

**START Corporation**

Financial Statements  
and Independent Auditor's Report  
Years Ended June 30, 2023 and 2022

**START Corporation**  
**Financial Statements and**  
**Independent Auditor's Report**  
**Years Ended June 30, 2023 and 2022**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
START Corporation  
Houma, Louisiana

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the financial statements of START Corporation (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of START Corporation as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of START Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about START Corporation's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 START Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about START Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplemental Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Program Revenues and Expenses for the year ended June 30, 2023 on pages 27-34, the Schedule of Compensation, Benefits, and Other Payments to the Executive Director on page 35, and the accompanying Schedule of Expenditures of Federal Awards on pages 44 and 45, as required by the audit requirements of Title 2 U.S. Code

of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the 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 Schedule of Program Revenues and Expenses, the Schedule of Compensation, Benefits, and Other Payments to the Executive Director, and the Schedule of Expenditures of Federal Awards are 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 December 29, 2023 on our consideration of START Corporation'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 solely 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 the effectiveness of 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 START Corporation's internal control over financial reporting and compliance.



Houma, Louisiana  
December 29, 2023

## FINANCIAL STATEMENTS

**START Corporation**  
**Statements of Financial Position**  
**June 30, 2023 and 2022**

	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	\$ 3,906,725	\$ 1,322,363
Certificate of deposit	1,000,000	-
Promises to give	4,967,687	3,984,722
Medicaid receivables	2,855,462	2,789,136
Medicare receivables	478,369	287,380
Other health-related receivables	609,283	967,203
Pharmacy receivables	366,266	-
Other receivables	66,500	75,659
Inventory	12,958	48,605
Prepaid expenses and deposits	1,065,226	1,424,448
Total current assets	15,328,476	10,899,516
Property and equipment, net of accumulated depreciation of \$1,574,370 and \$1,346,487	6,027,333	5,871,390
Financing lease assets, net of accumulated amortization of \$372,275 and \$384,344	564,845	528,007
Intangible right-to-use lease assets, net	1,625,178	655,763
<b>TOTAL ASSETS</b>	<b>\$ 23,545,832</b>	<b>\$ 17,954,676</b>
 <b>LIABILITIES AND NET ASSETS</b>		
Current liabilities		
Accounts payable	\$ 766,471	\$ 239,263
Accrued payroll and other liabilities	1,265,147	1,988,515
Current portion of financing lease liabilities	172,199	167,699
Current portion of operating lease liabilities	420,213	378,966
Current maturities of long-term debt	1,051,470	163,557
Total current liabilities	3,675,500	2,938,000
Long-term liabilities		
Financing lease liabilities, less current portion	299,409	278,575
Operating lease liabilities, less current portion	1,210,214	276,797
Long-term debt, net of current maturities	3,087,942	4,105,549
Total long-term liabilities	4,597,565	4,660,921
Total liabilities	8,273,065	7,598,921
Net assets		
Without donor restrictions	10,298,068	10,230,755
With donor restrictions	4,974,699	125,000
Total net assets	15,272,767	10,355,755
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 23,545,832</b>	<b>\$ 17,954,676</b>

See accompanying notes.

**START Corporation**  
**Statements of Activities**  
**Years Ended June 30, 2023 and 2022**

	<b>2023</b>			<b>2022</b>		
	Without Restrictions	With Restrictions	Total	Without Restrictions	With Restrictions	Total
<b>REVENUES AND OTHER SUPPORT</b>						
Grants and other funding	\$ 22,696,848	\$ 5,100,000	\$ 27,796,848	\$ 19,566,661	\$ -	\$ 19,566,661
Medicaid	13,450,141	-	13,450,141	12,531,439	-	12,531,439
Pharmacy	4,200,820	-	4,200,820	1,009,370	-	1,009,370
Insurance	1,866,868	-	1,866,868	1,364,477	-	1,364,477
Medicare	1,038,679	-	1,038,679	967,371	-	967,371
Dental	306,641	-	306,641	235,468	-	235,468
Program service and other fees	246,925	-	246,925	198,847	-	198,847
Clinic	218,040	-	218,040	249,206	-	249,206
Dividend income	139,969	-	139,969	-	-	-
Incentives	108,812	-	108,812	83,700	-	83,700
Other income	99,201	-	99,201	373,243	-	373,243
Interest income	45,425	-	45,425	688	-	688
Contributions	10,116	-	10,116	171	-	171
Net assets released from restriction	250,301	(250,301)	-	-	-	-
<b>TOTAL REVENUES AND OTHER SUPPORT</b>	<b>44,678,786</b>	<b>4,849,699</b>	<b>49,528,485</b>	<b>36,580,641</b>	<b>-</b>	<b>36,580,641</b>
<b>FUNCTIONAL EXPENSES</b>						
Program services	43,909,850	-	43,909,850	36,509,071	-	36,509,071
Supporting services						
Management and general	757,090	-	757,090	655,674	-	655,674
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>44,666,940</b>	<b>-</b>	<b>44,666,940</b>	<b>37,164,745</b>	<b>-</b>	<b>37,164,745</b>
<b>OTHER INCOME</b>						
Forgiveness of debt	55,467	-	55,467	-	-	-
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>67,313</b>	<b>4,849,699</b>	<b>4,917,012</b>	<b>(584,104)</b>	<b>-</b>	<b>(584,104)</b>
<b>NET ASSETS, BEGINNING OF PERIOD</b>	<b>10,230,755</b>	<b>125,000</b>	<b>10,355,755</b>	<b>10,814,859</b>	<b>125,000</b>	<b>10,939,859</b>
<b>NET ASSETS, END OF PERIOD</b>	<b>\$ 10,298,068</b>	<b>\$ 4,974,699</b>	<b>\$ 15,272,767</b>	<b>\$ 10,230,755</b>	<b>\$ 125,000</b>	<b>\$ 10,355,755</b>

See accompanying notes.

**START Corporation**  
**Statements of Functional Expenses**  
**Years Ended June 30, 2023 and 2022**

	<b>2023</b>			<b>2022</b>		
	Program Services	Management and General	Total	Program Services	Management and General	Total
Salaries	\$ 20,377,937	\$ 364,111	\$ 20,742,048	\$ 17,840,722	\$ 258,937	\$ 18,099,659
Client assistance	6,369,182	10,433	6,379,615	5,402,854	-	5,402,854
Supplies and materials	3,517,941	50,401	3,568,342	1,781,175	35,431	1,816,606
Professional fees	2,707,000	14,450	2,721,450	2,855,895	30,791	2,886,686
Employee benefits	2,107,702	27,816	2,135,518	1,937,377	18,827	1,956,204
Bad debt (recovery)	2,067,906	(608)	2,067,298	1,482,355	20	1,482,375
Payroll taxes	1,541,530	20,347	1,561,877	1,365,697	15,687	1,381,384
Security	876,119	-	876,119	447,781	186	447,967
Insurance	727,976	4,031	732,007	653,795	12,308	666,103
Communications	506,204	127,495	633,699	435,984	155,116	591,100
Rent	555,540	3,631	559,171	497,825	146	497,971
Travel	448,276	5,729	454,005	297,372	4,714	302,086
Licenses, taxes, and fees	365,633	5,308	370,941	249,465	37,024	286,489
Maintenance and repairs	325,713	42,093	367,806	286,809	37,658	324,467
Depreciation	263,500	9,219	272,719	194,592	5,394	199,986
Management cost	246,532	-	246,532	-	-	-
Utilities	144,476	1,113	145,589	67,425	1,785	69,210
Amortization	121,209	20,004	141,213	130,044	16,067	146,111
Stipends	136,647	-	136,647	121,684	-	121,684
Training	127,070	607	127,677	101,477	1,192	102,669
Dues and subscriptions	123,187	2,289	125,476	220,984	896	221,880
Interest	96,259	27,132	123,391	25,202	10,250	35,452
Postage and delivery	78,680	2,670	81,350	17,771	2,236	20,007
Miscellaneous	38,529	6,243	44,772	35,866	952	36,818
Advertising	25,161	711	25,872	54,725	2,196	56,921
Bank charges	13,941	11,865	25,806	4,195	7,861	12,056
<b>Total Expenses</b>	<b>\$ 43,909,850</b>	<b>\$ 757,090</b>	<b>\$ 44,666,940</b>	<b>\$ 36,509,071</b>	<b>\$ 655,674</b>	<b>\$ 37,164,745</b>

See accompanying notes.

**START Corporation**  
**Statements of Cash Flows**  
**Years Ended June 30, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase/(decrease) in net assets	\$ 4,917,012	\$ (584,104)
Adjustments to reconcile increase (decrease) in net assets to net cash used in operating activities:		
Depreciation	272,719	199,986
Amortization	141,213	146,111
Gain on sale of property	-	(61,158)
(Increase)/decrease in operating assets:		
Promises to give	(982,965)	551,718
Medicaid receivables	(66,326)	(957,842)
Other receivables	(190,176)	119,190
Inventory	35,647	(48,605)
Prepaid expenses	359,222	(334,899)
Increase/(decrease) in operating liabilities:		
Accounts payable	527,208	(138,979)
Accrued payroll and other liabilities	(723,368)	225,317
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<u>4,290,186</u>	<u>(883,265)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of certificate of deposit	(1,000,000)	-
Purchases of property and equipment	(394,566)	(2,424,041)
Proceeds from sale of property	-	105,000
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(1,394,566)</u>	<u>(2,319,041)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Principal payments of finance lease obligations	(181,564)	(138,943)
Proceeds from long-term debt	235,767	2,219,354
Principal payments of long-term debt	(365,461)	(26,866)
<b>NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES</b>	<u>(311,258)</u>	<u>2,053,545</u>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	2,584,362	(1,148,761)
<b>BEGINNING CASH AND CASH EQUIVALENTS</b>	<u>1,322,363</u>	<u>2,471,124</u>
<b>ENDING CASH AND CASH EQUIVALENTS</b>	<u>\$ 3,906,725</u>	<u>\$ 1,322,363</u>
<b>SUPPLEMENTAL CASH FLOW INFORMATION</b>		
Cash paid during the year for interest	<u>\$ 123,391</u>	<u>\$ 35,452</u>

See accompanying notes.

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

- A. Nature of the Organization – START Corporation (START) operates as a Louisiana non-profit organization which provides rehabilitation services, training, placement, employment, housing, medical services, and pharmacy services for individuals in the following regions: Bayou Region, Greater New Orleans Region, Greater Baton Rouge Region, North Louisiana, Central Louisiana, and Lafayette/Lake Charles Region.
- B. Basis of Presentation – The financial statements are prepared on the accrual basis in accordance with U. S. generally accepted accounting principles.
- C. Cash and Cash Equivalents – For purposes of the statement of cash flows, START considers all unrestricted cash and highly liquid investments with initial maturities of three months or less to be cash equivalents.
- D. Certificate of Deposit – The Organization owns a \$1,000,000 certificate of deposit. The certificate, which is presented at market value, has a thirteen-month term and, therefore, is not included in cash and cash equivalents.
- E. Promises to Give – Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.
- F. Bad Debts – The financial statements of START Corporation contain no allowance for uncollectible receivables. Uncollectible accounts are recognized as an expense at the time information becomes available that indicates the amounts are uncollectible. While accounting principles generally accepted in the United States of America require that bad debts be recorded utilizing the allowance method, the difference between the two methods is immaterial to the Organization, as management has recorded all amounts deemed uncollectible as bad debt expense and considers all remaining receivables to be fully collectible.
- G. Inventory – Inventory consists primarily of drugs and medical supplies and is stated at the lower of cost (using the first-in, first-out method) or net realizable value.
- H. Prepaid Expenses – Prepaid expenses consist primarily of insurance premiums and benefits paid for a future period and lease-related security deposits.

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

I. Property and Equipment – Property and equipment of the Organization, excluding donated property and equipment, are valued at cost. All donated property and equipment are recorded at estimated fair market value on the date of the donation. Depreciation is computed utilizing the straight-line method over the estimated useful lives of the assets. Depreciation expense for the years ended June 30, 2023 and 2022 was \$272,719 and \$346,097, respectively. Property and equipment acquisitions are capitalized if the purchase exceeds \$5,000 and the asset has a useful life of greater than one year.

J. Net Assets – Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of START Corporation and changes therein are classified and reported as follows:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed stipulations.

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of START Corporation and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restrictions.

K. Functional Allocation 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. Expenses that can be identified with a specific program and support service are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated by management. Principal programs are as follows:

- Supportive Housing Programs (SHP) – These permanent housing programs provide rental assistance and case management to qualifying participants, including those persons who are homeless, disabled, and victims of domestic violence. There is no timeframe for participation once enrolled in the program. Referrals come from the coordinated entry access points in the area. Services consist of skills training, education about disabilities, and assistance in accessing community resources, among other things. The programs included are: Fresh Start, Visions II, Starting Over, Safe Start 1, and Starting Point.
- Coordinated Entry – This program is a process developed to ensure that all people experiencing a housing crisis have fair and equal access. It is a system to coordinate intake, assessment, and referral to resources for all people experiencing homelessness and at-risk of homelessness in its geography. This program seeks to provide people experiencing homelessness with the fastest possible access to housing while prioritizing the limited housing resources to those people who have the greatest need and length of time (LOT) being homeless.

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

- Shelter + Care Programs – These programs are designed to provide housing and supportive services to individuals and families with disabilities that meet HUD's definition of homelessness and have a physical, developmental, or behavioral disability as defined by each specific program. These programs work closely with Permanent Supportive Housing. Services are available in Houma, Jefferson Parish, Northshore, and Lafayette.
- Community-Based Recovery Services (CBRS) – This program is provided to people needing supports to live independently in the community. In addition to the Community Based Recovery Services, participants may receive a housing voucher or subsidized housing unit as part of their individualized service package. Recovery is strengthened and supported by having safe and stable housing, access to basic needs, being a part of a supportive social network, and having meaningful interests and activities. Qualifying participants include people with behavioral health related issues, physical disabilities, or developmental disabilities. The services are available in New Orleans, Baton Rouge, and Thibodaux.
- Unity Family Rapids – This is a Continuum of Care rapid rehousing program, which is funded through a subcontract with Unity of Greater New Orleans, Inc. This program provides rental assistance and supportive services to families that become homeless.
- Permanent Supportive Housing (PSH) – These supportive services are community-based and are provided along with safe, affordable, permanent housing. Best practice PSH services are individualized, flexible, and responsive to the needs of the individual. These services are available when needed, prior to, during, and after the individual has moved into housing and accessible where the individual lives. The services are available in New Orleans, Baton Rouge, Thibodaux, North Louisiana, Lafayette, Lake Charles, and Northshore.
- The Network – This program provides Homeless Management and Information System (HMIS) and outreach to support the local Continuum of Care Program.
- TANF Homeless Initiative – This program provides rapid rehousing to homeless families in the New Orleans area.
- Supportive Services for Veteran Families (SSVF) – This program provides housing services to veterans or veterans with families to prevent homelessness or assist with securing permanent housing options. SSVF can provide rental assistance or security deposits to establish permanent housing for veterans and their families that are currently homeless.
- Community Health Center Services – Federally Qualified Health Clinics (FQHC) provide primary, mental health, and dental care services through this program. The program's focus is to increase access to care for homeless persons, veterans, people with low-income, and others in the community. The clinics consist of physicians, nurse practitioners, and licensed social workers. The clinics are located in Houma, Thibodaux, New Orleans, Baton Rouge, Covington, and Mandeville.
- Assertive Community Treatment (ACT) – ACT is an evidence-based practice that improves outcomes for people with severe mental illness who are most at-risk of homelessness, psychiatric crisis, hospitalization, and involvement in the criminal justice system. Combining the interdisciplinary fields that deal with mental illness and substance abuse, ACT helps a person outside the hospital or rehabilitation center. The

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

Organization's ACT services are available in Houma, Northshore, Baton Rouge, New Orleans, and Thibodaux. The Partners in Health (PIH) program is similar to ACT and is available in Baton Rouge and New Orleans.

- Housing Development – This program is designed to assist in the recovery of individuals with serious mental illness by providing the necessary technical and practical support in locating and providing safe, secure, and affordable housing.
- Monroe Disaster Repaid Rehousing – This housing program provides services to individuals and families ages 18 and over who are homeless as a result of the Great Flood of 2016. This program draws on the components of the Housing First and Rapid Rehousing Models.
- One Stop – This program is designed to prevent and end unsheltered homelessness in Baton Rouge and to provide services to people experiencing homelessness or those at risk of homelessness.
- Grant Per Diem for Veterans (GPD) – GPD provides transitional housing and support services to single homeless veterans. There are currently 21 units designed to stabilize housing while exploring permanent housing options. Veterans are provided intensive case management services, transportation and supports with public resources, and benefits. GPD covers the New Start Veterans Center and Veterans Shelter programs.
- Safe Start II – This program is a transitional housing program designed to assist victims of domestic violence and/or sexual assault to relocate to a safe environment away from their abusers.
- YouthBuild Program – This program is a comprehensive youth and community development program. YouthBuild simultaneously addresses several core issues facing low-income communities: education, housing, jobs, and leadership development. It uniquely addresses the status of unemployed young men and women who have dropped out of school and have no apparent path to a productive future. Program components include: 1) educational and job training services; 2) leadership training, counseling, and other support activities; and 3) on-site training through actual housing rehabilitation or construction work.
- Functional Family Therapy (FFT and FFT-CW) – This program provides for the youth and/or families in need of intensive in-home therapy and focuses on assessment and intervention to address risk and protective factors within and outside of the family that impact the adolescent and his or her adaptive development. FFT and FFT-CW follows the FFT model developed by FFT, L.L.C. Generalization provides the family with the opportunity to learn how to use the skills taught in behavior change in different areas of their life, including school, work, or in community settings.
- Homebuilders – This program is an intensive in-home crisis intervention and family treatment program designed to keep children and families safe, prevent the unnecessary out-of-home placement of children, and to safely reunify children and families.
- Multisystemic Therapy (MST) – This program follows the evidenced-based MST model by MST Services. It identifies referral behaviors and drivers to those behaviors to develop individualized interventions and provides individualized services to the entire family. This program serves the 12-17 year-old population.

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

- New Start Housing – This program provides rental assistance and supportive services through a sub-contract with Unity of GNO for homeless persons with mental illness.
- Low Barrier Shelter – This is a 100-bed shelter that uses low barrier entry to provide emergency shelter and engagement services to residents in New Orleans.
- Unity Rapid Rehousing and Home at Last Consolidated – The purpose of these projects is to provide case management and supportive services for homeless persons with mental illness in a low-demand setting. Supportive services will focus on gradually engaging the consumer in the rehabilitation process with the overall goal of the consumer attaining Medicaid.
- Rapid Rehousing to Reduce Unsheltered Homelessness – This program plays a key role in the Organization's Continuum of Care efforts to reduce the unsheltered homeless population. The project provides rental assistance and supportive services to unsheltered homeless individuals and/or families living on the street or in abandoned buildings in New Orleans, Jefferson Parish, or Kenner.
- Problem Solving and Housing Problem Solving – These programs are funded through two different grants, but both grants provide strengths-based coordinated entry services assisting people at or any time after entry into homelessness to quickly resolve their homelessness, returning them to permanent housing.
- Homeless Prevention – This program assists individuals in maintaining housing stability after they have seen a loss or reduction in income due to the pandemic.
- Youth Outreach and Coordinated Entry – This program provides a coordinated system to assess and navigate transition age homeless youth (between the ages of 18-24) to permanent housing as quickly as possible.
- Balance of State Permanent Supportive Housing (BOS PSH 1) – This program provides permanent supportive housing to people who are experiencing chronic homelessness, unaccompanied youth, and veterans. The goal of the project is to assist participants to achieve and maintain self-sufficiency in permanent housing.
- Balance of State Permanent Supportive Housing (BOS PSH 2) – This program provides permanent supportive housing to participants to achieve and maintain self-sufficiency in permanent housing.
- Start Up/Housing Opportunities for Persons with Persons with Aids (HOPWA) – The Housing Opportunities for Persons with AIDS (HOPWA) Program is a Federal program dedicated to the housing needs of people living with HIV/AIDS. Under the HOPWA Program, HUD makes grants to local communities, states, and nonprofit organizations for projects that benefit low-income persons living with HIV/AIDS and their families.
- Promoting Integration of Primary and Behavioral Health Care (PIPBHC) – This program provides prevention, treatment, and recovery support services to adults with mental illness who have co-occurring physical health conditions/chronic diseases and adults with a substance use disorder.
- Mandeville Group Home – This is a transitional group home for adults with severe and present mental illness. Residents are transitioned from a higher level of care, most often inpatient psychiatric facilities, to eventually live independently. The maximum amount of time in the homes is two years, and the Organization's team works to teach residents

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

how to independently conduct their activities of daily living, increase socialization and medication adherence, and learn tasks to obtain and maintain permanent independent housing.

- Ryan White Program – Under this program, outreach workers go into the community, shelters, group homes, and local jails to perform rapid tests for HIV, Hepatitis C, and sexually transmitted diseases. The outreach workers connect them to primary and behavioral care as needed in Southeast Louisiana.
- Pharmacy – The pharmacy is a 340B federal program that requires pharmaceutical manufacturers to sell drugs to eligible providers at a discount for outpatient use. The START Corporation Pharmacy providers prescribe medications to patients, including those with commercial insurance. The insurer reimburses at full negotiated rates. The resulting higher margin provides the START Corporation Pharmacy with additional resources to expand patient care. START Corporation implemented and opened this pharmacy in November 2021 at its 235 Civic Center Blvd location.
- Hypertension Program – This part of the Health Center helps individuals monitor their blood pressure by giving them access to blood pressure monitors for home use and blood pressure monitors that will record the pressures and send directly to their physicians.
- COVID-19 Funding – On January 30, 2020, the World Health Organization declared the COVID-19 “Coronavirus” outbreak a public health emergency. The Organization has received funding under American Rescue – HRSA to assist with this crisis situation.
- Start Testing – This program is to improve access and uptake of COVID-19 testing among persons experiencing homelessness and persons at risk of homelessness in three southeastern Louisiana parishes: Terrebonne, Orleans, and East Baton Rouge. START purposefully addresses the need for medical outreach to the vulnerable who present COVID-19 symptoms and have greater risk of poor health outcomes and to disrupt further spread of COVID-19 among undomiciled populations.
- Womenspace – The purpose of this program is to operate a safe haven for 12 homeless people who are women or transgender with serious mental illness providing a 24-hour residence with low demand needs. This Safe Haven Program is an important first step in the Continuum of Care for women who have been unable to meet the criteria of admission to other programs because of mental illness. Policies and practices give preference to chronically homeless women. In addition to housing, the program will provide case management, substance abuse and mental health services, and life skills training for participants in the program.
- Louisiana Children’s Trust Fund – This program supplements Homebuilders and eliminates barriers to service whole families using research-based interventions to improve parental skills/capabilities, safety and family interaction while working to prevent out-of-home placements.
- Ending Homelessness – This program is to further the goal of preventing and ending unsheltered homelessness in Baton Rouge. The funds are utilized for activities related to providing services to people experiencing homelessness or at-risk of homelessness, including, but not limited to, expansion of the client computer lab, increased emphasis

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

on community outreach, and health and housing navigation for the One Stop Homelessness Services Center.

- SSVF Shallow Subsidy – The SSVF Shallow Subsidy service provides rental assistance to very low-income and extremely low-income Veteran households who are enrolled in SSVF's Rapid Rehousing or Homeless Prevention projects. It is likely that most participants will have already received rental assistance via traditional SSVF projects (Rapid Rehousing or Homeless Prevention) but remain rent-burdened. Under the Shallow Subsidy service, SSVF grantees provide rental assistance payments to landlords on behalf of the Veteran household. The rental assistance is at a fixed rate every month, regardless of changes in the Veteran household's income or monthly rent amount. SSVF grantees are also expected to offer light case management services but may adjust as needed. For SSVF's Shallow Subsidy service, the maximum amount of rental subsidy that can be provided on behalf of the Veteran household is up to 50% of rent on a unit that is deemed rent-reasonable.
- Vaccine Team – The goal of this program is to reach out to the homeless population and rural areas to educate and promote COVID-19 vaccinations.
- HRSA Capital Grant – These funds are used to support major construction and renovation projects and will strengthen primary health care infrastructure and advance health equity and health outcomes in medically underserved communities, including through projects that support COVID-19 testing, treatment, and vaccination.
- Low Barrier Shelter – 3<sup>rd</sup> Floor – This program is an expansion of the other low barrier shelter adding an additional 150 beds for a total of 350 beds.
- Terrebonne Housing Action Team (THAT) – START Corporation worked in conjunction with Terrebonne Parish to help to provide rapid re-housing and outreach services for victims displaced by Hurricane Ida.
- START Mobile Action Response (START) – This program focuses on supporting the implementation of crisis services associated with the Louisiana Crisis Response System. The services associated with this system are purposely person and family-centered, strength-based, and resolution-focused with less reliance on law enforcement, hospitalization, and emergency departments as the safety of each situation allows.
- CHW Community-Based Vaccination Program – The goal is to have a community-based workforce to increase COVID-19 vaccinations in underserved communities. The community healthcare worker completes a week-long training to help better understand the population being served.
- Supplemental Low Barrier – Funds are used to prevent, prepare for, and respond to the Coronavirus pandemic among individuals and families who are homeless or receiving assistance and to support additional homeless assistance and Rapid Rehousing activities to mitigate the impacts of COVID-19.
- Regional Hubs – The purpose of this program is to launch a Regional Recovery Hub as part of an overall initiative to develop a statewide network of peer recovery support services, recovery coaches, public education, prevention efforts, and advocacy. The recovery hubs will expand Northwest Louisiana, New Orleans Metropolitan area, Baton Rouge area, and Florida Parishes areas' ability to connect its residents with mental health and substance use disorders to treatment and recovery supports and will be able

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

to assist individuals regardless of where someone is in their recovery journey. No affiliation with any treatment facility or healthcare provider is required for access allowing the broadest range of individuals to gain entry.

- Red Cross – The purpose of this grant is to address the mental health needs of people recovering from Hurricane Ida in and around Terrebonne Parish by supporting and expanding capacity through hiring and training nine new employees across two evidence-based community programs: Assertive Community Treatment (ACT) and Functional Family Therapy (FFT). Both are delivered in the community and provide mental health services to people with severe and persistent mental illness and families in crisis. Both of these populations have been impacted by Hurricane Ida and are struggling to recover.
- HIV Prevention – Under this program, the Organization strives to decrease the risk of HIV transmission by increasing the number of patients counseled and tested for HIV. Also, the program increases the number of patients prescribed PrEP and linked to HIV care and treatment.
- Start Now – The program provides housing and supportive services assistance to participants and their household members who are experiencing homelessness and want to live in the Louisiana Balance of State Continuum of Care (LABOSCOC) geographic area. Staff will work with participants to quickly obtain and maintain permanent housing.
- Veterans Suicide Prevention – Funding under this grant provides resources toward community-based suicide prevention efforts to meet the needs of veterans and their families through outreach, suicide prevention services, and connection to VA and community resources.
- Supplemental Notice of Funding Availability – This is additional funding for current SSVF grant holders that is to be used in conjunction with existing SSVF funds to provide new authorities to address housing barriers for homeless veterans. The funding for this initiative is used to pay landlord incentives up to two-months' rent and tenant incentives up to \$1,000 per veteran in order to assist in housing veterans that would normally not be able to be housed due to various barriers. The funding also allows grantees to secure housing navigation staff that is specific to this population of veterans.
- Day 1 Families Fund – This program allows the Organization to pursue solutions to family homelessness with a strong focus on providing housing as well as social services, skills training, and job support to assist families in transitioning to and remaining in permanent housing.
- Expanding COVID-19 Vaccination – This program provides outreach and education on COVID-19 vaccination. Under this program, the Organization works with community partners to increase confidence and access to COVID-19 vaccinations. Additionally, the Organization provides these vaccines.
- Entergy – This funding provided Entergy customers in Terrebonne and Lafourche Parishes with utility assistance.
- Wilson Foundation – Funds are used to help supplement the cost of the Baton Rouge FQHC with the coordination of homeless and clinic services.

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

- Family Resource Center/My Community Cares – This program encourages and promotes families who visit this center to participate in activities that are designed to build social capital within the community.
- L. Advertising – Advertising costs are expensed as incurred. Advertising expense totaled \$25,872 and \$56,921, respectively, for the years ended June 30, 2023 and 2022.
- M. Annual and Sick Leave – All full-time, full-year employees are eligible for annual leave based upon years of service: 96 hours per year for less than five years of service, 112 hours per year for five to nine years of service, and 136 hours per year for at least ten years of service. Annual leave vests to the employee and, accordingly, has been accrued as a liability in the statement of financial position. As of June 30, 2023 and 2022, accrued leave equaled \$434,454 and \$426,768, respectively.
- All full-time, full-year employees are eligible for sick leave, which is earned up to a maximum of 96 hours per year. Employees cannot accumulate more than 96 hours of sick leave at any given time. Upon termination, any unused sick leave is forfeited; therefore, no accrual has been made for unused sick leave.
- N. Income Taxes – START Corporation is a not-for-profit, voluntary health and welfare agency exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. It has been classified as an organization that is not a private foundation under Section 509(a)(1) of the Internal Revenue Code and qualifies for the 50% charitable contributions deduction for individual donors.
- O. Leases – The Organization determines if an arrangement is a lease at the inception of the contract. The Organization’s right-of-use assets represent their right to use the underlying assets for the lease term, and the lease liabilities represent their obligation to make lease payments arising from the leases. Right-of-use assets and lease liabilities are recognized at the commencement date based on the present value of lease payments over the lease term. If the lease’s implicit interest rate is not readily determinable, the Organization will use a risk-free rate in lieu of determining the incremental borrowing rate. Operating leases with a term of twelve months or less are not recorded in the statement of financial position. Leases with a term of one month or less do not meet the definition of a short-term lease.
- P. Estimates – The preparation of financial statements in conformity with U.S. 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.
- Q. Recent Pronouncement – In January 2016, the FASB issued ASU 2016-02, Leases (Topic 842). ASU 2016-02 requires that a lessee recognize the assets and liabilities that arise from leases classified as finance or operating. A lessee should recognize in the balance sheet a

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term. For leases with a term of 12 months or less, a lessee is permitted to make an accounting policy election by class of underlying asset not to recognize lease assets and lease liabilities. In transition, lessees are required to recognize and measure leases at the beginning of the earliest period presented using a modified retrospective approach. ASU 2016-02 is effective for financial statements issued for annual periods beginning after December 15, 2021. Management implemented the statement, resulting in a material effect to the financial statements (see Note 8).

**NOTE 2 – FAIR VALUES OF FINANCIAL INSTRUMENTS**

The Organization's financial instruments, none of which are held for trading purposes, include cash and cash equivalents, certificate of deposit, promises to give, receivables, accounts payable, financing lease obligations, and notes payable. Management estimates that the fair value of all financial instruments as of June 30, 2023, does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position.

**NOTE 3 – UNCERTAIN INCOME TAXES**

The Organization's 2021 tax return was filed appropriately. As of December 2023, the Organization had not filed its 2022 tax return as the filing due date had been extended to May 15, 2024. The Organization recognizes interest and penalties, if any, related to unrecognized tax benefits in income tax expense. The Organization's tax filings are subject to audit by various taxing authorities. The Organization's open audit period is 2019 to 2022. Management has evaluated the Organization's tax position and concluded that the Organization has taken no uncertain tax positions that require adjustment to the financial statements to comply with provisions of this guidance.

**NOTE 4 – CONCENTRATION OF CREDIT RISK**

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of promises to give due from various departments of the federal government and the State of Louisiana. Because these receivables are passed through support from the federal or state government, the Organization requires no collateral for these amounts.

START Corporation maintains its cash in three financial institutions located in Louisiana. The Federal Deposit Insurance Corporation (FDIC) insures the balances up to \$250,000 at these institutions. At times, bank balances may exceed the \$250,000 insurance limits. Management does not believe the Organization has significant risks as related to bank deposits.

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 5 – PROMISES TO GIVE**

Promises to give as of June 30, 2023 and 2022 consist of the following:

	<u>2023</u>	<u>2022</u>
City of New Orleans	\$ 1,395,665	\$ 750,088
U.S. Department of Veteran Affairs	797,364	355,005
Louisiana Housing Corporation	643,718	755,860
Unity of Greater New Orleans, Inc.	481,464	619,413
State of Louisiana -		
Department of Health -		
Office of Behavioral Health	169,508	470,306
Office of Public Health	32,675	-
Department of Children and Family Services	57,401	39,726
Louisiana Children's Trust Fund	13,910	5,391
Other	923	-
Louisiana Primary Care Association, Inc.	201,513	9,752
Health Resources and Services Administration	194,181	324,303
Community Development Block Grants	188,504	72,726
U.S. Department of Housing and Urban Development	169,501	102,605
Capital Area Alliance for the Homeless	167,290	199,499
City of Baton Rouge	162,825	30,100
U.S. Department of Labor	81,704	-
Red Cross	50,000	-
Nicholis State University	46,696	-
Northwest Louisiana Human Services District	28,651	-
Capital Area Human Services District	23,321	-
St. Tammany Parish Government	17,615	165,079
Metropolitan Human Services District	17,268	-
Florida Parishes Human Services Authority	14,812	-
Terrebonne Parish Consolidated Government	5,678	84,215
Duke University	5,500	-
Other funding	-	654
	<u>\$ 4,967,687</u>	<u>\$ 3,984,722</u>

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 6 – PROPERTY AND EQUIPMENT**

A summary of changes in property and equipment follows:

	July 1, 2022	Additions	Retirements/ Reclassifications	June 30, 2023
Buildings	\$ 5,652,229	\$ 246,787	\$ -	\$ 5,899,016
Leasehold improvements	406,099	12,764	-	418,863
Furniture and fixtures	566,028	70,261	(81,881)	554,408
Vehicles	102,144	-	71,141	173,285
Software license	11,500	-	-	11,500
Land	252,327	-	-	252,327
Construction in process	227,550	301,281	(236,527)	292,304
	<u>7,217,877</u>	<u>631,093</u>	<u>(247,267)</u>	<u>7,601,703</u>
Accumulated depreciation	(1,346,487)	(272,719)	44,836	(1,574,370)
Net property and equipment	<u>\$ 5,871,390</u>	<u>\$ 358,374</u>	<u>\$ (202,431)</u>	<u>\$ 6,027,333</u>

Construction in process consists of renovations at various locations to be utilized in the Organization's programs.

**NOTE 7 – LINE OF CREDIT**

The Organization has a revolving line of credit agreement with a local bank to aid in cash flow management. The agreement, dated June 28, 2022, includes a borrowing limit of \$650,000, an interest rate of Wall Street Journal prime plus 1.50 percentage points (9.75% as of June 30, 2023) on outstanding balances, is secured by real estate, and matures on June 28, 2025, when all outstanding principal and interest is due. As of June 30, 2023, the Organization has no balance due on this line of credit.

**NOTE 8 – LEASES**

START Corporation leases facilities and vehicles under various terms under long-term non-cancelable operating lease and financing lease arrangements. These leases expire at various dates through September 6, 2032. An operating lease provides for increases in future minimum annual rental payments. The weighted-average discount rate represents the risk-free discount rate using a period comparable with that of the individual lease term. Operating leases with a term of 12 months or less are not recorded on the statement of financial position.

Total right-of-use assets and lease liabilities as of June 30, 2023 and 2022 are as follows:

	2023	2022
Lease Assets -- Classification in Statement of Financial Position		
Operating lease right-of-use asset	\$ 1,625,178	\$ 655,763
Financing lease right-of-use asset	564,845	528,007
Total leased right-of-use assets	<u>\$ 2,190,023</u>	<u>\$ 1,183,770</u>

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 8 – LEASES (Cont.)**

	<u>2023</u>	<u>2022</u>
Lease Liabilities -- Classification in Statement of Financial Position		
Operating lease liabilities	\$ 1,630,427	\$ 655,763
Financing lease liabilities	471,608	446,274
Total lease liabilities	<u>\$ 2,102,035</u>	<u>\$ 1,102,037</u>
Operating lease costs	\$ 1,801,441	\$ 667,713
Short-term lease costs	142,922	149,751
Financing lease costs:		
Interest expense	24,288	17,182
Amortization of right-of-use assets	141,213	146,111
	<u>\$ 2,109,864</u>	<u>\$ 980,757</u>
Weighted-average discount rate:		
Operating leases	3.00%	1.14%
Financing leases	5.72%	4.04%
Weighted-average remaining lease term:		
Operating leases	6.05	3.21
Financing leases	2.89	2.80

Future minimum lease payments required under the financing leases in effect as of June 30, 2023 that have an initial or remaining non-cancelable lease term in excess of one year are as follows:

<u>June 30,</u>	<u>Financing</u> <u>Amounts</u>	<u>Operating</u> <u>Amounts</u>
2024	\$ 172,199	\$ 420,213
2025	118,754	273,619
2026	100,474	219,589
2027	58,048	176,463
2028	22,133	141,906
2029 - 2032	-	398,637
	<u>\$ 471,608</u>	<u>\$ 1,630,427</u>
Total lease payment		

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 9 LONG-TERM DEBT**

As of June 30, 2023 and 2022, long-term debt consisted of the following:

	2023	2022
Note payable to a local bank. The note is collateralized by real estate and includes an interest rate of 4.50% for the first 60 payments and will adjust to the Wall Street Journal prime rate plus 1.00 percentage point thereafter. The note includes 60 monthly principal and interest payments of \$11,539 beginning June 13, 2022 and 240 monthly principal and interest payments of \$12,043 beginning June 13, 2027, and matures on May 13, 2047.	\$ 1,772,049	\$ 2,057,544
Note payable to the Federal Home Loan Bank of Dallas in connection with the Affordable Housing Program grant discussed below. The loan may be forgiven upon expiration of the compliance period, determination of which will be within the sole discretion of Federal Home Loan Bank of Dallas.	750,000	750,000
Note payable to Terrebonne Parish Consolidated Government. The note is collateralized by buildings and land and includes no interest. The project was completed in November 2015 and serves as affordable rentals. Fifty percent of the note is payable in monthly installments of \$916 through January 1, 2047. The remaining 50%, or \$329,688, will be a deferred, interest-free loan that will be forgiven upon expiration of the compliance period, determination of which will be within the sole discretion of TPCG.	576,954	587,944
Two notes payable to Terrebonne Parish Consolidated Government. The notes are collateralized by buildings and land and include no interest. The project was completed in September 2014 and serves as affordable rentals. Fifty percent of the notes is payable in monthly installments of \$391 through December 12, 2044. The remaining 50%, or \$140,755, will be deferred, interest-free loans that will be forgiven upon expiration of the compliance period, determination of which will be within the sole discretion of TPCG.	241,238	245,930
Note payable to Terrebonne Parish Consolidated Government. The note is collateralized by buildings and land and includes no interest. The project was completed in October 2022 and serves as affordable rentals. Fifty percent of the note is payable in monthly installments of \$327 through January 1, 2053. The remaining 50%, or \$117,884, will be a deferred, interest-free loan that will be forgiven upon expiration of the compliance period, determination of which will be within the sole discretion of TPCG.	233,805	-
Note payable to Louisiana Housing Finance Agency. The note is collateralized by a 12-unit housing complex located at 137 New Orleans Boulevard in Houma, Louisiana. The note includes no interest, is payable through April 1, 2024, and is payable as described below.	175,000	175,000
Note payable to Terrebonne Parish Consolidated Government. The note is collateralized by buildings and land and includes no interest. The project was completed in December 2017 and serves as affordable rentals. Fifty percent of the note is payable in monthly installments of \$210 through April 1, 2049. The remaining 50%, or \$75,431, will be a deferred, interest-free loan that will be forgiven upon expiration of the compliance period, determination of which will be within the sole discretion of TPCG.	140,176	142,690

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 9 – LONG-TERM DEBT (Cont.)**

	2023	2022
Note payable to Terrebonne Parish Consolidated Government. The note is collateralized by buildings and land and includes no interest. The project was completed in November 2015 and serves as affordable rentals. Fifty percent of the note is payable in monthly installments of \$204 through December 1, 2046. The remaining 50%, or \$73,264, will be a deferred, interest-free loan that will be forgiven upon expiration of the compliance period, determination of which will be within the sole discretion of TPCG.	132,284	134,726
Note payable to Terrebonne Parish Consolidated Government. The note is collateralized by building and land and is due January 1, 2029. This portion will be a deferred, interest-free loan that will be forgiven upon expiration of the compliance period, determination of which will be within the sole discretion of TPCG.	77,847	79,746
Note payable to Terrebonne Parish Consolidated Government. The note is collateralized by building and land and was due March 1, 2023. This deferred, interest-free loan will be forgiven in 2023 by TPCG.	40,059	40,059
Note payable to Terrebonne Parish Consolidated Government. This deferred, interest-free loan was forgiven upon expiration of the compliance period (August 1, 2022) by TPCG.	-	28,001
Note payable to Terrebonne Parish Consolidated Government. This deferred, interest-free loan was forgiven upon expiration of the compliance period (August 1, 2022) by TPCG.	-	27,466
	4,139,412	4,269,106
Less current maturities of long-term debt	(1,051,470)	(163,557)
	\$ 3,087,942	\$ 4,105,549

START Corporation constructed a twelve-unit complex in 2010 which serves as transitional housing for homeless veterans. This project was funded through a grant from the Department of Veterans Affairs, a \$125,000 direct subsidy from the Federal Home Loan Bank of Dallas' Affordable Housing Program, and a \$175,000 note payable to the Louisiana Housing Finance Agency (Agency). Note payments to the Agency are due annually commencing April, 1, 2010 in the amount equal to 50% of Surplus Cash, provided, however, that all payments due hereunder shall be payable only out of and to the extent of the Surplus Cash to be determined by the Agency and after a cash distribution to START of not more than \$10,000. If the Project has been maintained as safe, decent, and sanitary affordable housing under the regulatory agreement, the balance of this note shall be forgiven on April 1, 2024 (the note's maturity date).

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 9 – LONG-TERM DEBT (Cont.)**

Maturities of long-term debt are as follows:

June 30,			
2024	\$	1,051,470	
2025		89,165	
2026		92,046	
2027		95,058	
2028		65,928	
Thereafter		2,745,745	
Total	\$	4,139,412	

**NOTE 10 – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions relate to:

- A direct subsidy was received from the Federal Home Loan Bank of Dallas through its Affordable Housing Program (AHP) in the amount of \$125,000. The subsidy was used in the construction of the twelve-unit complex in 2010 described in Note 9. A deed restriction was recorded on the property for a period of fifteen years through January 21, 2025. The project's rental units must remain occupied by and affordable for households with income at or below the levels committed to be served in the AHP application for the duration of the retention period. The deed restriction contains certain restrictions should the property be sold or refinanced during the fifteen years.
- On October 21, 2022, the Organization received a grant of \$5,000,000 from the Northern Trust Charitable Giving Program. The Organization is to use the funds and any earnings thereon to pursue solutions to family homelessness with a strong focus on providing housing as well as social services, skill training, and job support to assist families in transitioning to and remaining in permanent housing. As of June 30, 2023, \$4,790,000 of such funds were unspent and thus restricted.
- On December 21, 2022, the Organization received a grant of \$100,000 from the Huey and Angelina Wilson Foundation. The Organization is to use the funds to provide primary care and behavioral health services, including medication management, substance use disorder treatment, counseling, and assessments. As of June 30, 2023, \$59,699 of such funds were unspent and thus restricted.

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 11 – GRANTS AND OTHER FUNDING**

During the years ended June 30, 2023 and 2022, the Organization recognized grant revenue in the form of reimbursements for actual expenses and on a unit of service basis from the following sources:

	2023	2022
U.S. Department of Housing and Urban Development		
Continuum of Care Program	\$ 2,422,686	\$ 1,926,472
Passed through Unity of Greater New Orleans, Inc.		
Continuum of Care Program	4,632,981	4,031,792
Emergency Solutions Grant Program	22,293	274,105
Passed through City of New Orleans		
Community Development Block Grants/Entitlement Grants	2,773,494	205,666
Emergency Solutions Grant Program	257,097	1,589,865
Passed through Louisiana Housing Corporation		
Continuum of Care Program	1,630,034	1,656,845
Emergency Solutions Grant Program	99,228	690,237
Passed through Louisiana Department of Health		
Community Development Block Grants/Entitlement Grants	958,999	1,018,356
Passed through City of Baton Rouge - East Baton Rouge Parish		
Housing Opportunities for Persons with AIDS	319,982	95,037
Passed through Terrebonne Parish Consolidated Government	288,338	-
Passed through Capital Area Alliance for the Homeless		
Community Development Block Grants/Entitlement Grants	88,338	156,526
Passed through Terrebonne Parish Consolidated Government		
Emergency Solutions Grant Program	-	233,336
U.S. Department of Health and Human Services		
Health Resources and Services Administration		
Grants for New and Expanded Services Under the Health Center Program	2,813,034	2,254,185
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	238,092	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	110,240	64,255
Passed through State of Louisiana Department of Health		
Office of Behavioral Health		
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	307,475	606,743
Block Grants for Community Mental Health Services	245,690	
Office of Public Health		
STD/HIV Program	37,909	28,945
Passed through State of Louisiana Department of Children and Family Services		
Temporary Assistance for Needy Families	331,442	337,584
Direct payments from Capital Area Human Services District		
Opioid STR	159,225	-

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 11 – GRANTS AND OTHER FUNDING (Cont.)**

	<u>2023</u>	<u>2022</u>
Direct payments from Metropolitan Human Services District	157,091	-
Direct payments from Northwest Louisiana Human Services District Opioid STR	148,415	-
Passed through Duke University Trans-NIH Research Support	60,500	49,500
Florida Parishes Human Services Authority Behavioral Health Services	55,291	-
Passed through Administration for Children and Families/Family and Youth Services Bureau Transitional Living for Homeless Youth	-	56,361
U.S. Department of Veteran Affairs		
VA Supportive Services for Veterans Families Program	2,180,791	2,284,647
Staff Sergeant Parker Gordon Fox Suicide Prevention Grant Program	354,024	-
VA Homeless Providers Grant and Per Diem Program (New Start for Veterans)	276,121	379,408
U.S. Department of Labor/YouthBuild Program	549,687	426,676
St. Tammany Parish Government	-	504,165
Louisiana Housing Corporation	-	323,602
U. S. Department of Agriculture		
Passed through State of Louisiana Department of Health Office of Public Health Bureau of Nutrition Services	<u>225,589</u>	<u>227,748</u>
Total Federal Funds Received	21,744,086	19,422,056
Northern Trust Charitable Giving Program	5,000,000	-
American Red Cross	433,988	-
Louisiana Primary Care Association, Inc.	235,362	15,500
Huey and Angelina Wilson Foundation	100,000	-
Nicholls State University	55,950	-
Louisiana Children's Trust Fund	54,130	25,000
Entergy	49,344	-
Terrebonne Parish Consolidated Government	41,688	10,628
Louisiana Department of Health/Office of Behavioral Health	40,568	39,416
Other funding	24,174	3,767
Capital Area Alliance for the Homeless	6,099	18,344
Well-Ahead Louisiana	6,000	-
Louisiana State University Health Sciences Center	5,459	1,950
LPHI ODMAP Community Fund	-	30,000
Total	<u>\$ 27,796,848</u>	<u>\$ 19,566,661</u>

**START Corporation**  
Notes to Financial Statements  
Years Ended June 30, 2023 and 2022

**NOTE 12 – EMPLOYEE BENEFIT PLAN**

START Corporation has a defined contribution 403(b) salary deferral plan covering substantially all employees. Under the plan, START contributes three percent of each eligible employee's salary. Employer contributions for the years ended June 30, 2023 and 2022 were \$250,007 and \$195,936, respectively.

**NOTE 13 – COMMITMENTS, CONTINGENCIES, AND ECONOMIC DEPENDENCY**

START Corporation receives a substantial portion of its revenues from federal and state grants and contracts which are subject to audit by the federal or state grantor. The ultimate determination of amounts received under these programs generally is based on units of service provided or allowable costs reported to and audited by the applicable granting agency. Until such audits have been completed and final settlement reached, there exists a contingency to refund any amount received in excess of allowable cost and service reimbursement. Management is of the opinion that no material liability will result from such audits.

**NOTE 14 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects the Organization's financial assets as of June 30, 2023, reduced by any amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions or internal designations:

Current assets	\$ 15,328,476
Less those unavailable for general expenditures within one year:	
Prepaid expenses	(1,065,226)
Donor restrictions for specific purposes	<u>(4,974,699)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 9,288,551</u></u>

**NOTE 15 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date that the consolidated financial statements were available to be issued, December 29, 2023. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

On December 21, 2023, the Organization purchased the building and property at 400 North Rampart Street in New Orleans, Louisiana for \$2,200,000. This property is used to house the Organization's New Orleans operations.

**SUPPLEMENTAL INFORMATION**

**START Corporation**  
**Schedule of Program Revenues and Expenses**  
**Year Ended June 30, 2023**

	Fresh Start	Coordinated Entry	Shelter + Care	Visions II	New Orleans CBRS and PSH	The Network	TANF Homeless Initiative	SSVF	Start FQHC	Houma ACT	Starting Over	Housing Development
<b>REVENUES AND OTHER SUPPORT</b>												
Grants and other funding	\$ 281,895	\$ 640,041	\$ 371,327	\$ 200,858	\$ 572,648	\$ 89,048	\$ 331,442	\$ 1,744,306	\$ 1,650,805	\$ -	\$ 175,412	\$ -
Medicaid	58,361	-	-	16,288	690,554	-	-	-	2,720,813	1,202,029	41,774	-
Pharmacy	-	-	-	-	-	-	-	-	8,657	-	-	-
Insurance	1,094	-	-	670	16,666	-	-	-	1,070,624	12,135	595	-
Medicare	1,965	-	-	805	7,433	-	-	-	698,715	1,590	1,705	-
Dental	-	-	-	-	-	-	-	-	306,328	-	-	-
Program service and other fees	-	-	-	-	-	-	-	-	1,083	-	-	198,056
Clinic	-	-	-	-	-	-	-	-	198,622	121	-	7,511
Dividend income	-	-	-	-	-	-	-	-	-	-	-	-
Incentives	-	-	-	-	-	-	-	-	108,812	-	-	-
Other income	-	-	-	-	-	-	-	-	4,053	20	-	92,787
Interest income	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	225	1,000	500	-	-
<b>TOTAL REVENUES AND OTHER SUPPORT</b>	<b>343,315</b>	<b>640,041</b>	<b>371,327</b>	<b>218,621</b>	<b>1,287,301</b>	<b>89,048</b>	<b>331,442</b>	<b>1,744,531</b>	<b>6,769,512</b>	<b>1,216,395</b>	<b>219,486</b>	<b>298,354</b>
<b>FUNCTIONAL EXPENSES</b>												
Salaries	121,620	456,050	49,908	128,585	1,120,424	47,657	303,576	537,185	3,411,599	603,366	51,213	84,280
Client assistance	105,496	(319)	376,468	55,536	1,282	37,388	450	906,253	(7)	528	104,388	390
Supplies and materials	(968)	36,859	4	6	8,553	1,147	6,706	27,699	238,010	8,935	14	5,966
Professional fees	10,566	-	-	5,127	43,775	-	-	53,351	878,075	256,194	5,490	26,657
Employee benefits	19,452	49,773	7,459	12,044	154,186	5,748	37,456	64,142	290,953	64,826	9,789	9,132
Bad debts	766	-	-	230	4,131	-	-	-	966,234	575	230	-
Payroll taxes	10,476	35,272	3,864	9,746	87,032	3,562	22,768	40,811	249,846	45,350	4,023	5,929
Security	-	30	-	-	-	-	-	-	2,254	-	-	19
Insurance	6,085	25,739	5,654	4,370	40,280	1,386	5,297	29,493	134,863	26,833	4,219	16,138
Communications	1,618	9,298	586	1,948	45,511	905	4,045	26,469	62,574	11,821	908	8,002
Rent	-	17,829	-	-	9,366	-	4,200	50,548	-	-	-	-
Travel	5,446	10,361	452	3,930	31,561	452	13,511	13,293	14,768	24,495	4,190	2,125
Licenses, taxes, and fees	272	950	19	271	417	-	-	1,402	211,104	1,357	271	159
Maintenance and repairs	517	7,834	1,139	516	4,162	22	93	6,937	83,762	4,426	866	69,799
Depreciation	289	180	73	425	-	-	-	6,149	92,104	2,868	2,074	67,725
Management cost	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	7,011	-	-	-	-	-	1,709	55,709	524	-	13,169
Amortization	1,899	20,007	1,214	1,649	9,368	-	-	13,740	16,282	4,109	-	1,084
Stipends	-	-	-	-	-	-	-	-	-	-	-	-
Training	144	104	222	82	136	-	1,025	1,371	15,300	592	33	4
Dues and subscriptions	488	725	550	301	1,731	138	435	2,088	71,718	1,362	318	378
Interest	243	1,235	229	243	2,038	-	-	4,728	61,503	8,666	243	292
Postage and delivery	-	-	-	-	132	-	98	1,019	1,293	8	-	10
Miscellaneous	41	644	22	161	1,209	71	268	243	3,744	1,683	23	62
Advertising	-	219	-	-	1,396	-	40	276	1,123	420	-	105
Bank charges	-	-	-	-	-	-	-	-	4,977	-	-	1,155
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>284,450</b>	<b>679,801</b>	<b>447,863</b>	<b>225,170</b>	<b>1,566,690</b>	<b>98,476</b>	<b>399,968</b>	<b>1,788,906</b>	<b>6,867,788</b>	<b>1,068,938</b>	<b>188,292</b>	<b>312,580</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ 58,865</b>	<b>\$ (39,760)</b>	<b>\$ (76,536)</b>	<b>\$ (6,549)</b>	<b>\$ (279,389)</b>	<b>\$ (9,428)</b>	<b>\$ (68,526)</b>	<b>\$ (44,375)</b>	<b>\$ (98,276)</b>	<b>\$ 147,457</b>	<b>\$ 31,194</b>	<b>\$ (14,226)</b>

See Independent Auditor's Report.

**START Corporation**  
**Schedule of Program Revenues and Expenses (Cont.)**  
**Year Ended June 30, 2023**

	Northshore ACT	Northshore Shelter + Care	Baton Rouge CBRS and PSH	Beautiful Beginnings	Baton Rouge Rapid Rehousing	Baton Rouge ACT	One Stop	Safe Start 1	YouthBuild	Starting Point	Thibodaux CBRS and PSH	Thibodaux ACT
<b>REVENUES AND OTHER SUPPORT</b>												
Grants and other funding	\$ -	\$ 481,400	\$ 177,687	\$ -	\$ -	\$ -	\$ 88,338	\$ 142,952	\$ 549,687	\$ 209,272	\$ 96,446	\$ -
Medicaid	743,353	-	597,978	-	-	390,656	-	4,049	-	24,706	245,152	379,302
Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	10,682	-	18,980	-	-	240	-	325	-	2,431	7,037	1,765
Medicare	793	-	6,531	-	-	-	-	115	-	717	4,605	102,171
Dental	-	-	-	-	-	-	-	-	-	-	-	-
Program service and other fees	-	-	4,819	-	-	-	500	-	-	-	-	-
Clinic	-	-	-	-	-	-	-	-	-	-	-	-
Dividend income	-	-	-	-	-	-	-	-	-	-	-	-
Incentives	-	-	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	300	-	-	-	5,100	-	-	-	-	-
<b>TOTAL REVENUES AND OTHER SUPPORT</b>	<b>754,828</b>	<b>481,400</b>	<b>806,295</b>	<b>-</b>	<b>-</b>	<b>390,896</b>	<b>93,938</b>	<b>147,441</b>	<b>549,687</b>	<b>237,126</b>	<b>353,240</b>	<b>483,238</b>
<b>FUNCTIONAL EXPENSES</b>												
Salaries	354,168	62,067	616,055	-	-	310,639	54,742	67,646	314,853	82,694	284,856	165,334
Client assistance	-	428,055	14	-	-	(152)	87	61,619	14,052	109,196	1,060	-
Supplies and materials	6,784	112	10,221	-	-	6,100	6,011	(2)	12,378	17	1,952	5,427
Professional fees	69,219	-	53,096	-	-	218,161	-	2,453	104	5,973	32,300	104,634
Employee benefits	33,783	7,524	78,405	-	-	22,747	3,347	12,079	38,150	11,592	35,965	14,364
Bad debts	744	-	3,458	98	229,424	125	970	210	-	487	1,245	420
Payroll taxes	27,116	4,860	49,712	-	-	24,414	4,611	5,229	23,938	6,362	21,281	13,323
Security	-	-	-	-	-	-	14,088	-	-	-	-	-
Insurance	13,884	7,152	31,481	-	-	12,378	1,451	3,252	6,258	4,053	16,222	7,001
Communications	6,392	1,135	22,456	-	-	7,306	1,572	1,026	7,076	1,410	4,683	5,567
Rent	1,930	-	12,000	-	-	11,600	5,944	-	21,600	-	-	18,000
Travel	32,930	694	18,422	-	-	6,392	-	3,548	8,414	3,010	10,199	22,488
Licenses, taxes, and fees	893	19	781	-	-	1,121	-	271	3,116	306	663	1,198
Maintenance and repairs	402	860	8,386	-	-	217	1,439	516	9,941	1,288	1,266	1,051
Depreciation	-	73	3,767	-	-	-	-	2,074	1,629	-	3,484	389
Management cost	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	2,129	-	-	1,277	425	-	2,813	-	-	708
Amortization	-	1,214	3,187	-	-	-	-	-	11,980	4,166	5,599	-
Stipends	-	-	-	-	-	-	-	-	134,647	-	-	-
Training	569	222	189	-	-	66	26	47	6,577	86	44	330
Dues and subscriptions	998	710	957	-	-	786	123	187	578	294	439	999
Interest	-	229	91	-	-	-	-	243	568	456	582	-
Postage and delivery	-	-	28	-	-	9	65	-	-	-	10	-
Miscellaneous	328	33	1,777	-	-	597	315	29	274	106	344	292
Advertising	219	-	1,053	-	-	175	26	-	683	-	-	191
Bank charges	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>550,359</b>	<b>514,959</b>	<b>917,665</b>	<b>98</b>	<b>229,424</b>	<b>623,958</b>	<b>95,242</b>	<b>160,427</b>	<b>619,629</b>	<b>231,496</b>	<b>422,194</b>	<b>361,716</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ 204,469</b>	<b>\$ (33,559)</b>	<b>\$ (111,370)</b>	<b>\$ (98)</b>	<b>\$ (229,424)</b>	<b>\$ (233,062)</b>	<b>\$ (1,304)</b>	<b>\$ (12,986)</b>	<b>\$ (69,942)</b>	<b>\$ 5,630</b>	<b>\$ (68,954)</b>	<b>\$ 121,522</b>

See Independent Auditor's Report.

**START Corporation**  
**Schedule of Program Revenues and Expenses (Cont.)**  
**Year Ended June 30, 2023**

	Thibodaux FQHC	Functional Family Therapy	Homebuilders	School Street FQHC	Multisystemic Therapy (MST)	New Start Veterans Shelter	Veterans Shelter	New Orleans ACT (PIH)	New Start Housing	Unity Family Rapids	Low Barrier Shelter	Unity Rapid Rehousing
<b>REVENUES AND OTHER SUPPORT</b>												
Grants and other funding	\$ -	\$ 634	\$ -	\$ -	\$ -	\$ 276,121	\$ 43,829	\$ 1,273,022	\$ 1,084,852	\$ 463,427	\$ 2,188,835	\$ 391,633
Medicaid	222,733	996,213	271,564	370,496	251,101	-	-	1,573,977	115,542	-	-	-
Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	79,852	12,566	-	75,744	6,100	-	-	12,932	2,507	-	-	-
Medicare	23,872	-	-	155	-	-	-	805	440	-	-	-
Dental	-	-	-	155	-	-	-	-	-	-	-	-
Program service and other fees	-	-	5,385	-	-	18,509	2,726	-	-	-	-	-
Clinic	-	-	-	-	-	246	100	-	-	2,968	-	-
Dividend income	-	-	-	-	-	-	-	-	-	-	-	-
Incentives	-	-	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	700	100	-	-	-	-	-
<b>TOTAL REVENUES AND OTHER SUPPORT</b>	<b>326,457</b>	<b>1,009,413</b>	<b>276,949</b>	<b>446,550</b>	<b>257,201</b>	<b>295,576</b>	<b>46,755</b>	<b>2,860,736</b>	<b>1,203,351</b>	<b>466,395</b>	<b>2,188,835</b>	<b>391,633</b>
<b>FUNCTIONAL EXPENSES</b>												
Salaries	22,848	497,406	135,520	119,751	164,928	217,780	16,811	1,125,504	281,037	91,711	699,301	109,765
Client assistance	-	-	10	-	45	1,771	-	919,281	897,964	410,199	49	319,248
Supplies and materials	25,249	3,359	450	913	1,029	18,235	2,913	20,248	4,617	1,762	497,353	1,394
Professional fees	1,854	42,309	13,806	624	-	17,543	-	336,361	3,562	1,200	-	4
Employee benefits	2,382	63,009	19,983	7,394	15,527	19,931	1,273	119,920	42,860	14,919	52,165	18,636
Bad debts	2,977	214,543	63,363	75,644	4,357	37,384	-	805	460	-	-	-
Payroll taxes	1,509	37,555	10,435	8,718	12,831	17,471	1,369	85,998	21,422	7,029	55,233	8,541
Security	-	-	-	-	-	-	-	-	-	-	430,900	-
Insurance	-	25,720	8,930	4,053	3,079	10,575	1,532	58,146	20,602	8,090	32,588	7,850
Communications	10,189	8,911	2,818	369	2,217	30,156	3,063	20,983	17,859	2,185	10,104	1,058
Rent	31,680	4,200	-	-	-	(828)	-	73,097	7,885	-	-	-
Travel	-	36,415	11,818	-	17,175	2,733	106	34,215	3,916	1,138	11,844	903
Licenses, taxes, and fees	8,014	127	17	6,596	-	-	-	1,815	4	-	38	-
Maintenance and repairs	3,230	3,235	1,176	460	826	26,301	5,132	1,662	64	38	3,304	338
Depreciation	-	275	-	-	-	25,717	252	4,577	-	-	22,871	-
Management cost	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	1,416	-	-	-	-	20,688	3,790	-	-	-	832	-
Amortization	-	-	-	-	-	1,084	1,084	-	-	-	3,509	-
Stipends	-	-	-	-	-	-	-	-	-	-	-	-
Training	173	32,260	458	96	37,402	98	315	530	31	1	158	14
Dues and subscriptions	-	1,606	409	1,209	329	487	55	4,194	1,950	993	2,267	605
Interest	-	21	-	-	-	584	-	49	-	-	130	-
Postage and delivery	8	-	-	-	-	-	-	15	-	63	-	63
Miscellaneous	200	1,218	221	38	212	334	98	2,063	176	75	1,473	82
Advertising	280	718	256	135	80	-	105	520	11	-	905	-
Bank charges	929	-	-	1,946	-	-	-	-	-	-	-	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>112,938</b>	<b>972,886</b>	<b>269,670</b>	<b>227,946</b>	<b>260,037</b>	<b>448,044</b>	<b>37,898</b>	<b>2,809,983</b>	<b>1,304,420</b>	<b>539,403</b>	<b>1,825,024</b>	<b>468,501</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ 213,519</b>	<b>\$ 36,527</b>	<b>\$ 7,279</b>	<b>\$ 218,604</b>	<b>\$ (2,836)</b>	<b>\$ (152,468)</b>	<b>\$ 8,857</b>	<b>\$ 50,753</b>	<b>\$ (101,069)</b>	<b>\$ (73,008)</b>	<b>\$ 363,811</b>	<b>\$ (76,868)</b>

See Independent Auditor's Report.

**START Corporation**  
**Schedule of Program Revenues and Expenses (Cont.)**  
**Year Ended June 30, 2023**

	Home At Last - Consolidated	RRH for Unsheltered Homeless	Problem Solving	Homeless Prevention	Youth Outreach and Coordinated Entry	Lafayette CoC PSH Subsidy Shelter + Care	Monroe Rapid Rehousing	Covington FQHC	New Orleans FQHC	North Louisiana PSH	BOS PSH 1	BOS PSH 2
<b>REVENUES AND OTHER SUPPORT</b>												
Grants and other funding	\$ 148,354	\$ 638,950	\$ 51,737	\$ 22,293	\$ 100,188	\$ 137,266	\$ 16,695	\$ 227,089	\$ 11,500	\$ 165,215	\$ 638,219	\$ 23,301
Medicaid	60,361	-	-	-	-	-	-	1,529,777	424,585	-	18,045	921
Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	1,040	-	-	-	-	-	-	354,790	75,400	-	210	-
Medicare	2,050	-	-	-	-	-	-	94,347	62,834	-	-	-
Dental	-	-	-	-	-	-	-	158	-	-	-	-
Program service and other fees	-	-	-	-	-	-	-	33	-	-	-	-
Clinic	-	-	-	-	-	-	-	1,922	1,500	-	-	-
Dividend income	-	-	-	-	-	-	-	-	-	-	-	-
Incentives	-	-	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	1,125	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES AND OTHER SUPPORT</b>	<b>211,805</b>	<b>638,950</b>	<b>51,737</b>	<b>22,293</b>	<b>100,188</b>	<b>137,266</b>	<b>16,695</b>	<b>2,209,241</b>	<b>575,819</b>	<b>165,215</b>	<b>656,474</b>	<b>24,222</b>
<b>FUNCTIONAL EXPENSES</b>												
Salaries	130,395	181,401	41,006	10,390	73,706	39,632	1,277	1,255,525	172,157	163,913	168,671	12,737
Client assistance	-	394,279	3,321	-	2,413	99,093	7,703	139	456	-	420,028	16,158
Supplies and materials	1,258	1,887	441	222	12,066	2	168	124,833	54,695	170	5,493	2,002
Professional fees	3,307	-	-	-	-	-	-	122,309	160,277	-	15,446	-
Employee benefits	20,384	22,928	2,049	1,898	5,254	5,272	343	115,838	14,367	11,396	24,969	1,375
Bad debts	1,236	-	-	-	-	-	-	182,793	52,695	-	95	-
Payroll taxes	9,590	14,393	3,160	1,042	5,968	3,164	233	95,429	12,548	13,250	12,907	943
Security	-	-	-	-	665	-	-	-	165	-	-	-
Insurance	7,591	7,580	603	-	1,108	2,230	764	33,860	13,292	3,879	8,526	38
Communications	2,263	3,997	609	553	3,478	506	376	32,042	17,154	2,587	7,359	2,385
Rent	-	-	-	1,145	23,300	-	-	63,658	72,200	2,250	3,400	2,800
Travel	304	5,429	-	4,851	154	318	124	7,094	1,781	6,252	2,163	245
Licenses, taxes, and fees	50	-	-	77	-	10	-	50,184	23,234	600	-	-
Maintenance and repairs	186	338	-	957	1,862	429	-	7,539	5,887	197	510	6
Depreciation	-	-	-	-	-	45	-	4,128	57	-	-	-
Management cost	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	3,898	-	145	-	12,998	-	1,457	672
Amortization	-	-	-	3,072	-	607	-	-	-	-	-	-
Stipends	-	-	-	-	-	-	-	-	-	-	-	-
Training	44	3	-	-	15	111	-	3,254	537	489	27	-
Dues and subscriptions	587	1,146	310	260	367	187	3	4,814	2,185	264	856	7
Interest	-	-	-	-	-	115	-	325	-	-	-	-
Postage and delivery	240	63	-	-	-	34	-	8	-	26	-	-
Miscellaneous	116	107	59	116	162	16	-	899	707	655	273	6
Advertising	-	-	-	-	39	-	-	873	428	301	-	-
Bank charges	-	-	-	-	-	-	-	766	476	-	-	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>177,561</b>	<b>633,551</b>	<b>51,558</b>	<b>24,583</b>	<b>134,455</b>	<b>151,771</b>	<b>11,134</b>	<b>2,106,310</b>	<b>618,296</b>	<b>206,229</b>	<b>672,380</b>	<b>39,374</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ 34,244</b>	<b>\$ 3,399</b>	<b>\$ 179</b>	<b>\$ (2,290)</b>	<b>\$ (34,267)</b>	<b>\$ (14,505)</b>	<b>\$ 5,561</b>	<b>\$ 102,931</b>	<b>\$ (42,477)</b>	<b>\$ (41,014)</b>	<b>\$ (15,906)</b>	<b>\$ (15,152)</b>

See Independent Auditor's Report.

**START Corporation**  
**Schedule of Program Revenues and Expenses (Cont.)**  
**Year Ended June 30, 2023**

	Start Up/ HOPWA	PIPBHC	Baton Rouge PIH	Mandeville Group Home	RWHAP	Crisis Receiving Center	Mandeville FQHC	Pharmacy	Hypertension	American Rescue HRSA	START Testing	Womenspace
<b>REVENUES AND OTHER SUPPORT</b>												
Grants and other funding	\$ 319,982	\$ 307,475	\$ 263,304	\$ 245,690	\$ 110,240	\$ -	\$ 1,500	\$ -	\$ 55,507	\$ 1,117,572	\$ 60,500	\$ 503,986
Medicaid	41,759	-	-	-	-	-	427,127	(68,721)	-	-	-	-
Pharmacy	-	-	-	-	-	-	-	4,192,163	-	-	-	-
Insurance	1,136	-	-	-	-	-	85,476	-	-	-	-	-
Medicare	237	-	-	-	-	-	14,972	-	-	-	-	-
Dental	-	-	-	-	-	-	-	-	-	-	-	-
Program service and other fees	-	-	-	15,814	-	-	-	-	-	-	-	-
Clinic	-	-	-	465	-	-	2,085	-	-	-	-	-
Dividend income	-	-	-	-	-	-	-	-	-	-	-	-
Incentives	-	-	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES AND OTHER SUPPORT</b>	<b>363,114</b>	<b>307,475</b>	<b>263,304</b>	<b>261,969</b>	<b>110,240</b>	<b>-</b>	<b>531,160</b>	<b>4,123,442</b>	<b>55,507</b>	<b>1,117,572</b>	<b>60,500</b>	<b>503,986</b>
<b>FUNCTIONAL EXPENSES</b>												
Salaries	111,656	166,332	130,332	180,483	80,178	2,086	410,386	248,020	29,792	620,921	32,264	368,880
Client assistance	240,047	-	110,828	1,019	-	-	-	-	-	(75)	-	673
Supplies and materials	340	18,921	4,495	21,773	8,317	3,695	67,549	1,705,005	20,405	58,537	1,474	61,898
Professional fees	-	95,787	6,696	-	-	3,250	85,287	1,121	-	-	-	-
Employee benefits	9,918	22,161	13,224	8,662	10,488	1,250	30,532	-	3,797	85,204	6,390	23,814
Bad debts	-	-	-	(2,941)	-	147,464	68,100	-	-	-	-	-
Payroll taxes	8,799	12,830	9,586	14,523	5,870	1,032	30,993	-	2,275	51,017	2,532	30,539
Security	-	-	-	30	-	-	-	2,961	-	-	-	-
Insurance	2,608	4,053	2,716	4,024	518	-	9,461	4,710	286	9,584	309	4,037
Communications	1,279	1,486	6,198	4,138	316	1,897	27,229	9,649	6	2,240	543	3,104
Rent	2,200	-	3,200	-	-	8,726	59,736	705	-	-	-	2,590
Travel	855	5,370	573	411	802	2,122	2,316	547	33	5,372	-	506
Licenses, taxes, and fees	-	16,504	-	673	35	(50)	6,838	300	10,116	-	-	-
Maintenance and repairs	262	1	10	12,521	2,150	-	3,897	18,702	-	5,199	-	672
Depreciation	-	4,145	-	107	1,018	2,032	-	14,153	-	-	-	-
Management cost	-	-	-	-	-	-	-	246,532	-	-	-	-
Utilities	-	-	1,277	9,276	-	-	40	634	-	-	-	-
Amortization	-	-	-	-	8,274	-	-	-	-	-	-	-
Stipends	-	-	-	-	-	-	-	-	-	-	-	-
Training	11	2,146	33	42	40	1	1,259	2	-	272	675	18
Dues and subscriptions	418	407	297	360	35	26	2,529	2,714	35	1,401	11	454
Interest	-	-	-	-	1,216	-	196	-	-	-	-	-
Postage and delivery	17	-	-	-	666	-	29	74,242	-	-	-	-
Miscellaneous	255	130	135	324	44	27	219	10,106	-	519	24	840
Advertising	-	2,133	-	18	382	-	262	1,105	-	-	290	40
Bank charges	-	-	-	-	-	-	926	2,766	-	-	-	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>378,665</b>	<b>352,406</b>	<b>289,600</b>	<b>255,443</b>	<b>120,349</b>	<b>173,558</b>	<b>807,784</b>	<b>2,343,974</b>	<b>66,745</b>	<b>840,191</b>	<b>44,512</b>	<b>498,065</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ (15,551)</b>	<b>\$ (44,931)</b>	<b>\$ (26,296)</b>	<b>\$ 6,526</b>	<b>\$ (10,109)</b>	<b>\$ (173,558)</b>	<b>\$ (276,624)</b>	<b>\$ 1,779,468</b>	<b>\$ (11,238)</b>	<b>\$ 277,381</b>	<b>\$ 15,988</b>	<b>\$ 5,921</b>

See Independent Auditor's Report.

**START Corporation**  
**Schedule of Program Revenues and Expenses (Cont.)**  
**Year Ended June 30, 2023**

	Louisiana Children's Trust Fund	Ending Homelessness	SSVF Shallow Subsidy	Vaccine Team	HRSA Capital Grant	Low Barrier Shelter - 3rd Floor	Terrebonne Housing Action Team	START Mobile Action Response	CHW Vaccination Program	Baton Rouge FQHC	Supplemental Low Barrier	Regional Hubs
<b>REVENUES AND OTHER SUPPORT</b>												
Grants and other funding	\$ 52,088	\$ 6,099	\$ 365,565	\$ 101,270	\$ -	\$ 584,659	\$ 288,338	\$ 39,387	\$ 36,349	\$ -	\$ 257,097	\$ 520,022
Medicaid	-	-	-	-	-	-	-	27,532	-	72,114	-	-
Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	1,461	-	14,410	-	-
Medicare	-	-	-	-	-	-	-	-	-	11,822	-	-
Dental	-	-	-	-	-	-	-	-	-	-	-	-
Program service and other fees	-	-	-	-	-	-	-	-	-	-	-	-
Clinic	-	-	-	-	-	-	-	-	2,500	-	-	-
Dividend income	-	-	-	-	-	-	-	-	-	-	-	-
Incentives	-	-	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES AND OTHER SUPPORT</b>	<b>52,088</b>	<b>6,099</b>	<b>365,565</b>	<b>101,270</b>	<b>-</b>	<b>584,659</b>	<b>288,338</b>	<b>68,380</b>	<b>38,849</b>	<b>98,346</b>	<b>257,097</b>	<b>520,022</b>
<b>FUNCTIONAL EXPENSES</b>												
Salaries	45,483	6,678	201,213	87,911	-	392,113	198,199	19,351	20,999	121,849	40,823	442,984
Client assistance	42	-	108,836	30,804	-	-	-	-	8,847	-	-	-
Supplies and materials	-	12	21	-	5,561	304,927	5,626	2,665	-	21,404	-	16,323
Professional fees	-	-	-	-	-	-	-	900	-	-	-	-
Employee benefits	6,753	172	26,885	11,377	-	26,602	21,512	1,950	3,560	7,801	2,238	44,471
Bad debts	2,042	-	-	-	-	-	-	1,910	-	5,632	-	-
Payroll taxes	3,366	648	14,974	7,332	-	33,244	12,228	1,294	1,670	9,558	3,508	33,556
Security	-	-	-	-	-	145,258	-	-	-	187	279,562	-
Insurance	461	-	2,717	-	-	5,403	3,775	979	183	-	1,751	2,802
Communications	501	126	1,489	1,217	-	135	2,531	928	3	4,022	1,214	9,593
Rent	-	-	-	-	-	-	11,700	-	-	-	-	16,994
Travel	559	-	1,687	439	-	-	532	215	33	2,507	172	5,754
Licenses, taxes, and fees	-	-	-	-	-	-	70	-	-	6,424	-	-
Maintenance and repairs	-	-	34	569	-	1,677	804	153	-	2,707	20	10
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Management cost	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	557	-	-	-	-	1,132
Amortization	-	-	-	-	-	-	-	-	-	-	-	-
Stipends	-	-	-	-	-	-	-	-	-	-	-	2,000
Training	-	15	50	199	-	13	155	270	-	1,547	15	1,393
Dues and subscriptions	58	-	359	-	-	762	310	246	31	-	265	485
Interest	-	-	-	207	-	-	227	-	-	-	-	-
Postage and delivery	-	-	-	-	-	-	-	400	-	40	-	47
Miscellaneous	22	61	78	48	-	658	-	16	-	614	91	557
Advertising	-	-	-	-	-	-	-	121	11	76	-	1,030
Bank charges	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>59,309</b>	<b>7,712</b>	<b>356,343</b>	<b>140,103</b>	<b>5,561</b>	<b>910,792</b>	<b>258,226</b>	<b>31,396</b>	<b>35,337</b>	<b>184,368</b>	<b>329,659</b>	<b>579,131</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ (7,221)</b>	<b>\$ (1,613)</b>	<b>\$ 7,222</b>	<b>\$ (38,833)</b>	<b>\$ (5,561)</b>	<b>\$ (326,133)</b>	<b>\$ 30,112</b>	<b>\$ 36,982</b>	<b>\$ 3,512</b>	<b>\$ (86,022)</b>	<b>\$ (72,562)</b>	<b>\$ (59,109)</b>

See Independent Auditor's Report.

**START Corporation**  
Schedule of Program Revenues and Expenses (Cont.)  
Year Ended June 30, 2023

	Northshore	Red Cross	HIV Prevention	Start Now	Veterans Suicide Prevention	Supplemental NOFA	Day 1 Families Fund	Expanding COVID-19 Vaccination	Entergy	Wilson Foundation	Family Resource Center/MCC	Lafayette PSH
<b>REVENUES AND OTHER SUPPORT</b>												
Grants and other funding	\$ 91,508	\$ 433,988	\$ 238,092	\$ 413,734	\$ 354,024	\$ 73,896	\$ 4,790,000	\$ 233,310	\$ 49,344	\$ 100,000	\$ 55,950	\$ 7,889
Medicaid	-	-	-	-	-	-	-	-	-	-	-	-
Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Medicare	-	-	-	-	-	-	-	-	-	-	-	-
Dental	-	-	-	-	-	-	-	-	-	-	-	-
Program service and other fees	-	-	-	-	-	-	-	-	-	-	-	-
Clinic	-	-	-	-	-	-	-	-	-	-	-	-
Dividend income	-	-	-	-	-	-	-	-	-	-	-	-
Incentives	-	-	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES AND OTHER SUPPORT</b>	<b>91,508</b>	<b>433,988</b>	<b>238,092</b>	<b>413,734</b>	<b>354,024</b>	<b>73,896</b>	<b>4,790,000</b>	<b>233,310</b>	<b>49,344</b>	<b>100,000</b>	<b>55,950</b>	<b>7,889</b>
<b>FUNCTIONAL EXPENSES</b>												
Salaries	68,295	306,467	218,725	253,836	283,824	29,257	-	197,206	-	33,129	42,473	10,402
Client assistance	-	-	-	91,948	2,407	27,505	-	-	50,730	-	1,630	-
Supplies and materials	-	256	898	234	17,077	230	2,773	2,892	-	-	1,945	-
Professional fees	1,063	-	-	12,324	16,795	-	-	-	-	-	-	-
Employee benefits	3,771	38,989	10,436	32,535	25,630	4,769	-	25,882	-	3,090	6,038	406
Bad debts	-	-	-	-	-	-	-	-	-	-	-	-
Payroll taxes	5,660	22,483	16,482	19,818	20,913	2,222	-	15,054	-	2,613	2,854	781
Security	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	323	-	1,121	1,730	-	-	-	-	-	-	-	-
Communications	360	2,195	197	2,422	4,013	217	-	968	-	-	301	65
Rent	965	2,400	-	-	8,520	-	-	-	-	-	-	-
Travel	4,195	24,758	219	2,981	1,250	6	-	2,405	-	72	1,584	-
Licenses, taxes, and fees	1,200	-	7,494	-	516	-	-	-	-	-	157	-
Maintenance and repairs	-	-	801	1,288	4,183	-	-	-	-	-	937	-
Depreciation	-	-	747	-	73	-	-	-	-	-	-	-
Management cost	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	190	-	-	-	-	-	-	-
Amortization	-	-	2,983	-	5,098	-	-	-	-	-	-	-
Stipends	-	-	-	-	-	-	-	-	-	-	-	-
Training	595	11,337	100	121	2,221	4	-	1,152	-	15	184	-
Dues and subscriptions	56	30	195	300	-	-	-	-	-	-	-	-
Interest	-	-	1,064	-	10,536	-	-	-	-	-	-	-
Postage and delivery	-	-	-	-	-	-	-	-	-	-	-	47
Miscellaneous	44	22	236	685	530	39	-	101	-	41	156	162
Advertising	-	-	487	26	428	-	-	7,945	-	-	230	-
Bank charges	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>86,527</b>	<b>408,937</b>	<b>262,185</b>	<b>420,248</b>	<b>404,204</b>	<b>64,249</b>	<b>2,773</b>	<b>253,605</b>	<b>50,730</b>	<b>38,960</b>	<b>58,489</b>	<b>11,863</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ 4,981</b>	<b>\$ 25,051</b>	<b>\$ (24,093)</b>	<b>\$ (6,514)</b>	<b>\$ (50,180)</b>	<b>\$ 9,647</b>	<b>\$ 4,787,227</b>	<b>\$ (20,295)</b>	<b>\$ (1,386)</b>	<b>\$ 61,040</b>	<b>\$ (2,539)</b>	<b>\$ (3,974)</b>

See Independent Auditor's Report.

**START Corporation**  
Schedule of Program Revenues and Expenses (Cont.)  
Year Ended June 30, 2023

	Lake Charles PSH	Housing Problem Solving	Total Program Services	Management and General	Total
<b>REVENUES AND OTHER SUPPORT</b>					
Grants and other funding	\$ 7,230	\$ 6,519	\$ 27,796,848	\$ -	\$ 27,796,848
Medicaid	-	-	13,450,141	-	13,450,141
Pharmacy	-	-	4,200,820	-	4,200,820
Insurance	-	-	1,866,868	-	1,866,868
Medicare	-	-	1,038,679	-	1,038,679
Dental	-	-	306,641	-	306,641
Program service and other fees	-	-	246,925	-	246,925
Clinic	-	-	218,040	-	218,040
Dividend income	-	-	-	139,969	139,969
Incentives	-	-	108,812	-	108,812
Other income	-	-	97,985	1,216	99,201
Interest income	-	-	-	45,425	45,425
Contributions	-	-	7,925	2,191	10,116
<b>TOTAL REVENUES AND OTHER SUPPORT</b>	<b>7,230</b>	<b>6,519</b>	<b>49,339,684</b>	<b>188,801</b>	<b>49,528,485</b>
<b>FUNCTIONAL EXPENSES</b>					
Salaries	5,231	8,471	20,377,937	364,111	20,742,048
Client assistance	-	-	6,369,182	10,433	6,379,615
Supplies and materials	-	-	3,517,941	50,401	3,568,342
Professional fees	-	-	2,707,000	14,450	2,721,450
Employee benefits	133	374	2,107,702	27,816	2,135,518
Bad debts	-	-	2,067,906	(608)	2,067,298
Payroll taxes	419	572	1,541,530	20,347	1,561,877
Security	-	-	876,119	-	876,119
Insurance	-	-	727,976	4,031	732,007
Communications	60	33	506,204	127,495	633,699
Rent	-	-	555,540	3,631	559,171
Travel	342	-	448,276	5,729	454,005
Licenses, taxes, and fees	-	-	365,633	5,308	370,941
Maintenance and repairs	-	-	325,713	42,093	367,806
Depreciation	-	-	263,500	9,219	272,719
Management cost	-	-	246,532	-	246,532
Utilities	-	-	144,476	1,113	145,589
Amortization	-	-	121,209	20,004	141,213
Stipends	-	-	136,647	-	136,647
Training	-	-	127,070	607	127,677
Dues and subscriptions	-	-	123,187	2,289	125,476
Interest	-	-	96,259	27,132	123,391
Postage and delivery	-	-	78,680	2,670	81,350
Miscellaneous	151	22	38,529	6,243	44,772
Advertising	-	-	25,161	711	25,872
Bank charges	-	-	13,941	11,865	25,806
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>6,336</b>	<b>9,472</b>	<b>43,909,850</b>	<b>757,090</b>	<b>44,666,940</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ 894</b>	<b>\$ (2,953)</b>	<b>\$ 5,429,834</b>	<b>\$ (568,289)</b>	<b>\$ 4,861,545</b>

See Independent Auditor's Report.

**START Corporation**  
Schedule of Compensation, Benefits, and Other  
Payments to the Executive Director  
Year Ended June 30, 2023

**Agency Head Name: Casey Guidry, Executive Director**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 482,244
Benefits - retirement	14,442
Benefits - insurance	7,402
Unvouchered expenses	5,816
Special meals	3,782
Vehicle allowance	1,709
Travel	183

This form satisfies the reporting requirements of R.S. 24:513(A)(3).

**REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS  
AND UNIFORM GUIDANCE**

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

To the Board of Directors  
START Corporation  
Houma, 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 in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of START Corporation (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated December 29, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing 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 the Organization'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 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.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization'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 financial statements. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Houma, Louisiana  
December 29, 2023

**START Corporation**  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

**Section I – Summary of Auditor’s Results**

1. The auditor's report expresses an unmodified opinion on the financial statements of START Corporation.
2. No deficiencies in internal control were noted during the audit of the financial statements.
3. No instances of noncompliance or other matters required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No deficiencies in internal control were noted during the audit of internal control over the major federal award programs.
5. The auditor's report on compliance for the major federal award programs for START Corporation expresses an unmodified opinion on the major federal programs.
6. No audit findings relative to the major federal award programs were noted.
7. The programs tested as major programs were:
  - a. U.S. Department of Housing and Urban Development Community Development Block Grants/Entitlement Grants, Assistance Listing Number 14.218,
  - b. U.S. Department of Veterans Affairs VA Supportive Services for Veterans Families Program, Assistance Listing Number 64.033, and
  - c. U.S. Department of Health and Human Services Grants for New and Expanded Services under the Health Center Program, Assistance Listing Number 93.527.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. START Corporation qualifies as a low-risk auditee.
10. A management letter was not issued.

**Section II – Financial Statement Findings**

No findings related to the basic financial statements of START Corporation were noted during the audit.

**START Corporation**  
Schedule of Findings and Questioned Costs (Cont.)  
Year Ended June 30, 2023

**Section III – Internal Control Findings**

No findings related to the START Corporation's internal control, which would be required to be reported in accordance with Government Auditing Standards, were noted during the audit.

**Section IV – Findings and Questioned Costs – Major Federal Award Program Audit**

No significant control deficiencies, findings, or questioned costs were noted during the audit of the major federal award programs.

**START Corporation**  
Schedule of Prior Findings and Resolution Matters  
Year Ended June 30, 2023

Note: All prior findings relate to the June 30, 2022 audit engagement.

**Section I – Internal Control and Compliance Material to the Financial Statements**

**Noncompliance With Louisiana Audit Law**

Condition: Louisiana Revised Statute 24:513 requires the submission of an audit report to the Louisiana Legislative Auditor within six months of year end for all entities receiving in excess of \$500,000 of public funds during the audit period. The Organization submitted its report six days after the due date.

Recommendation: Prior to the closure of the period subject to audit, an evaluation of the amount of federal expenditures by program should be prepared and made available for audit planning purposes, assisting in the timely filing of the required audit report.

Planned Action: Management will prepare such recommended schedule of federal funding and timely file annual reports as has been done historically.

Status: Resolved.

**Section II – Internal Control and Compliance Material to Federal Awards**

This section is not applicable.

**Section III – Management Letter**

This section is not applicable.

Management's Corrective Action Plan for Current  
Year Findings  
Year Ended June 30, 2023

The contact person for all corrective actions noted below is Casey Guidry, Executive Director.

**Section I – Internal Control and Compliance Material to the Financial Statements**

This section is not applicable.

**Section II – Internal Control and Compliance Material to Federal Awards**

This section is not applicable.

**Section III – Management Letter**

This section is not applicable.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH THE UNIFORM GUIDANCE**

To the Board of Directors  
START Corporation  
Houma, Louisiana

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited START Corporation's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. START Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, START Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of START Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

## ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to START Corporation's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on START Corporation's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding START Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of START Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

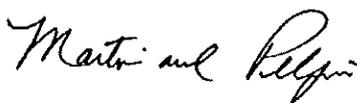
## Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Houma, Louisiana  
December 29, 2023

**START Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number and/or Contract Number	Federal Expenditures
<u>U.S. Department of Housing and Urban Development</u>			
<u>Direct Payments:</u>			
Continuum of Care (BOS PSH 1)	14.267	LA0307L6H092003; LA0307L6H092104	\$ 638,219
Continuum of Care (Start Now)	14.267	LA0376L6H092100	413,734
Continuum of Care (Fresh Start)	14.267	LA0143L6H092114; LA0143L6H092215	271,287
Continuum of Care (Partners in Health)	14.267	LA0332L6H092002; LA0332L6H092103	263,304
Continuum of Care (Starting Point)	14.267	LA0148L6H092013; LA0148L6H092114	206,023
Continuum of Care (Visions II GCTFS)	14.267	LA0150L6H092114; LA0150L6H092215	197,413
Continuum of Care (Starting Over)	14.267	LA0147L6H092114	165,273
Continuum of Care (Safe Start)	14.267	LA0146L6H092013; LA0146L6H092114	138,389
Continuum of Care (The Network)	14.267	LA0145L6H092013; LA0145L6H092114	89,048
Continuum of Care (BOS PSH 2)	14.267	LA0309L6H092003	23,301
Continuum of Care (Monroe Rapid Rehousing)	14.267	LA0344L6H052001	16,695
			<u>2,422,686</u>
<u>Pass through payments from UNITY of Greater New Orleans, Inc. (UNITY)</u>			
Continuum of Care (Partners in Health)	14.267	LA0250L6H032005; LA0250L6H032106	1,273,022
Continuum of Care (New Start Housing)	14.267	LA0274L6H032004; LA0274L6H032105	1,084,862
Continuum of Care (Rapid Rehousing for Unsheltered Homeless)	14.267	LA0318D6H032002; LA0318D6H032103	636,784
Continuum of Care (Womanspace)	14.267	LA0083L6H032114; LA0083L6H032215	503,986
Continuum of Care (Family Rapid Rehousing)	14.267	LA0050L6H032009; LA0050L6H032110	454,104
Continuum of Care (Rapid Rehousing)	14.267	LA0060L6H032114	391,633
Continuum of Care (Home at Last - Consolidated)	14.267	LA0162L6H032008; LA0162L6H032109	130,146
Continuum of Care (Youth Outreach and Coordinated Entry)	14.267	LA0273L6H032105	100,188
Continuum of Care (Problem Solving)	14.267	LA0360D6H032001; LA0360D6H032102	51,737
Emergency Solutions Grant Program	14.231	STATE ESG-CV	22,293
Continuum of Care (Housing Problem Solving)	14.267	ERAE0075	6,519
			<u>4,655,274</u>
<u>Pass through payments from City of New Orleans</u>			
Community Development Block Grants/Entitlement Grants	14.218	CD-CV07; CD-CV08	2,773,494
Emergency Solutions Grant Program	14.231	ESG-CV08	257,097
			<u>3,030,591</u>
<u>Pass through payments from Louisiana Housing Corporation</u>			
Continuum of Care (Coordinated Entry)	14.267	Contract Agreement	640,041
Continuum of Care (Northshore)	14.267	Contract Agreement	481,400
Continuum of Care (Shelter + Care)	14.267	Contract Agreement	371,327
Continuum of Care (Lafayette)	14.267	Contract Agreement	137,266
Emergency Solutions Grant Program	14.231	Contract Agreements	99,228
			<u>1,729,262</u>
<u>Pass through payments from Louisiana Department of Health Office of Aging and Adult Services</u>			
Community Development Block Grants/Entitlement Grants	14.218	20000490467	958,999
<u>Pass through payments from City of Baton Rouge - Parish of East Baton Rouge</u>			
Housing Opportunities for Persons with AIDS	14.241	LAH21-F002	319,982
<u>Pass through payments from Terrebonne Parish Consolidated Government</u>			
Continuum of Care	14.267	Contract Agreements	288,338
<u>Pass through payments from Capital Area Alliance for the Homeless</u>			
Emergency Solutions Grant Program	14.231	Contract Agreement	88,338
Total U.S. Department of Housing and Urban Development			<u>13,493,470</u>

**START Corporation**  
**Schedule of Expenditures of Federal Awards (Cont.)**  
**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number and/or Contract Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
<u>Direct Payments:</u>			
Grants for New and Expanded Services Under the Health Center Program	93.527	H8FCS41573; H80CS28964; H8HCS46143; H8G46697	2,813,034
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	1H8HCS46143-01-00	238,092
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	21P06HA45162	<u>110,240</u>
			3,161,368
<u>Pass through payments from State of Louisiana/Department of Health Office of Behavioral Health</u>			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	2000685886	307,475
Block Grants for Community Mental Health Services	93.958	2000434486; 2000717300	245,690
<u>Pass through payments from State of Louisiana/Department of Children and Family Services</u>			
Temporary Assistance for Needy Families	93.558	2000478184; 2000729360	331,442
<u>Direct payments from Capital Area Human Services District</u>			
Opioid STR	93.788	2000672162	159,225
<u>Direct payments from Metropolitan Human Services District</u>			
Opioid STR	93.788	23273	157,091
<u>Direct payments from Northwest Louisiana Human Services District</u>			
Opioid STR	93.788	58-1681098 (ID Number)	148,415
<u>Pass through payments from Duke University</u>			
Trans-NIH Research Support	93.310	U24MD016258	60,500
<u>Pass through payments from Florida Parishes Human Services Authority Behavioral Health Services</u>			
Opioid STR	93.788	2000689709	55,291
<u>Pass through payments from State of Louisiana/Department of Health Office of Public Health/STD/HIV Program</u>			
HIV Prevention Activities - Health Department Based	93.940	2000656890	<u>37,909</u>
Total U.S. Department of Health and Human Services			<u>4,664,404</u>
<u>U.S. Department of Veterans Affairs</u>			
<u>Direct Payments:</u>			
VA Supportive Services for Veterans Families Program	64.033	20-LA-208; 20-LA-208SS; 20-LA-208-LT	2,180,791
Staff Sergeant Parker Gordon Fox Suicide Prevention Grant Program	64.055	LA-SSG-1697-22	354,024
VA Homeless Providers Grant and Per Diem Program (New Start for Veterans)	64.024	STAR098-1461-629-PD-21	<u>276,121</u>
Total U.S. Department of Veterans Affairs			<u>2,810,936</u>
<u>U.S. Department of Labor</u>			
<u>Direct Payments:</u>			
YouthBuild	17.274	YB-36439-21	<u>549,697</u>
<u>U.S. Department of Agriculture</u>			
<u>Pass through payments from State of Louisiana/Department of Health Office of Public Health/Bureau of Nutrition Services</u>			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	20000366981	<u>225,589</u>
Total Expenditures of Federal Awards			<u>\$ 21,744,086</u>

See Notes to the Schedule of Expenditures of Federal Awards.

**START Corporation**  
Notes to the Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

**Note 1 – Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of START Corporation under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule presents only a selected portion of the operations of START Corporation and is not intended to and does not present the financial position, changes in net assets, or cash flows of START Corporation.

**Note 2 – Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3 – Indirect Cost Rate**

START Corporation has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 4 – Assistance Listing Numbers (ALN)**

The Assistance Listing Numbers included in this report were determined based on the program name, review of grant contract information, and resources on the sam.gov website.

**Note 5 – Passed through to Subrecipients**

There were no awards passed through to subrecipients.

**STATEWIDE AGREED-UPON PROCEDURES**

**Martin  
and  
Pellegrin**

103 Ramey Road  
Houma, Louisiana 70360

*Certified public Accountants  
(A Professional Corporation)*

Ph. (985) 851-3638  
Fax (985) 851-3951

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors and  
the Louisiana Legislative Auditor  
START Corporation  
Houma, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022 through June 30, 2023. The Organization's management is responsible for those C/C areas identified in the SAUPs.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2022 through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are described on pages 49-66.

We were engaged by the Organization to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the results of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*Martin and Pelletier*

Houma, Louisiana  
December 29, 2023

## **START Corporation**

### **Houma, Louisiana**

Schedule of Procedures and Associated Findings of the  
Statewide Agreed-Upon Procedures  
Year Ended June 30, 2023

The required procedures and our findings are as follows:

Procedures performed on the Organization's written policies and procedures:

#### **Written Policies and Procedures**

1. Obtain and inspect the Organization's written policies and procedures and observe that they address each of the following categories and subcategories, as applicable:

a) Budgeting, including preparing, adopting, monitoring, and amending the budget

Performance: Obtained and read the written policy for budgeting and found it to contain the requirements above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

b) Purchasing, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes

Performance: Obtained and read the written policy for purchasing and found it to contain all requirements above except for the requirement noted below.

Exceptions: Public Bid Law is not mentioned in the policy.

Management's response: Management will consider adding to its policy Public Bid Law.

c) Disbursements, including processing, reviewing, and approving

Performance: Obtained and read the written policy for disbursements and found it to contain the requirements included above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

d) Receipts/Collections, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions

Performance: Obtained and read the written policy for receipts and found it to contain the requirements included above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

**START Corporation**

**Houma, Louisiana**

Schedule of Procedures and Associated Findings of the  
Statewide Agreed-Upon Procedures  
Year Ended June 30, 2023

- e) Payroll/Personnel, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

Performance: Obtained and read the written policy for payroll and personnel and found it to contain all requirements above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- f) Contracting, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

Performance: Obtained and read the written policy related to contracting and found it to contain the requirements above except for the requirement noted below.

Exceptions: The policy does not mention legal review or the monitoring process.

Management's response: Management will consider adding such provisions.

- g) Travel and expense reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

Performance: Obtained and read the travel and expense reimbursement policy and found it to contain the requirements above except for the requirements noted below.

Exceptions: The policy does not address expenses allowed and dollar thresholds.

Management's response: Management will consider adding such provisions.

- h) Credit Cards (and debit cards, fuel cards, purchase cards, if applicable), including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage

Performance: Obtained and read the written policy related to credit cards and found it to contain all requirements above.

Exceptions: No exceptions noted.

Management's response: Not applicable.

**START Corporation**

**Houma, Louisiana**

Schedule of Procedures and Associated Findings of the  
Statewide Agreed-Upon Procedures  
Year Ended June 30, 2023

- i) Ethics, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

Performance: Obtained and read the ethics policy and found it to contain the requirements above except for the requirements noted below.

Exceptions: The policy does not address notifying employees of changes to the policy.

Management's response: Management will consider adding this provision.

- j) Debt Service, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Not applicable for not-for-profit entities.

- k) Information Technology Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Performance: Obtained and read the information technology disaster recovery/business continuity policy and found it to contain the requirements above except for the requirements noted below.

Exceptions: The policy does not mention the frequency of periodic testing/verification that backups can be restored, timely application of available system and software patches/updates, identification of personnel processes, nor the tools needed to recover operations after a critical event.

Management's response: Management will consider adding such provisions.

- l) Prevention of Sexual Harassment, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Performance: Obtained and read the sexual harassment policy and found it to contain the requirements above except for the requirement noted below.

Exceptions: The policy does not mention the preparation of an annual report.

Management's response: This provision does not apply to not-for-profit entities.

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**Board or Finance Committee**

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Performance: Determined that the board (with a quorum) and finance committee met on a frequency in accordance with the board's by-laws.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.

Performance: Determined whether the minutes referenced or included financial activity relating to public funds and determined that financial statements are provided at board meetings and finance committee meetings.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- c) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Performance: Determined that management resolved the prior audit finding prior to the first board meeting of the subsequent year.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

**Bank Reconciliations**

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select four additional accounts (or all accounts if less than five). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

Performance: Obtained the listing of bank accounts from management and received management's representation in a separate letter.

Exceptions: There were no exceptions noted.

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Management's response: Not applicable.

- a) Bank reconciliations include evidence that they were prepared within two months of the related statement closing date;

Performance: Determined that randomly selected bank statements were reconciled within two months of the related statement closing date.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation;

Performance: Inspected documentation for management approvals of each randomly selected bank reconciliation.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Performance: Determined whether outstanding items that were more than 12 months as of the statement closing date had been researched.

Exceptions: There was no documentation that management had researched items outstanding more than 12 months from the statement closing date.

Management's response: Management will research outstanding items over 12 months old and document the results.

**Collections (excluding electronic funds transfers)**

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select five deposit sites (or all deposit sites if less than five).

Performance: Observed the listing of deposit sites from management and received management's representation in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site, obtain and inspect written policies and procedures relating to employee job duties at each collection location, and observe that job duties are properly segregated at

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each collection location, and observe that job duties are properly segregated at each collection location such that:

Performance: Observed the listing of collection locations from management and received management's representation in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

Performance: Inquired of client to determine that cash drawers/registers are not shared by employees.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation to the deposit.

Performance: Inquired of client to ensure separation of duties for those employees collecting cash and those employees preparing/making bank deposits.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

Performance: Inquired of client to ensure separation of duties for those employees collecting cash and those employees posting collection entries to the general ledger or subsidiary ledgers.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not responsible for collecting cash, unless another employee/official verifies the reconciliation.

Performance: Inquired of client to ensure separation of duties for those employees collecting cash and those employees reconciling cash collections to the general ledger and/or subsidiary ledgers.

Exceptions: There were no exceptions noted.

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Management's response: Not applicable.

6. Observe from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

Performance: Determined whether employees who have access to cash are covered by a bond or insurance policy for theft.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

7. Randomly select two deposit dates for each of the bank accounts selected for procedure #3 under "Bank Reconciliations" above. Obtain supporting documentation for each of the ten deposits and:

- a) Observe that receipts are sequentially pre-numbered.

Performance: Inspected receipts to determine if they are sequentially pre-numbered.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

Performance: Inspected deposits from two random deposit dates to determine if they had system reports and collection documentation that agreed to the respective deposit slips.

Exceptions: One deposit was missing receipts.

Management's response: Management will support all collections with adequate documentation.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

Performance: Inspected deposits from two random deposit dates to determine if the deposit slips agreed to the actual deposits per the bank statements.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- d) Observe that the deposit was made within one business day of receipt at the collection location.

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Performance: Determined if deposits from two random dates were deposited within one business day of receipt.

Exceptions: Deposits tested were not deposited within one business day of receipt.

Management's response: Management will make timely deposits.

- e) Trace the actual deposit per the bank statement to the general ledger.

Performance: Inspected deposits from two random deposit dates to determine if the deposits per the bank statements agree to the general ledger.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

**Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)**

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select five locations (or all locations if less than five).

Performance: Obtained a listing of locations that processed payments for the fiscal period from management and received management's representation in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties, and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase.

Performance: Obtained a listing of those employees involved with non-payroll purchasing and payment functions along with written policies and procedures for those functions to determine if there was a proper segregation of duties for initiating, approving, and making purchases.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) At least two employees are involved in processing and approving payments to vendors.

Performance: Obtained a listing of those employees involved with non-payroll purchasing and payment functions along with written policies and procedures for

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those functions to determine if there was a proper segregation of duties for processing and approving payments to vendors.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

Performance: Inspected policy manual and inquired of management as to separation of duties related to vendor files.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Performance: Inquired of management to determine if the employee responsible for processing payments mails those respective payments.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

Performance: Determined whether electronic disbursements were approved by only those employees/officials authorized to sign checks.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select five disbursements for each location, obtain supporting documentation for each transaction, and:

Performance: Obtained the completed general ledger for the fiscal period and obtained management's representations in a separate letter. Randomly selected five disbursements using a random number generator for check numbers to test the requirements below.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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- a) Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity.

Performance: Determined whether the five random disbursements matched their respective original invoices and the invoices indicate that deliverables were received by the entity.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Performance: Determined whether the documentation for the five random disbursements gave evidence of the segregation of duties tested under #9 above.

Exceptions: Although there is segregation of duties based on two signatures on each check and based on the person who prepares the checks, it is not apparent because payments are processed without written purchase orders and receiving reports.

Management's response: Management will consider using a formal, written purchase order/requisition system.

- c) Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, randomly select five non-payroll-related electronic disbursements (or all electronic disbursements if less than five) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds per the entity's policy and (b) approved by the required number of authorized signers per the entity's policy.

Performance: Determined whether the documentation for the five random electronic disbursements gave evidence of approval by only those persons authorized to disburse funds per the entity's policy and that there were the required number of authorized signers.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

**Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)**

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

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Performance: Observed the listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) from management and received management's representation in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

12. Using the listing prepared by management, randomly select five cards that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

Performance: Observed written or electronic approvals of credit card transactions on monthly statements.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

Procedures: Traced selected credit card statements to determine if any finance charges or late fees were applied to balances.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions. For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals.

Performance: Observed whether randomly selected credit card transactions were supported by the requirements listed above.

Exceptions: Receipts for the two American Express cards did not include the business purpose or the participants for meals.

Management's response: Management will consider implementing the requirements going forward.

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**Travel and Travel-Related Expense Reimbursements (excluding card transactions)**

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select five reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:

Performance: Obtained a list of all travel and related expense reimbursements. Management's representation of the listing was confirmed in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- a) If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

Performance: Determined that travel expenses were not reimbursed using a per diem.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Performance: Traced expenses to original itemized receipts, expense reports, and mileage reports.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1g).

Performance: Reviewed documentation of the business/public purpose for each expense.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Performance: Inspected each expense reimbursement request to find approval by supervisors and/or board members.

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Exceptions: There were no exceptions noted.

Management's response: Not applicable.

**Contracts**

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the listing is complete. Randomly select five contracts (or all contracts if less than five) from the listing, excluding the practitioner's contract, and:

Performance: Observed the listing of contracts in effect during the fiscal year from management and received management's representation of completeness in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law, if required by law.

Performance: Determined that the Organization did not have to comply with the Public Bid Law for any of the selected contracts in place.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

b) Observe whether the contract was approved by the governing body/board, if required by policy or law.

Performance: Determined that the Organization is not bound by policy or law to have board approval of contracts. The Director is allowed to approve contracts. However, it was noted that one contract was approved by the board.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

c) If the contract was amended, observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms.

Performance: Determined that one of the randomly selected contracts was amended and that the amendment was in compliance with the original contract terms.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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- d) Randomly select one payment from the fiscal period for each of the five contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Performance: Inspected each randomly selected invoice and compared to the written contract information to determine that the invoice and related payment complied with the terms of the contract.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

**Payroll and Personnel**

16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Performance: Observed the listing of employees and received management's representation of completeness in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

17. Randomly select one pay period during the fiscal period. For the five employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees or officials documented their daily attendance and leave.

Performance: Determined that all selected employees documented their daily attendance and leave for the selected pay period.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

Performance: Determined that the attendance and leave of each employee for the selected pay period was approved by each employee's respective supervisor.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Performance: Determined that any leave taken during the pay period is reflected in the entity's cumulative leave records.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- d) Observe that the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

Performance: Determined that the rates paid to the employees/officials agree to the authorized rates found in each personnel's file.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employees' or officials' cumulative leave records, agree the pay rates to the employees' or officials' authorized pay rates in the employees' or officials' personnel files, and agree the termination payment to entity policy.

Performance: Obtained management's representation of employees who received termination payments in a separate letter. Randomly tested two of the former employees and their respective payments by calculating hours and pay rates, comparing to cumulative leave records, reviewing personnel files, and reviewing the entity's policy.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

19. Obtain management's representation that employer and employee portions of third-party payroll-related amounts have been paid, and any associated forms have been filed, by required deadlines.

Performance: Obtained management's representation in a separate letter that employer and employee portions of third-party payroll-related amounts have been paid, and any associated forms have been filed, by required deadlines.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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**Ethics**

20. Using the five randomly selected employees/officials from procedure #16 under "Payroll and Personnel", obtain ethics documentation from management, and:

- a) Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.

Not applicable for not-for-profit entities.

- b) Observe whether the entity maintains documentation which demonstrates each employee and official was notified of any changes to the entity's policy during the fiscal period, as applicable.

Not applicable for not-for-profit entities.

21. Inquire and/or observe whether the entity has appointed an ethics designee as required by R.S. 42:1170.

Not applicable for not-for-profit entities.

**Debt Service**

22. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

Not applicable for not-for-profit entities.

23. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

Not applicable for not-for-profit entities.

**Fraud Notice**

24. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the

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misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

Performance: Inquired of management of any misappropriations of public funds or assets and determined that none were noted.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

25. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Performance: Observed such notice posted on the premises and website.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

### **Information Technology Disaster Recovery/Business Continuity**

26. Perform the following procedures and verbally discuss the results with management:

a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe that such backup (a) occurred within the past week, (b) was not stored on the entity's local server or network, and (c) was encrypted.

b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past three months.

c) Obtain a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. Randomly select five computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting software in use are currently supported by the vendor.

Performance: We performed the procedures and discussed the results with management.

27. Randomly select five terminated employees (or all terminated employees if less than five) using the list of terminated employees obtained in procedure #18. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Performance: Observed that terminated employees were disabled from the network.

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Exceptions: One terminated employee was still listed as active.

Management's response: Until the processing of a terminated employee is complete, that employee is required to stay active. However, their password is changed by the compliance team to protect the network.

**Prevention of Sexual Harassment**

28. Using the five randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Not applicable for not-for-profit entities.

29. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website.

Not applicable for not-for-profit entities.

30. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344:

- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

Not applicable for not-for-profit entities.