Education Foundation 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 its major federal program for the year ended February 29, 2000. Compliance with requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of Governor's Program on Abstinence, a grant of Louisiana Eagle Education Foundation's management. My responsibility is to express an opinion on Governor's Program on Abstinence's compliance based on my audit.

Because the financial records maintained for Governor's Program on Abstinence Grant were inadequate, I was unable to complete my audit of compliance in accordance with generally accepted auditing standards; 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, Audits of States, Local Governments, and Non-Profit Organizations.

As described in item #1, in the accompanying schedule of findings and questioned costs, Governor's Program on Abstinence, a grant of Louisiana Eagle Education Foundation did not comply with the requirements of segregating program costs or maintaining an accounting of allowable grant expenditures. Compliance with such requirements is necessary, in my opinion, for Governor's Program on Abstinence, a grant of Louisiana Eagle Education Foundation to comply with the requirements applicable to this program.

Internal Control Over Compliance
The management of Governor's Program on Abstinence, a grant of Louisiana Eagle Education Foundation 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 my audit, I considered the Grant's internal control over compliance

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with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

I noted a certain matter involving the internal control over compliance and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in my judgment, could adversely affect the Grant's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the schedule of findings and qustioned costs as item #2.

A material weakness is a condition in which the design or operation of one or more on the internal control components does not reduce to a relatively low level the risk that noncompliance 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. However, I believe reportable condition # 2 as described in the schedule of findings and questioned costs is a material weakness.

This report is intended solely for the information and use of management, the Board of Directors and applicable federal and state cognizant agencies and is not intended to be, and should not be, used by anyone other than the specified parties.

Marsha R. Milhean

Certified Public Accountant
August 30, 2000

Governor's Program on Abstinence

A Grant of Louisiana Eagle Education Foundation

Schedule of Findings and Questioned Costs

For the Year Ended February 29, 2000

	Finding/Noncompliance	Questioned Costs
# 1 Criteria:	The program costs were not segregated nor was the general ledger for grant expenditures maintained as required in order to determine which costs were allowable costs for the program. This resulted in a disclaimer of opinion on the financial statements.	Unknown
Cause:	Louisiana Eagle Education Foundation was incorporated in Louisiana on February 8, 1999. When we were awarded this grant, we engaged a certified public accounting firm to set up our bookkeeping system, including the grant. This was our first year to receive grant monies, and we relied on the advice of professionals and did not realize that the grant expenditures should be recorded separately from other expenditures.	
Recommendation:	I recommend that a separate bank account and general ledger be maintained for grant proceeds and expenditures, and that documentation for all grant expenditures be maintained.	
Management's Response:	We have engaged a consultant to maintain our grant records in accordance with federal and state grant requirements to insure this situation does not reoccur.	

Governor's Program on Abstinence

A Grant of Louisiana Eagle Education Foundation

Schedule of Findings and Questioned Costs (Continued)

For the Year Ended February 29, 2000

	Finding/Noncompliance		Questioned Costs
# 2	Criteria:	The segregation of duties is inadequate to provide effective internal control.	-0-
	Cause:	The condition is due to economic and space limitations.	
	Recommendation:	No action is recommended.	
	Management's Response:	We concur with the finding.	

OMB No. 0348-0057

FORM **SF-SAC** (8-97)

U.S. DEPARTMENT OF COMMERCE - BUREAU OF THE CENSUS
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET

Data Collection Form for Reporting on

AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS

▶ Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

RETURN TO **Single Audit Clearinghouse**
1201 E. 10th Street
Jeffersonville, IN 47132

PART I GENERAL INFORMATION *(To be completed by auditee, except for Item 7)*

1. Fiscal year ending date for this submission
Month 2 / Day 29 / Year 2000

2. Type of Circular A-133 audit
1 ☐ Single audit 2 ☒ Program-specific audit

3. Audit period covered
1 ☒ Annual 2 ☐ Biennial 3 ☐ Other – Months

FEDERAL GOVERNMENT USE ONLY

4. Date received by Federal clearinghouse

5. Employer Identification Number (EIN)
a. Auditee EIN 7 2 1 3 9 3 3 8 8 **b.** Are multiple EINs covered in this report? 1 ☐ Yes 2 ☐ No

6. AUDITEE INFORMATION

a. Auditee name Governor's Program on Abstinence

b. Auditee address *(Number and street)* 3937 Pines Road, Suite H
City Shreveport
State Louisiana ZIP Code 71119

c. Auditee contact
Name Beverly Markham
Title Project Coordinator

d. Auditee contact telephone (318) 861-1526

e. Auditee contact FAX *(Optional)* (318) 631-7850

f. Auditee contact E-mail *(Optional)*

g. AUDITEE CERTIFICATION STATEMENT – This is to certify that, to the best of my knowledge and belief, the auditee has: (1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3, (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II,** and **III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Signature of certifying official [signature] Date Month 8 Day 30 Year 2000

Name Title of certifying official
FINANCIAL MANAGER

7. AUDITOR INFORMATION *(To be completed by auditor)*

a. Auditor name Marsha O. Millican

b. Auditor address *(Number and street)* 754 Dalzell
City Shreveport
State Louisiana ZIP Code 71104

c. Auditor contact
Name Marsha O. Millican
Title CPA, Owner

d. Auditor contact telephone (318) 221-3881

e. Auditor contact FAX *(Optional)* (318) 221-4641

f. Auditor contact E-mail *(Optional)*

g. AUDITOR STATEMENT – The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is **not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II** and **III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of auditor [signature] Date Month 8 Day 30 Year 2000

EIN: 7 2 1 3 9 3 3 8 8

PART I GENERAL INFORMATION – Continued

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. *(Mark (X) one box)*

1 ☐ Cognizant agency 2 ☒ Oversight agency

9. Name of Federal cognizant or oversight agency for audit *(Mark (X) one box)*

01 ☐ African Development Foundation
02 ☐ Agency for International Development
10 ☐ Agriculture
11 ☐ Commerce
94 ☐ Corporation for National and Community Service
12 ☐ Defense
84 ☐ Education
81 ☐ Energy
66 ☐ Environmental Protection Agency
83 ☐ Federal Emergency Management Agency
34 ☐ Federal Mediation and Conciliation Service
39 ☐ General Services Administration
93 ☒ Health and Human Services
14 ☐ Housing and Urban Development
03 ☐ Institute for Museum Services
04 ☐ Inter-American Foundation
15 ☐ Interior
16 ☐ Justice
17 ☐ Labor
43 ☐ National Aeronautics and Space Administration
89 ☐ National Archives and Records Administraton
05 ☐ National Endowment for the Arts
06 ☐ National Endowment for the Humanities
47 ☐ National Science Foundation
07 ☐ Office of National Drug Control Policy
08 ☐ Peace Corps
59 ☐ Small Business Administration
96 ☐ Social Security Administration
19 ☐ State
20 ☐ Transportation
21 ☐ Treasury
82 ☐ United States Information Agency
64 ☐ Veterans Affairs
☐ Other – *Specify:*

PART II FINANCIAL STATEMENTS *(To be completed by auditor)*

1. Type of audit report *(Mark (X) one box)*

1 ☐ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☒ Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report? 1 ☐ Yes 2 ☒ No

3. Is a reportable condition disclosed? 1 ☒ Yes 2 ☐ No – *SKIP to Item 5*

4. Is any reportable condition reported as a material weakness? 1 ☒ Yes 2 ☐ No

5. Is a material noncompliance disclosed? 1 ☒ Yes 2 ☐ No

PART III FEDERAL PROGRAMS *(To be completed by auditor)*

1. Type of audit report on major program compliance

1 ☐ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☒ Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs §___ .520(b)?

$ 300,000

3. Did the auditee qualify as a low-risk auditee (§___ .530)?

1 ☒ Yes 2 ☐ No

4. Are there any audit findings required to be reported under §___ .510(a)?

1 ☒ Yes 2 ☐ No

5. Which Federal Agencies are required to receive the reporting package? *(Mark (X) all that apply)*

01 ☐ African Development Foundation
02 ☐ Agency for International Development
10 ☐ Agriculture
11 ☐ Commerce
94 ☐ Corporation for National and Community Service
12 ☐ Defense
84 ☐ Education
81 ☐ Energy
66 ☐ Environmental Protection Agency
83 ☐ Federal Emergency Management Agency
34 ☐ Federal Mediation and Conciliation Service
39 ☐ General Services Administration
93 ☒ Health and Human Services
14 ☐ Housing and Urban Development
03 ☐ Institute for Museum Services
04 ☐ Inter-American Foundation
15 ☐ Interior
16 ☐ Justice
17 ☐ Labor
43 ☐ National Aeronautics and Space Administration
89 ☐ National Archives and Records Administraton
05 ☐ National Endowment for the Arts
06 ☐ National Endowment for the Humanities
47 ☐ National Science Foundation
07 ☐ Office of National Drug Control Policy
08 ☐ Peace Corps
59 ☐ Small Business Administration
96 ☐ Social Security Administration
19 ☐ State
20 ☐ Transportation
21 ☐ Treasury
82 ☐ United States Information Agency
64 ☐ Veterans Affairs
00 ☐ None
☐ Other *Specify:*

14

EIN: 7 2 1 3 9 3 3 8 8

PART II FEDERAL PROGRAMS – Continued

6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR			7. AUDIT FINDINGS AND QUESTIONED COSTS				
CFDA number [1] (a)	Name of Federal program (b)	Amount expended (c)	Major program (a)	Type of compliance requirement[2] (b)	Amount of questioned costs (c)	Internal control findings[3] (d)	Audit finding reference number(s) (e)
98.235	Governor's Program on Abstinence	$ 455,130	1 ☒ Yes 2 ☐ No	B	$ Unknown	1 ☒ A 3 ☐ C 2 ☐ B	1,2
		$	1 ☐ Yes 2 ☐ No		$	1 ☐ A 3 ☐ C 2 ☐ B	
		$	1 ☐ Yes 2 ☐ No		$	1 ☐ A 3 ☐ C 2 ☐ B	
		$	1 ☐ Yes 2 ☐ No		$	1 ☐ A 3 ☐ C 2 ☐ B	
		$	1 ☐ Yes 2 ☐ No		$	1 ☐ A 3 ☐ C 2 ☐ B	
		$	1 ☐ Yes 2 ☐ No		$	1 ☐ A 3 ☐ C 2 ☐ B	
		$	1 ☐ Yes 2 ☐ No		$	1 ☐ A 3 ☐ C 2 ☐ B	
		$	1 ☐ Yes 2 ☐ No		$	1 ☐ A 3 ☐ C 2 ☐ B	
		$	1 ☐ Yes 2 ☐ No		$	1 ☐ A 3 ☐ C 2 ☐ B	
		$	1 ☐ Yes 2 ☐ No		$	1 ☐ A 3 ☐ C 2 ☐ B	
TOTAL FEDERAL AWARDS EXPENDED →		$ 455,130	*IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS*				

[1] Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.

[2] Type of compliance requirement *(Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program.)*

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis - Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of funds
- I. Procurement
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None

[3] Type of internal control findings *(Mark (X) all that apply)*

A. Material weaknesses B. Reportable conditions C. None reported