

Feeding Louisiana  
Baton Rouge, Louisiana

AUDITED FINANCIAL STATEMENTS  
June 30, 2020



TWRU

*CPAs & Financial Advisors*

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Feeding Louisiana  
Baton Rouge, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of Feeding Louisiana (a not-for-profit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Feeding Louisiana as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matter**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head, Political Subdivision Head, or Chief Executive Officer, as required by Louisiana Revised Statute 24:513(A)(3), is presented for purposes of additional analysis and is 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2020, on our consideration of Feeding Louisiana'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 Feeding Louisiana's 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 Feeding Louisiana's internal control over financial reporting and compliance.

TWRU

CPAs & Financial Advisors  
Baton Rouge, Louisiana  
December 17, 2020

Feeding Louisiana  
Baton Rouge, Louisiana

Statement of Financial Position  
June 30, 2020

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$	622,332	
Receivable from Government Program		132,375	
Other Current Assets		217	
TOTAL CURRENT ASSETS			\$ 754,924

PROPERTY AND EQUIPMENT

Property and Equipment		3,500	
Less Accumulated Depreciation		(1,634)	
TOTAL PROPERTY AND EQUIPMENT			1,866

TOTAL ASSETS

\$ 756,790

LIABILITIES AND NET ASSETS

LIABILITIES:

Payable to Member Foodbanks	\$	110,142	
Payroll Liability		3,564	
Payroll Protection Program Loan- Current Portion		24,730	
Economic Injury Loan- Current Portion		2,000	
Other Current Liabilities		57	
TOTAL CURRENT LIABILITIES			\$ 140,493

LONG-TERM LIABILITIES

Payroll Protection Program Loan, Net of Current Portion		2,000	
TOTAL LONG-TERM LIABILITIES			2,000

TOTAL LIABILITIES

142,493

NET ASSETS:

Without Donor Restrictions		358,297	
With Donor Restrictions		256,000	
TOTAL NET ASSETS			614,297

TOTAL LIABILITIES AND NET ASSETS

\$ 756,790

See accompanying notes to financial statements

Feeding Louisiana  
Baton Rouge, Louisiana

Statement of Activities  
For the Year Ended June 30, 2020

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:

Revenues and Releases from Restrictions:

Member Dues	\$ 30,000	
Private Grants and Contributions	1,201,391	
LA Income Tax Revenue	21,756	
SNAP Revenue	468,465	
Miscellaneous Revenue	298	
Total Unrestricted Revenues	<u>1,721,910</u>	
Net Assets Released from Donor Restrictions	-	
Total Revenues Without Donor Restrictions and Releases from Restrictions		\$ 1,721,910

Expenses

Program Expense	1,463,817	
Management and General	<u>109,393</u>	
Total Expenses		<u>1,573,210</u>

Change in Net Assets Without Donor Restrictions

148,700

Net Assets Without Donor Restrictions, Beginning of Year

209,597

Net Assets Without Donor Restrictions, End of Year

\$ 358,297

CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:

Restricted Revenues:	\$ 256,000	
Released from Restrictions	<u>-</u>	

Change in Net Assets With Donor Restrictions

\$ 256,000

Net Assets With Donor Restrictions, Beginning of Year

-

Net Assets With Donor Restrictions, End of Year

\$ 256,000

See accompanying notes to financial statements

Feeding Louisiana  
Baton Rouge, Louisiana

Statement of Functional Expenses  
For the Year Ended June 30, 2020

	Program Expenses	Management and General	Total
Benefits Expense	\$ 4,191	\$ 6,287	\$ 10,478
Depreciation Expense	233	-	233
Insurance	-	1,694	1,694
Marketing	16,250	-	16,250
Membership Dues	-	200	200
Miscellaneous	-	1,075	1,075
Office Supplies	-	412	412
Payments to Member Foodbanks	994,775	-	994,775
Printing	-	1,261	1,261
Professional Fees	5,140	7,710	12,850
Salaries and Payroll Taxes	55,825	83,737	139,562
SNAP Reimbursement Expense	383,211	-	383,211
Travel and Conference Expense	4,192	6,289	10,481
Website Maintenance	-	728	728
<b>TOTAL EXPENSES</b>	<b>\$ 1,463,817</b>	<b>\$ 109,393</b>	<b>\$ 1,573,210</b>

See accompanying notes to financial statements

Feeding Louisiana  
Baton Rouge, Louisiana

Statement of Cash Flows  
For the Year Ended June 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in Net Assets	\$	404,700
Adjustments to Reconcile Increase in Net Assets to Net Cash		
Provided by Operating Activities:		
Depreciation		234
Decrease (Increase) in Assets:		
Receivables from Government Programs		7,492
Grant Receivables		54,783
Increase (Decrease) in Liabilities:		
Accounts Payable		(60,174)
Payroll Liabilities		(1,812)
Other Current Liabilities		<u>(5,352)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$	399,871
CASH FLOWS FROM FINANCING ACTIVITIES:		
Economic Injury Disaster Loan		2,000
Payroll Protection Program Loan		<u>26,730</u>
NET CASH PROVIDED BY FINANCING ACTIVITIES		<u>28,730</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS		428,601
BEGINNING CASH AND CASH EQUIVALENTS		<u>193,731</u>
ENDING CASH AND CASH EQUIVALENTS	\$	<u><u>622,332</u></u>

See accompanying notes to financial statements



Feeding Louisiana  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS-1-  
June 30, 2020

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization** – Feeding Louisiana (the Organization) is a not-for-profit entity that was organized for the purpose of providing financial support and consulting to food banks within Louisiana. The Organization is supported primarily through grants. The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Service.

**Program and Supporting Services** – The Organization participates in the Supplemental Nutrition Assistance Program (SNAP) funded by the United States Department of Agriculture.

**Basis of Accounting** – The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

**Basis of Presentation** – Financial statement presentation follows the guidance included in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under ASC 958, non profit organizations are required to report information regarding the financial position and activities according to two classes of net assets:

1. *Net Assets Without Donor Restrictions* are net assets that are not subject to donor-imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.
2. *Net Assets With Donor Restrictions* are net assets subject to donor imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

**Revenue Recognition** – Contributions are recognized when the donor makes an unconditional promise to give. All contributions are reported as increases in net assets with donor restrictions or net assets without donor restrictions, depending on the existence of any donor restrictions. When a restriction expires, that is when a stipulated time restriction ends or the purpose of the restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

**Cash and Cash Equivalents** – For purposes of reporting cash flows, the Organization considers all highly liquid investment purchases with maturity of three months or less to be cash equivalents.

**Receivables** – The Organization believes the amounts owed from governmental entities and all grants receivable to be collectable in full. Receivable balances are stated at the amounts management expects to collect, therefore no allowance for doubtful accounts is recorded or necessary.

**Property and Equipment** – Property and equipment are stated at cost. Depreciation is calculated using the straight-line method over the estimated useful life of the asset. Betterments and major renewals are capitalized while maintenance and repairs are charged against earnings when incurred. The cost and accumulated depreciation of assets sold or retired are removed from the respective accounts and any resulting gain or loss is reflected in current period earnings. The estimated useful lives for significant property and equipment categories are as follows:

Property and Equipment	5 to 15 years
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**Donated Services** – No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services requiring specific expertise. Some Board Members volunteer their time and perform a variety of tasks that assist with administrative programs.

Feeding Louisiana  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS-2-  
June 30, 2020

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expense Allocation – The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated, by management, 40% to program and 60% to management and general, unless they have been determined to be fully program or fully management and general.

Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

NOTE 2: ADOPTION OF NEW ACCOUNTING STANDARDS

Effective January 1, 2019, the Organization adopted the requirements of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU was issued to update its revenue recognition standard to clarify the principles of recognizing revenue and eliminate industry specific guidance as well as help financial statements users better understand the nature, amount, timing and uncertainty of revenue that is recognized. Primarily, the update requires the Organization to evaluate the various performance obligations related to its contracts. The adoption of this standard did not result in any changes in the way the Organization recognized revenue and therefore no changes to the previously issued financial statements were required. Based on the review of grant contracts and contribution documentation, management has determined this ASU does not have a significant impact of the financial statements.

Effective January 1, 2019, the Organization adopted the requirements of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2018-08, *Not for Profit Entities (Topic 958), Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. This ASU was issued to assist in evaluating whether transactions should be accounted for as contributions (non-reciprocal transactions) within the scope of Topic 958, Not-for-Profit Entities, or as exchange (reciprocal) transactions subject to other guidance. This ASU was also made to assist in determining whether a contribution is conditional. The adoption of ASU 2018-08 did not have a material impact on the Organization's financial statements.

NOTE 3: DUE FROM GOVERNMENT PROGRAMS

In May 2011, the Organization began participating in the Supplemental Nutrition Assistance Program (SNAP). This program is a federal governmental program run by the USDA and is administered by the Louisiana Department of Children and Family Services. Reimbursements are based on actual expenses incurred by the food banks in Louisiana. Currently, five food banks are participating in this program. Reimbursement requests are submitted by the Organization. Once the Organization receives the reimbursement, it disperses the appropriate amounts according to the affiliated food bank's requests. As of June 30, 2020, the Organization had not received the February through June reimbursements for the food banks. The total for the year ended is \$132,375 and is shown as a receivable on the balance sheet.

Feeding Louisiana  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS-3-  
June 30, 2020

**NOTE 4: RESTRICTIONS ON NET ASSETS**

The Association's board of directors has chosen not to place any limitations on unrestricted net assets.

Changes in net assets with donor restrictions consist of the following for the year ended June 30, 2020:

	<u>6/30/19</u>	<u>Additions</u>	<u>Releases</u>	<u>6/30/20</u>
Mazon Grant	\$ -	\$ 55,000	\$ -	\$ 55,000
Feeding America Grant	-	201,000	-	201,000
Total Temporarily Restricted Net Assets	<u>\$ -</u>	<u>\$ 256,000</u>	<u>\$ -</u>	<u>\$ 256,000</u>

**NOTE 5: RELATED PARTY TRANSACTIONS**

The Organization receives dues from other food banks in Louisiana. Member dues of \$30,000 had been collected for the year ended June 30, 2020.

The Organization reimburses food banks in Louisiana for food purchases with funds collected from government programs. As of June 30, 2020, the Organization had reimbursed \$383,211 to the member food banks.

The Organization also made grant reimbursements to food banks for nutritional education in the amount of \$994,775 per the restrictions specified by the donor for the year ended June 30, 2020.

**NOTE 6: NOTES PAYABLE**

The notes payable for the year ended June 30, 2020 are as follows:

	<u>Due Within</u> <u>One Year</u>	<u>Due After</u> <u>One Year</u>
Economic Injury Disaster Loan Payable	\$ 2,000	\$ 0
Payroll Protection Program Payable	24,730	2,000
	<u>\$ 26,730</u>	<u>\$ 2,000</u>

In April of 2020, Feeding Louisiana was granted a loan in an amount of \$2,000 from the Small Business Administration (SBA) under the Economic Injury Disaster Loan (EIDL) program. This loan accrues interest at a fixed rate of 2.75% for non-profit entities and has a 30-year maturity. This loan has no prepayment penalty. The proceeds from this loan are to be used to fund working capital and normal operating expenses. Payments are automatically deferred for one year from the origination of the loan. Interest is accrued during the deferment period.

Feeding Louisiana was granted a loan (the "Loan") in the aggregate amount of \$26,730 pursuant to the Paycheck Protection Program (PPP) under Division A, Title I of the CARES Act, which was enacted March 27, 2020. The Loan, which was in the form of a note dated April 15, 2020, issued by the Borrower, bears interest at a rate of 1% per annum for a term of 24 months. The note may be prepaid by the borrower at any time prior to maturity with no prepayment penalties. Funds from the loan may only be used for payroll costs, costs used to continue group health care benefits, mortgage payments, rent, utilities, and interest on other debt obligations incurred before 24 weeks after the initial funding date. Feeding Louisiana intends to use the entire loan amount for qualifying expenses. Under the terms of the PPP, certain amounts of the loan may be forgiven if they are used for qualifying expenses as described in the CARES Act. The first payment is due in August 2022. Since Feeding Louisiana accepted an Economic Injury loan, \$2,000 of the PPP loan will not be forgiven equal to the amount of the Economic Injury loan. The first payment for the PPP loan is due in 2022.

Feeding Louisiana  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS-4-  
June 30, 2020

NOTE 6: NOTES PAYABLE (CONTINUED)

Both the EIDL and the PPP loans are expected to be forgiven within the next 12 months, except for the \$2,000 of the PPP loan described above. The amounts expected to be forgiven total \$26,730 and are carried as current portions of long-term debt. That is because if the loans are not forgiven, then the EIDL and PPP will become long-term liabilities with maturity periods of 30 years and 2 years, respectively.

Principal payments due during the upcoming years on notes payable are as follows:

<u>Year</u>	<u>Amount to be Paid</u>
2021	\$ 26,730
2022	898
2023	1017
2024	85
	<u>\$ 28,730</u>

NOTE 7: INCOME TAXES

The Organization follows FASB Accounting Standards Codification, which provides guidance on accounting for uncertainty in income taxes recognized in an organization's financial statements. The guidance prescribes a recognition and measurement of a tax position taken or expected to be taken in a tax return and also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. As of June 30, 2020, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. No interest and penalties were recorded during the year ended June 30, 2020. Generally, the tax years before 2016 are no longer subject to examination by federal, state, or local taxing authorities.

NOTE 8: COMMITMENTS

Beginning May 2011, the Organization was allocated funding from the SNAP program. A portion of this revenue is allocated to five member food banks in Louisiana. As of June 30, 2020, the Organization owed the other food banks \$110,142. This amount is included in accounts payable.

NOTE 9: CONCENTRATION OF REVENUES

During the year ended June 30, 2020, the Organization received approximately 74% of its total revenue from individual and business owners.

NOTE 10: EMPLOYEE BENEFIT PLAN

The Organization provides an employee benefit plan to employees. Employees may elect to contribute a portion of their base salary on a pre-tax basis and the organization matches those contributions. The Organization contributed \$3,150 to the plan for the year ended June 30, 2020.

Feeding Louisiana  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS-5-  
June 30, 2020

NOTE 11: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

	<u>6/30/20</u>
Current Assets, excluding nonfinancial assets	\$ 754,707
Less those unavailable for general expenditures within one year:	
Donor restrictions for a specific purpose	<u>256,000</u>
Financial Assets available to meet cash needs for general expenditures within one year	<u>\$ 489,707</u>

NOTE 12: SUBSEQUENT EVENTS

In preparing these financial statements, Feeding Louisiana has evaluated events and transactions for potential recognition or disclosure through December 17, 2020, the date the financial statements were available to be issued.

Feeding Louisiana's operations may be affected by the ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March of 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on Feeding Louisiana's Statement of Financial Position and Statement of Activities. Possible effects may include, but are not limited to, disruption to Feeding Louisiana's revenue and workforce.

Feeding Louisiana  
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND OTHER  
PAYMENTS TO AGENCY HEAD, POLITICAL SUBDIVISION HEAD, OR CHIEF EXECUTIVE OFFICER  
For the Year Ended June 30, 2020

Agency Head: Korey Patty, Executive Director

<u>PURPOSE</u>	<u>Totals</u>
Salary	\$ 80,482
Benefits	3,982
Travel Reimbursements	<u>900</u>
TOTAL PAYMENTS TO AGENCY HEAD	<u>\$ 85,364</u>

Board Members were not paid in non-employee or employee compensation for attending board meetings.

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

Board of Directors  
Feeding Louisiana  
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Feeding Louisiana (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 17, 2020.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Feeding Louisiana's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Feeding Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Feeding Louisiana's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

CPAs & Financial Advisors  
Baton Rouge, Louisiana  
December 17, 2020



Feeding Louisiana  
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS AND RESPONSES  
For the Year Ended June 30, 2020

Finding Relating to the Financial Statements Required to be Reported in Accordance with Government Auditing Standards

**Current Year Findings**

There were no findings for the year ended June 30, 2020.

**Prior Year Findings**

There were no findings for the year ended June 30, 2019.