

Goodwill

Industries of Southeastern Louisiana, Inc.



Response for St. Charles Parish Public Schools: Contracted Custodial Services at Various District Sites



1. Executive Summary

Goodwill Industries of Southeastern Louisiana, Inc. (Goodwill SELA) proposes to provide custodial services for St. Charles Parish Public Schools in response to the RFP Solicitation entitled Contracted Custodial Services at Various District Sites. Goodwill SELA recognizes that providing comprehensive custodial services plays a significant role in allowing the administration of St. Charles Parish Public Schools to focus on their core business of teaching and learning.

Goodwill SELA is a non-profit, 501(c)3 organization headquartered in New Orleans, whose leadership is provided by a local Board of Directors. Goodwill SELA has been a beacon of hope and opportunity for thousands of individuals across its 23-parish service territory. Since its inception in 1947, Goodwill SELA has remained committed to its core mission: providing a hand-up to individuals facing barriers to employment, by offering training, education, support services, and meaningful employment opportunities.

Goodwill SELA's mission is to offer opportunities to people with employment barriers to improve their economic self-sufficiency through training, education, support services, and employment. Goodwill SELA's Employment Services, which includes contracted custodial, grounds maintenance, and mailroom operations, are a part of the Mission Services Department and an integral piece of fulfilling the employment portion of Goodwill SELA's mission. The Employment Services Division has a proven track record of providing quality custodial and grounds maintenance services. Goodwill and Goodworks (subsidiary for federal contract sites) are responsible for cleaning over 1.2 million square feet daily and providing maintenance for over 1,200 acres of grounds.

2. Company Overview and Qualifications

a. Company Information

Name: Goodwill Industries of Southeastern Louisiana, Inc.

Address: 3400 Tulane Ave., Suite 1000 New Orleans, LA 70119

Phone: 504-456-2622

State of Incorporation: Louisiana

Date of Incorporation: 11/20/1947

Board Members: See Attachment A.

b. Experience in the Education Industry

Goodwill SELA has been providing contracted custodial and grounds services in the Greater New Orleans Region for over 30 years. Contracted sites include sites such as the State Supreme Court House, the Harvey State Building, and the Belle Chasse Naval Air Station. In the Education Industry, Goodwill SELA currently provides custodial/janitorial services for:

- Delgado CC School of Nursing (88k sq. ft.) for over 30 years.
- Delgado CC (Multiple Campuses) (310k sq. ft.) for over 5 years.
- Educators for Quality Alternatives (EQA) (90k sq. ft.) for 4 years.
- Jefferson Chamber Foundation Charter Schools (20k sq. ft.) for over 5 years.
- New Orleans Center for Creative Arts (NOCCA) (94k sq. ft.) for over 9 years.
- River Parishes Community College – Boutte (14k sq. ft.) for 7 years.

Goodwill SELA's collective experience providing custodial services for both community college campuses and schools in the Greater New Orleans Area, makes it uniquely qualified to

provide the services outlined in the RFP for St. Charles Parish Public Schools. Goodwill SELAs staff understand the dynamics involved in providing services for both elementary and secondary schools including the age of the children, traffic and building flow, school culture, and leadership. These factors all play a role in ensuring a safe and clean environment for administrative staff and for students.

c. Financial Stability

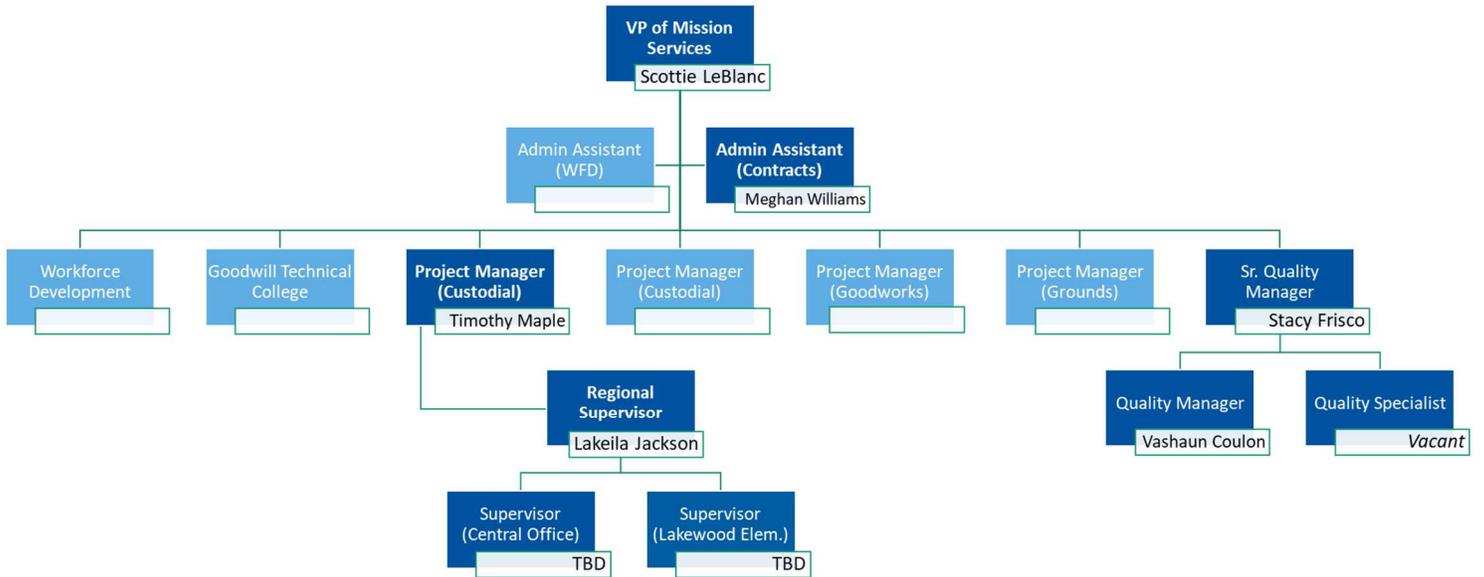
Goodwill SELA has financial stability and the expertise to manage funds and operate large-scale contracts. Goodwill SELA has an operating budget of \$48 million dollars for the calendar year 2024. Over \$9 million dollars of the operating budget is for the Employment Services Division which includes providing custodial and grounds services. Goodwill SELA undergoes an annual independent audit and has not had any reported findings. The last available Audited Financial Statement is for 2022 (*see Attachment D*). The 2023 Audited Financial Statement should be available by the end of June 2024.

Goodwill SELA use economies of scale to contain costs through the bulk ordering of supplies, equipment, and consumables; shared project and quality management, shared additional costs and centralizing administrative tasks within Goodwill's corporate offices. This allows Goodwill SELA to reduce supply costs which it moves directly to wages for front line team members.

d. Resumes of Key Contributors

See Attachment B.

e. Organization Chart



3. Methodology (Staffing and Length of Time)

a. Employee, Sourcing, Screening, and Hiring Process.

Goodwill SELA is committed to complying with all applicable laws, regulations, and industry standards related to employee safety, public safety, and environmental protection. We continuously monitor changes in regulations and update our policies and procedures accordingly to ensure compliance. Additionally, Goodwill SELA actively participates in relevant industry associations and engages with regulatory authorities to stay informed about emerging safety trends and best practices.

Goodwill SELA does not discriminate against any employee or applicant for employment because of race, sex, religion, color, age, disability, national origin, or sexual orientation. Goodwill SELA has implemented standardized hiring processes, including job descriptions, interview questions, and evaluation criteria, to ensure fairness and consistency in candidate

assessment. Goodwill SELA is willing to provide any personnel that are currently contracted to work at any of the proposed locations with the opportunity to apply for any open positions.

b. Vacancies and Application Process

- When a vacancy occurs, the responsible hiring manager must verify the duty description and submit a request to Human Resources (HR) to post the position.
- Human Resources personnel will process the request, enter the information into the NetRecruiter System. All postings and advertisements will identify Goodwill SELA as an Equal Opportunity Employer, (EOE).
- Applicants are required to complete employment applications online. If the applicant does not have internet access or needs assistance, they can go to any Goodwill Opportunity Center or American Job Center for computer access and assistance.
- Human Resources screens applications and provides the appropriate Administrative Assistant and Hiring Manager with all qualified applications.
- Hiring Managers further screen applications and select the best available applicants and schedules interviews.
- Once a candidate has been interviewed, is determined to possess the requisite skills, licenses and/or certifications, and is considered a suitable candidate for the position, the hiring manager may conduct reference checks or forward the completed application to Human Resources, who will conduct employment reference checks. If the references are suitable, a conditional offer of employment may be made contingent on the results of the criminal background check and pre-employment drug screening.

c. Frequency and type of background/drug checks performed.

Goodwill SELA performs background checks on all candidates selected for employment. Background checks are conducted by a third-party agency. Under this check, candidates are screened nationally for criminal history and sex offender registry. A history of record does not necessarily mean that a candidate is disqualified from employment. Human Resources weighs multiple factors when making background determinations. When contracting agencies require further background screening, Goodwill SELA either provides the completed background check or the required information to the contracting agency. Goodwill SELA does not proceed with the hiring process until the candidate has been cleared by the contractor.

Goodwill SELA conducts pre-employment drug tests on all candidates. The company retains the right to require additional drug and alcohol testing under following circumstances:

- Reasonable suspicion
- Post-accident
- Contractual obligations: At the request of contractor
- d. Staff Training/Professional Development Program.

Onboarding Training:

At Goodwill SELA, our onboarding training program is designed to provide new employees with a solid foundation in customer service principles, company policies, outreach, and other job-specific responsibilities. It begins with an orientation session where new hires learn about our company's history, mission, values, and culture. Following this, they undergo comprehensive training modules that cover topics such as:

- Introduction to customer service fundamentals, including effective communication, active listening, and empathy.

- Familiarization with our WFD programs that support Goodwill SELA staff and the community.
- Training in company policies, procedures, and compliance requirements to ensure adherence to regulatory standards.
- Role-specific training tailored to the employee's position.

Goodwill SELA understands that learning is an ongoing process, which is why we offer continuous skills development opportunities for all employees. These programs are designed to enhance their existing knowledge and skills and keep them safe, productive, and always following best practices.

Ongoing Training

- Cross-training opportunities that allow employees to gain exposure to distinct roles within the company, fostering a broader understanding of our operations and customer needs.
- Certification programs and courses offered through internal and external training providers such as American Red Cross CPR/AED/First Aid certification, Forklift Certification, and CDL certifications to deepen expertise in specific areas relevant to their roles.
- Mentorship programs where experienced employees provide guidance and support to newer team members, sharing insights and lessons learned from their experiences.

Leadership Training

Supervisors play a critical role in maintaining high standards of customer service and leading their teams effectively. As such, we provide specialized training programs tailored to the

needs of supervisors and aspiring leaders within our organization. These quarterly training sessions focus on developing essential leadership skills, such as:

- Effective communication and coaching techniques to provide constructive feedback, motivate teams, and foster a positive work environment.
- Performance management strategies to set clear expectations, track progress, and address any performance issues proactively.
- Conflict resolution and mediation skills to handle disputes or disagreements among team members and ensure smooth collaboration.
- Decision-making and problem-solving skills to address complex customer issues or operational challenges efficiently.
- Emotional intelligence and empathy training to understand and connect with team members on a deeper level, promoting trust and loyalty.

Throughout the training process, both employees and supervisors receive regular feedback and evaluations to assess their progress and identify areas for improvement. This feedback is provided through various channels, including one-on-one meetings, performance reviews, customer surveys, and peer evaluations. By incorporating feedback into the training process, we ensure that our programs remain relevant and effective in meeting the evolving needs of our employees and customers.

e. Pay and benefit information.

Goodwill SELA recognizes that providing living wages and a full complement total rewards benefits play an instrumental role in employees reaching a level of self-sufficiency. As such, Goodwill SELA has implemented an \$11.00 an hour minimum wage across the organization.

Goodwill SELA currently provides the following as part of its total rewards package:

- Paid Time Off (PTO) is available to all full-time and part-time employees. PTO provides employees the ability to work with their supervisor in scheduling paid time off for vacations, special days off, or alternate dates for celebrating non-traditional holidays. Employees will use PTO to receive pay for days they call in sick. Standard paid holidays are not included in PTO. PTO is accrued based on length of service and actual hours worked.
- Paid Holidays: In addition to PTO, employees receive paid holidays for New Year's Day, Martin Luther King Day, Mardi Gras Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Thanksgiving Friday, Christmas Day, and two Floating Holidays that may be taken at any time with advance request.
- Bereavement Leave: Employees are granted up to three (3) days paid leave to replace time missed in the event of the death of an immediate family member.
- Jury Duty Leave: All employees who are called to serve jury duty are entitled to time off with normal pay for the period of required absence to a maximum of 8 hours a day, five days a year in any rolling 12-month period.
- Medical: All full-time (over 30 hours per week) employees are eligible to enroll in the group health insurance program which is predominantly company paid.
- Life Insurance: Full-time and part-time employees are eligible to enroll in the life insurance plan which is a paid benefit.
- Employee Assistance Program: Goodwill Employee Assistance Program (EAP) offers free and confidential support for personal matters to active employees and eligible family members.

- Education Assistance Program: This program reimburses up to 75% of tuition costs with a maximum of \$2000 per year, at an accredited college or university. Full-time active employees must have twelve months of continuous service before beginning course work.
- Retirement Plan: Full-time employees are eligible to participate in the 403b retirement plan. After 12 months of continuous service, Goodwill SELA will match 50% of the employee's contributions (up to 6% of employee's wages).

f. Proposed Transition Timeline.

Goodwill SELA could provide limited day porter type services at contract location within a week of intent to contract notification. Provided that notification is made during the month of June 2024, Goodwill SELA will be prepared to provide a full array of services by August 1st which is the first day of school for teachers.

4. Methodology (Service Implementation Plan)

Goodwill SELA proposes to meet all specifications as outlined in the Scope of Work and does not require further clarification. To meet the Scope of Work conditions, Goodwill SELA plans to implement the following plans for staffing, supplies, and equipment.

a. Summary of Ability to Take on Workload expected by the Proposer.

Goodwill SELA has over 160 current custodial team members and at the time of this proposal, there is only one current custodial vacancy. Goodwill SELA continuously interviews potential candidates even when there are no vacancies to ensure that there is a steady pool of candidates when a vacancy does open. Once a vacancy opens, the only wait time is to obtain additional background checks based on the requirements of the worksite. As requested in the

RFP, Goodwill SELA will have three additional staff with approved background checks to backfill any short or long-term absences or vacancies.

Goodwill SELA maintains additional equipment that is ready on short notice. Goodwill SELA also has ongoing working relationships with multiple equipment repair shops in the Greater New Orleans Region. Goodwill SELA will make significant investments in equipment when needed to ensure that staff members have serviceable equipment with little to no downtime.

b. Staffing

To meet the thresholds of the standards and criteria outlined in the Scope of Work, Goodwill SELA proposes the staff and schedules listed below. Goodwill SELA is willing to work with administrators and/or faculty as identified by St. Charles Parish Public Schools to adjust the schedules as needed to meet the needs of the various sites.

- Central Office

Central Office

Position	Time-In	Lunch	Time-Out	Daily Hours
Site Supervisor	8:00 AM	0:30	4:30 PM	8:00
Custodian-1	8:00 AM	0:30	4:30 PM	8:00
Custodian-2	8:00 AM	0:30	4:30 PM	8:00
Custodian-3	8:00 AM	0:30	4:30 PM	8:00

TOTAL: **32.0 Hours 4.0 FTE**

- Auxiliary Sites

Student Health Services/Maint./WB Pupil Appraisal

Position	Time-In	Lunch	Time-Out	Daily Hours
Custodian-1	8:00 AM		2:00 PM	6:00
Custodian-2	1:00 PM		4:00 PM	3:00

TOTAL: **9 Hours 1.13 FTE**

- Lakewood Elementary

Lakewood Elementary

Position	Time-In	Lunch	Time-Out	Daily Hours
Site Supervisor	9:30 AM	0:30	6:00 PM	8:00
Custodian-1 (Day Porter)	7:30 AM	0:30	4:00 PM	8:00
Custodian-2 (Part-Time - Lead)	2:00 PM		6:00 PM	4:00
Custodian-3 (Part-Time)	2:00 PM		6:00 PM	4:00
Custodian-4 (Part-Time)	2:00 PM		6:00 PM	4:00
Custodian-5 (Part-Time)	2:00 PM		6:00 PM	4:00
Custodian-6 (Part-Time)	2:00 PM		6:00 PM	4:00
Custodian-7 (Part-Time)	2:00 PM		6:00 PM	4:00
Custodian-8 (Part-Time)	2:00 PM		6:00 PM	4:00
Custodian-9 (Part-Time)	2:00 PM		6:00 PM	4:00

TOTAL: **48 Hours 6.0 FTE**

c. Supplies

Goodwill SELA has analyzed the supplies and materials used at each of its contracted locations to determine the supplies needed to provide custodial staff with the supplies that they need and to ensure that all paper towels, toilet paper, etc. are always available for administrative staff, faculty and students.

d. Equipment

For pricing purposes, each piece of equipment is depreciated based on the average lifespan and pro-rated accordingly in the pricing model. For example, pricing for a piece of equipment with an estimated lifespan of 5 years is estimated at 1/fifth per year. This pricing method ensures that serviceable equipment is always available while also reducing the annual cost to contracting agencies.

5. Customer Service

a. Management/Supervision Structure

The Vice President of Mission Services will manage top level oversight and customer relations with St. Charles Parish Public Schools leadership. The VP of Mission Services and the

Goodwill SELA Corporate Office will manage invoicing, as well as contractual, administrative, and procedural questions.

A Project Manager will be responsible overall for the project. Their duties will include, but not limited to assisting in hiring, supervisor training, financial oversight, supply management and inventory control, quality control, staff discipline, and main offsite point of contact for school and administration officials when the Assistant Project Manager is not available. Costs associated with the Project Manager's time on this project are covered by administrative costs.

The Regional Manager will be responsible for the direct oversight of the project. Their duties will include, but not limited serving as the main offsite point of contact for school and administration officials, assisting site supervisors with interviews, hiring, staff training, supply management and inventory control, quality control, and discipline. Costs associated with the Assistant Project Manager's time are allocated to each location based on staffing levels.

A Site Supervisor will be assigned to the Central Office and Lakewood Elementary. The Site Supervisor for the Central Office will also be responsible for the oversight of all Auxiliary Sites. They will be responsible for the day-to-day operations and direct supervision of onsite staff, placing supply orders, ensuring work is completed at night and will be the bridge of communication between day and evening staff. They will be the onsite point of contact for facilities and school staff. All site supervisors will have cell phones for convenient contact. Site Supervisors may be working supervisors when deemed appropriate. Costs associated with the Site Supervisor's time are allocated directly to the location(s) that they are responsible for.

b. Quality Control

The Senior Quality Control Manager and the Quality Control Team will be responsible for conducting site visits and quality control checks monthly. Quality control checks include, but

are not limited to, rating the overall cleanliness of each area inspected, reviewing supply inventory lists, and validating a portion of the quantities on hand, and reviewing safety items such as ensuring Safety Data Sheets are present for all chemicals being used and that chemicals are properly stored. In addition to scheduled monthly quality checks, unscheduled checks may be conducted upon request. Costs associated with the Quality Control Team's time on project are included in administrative costs.

The quality control team member completing the check will review the results with the Site Supervisor so that remedies may be applied as needed. The team members will then provide the Project Manager and Regional Manager with a copy of the quality rating sheet along with any notes so that the results, including best practices and areas that can be improved, can be included in staff training.

c. Contingency/Coverage plans for expected and unexpected absences or staff turnover.

For expected and unexpected absences, duties may be covered by onsite personnel using regular and/or overtime hours to make sure services are properly rendered. Should an extended absence occur, temporary staff may be used to bridge the gap. Goodwill SELA will maintain three floating staff members that will be pre-screened for access to St. Charles Parish Public Schools. Goodwill SELA will be responsible for the additional costs should staff go into overtime or temporary labor be brought in to cover the duties.

d. Responsiveness & Communication

E-mail is the preferred method of communication for any additional service requests or non-emergency concerns. E-mail provides documentation of the request or concerns which can be helpful to all concerned parties. Non-emergency requests/complaints/comments should be emailed to the Project Manager, Regional Supervisor, and employmentservices@goodwillno.org.

A log will be created for each email which will have dates of receipt, completion, and other items.

For small emergency issues (such as spills, fluids, and other safety hazards) the point of contact for the school would be advised to contact the site supervisor/day porter immediately so the issue can be handled immediately.

For major emergency issues (flood, fire, injury etc.) the Project Manager or Regional Manager should be notified immediately via telephone. Once notification is received, a senior staff member will respond on site as soon as possible. While both the Project Manager and Regional Manager will be available 24 hours a day for emergency needs, if they cannot be reached, the VP of Mission Services should be contacted. An emergency call list will be provided to each location.

e. Other methods for measuring high-quality customer service.

In 2023, Goodwill SELA implemented an employee recognition program within Employment Services. In this program, any Employment Services leadership team member or Quality Control Team member can request to recognize employees for outstanding quality review results, demonstrating a best-practice, or significant improvement from an earlier quality check. The recognition program was slow to start, but after a few months, quality ratings at all sites began to improve. Recognition is currently made by providing the team member(s) with a \$25 gift card for either fuel or for a department store.

Beginning in the 2024-2025 school year, Goodwill SELA plans to expand this recognition program by including Service Satisfaction Survey results as a source of nominations. This will provide staff from the contracting agency with an opportunity to nominate Goodwill SELA staff members for recognition.

Attachments

Attachment A: Board Members

Attachment B: Resumes of Key Contributors

Attachment C: List of References

Attachment D: Audited Financial Statement

Attachment E: Request for Proposal Form

Attachment F: Non-Collusion Statement

Attachment G: Contractors License

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.

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WORKFORCE DEVELOPMENT PROFESSIONAL

SUMMARY OF QUALIFICATIONS

- Over thirty years of leadership and management experience
 - Strong team builder who inspires others to put forth their own best effort
 - Exceptional in managing both time and personnel resources
 - Recognized on numerous occasion as a top leader at all organizational levels
 - Able to make difficult decisions in stressful situations
 - Proficient with all Microsoft Office Products
-

PROFESSIONAL EXPERIENCE

VICE PRESIDENT OF MISSION SERVICES

June 2021 – Present

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA New Orleans, LA

- Provides leadership, strategic direction, and oversight for Mission Services Department comprised of three divisions, Workforce Development, Goodwill Technical College, and Employment Services. Works in concert with the other Executive Leadership Team members to develop and guide strategic direction, develop tactical plans, and assist in the leadership of the organization. Develops, mentors and coach's direct reports in the areas of program participant/customer service, strategy, management, and compliance. Operates effectively across functional boundaries, building and sustaining external and internal relationships. Serves as internal consultant to the President/CEO.
- Develops, implements, and manages an annual operating plan for the department with clear and quantifiable objectives for each program, ensuring maximum program utilization.
- Develops, implements, and manages an annual \$16.5 million budget for the department. This includes direct responsibility for identifying sources of funds and developing grant requests and funding proposals.
- Oversees the effective execution of service contracts including janitorial, grounds, and mailroom operations.
- Manages, directs, and oversees the operations of departmental programs, ensuring compliance with policies, procedures, guidelines, regulations and implementing changes recommended by funding agencies, CARF, COE, and other agencies.

DIRECTOR OF WORKFORCE DEVELOPMENT

Dec 2017 – May 2021

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA New Orleans, LA

- Responsible for development, planning, execution and supervision of the day-to-day activities of the workforce development team, as well as leading the growth and development of programs and services that ensure the needs of clients are met across the continuum of care
- Responsible for program development, including the administration and development of organizational policy, for fourteen separate regional programs funded through either federal grants, state or local contracts, foundational grants, or through local funding
- Responsible for establishing and overseeing a \$4.6 million budget for all workforce development programs

- Identifies and reviews training needs of staff and coordinates staff trainings as applicable
- Complies with all state, federal and regulatory and reporting requirements in a timely, professional manner

DIRECTOR OF APPRENTICESHIP/GOVERNMENT PROGRAMS

July 2017 – Nov 2017

ADAPTIVE CONSTRUCTION SOLUTIONS

Baton Rouge, LA

- Oversee the administration of a Registered Apprenticeship Program comprised of over 250 apprentices located in seven separate states.
- Fostered relationships with local workforce development boards to secure Workforce Innovation and Opportunities Act (WIOA) funding to assist individuals with barriers to employments to enter apprenticeship
- Directly responsible for apprenticeship program being registered in two new states as part of a program expansion
- Work directly with state Veterans Administration approving agencies to ensure that eligible veterans receive their GI Bill benefits
- Oversee the screening of records and submission of Work Opportunity Tax Credit (WOTC) applications to each state approving agency
- Reviews candidate/apprentice records and grants credit for previous experience when appropriate

DIRECTOR, EMPLOYER PROGRAMS

July 2016 – June 2017

LOUISIANA WORKFORCE COMMISSION

Baton Rouge, LA

- Responsible for eight separate statewide programs including, the Jobs for Veterans State Grant Program, Registered Apprenticeship Program, Child Labor Programs, Trade Assistance, Foreign Labor Programs, the Work Opportunity Tax Credit Program, Wagner Peysner funded Business Services Programs, and Workforce Innovation and Opportunity Act funded Industry Sector Initiatives.
- Directly responsible for managing, training and evaluating nine direct reports and 102 second level reports
- Wrote proposal for and received \$1.5 million grant for apprenticeship expansion
- Conducted outreach to employers throughout the state and engaged in advocacy efforts to increase employment opportunities for all Louisiana job seekers, with an emphasis on those with barriers to employment
- Provided technical assistance to local workforce development boards in reference to Workforce Innovation and Opportunities Act (WIOA) implementation

VETERANS PROGRAM COORDINATOR

Nov 2013 – June 2016

LOUISIANA WORKFORCE COMMISSION

Baton Rouge, LA

- Responsible for all aspects of the Louisiana Workforce Commission's \$2,500,000 Jobs for Veterans State Grant (JVSG) Program
- Analyzed deficiencies within the JVSG Program, then developed and implemented corrective actions; program went from being ranked 37th in the nation in 2013 to a current #1 ranking
- Conducts outreach to employers throughout the state and engages in advocacy efforts to increase employment opportunities for veterans
- Compiles and reports statistical and detailed data on services provided to eligible veterans to the U.S. Department of Labor Veterans Employment and Training Service (DOL VETS)
- Ensures the Executive Director is informed of all workforce development activities that pertain to veterans

COMPANY FIRST SERGEANT (PROGRAM MANAGER)

Jan 2009 - Sep 2013

UNITED STATES ARMY

New Orleans, LA & Charleston, WV

- Led, trained, and evaluated the performance of 40 personnel assigned to seven separate offices located in three different states
 - Established, developed training for, and monitored compliance of organizational standard operating procedures affecting 40 personnel throughout a 9,800 square mile region
 - Oversaw the recruitment, processing and enlistment of over 1,500 employees
 - Recognized as the top company-level leader in an area encompassing 14 states
 - Successfully motivated employees to exceed recruitment objectives on a consistent basis, leading to company being recognized as the top recruiting company out of 43 in the region
 - Recognized as an honor graduate of a senior-level Army leadership course
 - Responsible for the safeguarding of all personally identifiable information by implementing increased security and document disposal measures throughout organization
 - Managed and maintained organizational equipment valued at over \$1.1 million; zero losses
 - Involved in strategic planning, resource allocation, and production methods for all echelons of a large corporation, directly affecting over 1,500 personnel
 - Developed needs-based training programs for large corporation, resulting in increased productivity and successful outcomes, including higher recruitment and placement of personnel
 - Served as the U.S. Army's liaison to state and local government officials, enhancing multiple relationships with the community
 - Communicated effectively in diverse environments to ensure the unit mission objectives were heard, understood and successfully achieved
-

EDUCATION AND TRAINING

MASTER OF SCIENCE – HUMAN RESOURCES EDUCATION (LEADERSHIP DEVELOPMENT)

LOUISIANA STATE UNIVERSITY

Baton Rouge, LA

BACHELOR OF ARTS - NATURAL SCIENCES/MATHEMATICS

THOMAS EDISON STATE COLLEGE

Trenton, NJ

BACHELOR OF SCIENCE - BUSINESS ADMINISTRATION

GRANTHAM UNIVERSITY

Kansas City,
MO

U.S. ARMY FIRST SERGEANTS COURSE (LEADERSHIP COURSE)

U.S. ARMY NON-COMMISSIONED OFFICER ACADEMY

Ft. Jackson,
SC

U.S. ARMY ADVANCED LEADERS COURSE

U.S. ARMY NON-COMMISSIONED OFFICER ACADEMY

Jun 2003
Ft. Jackson,
SC

Robert Ramirez

Regional Manger

Hammond, LA 70401

ramirez19722@gmail.com

+1 985 687 4095

Dedicated Operations Manager and effective leader who excels at using proven methods and cutting-edge technology to successfully cut costs, streamline operations and increase productivity.
#readytowork

Willing to relocate: Anywhere

Authorized to work in the US for any employer

Work Experience

Project Manager

Goodwill Industries - New Orleans, LA

November 2022 to Present

Managing 19 locations with 7 supervisors responsible for leading a team of professionals in completing janitorial projects by a set deadline.

Store Manager

Goodwill Industries - Hammond, LA

August 2021 to November 2022

Responsible for the overall daily operations of the shop, ensuring efficiency and profitability. Primary duties include hiring, firing and management of staff. Other main responsibilities are facilitating customer service and meeting sales and financial goals.

Operations Manager

ABM Industries, Inc. - New Orleans, LA

September 2019 to April 2020

EVS Night Operation Manage of Ochsner hospital. Supervise all floor care and housekeeping of a 400 bed hospital Ensuring employees perform work correctly and safely.

Regional Manager

Prestige Maintenance USA - Hammond, IN

February 2013 to May 2018

Overseeing 43 locations in Louisiana and Mississippi. Ensuring housekeeping and floorcare has been completed on a daily basis. In control of hiring, Budgeting, maintenance repairs of equipment.

Supervisor

Eurest - Jacksonville, FL

February 2011 to July 2013

Supervise work activities of janitorial personnel in commercial and industrial

establishments. Assign duties, inspect work, and investigate complaints regarding janitorial services and take corrective action. May purchase janitorial supplies and equipment, take periodic inventories, screen applicants, train new employees, and recommend dismissals.

Aviation Life Support Technician

U.S.Navy - Jacksonville, FL

March 1995 to February 2010

Maintained and repairs the following aircraft systems: Emergency Parachutes; Aircraft restraint systems; Life rafts; Search and Rescue (SAR) equipment; Aircraft firefighting equipment; and First aid kits. Maintains and repairs the following man mounted (Pilot/Aircrewman) Survival Equipment: Flight gear; Protective clothing; Survival vests; Anti-exposure assemblies; Anti-gravity systems; Body armor systems; Oxygen systems; Search and Rescue personnel equipment.

Education

High school or equivalent

Maritime Academy - Jacksonville, FL

2011

Skills

- inventory (2 years)
- Inventory control (Less than 1 year)
- problem solving (Less than 1 year)
- training (10+ years)
- Cleaning
- Excel
- forklift
- Management
- Housekeeping
- Environmental Services
- Floor Care
- Custodial Experience
- Recruiting
- Buffing
- Budgeting
- Mechanical Knowledge
- Program Development
- Microsoft Word
- Commercial Cleaning
- Supervising Experience
- Payroll

- Hospital Experience
- Maintenance
- Military Experience
- Microsoft Office
- Conflict Management
- Hospital experience

Military Service

Branch: United States Navy

Rank: E5

Additional Information

SKILLS

Staff development

Inventory control

Policy/program development

Supervision and training

Complex problem solving



Lakelia Jackson

New Orleans, LA

Lakelijackson@yahoo.com

504-255-4463

Highly motivated and experienced professional seeking a challenging managerial role where I can leverage my extensive background in restaurant management and supervisory experience to drive operational excellence and contribute to organizational growth. With a proven track record of success in leadership positions at Wendy's, Murphy USA gas station, and Goodwill, I am eager to bring my skills in team development, customer service, and strategic planning to a dynamic team environment.

Key Skills

- Strong leadership
- Excellent communication
- Highly organized
- Customer Service
- Problem Solving

Professional Experience

January 2017 - Present

General Manager

Wendys

- Managed daily operations of a high-volume fast-food restaurant, ensuring efficiency and profitability.
- Led a team of employees, providing training, supervision, and performance evaluations.
- Implemented strategic initiatives to enhance customer service and satisfaction, resulting in increased sales and repeat business.
- Oversaw inventory management, ordering, and cost control measures to optimize profitability.
- Maintained compliance with company policies, procedures, and safety regulations.

February 2016 - October 2017

Assistant Manager

Murphy USA

- Assisted in the day-to-day operations of a gas station, including customer service, cash handling, and inventory management.
- Provided leadership and support to gas station employees, ensuring adherence to company policies and procedures.
- Monitored fuel inventory levels and coordinated deliveries to maintain adequate stock levels.
- Ensured a clean and safe working environment for employees and customers.

August 2016 - Present

Supervisor

Goodwill

- Supervise and train employees at various Goodwill locations, ensuring adherence to organizational standards and procedures.
- Oversee base operations for janitor contacts
- Implement strategies to increase productivity and profitability while maintaining high standards of quality.
- Foster a positive work environment through effective leadership and communication.

Education

Diploma

West Jefferson High School, Harvey, LA



CONTRACTED CUSTODIAL SERVICES
At
VARIOUS SCHOOL SITES
LIST OF REFERENCES

List below three (3) references as described on page 9.

- (1) Company Name New Orleans Center for Creative Arts (NOCCA)
Contact Person Lotte Delaney, CFO
Address 2800 Chartres St
New Orleans, LA 70117
Phone Number 504-940-2787 (include area code)
- (2) Company Name Educators for Quality Alternatives (EQA)
Contact Person Ronald Walker, Facilities Manager
Address 1614 Ortha Castle Haley Blvd.
New Orleans, LA 70113
Phone Number 504-223-3250 (include area code)
- (3) Company Name 24th Judicial District (Parish of Jefferson) District Attorney
Contact Person Mary V Clauss, Operations Manager
Address 200 Derbigny St.
Gretna, LA, 70053
Phone Number (504)368-1020 (include area code)

**GOODWILL INDUSTRIES OF
SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.**

Audit of Combined Financial Statements

December 31, 2022



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Independent Auditor's Report

To the Boards of Directors
Goodwill Industries of Southeastern
Louisiana, Inc. and Goodworks, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the combined financial statements of Goodwill Industries of Southeastern Louisiana, Inc. and Goodworks, Inc. (the Organizations), which comprise the combined statement of financial position as of December 31, 2022, the related combined statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the combined financial statements (collectively, the financial statements).

In our opinion, the accompanying combined financial statements present fairly, in all material respects, the combined financial position of the Organizations as of December 31, 2022, 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.

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 the Organizations 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 the Organizations' ability to continue as a going concern within 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 the Organizations' 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 the Organizations' 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and other schedules listed in the table of contents are 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 accompanying supplementary information is fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2023 on our consideration of the Organizations' internal control over financial reporting and 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 the Organizations' 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 the Organizations' internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Metairie, LA
June 29, 2023

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.**
Combined Statement of Financial Position
December 31, 2022

Assets

Current Assets

Cash and Cash Equivalents	\$ 7,807,772
Accounts Receivable, Net	3,751,160
Accrued Interest Receivable	42,475
Merchandise Inventory	1,644,641
Prepaid Expenses and Other	486,716

Total Current Assets	13,732,764
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Property and Equipment

Land	2,641,448
Building and Building Improvements	16,510,442
Machinery and Equipment	2,233,307
Furniture and Fixtures	2,752,339
Automobiles and Trucks	2,048,876
Leasehold Improvements	4,376,611
Computer Equipment	1,279,522
Construction in Progress	1,024,373
Condo - Timeshare	34,995
Capitalized Interest	121,770

33,023,683

Less: Accumulated Depreciation	16,224,642
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Property and Equipment, Net	16,799,041
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Investment and Other Assets

Investments and Assets Limited as to Use	13,776,002
Right-of-Use Assets, Operating Leases	31,194,734
Deposits	235,869

Total Investment and Other Assets	45,206,605
--	-------------------

Total Assets	\$ 75,738,410
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The accompanying notes are an integral part of these combined financial statements.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.
Combined Statement of Financial Position (Continued)
December 31, 2022**

Liabilities and Net Assets	
Current Liabilities	
Accounts Payable	\$ 1,171,626
Accrued Expenses and Taxes	1,855,837
Deferred Revenue	118,790
Operating Lease Liabilities, Current Portion	<u>2,794,665</u>
Total Current Liabilities	<u>5,940,918</u>
Long-Term Liabilities	
Operating Lease Liabilities, Net of Current Portion	28,581,403
Deferred Compensation	<u>147,187</u>
Total Long-Term Liabilities	<u>28,728,590</u>
Total Liabilities	<u>34,669,508</u>
Net Assets	
Without Donor Restrictions	<u>41,068,902</u>
Total Net Assets	<u>41,068,902</u>
Total Liabilities and Net Assets	<u>\$ 75,738,410</u>

The accompanying notes are an integral part of these combined financial statements.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.
Combined Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2022**

	Without Donor Restrictions
Sales Revenue	
Retail Stores	\$ 27,834,687
Contributed Revenue - Donated Goods	10,953,326
Salvage	2,544,500
Total	41,332,513
Vocational Training Revenue	
Janitorial, Landscaping, Switchboard Operations, and Mail Delivery	8,606,734
Total	8,606,734
Other Sources of Income	
Federal Financial Assistance	2,117,245
Other Grant Income	1,441,114
Investment Loss, Net	(1,359,766)
State Sales Tax Exclusion	1,120,512
Louisiana Rehabilitation Service	147,469
Contributions	213,715
Gain on Disposal of Assets	30,684
Rent	475,023
Miscellaneous	363,760
Total	4,549,756
Total Revenue and Other Income, Net	54,489,003
Expenses	
Program Services	
Retail	35,297,087
Contracts	8,786,389
Workforce	5,701,638
Total Program Services	49,785,114
Management and General	6,068,612
Total Expenses	55,853,726
Change in Net Assets	(1,364,723)
Net Assets, Beginning of Year	42,433,625
Net Assets, End of Year	\$ 41,068,902

The accompanying notes are an integral part of these combined financial statements.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.
Combined Statement of Functional Expenses
For the Year Ended December 31, 2022**

	Program Services			Management and General	Total
	Retail	Contracts	Workforce		
Operating Expense					
Salaries, Wages, Taxes, and Benefits	\$ 13,033,756	\$ 6,770,757	\$ 3,502,601	\$ 3,051,439	\$ 26,358,553
Cost of Goods Sold	12,253,195	-	-	-	12,253,195
Occupancy Cost	5,099,956	27,394	265,903	260,686	5,653,939
Repairs and General Maintenance	327,088	11,501	30,016	57,477	426,082
Supplies and Materials	475,178	525,817	66,031	108,841	1,175,867
Waste Disposal	969,610	6,498	11,529	1,550	989,187
Training and Support Service	3,782	966.00	620,132	62,922.00	687,802
Outreach and Marketing	80,501	694	15,399	485,046	581,640
Conference and Travel	69,126	7,719	95,849	118,080	290,774
Communication	432,576	83,932	206,103	171,890	894,501
Equipment and Vehicle Cost	542,261	613,954	35,548	123,703	1,315,466
Insurance	494,225	147,408	76,280	216,970	934,883
Professional Fees and Dues	242,657	285,453	597,473	582,950	1,708,533
Administrative and Other	411,868	43,324	9,979	393,683	858,854
	34,435,779	8,525,417	5,532,843	5,635,237	54,129,276
Interest, Depreciation, and Amortization					
Depreciation and Amortization	861,308	260,972	168,795	433,375	1,724,450
	861,308	260,972	168,795	433,375	1,724,450
Total	\$ 35,297,087	\$ 8,786,389	\$ 5,701,638	\$ 6,068,612	\$ 55,853,726

The accompanying notes are an integral part of these combined financial statements.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.
Combined Statement of Cash Flows
For the Year Ended December 31, 2022**

Cash Flows from Operating Activities

Change in Net Assets	\$ (1,364,723)
Adjustment to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities	
Depreciation	1,724,450
Bad Debt Expense	53,075
Unrealized and Realized Loss on Investments	1,571,704
Increase in Accounts Receivable	(136,811)
Increase in Accrued Interest Receivable	(13,944)
Increase in Merchandise Inventory	(181,568)
Increase in Prepaid Expenses and Other Assets	(39,942)
Increase in Right-of-Use Assets, Operating Leases	(31,194,734)
Increase in Deposits	(11,277)
Decrease in Accounts Payable	(142,755)
Increase in Accrued Expenses and Taxes	367,017
Increase in Lease Liabilities	31,376,068
Increase in Deferred Revenue	11,507

Net Cash Provided by Operating Activities	<u>2,018,067</u>
--	------------------

Cash Flows from Investing Activities

Proceeds from Sale of Investments	1,444,484
Purchase of Investments	(648,313)
Purchase of Fixed Assets	<u>(3,333,534)</u>

Net Cash Used in Investing Activities	<u>(2,537,363)</u>
--	--------------------

Net Decrease in Cash and Cash Equivalents	(519,296)
--	-----------

Cash and Cash Equivalents, Beginning of Year	<u>8,327,068</u>
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Cash and Cash Equivalents, End of Year	<u><u>\$ 7,807,772</u></u>
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The accompanying notes are an integral part of these combined financial statements.

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC. AND GOODWORKS, INC.

Notes to Combined Financial Statements

Note 1. Organizations

Goodwill Industries of Southeastern Louisiana, Inc. (Goodwill) and Goodworks, Inc. (Goodworks) (collectively, the Organizations) offers opportunities to people with employment barriers to improve their economic self-sufficiency through training, education, support services, and employment. While primarily known for their retail stores, the Organizations also have contract services and workforce development programs.

The Organizations work with state, federal, and commercial partners to provide contract services across 46 sites. These services support training opportunities for people with disabilities and include janitorial, grounds maintenance, warehousing, and mail delivery. Workforce development programs include case management services, job readiness training, employment assistance, digital literacy, and supporting services opportunities. These programs work with a variety of vulnerable populations including the formerly incarcerated, disabled, homeless, and those otherwise facing barriers to employment. Included under the workforce development program is the Goodwill Technical College, a division of Goodwill, which offers industry-based certifications in hospitality and customer service, medical billing and coding, and medical office administrative assistant. The retail program operations include twenty-two (22) stores and one attended donation center (ADC) throughout Southeastern Louisiana. Goodwill's retail model is to collect gently used donations from the public and sell them throughout the retail locations or, as a last resort, through the commodity market. The Organizations' breadth of services allows them to play a part in each individual success, whether that means helping someone find a new direction, discover a hidden skill, or gain a sense of self-worth and hope for the future.

Note 2. Summary of Significant Accounting Policies

The Organizations follow the accounting procedures and practices for voluntary health and welfare organizations established by the American Institute of Certified Public Accountants as published in the Industry Audit Guide on *Audits of Voluntary Health and Welfare Organizations*, which constitute generally accepted accounting principles.

Basis of Accounting

The accompanying combined financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Financial Statement Presentation

Financial statement presentation follows the *Not-for-Profit Entities* Topic of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). As such, the Organizations are required to report information regarding their financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.**

Notes to Combined Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Financial Statement Presentation (Continued)

Net assets without donor restrictions are net assets available for use in general operations and not subject to donor restrictions. Net assets with donor restrictions are net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or that can be fulfilled or removed by actions of the Organizations pursuant to those stipulations. Other donor-imposed restrictions are perpetual in nature (also referred to as an endowment fund), where the donor stipulates that resources be maintained in perpetuity. The Organizations have no net assets with donor restrictions as of December 31, 2022.

Use of Estimates

The preparation of the combined financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Combination of Financial Statements

The accompanying combined financial statements include the accounts of Goodwill Industries of Southeastern Louisiana, Inc. and Goodworks, Inc. Inter-company transactions and balances have been eliminated in combination.

Accounts Receivable

Account receivables are carried at original invoice amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Accounts receivable totaled \$3,667,424 as of January 1, 2022.

Receivables are written off when deemed uncollectible. Recoveries of receivables previously written off are recorded when received. The allowance for doubtful accounts was \$-0- as of December 31, 2022.

Concentration of Credit and Market Risk

Goodwill's services are rendered to people with barriers to employment, including disabilities or other disadvantaging conditions in southeastern Louisiana. All of the training fees and grants are generated from services to clients with barriers. Goodwill grants credit to several state offices for the above stated training fees.

Financial instruments that potentially expose the Organizations to concentrations of credit and market risk consist primarily of cash and investments. The Organizations have experienced \$1,359,766 in net losses in these accounts for the year ended December 31, 2022. The Organizations maintain their cash accounts at four commercial banks. The amount on deposit at December 31, 2022, exceeded the insurance limits of the Federal Deposit Insurance Corporation by \$4,533,314.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.**

Notes to Combined Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Contribution Recognition

The Organizations record contributions as donor restricted if they are received with donor stipulations that limit the use of the donation. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statement of activities and changes in net assets as net assets released from restrictions.

Donor restricted contributions whose restrictions are met in the same reporting period, are reported as without donor restrictions. The Organizations report gifts of land, buildings, and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash and other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organizations report expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Donated Material and Service

The FASB ASC, *Accounting for Contributions Received and Contributions Made* Topic, requires that contributions be recognized as revenue when received. During 2022, Goodwill recognized contributed merchandise with a fair value of \$10,953,326 as contribution revenue.

A substantial number of volunteers have donated significant amounts of their time in the Organizations' program services. However, these services do not meet all of the applicable requirements of this Topic; therefore, no amounts have been reflected in the combined financial statements for these donated services.

Income Taxes

Goodwill was formed in 1947, to provide services to persons with disabilities. This organization was chartered in the state of Louisiana as a non-profit organization and is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Goodworks was formed in 1998, in order to service government contracts. This organization was chartered in the state of Louisiana as a non-profit organization and is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Cash and Cash Equivalents

The Organizations consider all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.**

Notes to Combined Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment are stated at cost, with the exception of donated items, which are stated at fair market value at date of donation. Excluding land, the Organizations use the straight-line depreciation method over the useful lives of its property and equipment. Buildings and improvements are depreciated over thirty years. Furniture and fixtures are depreciated over seven years. Machinery and equipment, automobiles, and trucks are depreciated over five years and computer equipment is depreciated over three years. Leasehold improvements are being amortized over the life of the lease. The Organizations capitalize fixed assets with costs of \$1,000 or greater and a useful life of one year or more. Depreciation expense for 2022 was \$1,724,450.

Merchandise Inventory

The FASB ASC, *Accounting for Contributions Received and Contributions Made* Topic, requires that contributions be recognized as inventory when received and be carried at fair value. Management estimates the fair value of inventory using a gross margin method. Inventories of new goods are carried at the lower of cost or market. Costs are determined on a first-in, first-out basis.

Investments

Investments, primarily consisting of cash and bank sweep funds, money market funds, equity securities, equity mutual funds, and fixed income securities, are stated at fair value. Gains and losses, both realized and unrealized, resulting from increases or decreases in the fair value of investments are reflected in the combined statement of activities and changes in net assets as increases or decreases in net assets without donor restrictions unless the use was restricted by explicit donor stipulations. Investment gain, net on the statement of activities and changes in net assets includes interest income, realized and unrealized gains on investments net of investment fees.

Investments and Asset Limited as to Use

Investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair market values in the investments and other assets section of the combined statement of financial position. Investments and assets limited as to use includes investments in mutual funds, which are designated for funding the 457(b) Top Hat plan as discussed further in Note 6. The Organizations record investments in accordance with the *Not-for-Profit Entities* Topic of the FASB ASC which establishes standards for the recognition of fair value of investments in certain equity and debt securities with gains and losses included in the combined statements of activities and changes in net assets.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.**

Notes to Combined Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Functional Allocation of Expenses

Expenses are initially charged directly to cost centers based on their function. Allocations are then used to distribute certain administrative costs across all programs benefiting from the expense. Allocations to programs for network activities are based on the number of emails used in each department. General business lines of insurance are allocated to programs as a percentage of personnel costs. Occupancy expenses at facilities, where multiple programs are operated, are allocated to programs based on square footage and/or number of employees in each program.

Recently Issued Accounting Pronouncements - Adopted

In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The standard addresses measurement of contributed nonfinancial assets recognized by not-for-profit organizations and enhances disclosures with respect to these contributions. The ASU is applied on a retrospective basis and was effective for annual periods beginning after June 15, 2021. The adoption of ASU 2020-07 did not have an impact on the Organizations' financial statements or on the manner of recognizing donated inventory. See merchandise inventory above for treatment of donated goods for inventory.

Note 3. Liquidity and Availability

The Organizations' financial assets available within one year of the combined statements of financial position date for general expenditure for the year ended December 31, 2022 are as follows:

Cash and Cash Equivalents	\$ 7,807,772
Accrued Interest Receivable	42,475
Accounts Receivables, Net	<u>3,751,160</u>

**Financial Assets at Year End Available to Meet Cash
Needs for General Expenditures within One Year**

\$ 11,601,407

As part of their liquidity management, the Organizations have a policy to align availability of financial assets to the timing of general expenditures or the settlement of liabilities and other obligations. Goodwill and Goodworks use their budgets to help manage cash flow needs by monitoring expenses and revenues during the year. Goodwill could also utilize its board-designated long-term investments to manage cash flow needs for current operations.

In addition, the Organizations have an available revolving line of credit in the amount of \$5,000,000, as noted in Note 9.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.**

Notes to Combined Financial Statements

Note 4. Investments and Assets Limited as to Use

Investments and assets limited as to use are summarized as follows at December 31, 2022:

	Fair Market Value
Equity Securities (Investments)	\$ 6,662,431
Corporate Debt Securities (Investments)	3,720,937
U.S. Treasury	2,525,390
Municipals	92,578
REIT	177,604
Equity Mutual Funds (Assets Limited as to Use)	<u>597,062</u>
Total	<u>\$ 13,776,002</u>

Note 5. Leases

Goodwill leases real estate under non-cancelable operating leases expiring in various years through 2036. Combined rent expense totaled \$3,654,547 in 2022 and is included in the combined statement of activities and changes in net assets.

Future minimum lease payments as of December 31st are as follows:

Year Ending December 31,	Amount
2023	\$ 4,111,285
2024	3,949,907
2025	3,753,801
2026	3,695,072
2027	3,289,724
Thereafter	<u>22,810,627</u>
Total	<u>\$ 41,610,416</u>

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.**

Notes to Combined Financial Statements

Note 5. Leases (Continued)

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Codification (ASC) Topic 842, *Leases*, to increase transparency and comparability among organizations related to their leasing arrangements. The update requires lessees to recognize most leases on their statement of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure of key quantitative and qualitative information for leasing arrangements. Similar to the previous lease guidance, the update retains a distinction between finance leases (similar to capital leases in Topic 840, *Leases*) and operating leases, with classification affecting the pattern of expense recognition in the statement of activities.

The Organizations adopted Topic 842 on January 1, 2022, using the optional transition method to the modified retrospective approach, which eliminates the requirement to restate the prior-period financial statements. Under this transition provision, the Organizations has applied Topic 842 to reporting periods beginning on January 1, 2022, while prior periods continue to be reported and disclosed in accordance with the Organizations' historical accounting treatment under ASC Topic 840, *Leases*.

The Organizations determine if an arrangement is a lease at inception of the contract. Right-of-use (ROU) assets represent the right to use the underlying assets for the lease term, and lease liabilities represent the obligation to make lease payments arising from the leases. ROU assets and lease liabilities are recognized at commencement date based on the present value of lease payments over the lease term. The Organizations elected the practical expedient method that allows lessees to use a risk-free rate, which is derived from information available at the lease commencement date, in determining the present value of lease payments.

The Organizations lease various properties and office space. The Organizations' operating lease agreements typically have initial terms of 5 to 10 years. In line with Accounting Standards Update (ASU) 2016-02 *Leases (Topic 842)*, the Organizations does not record ROU assets and lease liabilities on leases with an initial term of 12 months, or less, in the balance sheets.

The Organizations' operating leases may include one or more options to renew, with renewals extending the lease term for multiple years. The exercise of lease renewal options is at the Organizations' sole discretion. The Organizations does consider it reasonably likely that renewal options will be exercised; therefore, renewal options are recognized as part of ROU assets and lease liabilities.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.**

Notes to Combined Financial Statements

Note 5. Leases (Continued)

Adoption of Topic 842 resulted in the recording of additional ROU assets and lease liabilities related to the Organizations' operating leases at January 1, 2022. The balances at December 31, 2022 were \$31,194,734 and \$31,376,068, respectively. The adoption of the new lease standard did not materially impact combined changes in net assets or combined cash flows.

The Organizations elected the practical expedient method that allows lessees to choose to not separate lease and non-lease components by class of underlying asset and is applying this expedient to all relevant asset classes.

The Organizations is the lessee of certain property under the terms of non-cancelable lease agreements accounted for as operating leases. The leases expire in various years through 2023 or beyond.

Operating lease cost is recognized on a straight-line basis over the lease term. The components of lease expense are as follows for the year ended December 31, 2022:

Lease Cost:	
Operating Lease Cost	<u>\$ 3,654,547</u>
Total Lease Cost	<u><u>\$ 3,654,547</u></u>
Other Information	
Weighted-Average Remaining Lease Term (in Years): Operating Leases	12.19
Weighted-Average Discount Rate Applied (%): Operating Leases	4.07

Note 6. Pension Plan and Health and Welfare Benefit Plan

Goodwill initiated a defined contribution pension plan (the Plan) in 1993 for the employees of its federal contracts. The Plan does not have any minimum eligibility requirements to participate. Employer contributions vary based on terms of each Federal contract and regular hours of each employee. When Goodworks was formed in 1998, it assumed responsibility for Plan contributions from Goodwill. Goodworks contributed \$467,318 to the Plan in 2022.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.**

Notes to Combined Financial Statements

Note 6. Pension Plan and Health and Welfare Benefit Plan (Continued)

On March 15, 2011, Goodwill entered into two Retirement Plan Service Agreements. One agreement was for a 403(b) Employee Retirement Income Security Act of 1974 (ERISA) plan and the other was for a 457(b) Top Hat plan. The 403(b) plan is for full-time employees. Goodwill matches 50% of the employees' contribution to a maximum of 3% of the employees' salary. The 457(b) Top Hat Plan is no longer participatory and will be closed upon retirement of the remaining two participants. Contributions to the 403(b) plan for the year ended December 31, 2022 were \$38,279. Contributions to the 457(b) plan for the year ended December 31, 2022 were \$-0-. Distributions from the 457(b) plan for the year ended December 31, 2022 were \$-0-. The liability related to the 457(b) plan totaled \$147,187 at December 31, 2022, and is included in deferred compensation in the combined statement of financial position.

Note 7. Fair Value Measurements

FASB ASC Topic 820 defines fair value, establishes a framework for measuring fair value, and expands disclosure about fair value. Fair value concepts are applied in recording investments. FASB ASC Topic 820 establishes a fair value hierarchy which prioritizes inputs to the valuation techniques used to measure fair value. The term "inputs" refers broadly to the assumptions that market participants would use in pricing an asset or liability. Inputs may be based on independent market data (observable inputs) or they may be internally developed (unobservable inputs). The fair value hierarchy prioritizes the inputs to the valuation techniques used to measure fair value into three broad categories. These categories include: Level 1, unadjusted quoted prices in active markets for identical assets or liabilities; Level 2, directly or indirectly observable inputs other than quoted prices for the asset or liability, such as quoted market prices for similar assets or liabilities; and Level 3, unobservable inputs for use when little or no market data exists, therefore, requiring an entity to develop its own assumptions.

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The market approach is used for valuing common stocks, equity mutual funds, and bond mutual funds, which are all classified within Level 1 of the fair value hierarchy. The remainder of the Organizations' investment portfolio consists of corporate bonds, which may not trade on a daily basis. Corporate bonds are generally valued based upon quoted market prices from brokers and dealers, which represent fair value, and are classified within Level 2.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.**

Notes to Combined Financial Statements

Note 7. Fair Value Measurements (Continued)

These methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organizations believe their valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Assets measured at fair value are comprised of the following as of December 31, 2022:

	Total Assets Measured at Fair Value	Based on		
		Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Equity Securities	\$ 6,662,431	\$ 6,662,431	\$ -	\$ -
Corporate Securities	3,720,937	3,095,775	625,162	-
U.S. Treasury	2,525,390	2,525,390	-	-
Municipals	92,578	-	92,578	-
REIT	177,604	177,604	-	-
Equity Mutual Funds	597,062	597,062	-	-
Total	\$ 13,776,002	\$ 13,058,262	\$ 717,740	\$ -

Note 8. Uncertain Tax Positions

Accounting principles generally accepted in the United States of America provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. The Organization believes that they have appropriate support for any tax positions taken, and management has determined that there are no uncertain tax positions that are material to the financial statements. Penalties and interest assessed by income taxing authorities, if any, would be included in income tax expense.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.**

Notes to Combined Financial Statements

Note 9. Line of Credit

On June 14, 2021, Goodwill entered into a new line of credit agreement with a bank in the amount of \$2,000,000. During 2022 the line increased to \$5,000,000. The loan is a variable rate revolving line of credit due on demand and, if no demand, on June 14, 2024. The line of credit is collateralized by the Organizations' investment portfolio. The balance outstanding as of December 31, 2022 totaled \$-0-.

Note 10. Subsequent Events

Management has evaluated subsequent events through the date that the combined financial statements were available to be issued, June 29, 2023, and determined that the following event occurred that requires disclosure:

On February 3, 2023, Goodwill entered into a Contract for Sale of Real Property to purchase a facility located in New Orleans, Louisiana for the amount of \$6,250,000. As of June 29, 2023, the due diligence period has been satisfied and the purchase is expected to occur before July 19, 2023.

No further events have occurred as of June 29, 2023 that require disclosure.

SUPPLEMENTARY INFORMATION

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.
Combining Statement of Financial Position
December 31, 2022
(With Comparative Totals for 2021)**

Schedule I

	Goodwill	Goodworks	Elimination	2022	2021
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 6,605,099	\$ 1,202,673	\$ -	\$ 7,807,772	\$ 8,327,068
Accounts Receivable, Net	2,466,541	1,284,619	-	3,751,160	3,667,424
Accrued Interest Receivable	42,475	-	-	42,475	28,531
Merchandise Inventory	1,644,641	-	-	1,644,641	1,463,073
Due from Related Parties	160,834	2,761,053	(2,921,887)	-	-
Prepaid Expenses and Other	486,716	-	-	486,716	446,774
Total Current Assets	11,406,306	5,248,345	(2,921,887)	13,732,764	13,932,870
Property and Equipment					
Land	2,641,448	-	-	2,641,448	2,641,448
Building and Building Improvements	16,374,610	135,832	-	16,510,442	15,942,365
Machinery and Equipment	673,833	1,559,474	-	2,233,307	1,683,161
Furniture and Fixtures	2,752,339	-	-	2,752,339	2,308,718
Automobiles and Trucks	1,600,728	448,148	-	2,048,876	1,402,603
Leasehold Improvements	4,376,611	-	-	4,376,611	3,491,939
Computer Equipment	1,274,376	5,146	-	1,279,522	1,099,241
Construction In Progress	1,024,373	-	-	1,024,373	59,017.00
Condo - Timeshare	34,995	-	-	34,995	34,995
Capitalized Interest	121,770	-	-	121,770	121,770
	30,875,083	2,148,600	-	33,023,683	28,785,257
Less: Accumulated Depreciation	14,655,676	1,568,966	-	16,224,642	14,550,102
Property and Equipment, Net	16,219,407	579,634	-	16,799,041	14,235,155
Investments and Other Assets					
Investments and Assets Limited as to Use	13,776,002	-	-	13,776,002	17,144,665
Right-of-Use Assets, Operating Leases	31,194,734	-	-	31,194,734	-
Deposits	235,869	-	-	235,869	224,592
Total Other Assets	45,206,605	-	-	45,206,605	17,369,257
Total Investment and Assets	\$ 72,832,318	\$ 5,827,979	\$ (2,921,887)	\$ 75,738,410	\$ 45,537,282

See independent auditor's report.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.
Combining Statement of Financial Position (Continued)
December 31, 2022
(With Comparative Totals for 2021)**

Schedule I

	Goodwill	Goodworks	Elimination	2022	2021
Liabilities and Net Assets					
Current Liabilities					
Accounts Payable	\$ 1,100,097	\$ 71,529	\$ -	\$ 1,171,626	\$ 1,314,381
Accrued Expenses and Taxes	1,669,744	186,093	-	1,855,837	1,488,820
Deferred Revenue	118,790	-	-	118,790	107,283
Operating Lease Liabilities, Current Portion	2,794,665	-	-	2,794,665	-
Due to Related Parties	2,921,887	-	(2,921,887)	-	-
Total Current Liabilities	8,605,183	257,622	(2,921,887)	5,940,918	2,910,484
Long-Term Liabilities					
Operating Lease Liabilities, Net of Current Portion	28,581,403	-	-	28,581,403	-
Deferred Compensation	147,187	-	-	147,187	193,173
Total Long-Term Liabilities	28,728,590	-	-	28,728,590	193,173
Total Liabilities	37,333,773	257,622	(2,921,887)	34,669,508	3,103,657
Net Assets					
Without Donor Restrictions	35,498,545	5,570,357	-	41,068,902	42,433,625
Total Net Assets	35,498,545	5,570,357	-	41,068,902	42,433,625
Total Liabilities and Net Assets	\$ 72,832,318	\$ 5,827,979	\$ (2,921,887)	\$ 75,738,410	\$ 45,537,282

See independent auditor's report.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.
Combining Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2022
(With Comparative Totals for 2021)**

Schedule II

	Goodwill Without Donor Restrictions	Goodworks Without Donor Restrictions	Elimination	2022	2021
Sales Revenue					
Retail Stores	\$ 27,834,687	\$ -	\$ -	\$ 27,834,687	\$ 23,983,831
Contributed Revenue - Donated Goods	10,953,326	-	-	10,953,326	9,720,811
Salvage	2,544,500	-	-	2,544,500	2,186,450
Total	41,332,513	-	-	41,332,513	35,891,092
Vocational Training Revenue					
Janitorial, Landscaping, Switchboard Operations, and Mail Delivery	3,949,636	4,657,098	-	8,606,734	8,522,338
Total	3,949,636	4,657,098	-	8,606,734	8,522,338
Other Sources of Income					
Federal Financial Assistance	2,117,245	-	-	2,117,245	2,350,617
Other Grant Income	1,441,114	-	-	1,441,114	1,560,659
Investment (Loss) Gain, Net	(1,362,725)	2,959	-	(1,359,766)	1,414,952
State Sales Tax Exclusion	1,120,512	-	-	1,120,512	988,158
Administrative Fee Income	647,823	-	(647,823)	-	-
Louisiana Rehabilitation Service	147,469	-	-	147,469	87,218
Contributions	213,715	-	-	213,715	186,828
Loss on Disposal of Assets	30,684	-	-	30,684	-
Rent	475,023	-	-	475,023	474,000
Miscellaneous	363,745	15	-	363,760	316,113
Total	5,194,605	2,974	(647,823)	4,549,756	7,378,545
Total Revenue and Other Income, Net	50,476,754	4,660,072	(647,823)	54,489,003	51,791,975
Expenses					
Program Services					
Retail	24,766,967	-	10,530,120	35,297,087	30,665,950
Contracts	4,779,935	4,082,231	(75,777)	8,786,389	8,449,321
Workforce	5,942,662	-	(241,024)	5,701,638	5,319,324
Total Program Services	35,489,564	4,082,231	10,213,319	49,785,114	44,434,595
Management and General	16,253,318	676,436	(10,861,142)	6,068,612	5,291,853
Total Expenses	51,742,882	4,758,667	(647,823)	55,853,726	49,726,448
Change in Net Assets	(1,266,128)	(98,595)	-	(1,364,723)	2,065,527
Net Assets, Beginning of Year	36,764,673	5,668,952	-	42,433,625	40,368,098
Net Assets, End of Year	\$ 35,498,545	\$ 5,570,357	\$ -	\$ 41,068,902	\$ 42,433,625

See independent auditor's report.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.
Combining Statement of Functional Expenses
For the Year Ended December 31, 2022**

Schedule III

	Goodwill					Goodworks			
	Program Services			Management and General	Total	Program Services		Management and General	Total
	Retail	Contracts	Workforce			Contracts	Management and General		
Operating Expense									
Salaries, Wages, Taxes, and Benefits	\$ 13,033,756	\$ 3,862,284	\$ 3,502,601	\$ 3,051,439	\$ 23,450,080	\$ 2,908,473	\$ -	\$ 2,908,473	
Cost of Goods Sold	1,418,356	-	-	10,834,839	12,253,195	-	-	-	
Occupancy Cost	5,404,675	100,017	506,927	(360,834)	5,650,785	3,154	-	3,154	
Repairs and General Maintenance	327,088	5,580	30,016	57,477	420,161	5,921	-	5,921	
Supplies and Materials	475,178	351,081	66,031	108,841	1,001,131	174,736	-	174,736	
Waste Disposal	969,610	231	11,529	1,550	982,920	6,267	-	6,267	
Training and Support Service	3,782	275	620,132	62,922	687,111	691	-	691	
Outreach and Marketing	80,501	231	15,399	485,046	581,177	463	-	463	
Conference and Travel	69,126	6,646	95,849	118,080	289,701	1,073	-	1,073	
Communication	432,576	46,890	206,103	171,890	857,459	37,042	-	37,042	
Equipment and Vehicle Cost	542,261	230,512	35,548	123,703	932,024	383,442	-	383,442	
Insurance	494,225	87,564	76,280	216,970	875,039	59,844	-	59,844	
Professional Fees and Dues	242,657	709	597,473	550,091	1,390,930	284,744	32,859	317,603	
Administrative and Other	411,868	25,622	9,979	397,929	845,398	17,702	643,577	661,279	
	23,905,659	4,717,642	5,773,867	15,819,943	50,217,111	3,883,552	676,436	4,559,988	
Interest, Depreciation, and Amortization									
Depreciation and Amortization	861,308	62,293	168,795	433,375	1,525,771	198,679	-	198,679	
	861,308	62,293	168,795	433,375	1,525,771	198,679	-	198,679	
Total	\$ 24,766,967	\$ 4,779,935	\$ 5,942,662	\$ 16,253,318	\$ 51,742,882	\$ 4,082,231	\$ 676,436	\$ 4,758,667	

See independent auditor's report.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.
Combining Statement of Functional Expenses (Continued)
For the Year Ended December 31, 2022**

Schedule III

	Elimination					Combined Total				
	Program Services			Management and General	Total	Program Services			Management and General	Total
	Retail	Contracts	Workforce			Retail	Contracts	Workforce		
Operating Expense										
Salaries, Wages, Taxes, and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,033,756	\$ 6,770,757	\$ 3,502,601	\$ 3,051,439	\$ 26,358,553
Cost of Goods Sold	10,834,839	-	-	(10,834,839)	-	12,253,195	-	-	-	12,253,195
Occupancy Cost	(304,719)	(75,777)	(241,024)	621,520	-	5,099,956	27,394	265,903	260,686	5,653,939
Repairs and General Maintenance	-	-	-	-	-	327,088	11,501	30,016	57,477	426,082
Supplies and Materials	-	-	-	-	-	475,178	525,817	66,031	108,841	1,175,867
Waste Disposal	-	-	-	-	-	969,610	6,498	11,529	1,550	989,187
Training and Support Service	-	-	-	-	-	3,782	966	620,132	62,922	687,802
Outreach and Marketing	-	-	-	-	-	80,501	694	15,399	485,046	581,640
Conference and Travel	-	-	-	-	-	69,126	7,719	95,849	118,080	290,774
Communication	-	-	-	-	-	432,576	83,932	206,103	171,890	894,501
Equipment and Vehicle Cost	-	-	-	-	-	542,261	613,954	35,548	123,703	1,315,466
Insurance	-	-	-	-	-	494,225	147,408	76,280	216,970	934,883
Professional Fees and Dues	-	-	-	-	-	242,657	285,453	597,473	582,950	1,708,533
Administrative and Other	-	-	-	(647,823)	(647,823)	411,868	43,324	9,979	393,683	858,854
	10,530,120	(75,777)	(241,024)	(10,861,142)	(647,823)	34,435,779	8,525,417	5,532,843	5,635,237	54,129,276
Interest, Depreciation, and Amortization										
Depreciation and Amortization	-	-	-	-	-	861,308	260,972	168,795	433,375	1,724,450
	-	-	-	-	-	861,308	260,972	168,795	433,375	1,724,450
Total	\$ 10,530,120	\$ (75,777)	\$ (241,024)	\$ (10,861,142)	\$ (647,823)	\$ 35,297,087	\$ 8,786,389	\$ 5,701,638	\$ 6,068,612	\$ 55,853,726

See independent auditor's report.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.**

Schedule IV

**Schedule of Compensation, Benefits, and Other Payments
to Agency Head
For the Year Ended December 31, 2022**

Louisiana Revised Statute (R.S.) 24:513(A)(3) as amended by Act 706 of the 2014 Regular Legislative Session requires that the total compensation, reimbursements, and benefits of an agency head or political subdivision head or chief executive officer related to the position, including but not limited to travel, housing, unvouchered expense, per diem, and registration fees to be reported as a supplemental report within the financial statement or local government and quasi-public auditees. In 2015, Act 462 of the 2015 Regular Session of the Louisiana Legislature further amended R.S. 24:513(A)(3) to clarify that nongovernmental entities or not-for-profit entities that received public funds shall report only the use of public funds for the expenditures itemized in the supplemental report.

Agency Head

Jodee Daroca, President and CEO

Purpose	Amount
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Conference Fees	\$0
Conference Travel	\$0
Continuing Professional Education Fees & Dues	\$0
Housing	\$0
Unvouchered Expenses	\$0
Special Meals	\$0

*No amount of public funds was used to pay for the salary and benefits of the Agency Head during the year ended December 31, 2022. As such, all amounts presented on this schedule are reported as \$-0-.

See independent auditor's report.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.
Composite Score Calculation
For the Year Ended December 31, 2022**

Schedule V

Composite Score Calculation				Ratio	Calculated Strength Factor Score	Final Strength Factor Score	Weighted Score
Primary Reserve Ratio	=	$\frac{\text{Expendable Net Assets}}{\text{Total Expenses}}$	$\frac{\$ 24,269,861}{\$ 55,853,726}$	0.4345	10 x Primary Reserve Ratio 4.3450	3.0000	40% 1.2000
Equity Ratio	=	$\frac{\text{Modified Net Assets}}{\text{Modified Assets}}$	$\frac{\$ 41,068,902}{\$ 75,738,410}$	0.5422	6 x Equity Ratio 3.2532	3.0000	40% 1.2000
Net Income Ratio	=	$\frac{\text{Change in Net Assets Without Donor Restrictions}}{\text{Total Revenue Without Donor Restrictions}}$	$\frac{\$ (1,364,723)}{\$ 54,489,003}$	(0.0250)	1 + (50 x Net Income Ratio) -0.2500	-0.2500	20% -0.0500
						Composite Score	2.3500

Notes to Schedule V:

As required by the Council on Education Policies and Standards, the composite score calculated above using the formula approved by the U.S. Department of Education is included along with the Goodwill Technical College revenue and expenses at Schedule VI. A score greater than or equal to 1.5 indicated the institution is considered financially responsible.

See independent auditor's report.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.
Composite Score Calculation (Continued)
For the Year Ended December 31, 2022**

Schedule V

Primary Reserve Ratio				
Lines		Expendable Net Assets		
33	Combined Statement of Financial Position - Without Donor Restrictions	Net Assets without donor restrictions		41,068,902
18	Combined Statement of Financial Position - Property and Equipment, Net	Property, plant, and equipment, net (includes Construction in progress and Capital leases)	16,799,041	
7,8,9,10,11,12,13,15,16	Combined Statement of Financial Position - Property and Equipment, Net	Property, plant, and equipment post-implementation without outstanding debt for original purchase		15,774,668
14	Combined Statement of Financial Position - Property	Construction in progress		1,024,373
20	Combined Statement of Financial Position - Right-of-Use Assets, Operating	Lease right-of-use, net	31,194,734	
20	Combined Statement of Financial Position - Right-of-Use Assets, Operating	Lease right-of-use, post-implementation		31,194,734
27,29	Combined Statement of Financial Position, Operating Lease Liabilities, Current Portion and Operating Lease	Lease right-of-use asset liability	31,376,068	
27,29	Combined Statement of Financial Position, Operating Lease Liabilities, Current Portion and Operating Lease	Post-implementation right-of-use leases liabilities		31,376,068
		Total Expenses and Losses		
24	Combined Statement of Activities and Changes in Net Assets, Total Expenses	Total Expenses and Losses without donor restrictions	55,853,726	

Equity Ratio				
Lines		Modified Net Assets		
33	Combined Statement of Financial Position - Without Donor Restrictions	Net Assets without donor restrictions		41,068,902
20	Combined Statement of Financial Position - Right-of-Use Assets, Operating	Lease right-of-use, post-implementation		31,194,734
27,29	Combined Statement of Financial Position, Operating Lease Liabilities, Current Portion and Operating Lease Liabilities, Net of Current	Post-implementation right-of-use leases liabilities		31,376,068
		Modified Assets		
23	Combined Statement of Financial Position, Total Assets	Total Assets		75,738,410
20	Combined Statement of Financial Position - Right-of-Use Assets, Operating	Lease right-of-use, post-implementation		31,194,734

Net Income Ratio				
Lines		Modified Net Assets		
25	Combines Statement of Activities and Changes in Net Assets, Change in Net Assets	Change in Net Assets Without Donor Restrictions		(1,364,723)
17	Combines Statement of Activities and Changes in Net Assets, Total Revenue and Other Income, Net	Total Revenues and Gains without donor Restrictions		54,489,003

See independent auditor's report.

**GOODWILL INDUSTRIES OF SOUTHEASTERN
LOUISIANA, INC. AND GOODWORKS, INC.
Composite Score Calculation -
Combined Statement of Financial Position
For the Year Ended December 31, 2022**

Schedule V (Continued)

Assets		
Current Assets		
1	Cash and Cash Equivalents	\$ 7,807,772
2	Accounts Receivable, Net	3,751,160
3	Accrued Interest Receivable	42,475
4	Merchandise Inventory	1,644,641
5	Prepaid Expenses and Other	486,716
		<hr/>
6	Total Current Assets	13,732,764
		<hr/>
Property and Equipment		
7	Land	2,641,448
8	Building and Building Improvements	16,510,442
9	Machinery and Equipment	2,233,307
10	Furniture and Fixtures	2,752,339
11	Automobiles and Trucks	2,048,876
12	Leasehold Improvements	4,376,611
13	Computer Equipment	1,279,522
14	Construction in Progress	1,024,373
15	Condo - Timeshare	34,995
16	Capitalized Interest	121,770
		<hr/>
		33,023,683
17	Less: Accumulated Depreciation	16,224,642
		<hr/>
18	Property and Equipment, Net	16,799,041
		<hr/>
Investment and Other Assets		
19	Investments and Assets Limited as to Use	13,776,002
20	Right-of-Use Assets, Operating Leases	31,194,734
21	Deposits	235,869
		<hr/>
22	Total Investment and Other Assets	45,206,605
		<hr/>
23	Total Assets	\$ 75,738,410
		<hr/> <hr/>

See independent auditor's report.

**GOODWILL INDUSTRIES OF SOUTHEASTERN
LOUISIANA, INC. AND GOODWORKS, INC.
Composite Score Calculation -
Combined Statement of Financial Position (Continued)
For the Year Ended December 31, 2022**

Schedule V (Continued)

Liabilities and Net Assets		
Current Liabilities		
24	Accounts Payable	\$ 1,171,626
25	Accrued Expenses and Taxes	1,855,837
26	Deferred Revenue	118,790
27	Operating Lease Liabilities, Current Portion	<u>2,794,665</u>
28	Total Current Liabilities	<u>5,940,918</u>
Long-Term Liabilities		
29	Operating Lease Liabilities, Net of Current Portion	28,581,403
30	Deferred Compensation	<u>147,187</u>
31	Total Long-Term Liabilities	<u>28,728,590</u>
32	Total Liabilities	<u>34,669,508</u>
Net Assets		
33	Without Donor Restrictions	<u>41,068,902</u>
34	Total Net Assets	<u>41,068,902</u>
35	Total Liabilities and Net Assets	<u><u>\$ 75,738,410</u></u>

See independent auditor's report.

**GOODWILL INDUSTRIES OF SOUTHEASTERN
LOUISIANA, INC. AND GOODWORKS, INC.**

Schedule V (Continued)

**Composite Score Calculation -
Combined Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2022**

	Without Donor Restrictions
Sales Revenue	
1 Retail Stores	\$ 27,834,687
2 Contributed Revenue - Donated Goods	10,953,326
3 Salvage	<u>2,544,500</u>
4 Total	<u>41,332,513</u>
Vocational Training Revenue	
5 Janitorial, Landscaping, Switchboard Operations, and Mail Delivery	<u>8,606,734</u>
6 Total	<u>8,606,734</u>
Other Sources of Income	
7 Federal Financial Assistance	2,117,245
8 Other Grant Income	1,441,114
9 Investment Loss, Net	(1,359,766)
10 State Sales Tax Exclusion	1,120,512
11 Louisiana Rehabilitation Service	147,469
12 Contributions	213,715
13 Gain on Disposal of Assets	30,684
14 Rent	475,023
15 Miscellaneous	<u>363,760</u>
16 Total	<u>4,549,756</u>
17 Total Revenue and Other Income, Net	<u>54,489,003</u>
Expenses	
18 Program Services	
19 Retail	35,297,087
20 Contracts	8,786,389
21 Workforce	<u>5,701,638</u>
22 Total Program Services	49,785,114
23 Management and General	<u>6,068,612</u>
24 Total Expenses	<u>55,853,726</u>
25 Change in Net Assets	(1,364,723)
26 Net Assets, Beginning of Year	<u>42,433,625</u>
27 Net Assets, End of Year	<u><u>\$ 41,068,902</u></u>

See independent auditor's report.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.**
Goodwill Technical College Revenue and Expenses
For the Year Ended December 31, 2022

Schedule VI

Revenue	
Grant Revenue	\$ 210,901
Tuition Revenue	10,870
Goodwill Supporting Grant	563,833
	<hr/>
Total Revenue	785,604
	<hr/>
Operating Expense	
Salaries and Wages	529,553
Taxes and Benefits	183,041
	<hr/>
Salaries, Wages, and Benefits	712,594
	<hr/>
Occupancy Cost	88,348
Supplies and Material	19,850
Training and Supportive Service	29,652
Outreach and Marketing	8,537
Waste Disposal	6,919
Conference and Travel	7,243
Communication	77,112
Equipment and Vehicle Cost	11,276
Repairs and General Maintenance	20,271
Insurance	25,016
Professional Fees and Dues	10,390
Administrative and Other	712
	<hr/>
Total Operating Expense	1,017,920
	<hr/>
Depreciation	
Depreciation	109,685
	<hr/>
Total Depreciation	109,685
	<hr/>
Total Expense	1,127,605
	<hr/>
Net Loss	\$ (342,001)
	<hr/> <hr/>

See independent auditor's report.

UNIFORM GUIDANCE SECTION

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022**

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE	Federal Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Housing and Urban Development					
Passed through Unity of Greater New Orleans					
Continuum of Care Program	14.267	Unity - Home at Last	LA0279L6H032105	\$ -	\$ 305,347
Continuum of Care Program	14.267	Rapid Rehousing	LA0260L6H032107	-	265,883
Emergency Solutions Grant Program	14.231	Rapid Rehousing - Safe at Home	ESG-CV01 (20)	-	-
Total U.S. Department of Housing and Urban Development				-	571,230
U.S. Department of Justice					
Direct Award					
Second Chance Act Re-entry Initiative	16.812	Goodwill Re-Integration Program (GRIP)	2020-CY-BX-0044	-	186,180
Total U.S. Department of Justice				-	186,180
U.S. Department of Labor					
Direct Award					
Re-entry Employment Opportunities	17.270	Pathway Home	RE-35027-20-60-A-22	-	787,193
Total U.S. Department of Labor				-	787,193
U.S. Department of Agriculture					
Passed through Department of Children and Family Services					
State Matching Grants for Supplemental Nutrition Assistance Program (SNAP)	10.561	GWTC SNAP	LA4201142 FFY 2022	-	247,157
Total U.S. Department of Agriculture				-	247,157
Passed through State of Louisiana Department of Children and Family Services					
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	Aging Out of Foster Care (Lafourche, Houma)	2000225044	-	158,818
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	Aging Out of Foster Care (Orleans, Jefferson)	2000225203	-	177,820
Total U.S. Department of Health and Human Services				-	336,638
Total Expenditures of Federal Awards				\$ -	\$ 2,128,398

See accompanying notes to schedule of expenditures of federal awards.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.**
**Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Goodwill Industries of Southeastern Louisiana, Inc. (Goodwill) under programs of the federal government for the year ended December 31, 2022. 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). Because the Schedule presents only a selected portion of the operations of Goodwill, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Goodwill.

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, as applicable, either the cost principles in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or 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

Goodwill has elected to use the 10 percent de minimis indirect cost rate.

**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**

Independent Auditor's Report

To the Board of Directors
Goodwill Industries of Southeastern
Louisiana, Inc. and Goodworks, Inc.

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 Goodwill Industries of Southeastern Louisiana, Inc. and Goodworks, Inc. (the Organizations) which comprise the combined statement of financial position as of December 31, 2022, and the related combined statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 29, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered the Organizations' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organizations' internal control. Accordingly, we do not express an opinion on the effectiveness of the Organizations' 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organizations' 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 combined 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.

Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Metairie, LA
June 29, 2023

**REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Board of Directors
Goodwill Industries of Southeastern
Louisiana, Inc. and Goodworks, Inc.

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Goodwill Industries of Southeastern Louisiana, Inc. and Goodworks, Inc.'s (the Organizations) 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 the Organizations' major federal program for the year ended December 31, 2022. The Organizations' major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organizations complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2022.

Basis for Opinion on the 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; 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 responsibility 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 the Organizations 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 the major federal program. Our audit does not provide a legal determination of the Organizations' 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 the Organizations' 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 the Organizations' 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 a 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 Organizations' compliance with the requirements of the 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 the Organizations' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organizations' 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 Organizations' 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.

A handwritten signature in cursive script that reads "LaPorte".

A Professional Accounting Corporation

Metairie, LA
June 29, 2023

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022**

Part I - Summary of Auditor's Results

Financial Statement Section

Type of Auditor's Report Issued:	Unmodified
Internal Control over Financial Reporting:	
Material Weakness(es) Identified?	No
Significant Deficiency(ies) Identified not Considered to be Material Weakness(es)?	No
Noncompliance Material to Financial Statements Noted?	No

Federal Awards Section

Internal Control over Major Programs:	
Material Weakness(es) identified?	No
Significant Deficiency(ies) Identified not Considered to be Material Weakness(es)?	None Reported

Type of Auditor's Report Issued on Compliance for Major Federal Programs: Unmodified

Any Audit Findings Disclosed that are Required to be Reported in Accordance with 2 CFR 200.516(a)? No

Identification of Major Programs:

<u>Title</u>	<u>AL Number</u>
Re-Entry Employment Opportunities	17.270

Dollar Threshold used to Determine Type A Programs: \$750,000

Auditee Qualified as Low-Risk Auditee? Yes

Part II - Schedule of Financial Statement Findings Section

No findings were noted.

Part III - Federal Awards Findings and Questioned Costs Section

No findings were noted.

**GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
AND GOODWORKS, INC.
Schedule of Prior Audit Findings
For the Year Ended December 31, 2022**

None Noted.



REQUEST FOR PROPOSAL FORM

Having read the Instructions for Requests for Proposals, Documents, and this Proposal Form, I(We) agree to all stated conditions and propose to perform contracted custodial services as required for the following prices stated on the Request for Proposal Form.

To complete contracted custodial services (July 1st - June 30th) at Central Office Complex, which includes the Distribution/Child Nutrition Center, Media Center and Transportation Buildings, for the price of:

Words One Hundred Seventy Two Thousand Eight Hundred **Dollars**

Figure \$ 172,800

To complete contracted custodial services (July 1st - June 30th) at Lakewood Elementary School for the price of:

Words Two Hundred Fifty One Thousand Four Hundred **Dollars**

Figure \$ 251,400

To complete contracted custodial services (July 1st - June 30th) at the Maintenance Facility/Student Health Services/Westbank Pupil Appraisal for the price of:

Words Sixty Six Thousand Seven Hundred Eighty **Dollars**

Figure \$ 66,780

REJECTION OF PROPOSALS

The Undersigned understands that the Owner reserves the right to reject any or all Proposals and waive any informality in the proposing.

WITHDRAWAL OF PROPOSALS

The Undersigned agrees that the Proposal shall be good and may not be withdrawn for a period of one-hundred twenty (120) calendar days after the scheduled closing time for receiving Proposals. This Proposal may be withdrawn at any time prior to the scheduled time for opening of proposals or any authorized postponement thereof.

ADDENDUM

The Undersigned acknowledges receipt of the following addenda:

NO. 1 DATED 6/6/24 NO. _____ DATED _____
NO. _____ DATED _____ NO. _____ DATED _____

The undersigned acknowledges all criteria below met by the firm/proposer with a check mark:

Small business _____

Minority Business _____

Women-owned business _____

Respectfully submitted,

Typed or Printed
Name of Representative Jodee E. Daroca, President & CEO

Signature of Representative 

Mailing Address 3400 Tulane Ave., Suite 1000

New Orleans, LA 70119

Telephone Number: 504-456-2622 (including area code)

Fax Number: _____ (including area code)

E-mail address jdaroca@goodwillno.org



NON-COLLUSION STATEMENT

State of Louisiana

Parish of St. Charles

Jodee E. Daroca, states that he/she is President & CEO of Goodwill Industries of Southeastern La, Inc. (a partner of the firm, officer of the corporation, or individual making the foregoing proposal); that said proposal is genuine and not collusive or sham; that said proposer has not colluded, conspired, connived, or agreed, directly or indirectly, with any proposer or person to put in a sham proposal or to refrain from proposing, collusion, or communication or conference, with any person, to fix the proposal price or Affiant or any other proposers, or to secure any advantage against any person interested in the proposed contract, and that all statements contained in the said proposal is true.

Jodee E. Daroca

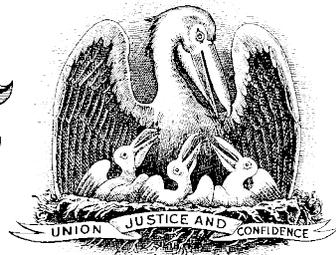
Printed Name of Representative

A handwritten signature in blue ink, appearing to read "Jodee E. Daroca", is written over a horizontal line.

Signature of Representative

NOTE: This form must be attached to the Request for Proposal form.

State of Louisiana



State Licensing Board for Contractors

This is to Certify that:

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
3400 Tulane Ave., Suite 1000
New Orleans, LA 70119

is duly licensed and entitled to practice the following classifications

SPECIALTY: LANDSCAPING, GRADING AND BEAUTIFICATION; SPECIALTY: SOFT ABRASIVE CLEANING, JANITORIAL SERVICES, AND HOUSEHOLD WASTE REMOVAL



Witness our hand and seal of the Board dated,
Baton Rouge, LA 1st day of July 2022

[Signature] Director

[Signature] Chairman

Expiration Date: June 30, 2025

License No: 59726

This License Is Not Transferrable

[Signature] Treasurer