

NELLIE BYERS TRAINING CENTER, INC.

Financial Report

For Years Ended June 30, 2018 and 2017

NELLIE BYERS TRAINING CENTER INC.

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June 30, 2018

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of
Nellie Byers Training Center, Inc.
Bogalusa, Louisiana

I have reviewed the accompanying financial statements of Nellie Byers Training Center, Inc. (the Center), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, schedule of functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

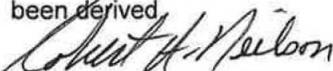
Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head, as required by the Louisiana Legislative Auditor, is presented for additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the financial statements. It has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I did not become aware of any material modifications that should be made to such information.

Summarized Comparative Information

I previously reviewed The Center's financial statements and in my conclusion dated December 20, 2017, stated that based on my review, I was not aware of any material modifications that should be made to the 2017 financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America. I am not aware of any material modifications that should be made to the summarized comparative information presented herein as of and for the year ended June 30, 2018, for it to be consistent with the reviewed financial statements from which it has been derived.


Robert A. Neilson, CPA
Bogalusa, Louisiana
November 26, 2018

NELLIE BYERS TRAINING CENTER, INC.
Statement of Financial Position
June 30, 2018

ASSETS

	<u>2018</u>	<u>2017</u>
Current Assets		
Cash and cash equivalents	\$ 95,737	\$ 106,714
Certificate of Deposit	107,102	105,519
Investment	2,515	2,085
Accounts Receivable	9,240	9,450
Medicaid Receivable	11,451	16,272
Sales of Services Receivable	5,551	4,674
Prepaid Insurance	13,174	22,620
Total Current Assets	<u>244,770</u>	<u>267,334</u>
Property and Equipment		
Leasehold Improvements	153,854	153,854
Vehicles	84,061	84,061
Furniture & Equipment	71,029	71,029
Building	623,038	623,038
Total Property & Equipment	<u>931,982</u>	<u>931,982</u>
Less: Accumulated Depreciation	<u>(512,509)</u>	<u>(478,956)</u>
Total Property & Equipment (net)	419,473	453,026
Total Assets	<u>\$ 664,243</u>	<u>\$ 720,360</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Payroll Liabilities	\$ 2,874	\$ 3,523
Client Payroll Payable	-	3,311
Capital Lease	905	905
Total Current Liabilities	<u>3,779</u>	<u>7,739</u>
Long Term Liabilities		
Capital Lease	<u>1,207</u>	<u>2,112</u>
Total Long Term Liabilities	1,207	2,112
Net Assets		
Unrestricted	659,257	710,509
Total Liabilities and Net Assets	<u>\$ 664,243</u>	<u>\$ 720,360</u>

See accompanying independent accountant's review report and notes to the financial statements.

NELLIE BYERS TRAINING CENTER, INC.
Statement of Activities and Changes in Net Assets
June 30, 2018

	<u>2018</u>	<u>2017</u>
REVENUES AND OTHER SUPPORT		
Program Services	\$ 47,880	\$ 48,825
Sale of Services	35,418	36,899
Medicaid	229,616	179,166
Louisiana Family Services	13,756	-
Donations	13,861	6,715
Other	204	10,295
Total Revenues and Other Support	<u>340,735</u>	<u>281,900</u>
EXPENSES		
Salaries	167,121	162,246
Payroll Tax Expense	11,551	12,629
Workers' Compensation Insurance	13,344	9,510
Contract Labor	30,222	29,698
Client Expenses	12,515	-
Depreciation	33,553	35,050
Transportation	19,721	16,467
Ground Maintenance	3,097	2,688
Insurance	33,456	47,659
Maintenance	23,617	17,256
Miscellaneous	2,165	3,164
Office Expenses	11,040	8,463
Professional Fees	8,020	9,567
Seminars	-	747
Supplies	6,599	7,683
Utilities	24,882	24,957
Total Expenses	<u>400,903</u>	<u>387,784</u>
OTHER INCOME/(EXPENSE)		
Proceeds from Insurance	6,884	-
Interest Income	1,602	1,603
Gain/(Loss) on Investment	430	(12)
Total Other Income/(Expense)	<u>8,916</u>	<u>1,591</u>
Change in Net Assets	<u>(51,252)</u>	<u>(104,293)</u>
Net Assets- Beginning of Year	<u>710,509</u>	<u>814,802</u>
Net Assets- End of Year	<u>\$ 659,257</u>	<u>\$ 710,509</u>

See accompanying independent accountant's review report and notes to the financial statements.

NELLIE BYERS TRAINING CENTER, INC.

Statement of Cash Flows

June 30, 2018

	<u>2018</u>	<u>2017</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (51,252)	\$ (104,293)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	33,553	35,050
Unrealized (gain)/loss on investment	(430)	12
Changes in assets & liabilities:		
Certificate of Deposit	(1,583)	(1,565)
Accounts Receivable	210	(1,750)
Medicaid Receivable	4,821	(5,248)
Sales of Services Receivable	(877)	1,611
Prepaid Insurance	9,446	6,609
Accounts Payable and accrued liabilities	(3,960)	(8,775)
Net Cash Provided by Operating Activities	<u>(10,072)</u>	<u>(78,348)</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Purchases of property and equipment	-	-
Net Cash Provided by Investing Activities	<u>-</u>	<u>-</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Capital Lease Payments	(905)	(1,509)
Net Cash Provided by Financing Activities	<u>(905)</u>	<u>(1,509)</u>
Net Change in Cash and Cash Equivalents	<u>(10,977)</u>	<u>(79,857)</u>
Cash and Cash Equivalents- Beginning of year	106,714	186,571
Cash and Cash Equivalents- End of year	<u>\$ 95,737</u>	<u>\$ 106,714</u>
Interest Paid	<u>\$ 362</u>	<u>\$ 362</u>

See accompanying independent accountant's review report and notes to the financial statements

NELLIE BYERS TRAINING CENTER, INC.

Schedule of Functional Expenses

June 30, 2018

	<u>Program Services</u>		<u>Supporting Services</u>	<u>Totals</u>	
	Sales of Services	Rescare	Management & General	2018	2017
<u>Compensation & related expenses</u>					
Salary Expense	65,730	88,857	12,534	167,121	162,246
Payroll Tax Expense	4,543	6,142	866	11,551	12,629
Contract Labor	29,647	-	575	30,222	29,698
Total Compensation & related expenses	99,920	94,999	13,975	208,894	204,573
<u>Maintenance</u>					
Grounds Maintenance	3,097	-	-	3,097	2,688
Maintenance & Repairs	4,485	6,063	-	10,548	6,102
Van Maintenance	10,516	-	-	10,516	6,878
Work Activity Expense	2,553	-	-	2,553	4,276
Total Maintenance	20,651	6,063	-	26,714	19,944
<u>Office Expense</u>					
Office Expense	1,368	1,849	261	3,478	2,843
License & Permits	334	452	64	850	850
Travel	-	-	1,025	1,025	600
Bank Service Charge	-	-	64	64	103
Computer Expense	821	1,110	157	2,088	1,110
Dues	-	-	150	150	150
Rent Expense	-	-	780	780	780
Drinking Water	779	1,054	149	1,982	1,960
Lease Expense	264	359	-	623	67
Total Office Expenses	3,566	4,824	2,650	11,040	8,463
<u>Utilities</u>					
Electricity	4,654	6,292	-	10,946	9,453
Telephone	2,876	3,888	-	6,764	7,885
Dumpster Expense	1,671	2,259	-	3,930	3,478
Alarm System	739	998	-	1,737	1,363
Water Service	273	368	-	641	2,011
Internet Service	367	497	-	864	767
Total Utilities	10,580	14,302	-	24,882	24,957
Fuel Expense	8,386	11,335	-	19,721	16,467
Supplies	2,595	3,509	495	6,599	7,683
Worker's Compensation Insurance	5,248	7,095	1,001	13,344	9,510
Professional Fees	-	-	8,020	8,020	9,567
Miscellaneous	852	1,151	162	2,165	3,164

See accompanying independent accountant's review report and notes to the financial statements

	Program Services		Supporting Services	Totals	
	Sales of Services	Rescare	Management & General	2018	2017
Training	-	-	-	-	747
Depreciation	13,197	17,840	2,516	33,553	35,050
Client Activity Expenses	5,321	7,194	-	12,515	-
Total Expenses	\$ 184,541	\$ 187,543	\$ 28,819	\$ 400,903	\$387,784

See accompanying independent accountant's review report and notes to the financial statements

NELLIE BYERS TRAINING CENTER, INC.
Notes to Financial Statements
June 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Nellie Byers Training Center, Inc. (the Center) was incorporated on July 1, 1975. The Center was organized to promote the general welfare of the mentally retarded, to advise and aid parents in the solution of mentally retarded problems, and to provide work training services for the developmentally disabled citizens of Bogalusa, Louisiana. The Center obtains revenue from 2 major sources. The clients of the Center perform community services such as lawn maintenance, trash pick-up, and cemetery maintenance. These services are billed to the customer. Also, the Center receives funds from Medicaid. These reimbursement type funds are paid based on the number of days and clients in attendance, and also by the number of hours worked by each client.

Basis of Accounting

The Center's financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. All income is recorded when earned and all expenses are recorded when incurred.

Financial Statement Presentation

The Center presents its financial statements in accordance with guidelines of the Financial Accounting Standards Board related to not-for-profit organizations. Under these guidelines, the Center is required to report information regarding its financial position and activities according to three classes of net assets as follows:

- Unrestricted net assets represent the portion of net assets that are not subject to donor restrictions.
- Temporarily restricted net assets arise from contributions that are restricted by donors for specific purposes or time periods. There were no temporarily restricted net assets as of June 30, 2018 and 2017.
- Permanently restricted net assets are donor-imposed assets that stipulate that the donation be maintained permanently but permits the use of all or part of the income derived. There were no permanently restricted net assets as of June 30, 2018 and 2017.

Donated Assets and Services

The Center records non-cash donations as contributions at its estimated fair value at the date of the donation. The Center recognizes donated services, if significant in amount, that creates or enhances non-financial assets or that require specialized skills, that are provided by individuals possessing those skills and that would typically need to be purchased if not provided by donation. There were no donated assets or services for the years ended June 30, 2018 and 2017.

NELLIE BYERS TRAINING CENTER, INC.

Notes to Financial Statements

June 30, 2018

Fair Value Measurements

FASB Codification 820-10, *Fair Value Measurements*, adopts a hierarchy approach for ranking the quality and reliability of the information used to determine fair values in one of three categories to increase consistency and comparability in fair value measurements and disclosures. The highest priority (Tier 1) is given to quoted prices in active markets for identical assets. Tier 2 assets are valued based on inputs other than quoted prices that are "observable." For example, quoted prices for similar securities or quoted prices in inactive markets would both be observable. In Tier 3, the inputs used for valuation are not observable or transparent and assumptions have to be made about how market participants would price the underlying assets. Investments are classified based on the lowest level of input that is significant to the fair value measurement.

Use of Estimates

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

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Center's management considers all unrestricted highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents.

Investment

The investment is recorded at fair market value based on market quotations and consists of mutual funds.

Property and Equipment

Property and Equipment are recorded at cost, except for donated items, which are stated at fair market value at the date of donation. Maintenance and repairs are charged as expenses when incurred. Purchases or donated items of \$500 or more and a useful life of more than three years are capitalized. Acquisitions of property and equipment are made with unrestricted assets. The amortization of equipment under capital leases is included in depreciation expense. The Center uses the straight line depreciation method provided over the estimated useful lives of the respective assets as follows:

- | | |
|---------------------------------|-------------|
| • Leasehold improvements | 10-15 years |
| • Vehicles | 5-7 years |
| • Furniture & Equipment | 5-7 years |
| • Equipment under capital lease | 5-7 years |
| • Building | 39 years |

Impairment of Long-Lived Assets

The Center reviews long-lived assets, consisting of property and equipment and cost in excess of net income acquired, for impairment and determines whether an event or change in facts and

NELLIE BYERS TRAINING CENTER, INC.
Notes to Financial Statements
June 30, 2018

Impairment of Long-Lived Assets (continued)

circumstances indicates that their carrying amount may not be recoverable. The Center determines recoverability of the assets by comparing the carrying value of the asset to net future undiscounted cash flows that the asset is expected to generate. The impairment recognized is the amount by which the carrying amount exceeds the fair market value of the asset. There were no asset impairments recorded during 2018 or 2017.

Accounts and Medicaid Receivables

Accounts and Medicaid receivables are stated at the amounts management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual receivables from grants, contracts, Medicaid and others. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the applicable accounts receivable. Management believes that all receivables are collectible and, as such, has not recorded a valuation allowance as of June 30, 2018 and 2017.

Medicaid Reimbursement Programs

The Center is paid by Medicaid for services provided to eligible beneficiaries. Reimbursements are paid at a predetermined per-diem for services based, for the most part, on the Plan of Care assigned to each client.

Restricted and Unrestricted Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restrictions expire in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets in the statements of activities and changes in net assets. No revenues were restricted at June 30, 2018 and 2017.

Dividends

Dividends received related to investments are recorded when received. For the year ended June 30, 2018 and 2017, dividends totaled \$132 and \$129 and were recorded in (other revenues and other support) in the statements of activities and changes in net assets.

Income Taxes

Under the provisions of the Internal Revenue Code, Section 501(c)(3), and the applicable income tax regulations of Louisiana, the Center is exempt from taxes on income other than unrelated business income. The Center has also been classified as an entity that is not a private foundation in Section 170(b)(1)(a)(vi). Since the Center had no net unrelated business income during the years ended June 30, 2018 and 2017, no provision for income tax was made. Management does not believe there are any uncertainties included in the financial statements.

NELLIE BYERS TRAINING CENTER, INC.
Notes to Financial Statements
June 30, 2018

NOTE 2: CONCENTRATIONS OF CREDIT RISK

The Center maintains cash balances at several financial institutions located in Bogalusa, Louisiana. Accounts at each of these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The Center's cash was not in excess of the FDIC limit at June 30, 2018 and 2017.

The Center has investment accounts that contain cash and securities. Balances are insured up to \$500,000 with a limit of \$100,000 for cash, by Securities Investors Protection Corporation (SIPC). The Center's securities were not in excess of the SIPC limit at June 30, 2018 and 2017. The Center has no policy requiring collateral or other security to support its deposits.

NOTE 3: CERTIFICATE OF DEPOSIT

A certificate of deposit with a face value totaling \$107,102 and \$105,519, respectively, at June 30, 2018 and 2017 was held in a financial institution. This certificate bore an interest rate of 1.5% as of June 2018. The certificate of deposit will renew on May 19, 2019.

NOTE 4: FAIR VALUES OF FINANCIAL INSTRUMENTS

The investment portfolio as of June 30, 2018, summarized using Tiers 1, 2, and 3, as defined in Note 1 is as follows:

Investment Type	Total	Assets at fair value		
		Tier 1	Tier 2	Tier 3
June 30, 2018 Mutual Fund	\$ 2,515	\$ 2,515	\$ -	\$ -
June 30, 2017 Mutual Fund	\$ 2,085	\$ 2,085	\$ -	\$ -

NOTE 5: THIRD PARTY PAYOR ARRANGEMENTS

The Center participates in the Medicaid Waiver Program as a provider of services to program beneficiaries. During the year ended June 30, 2018 and 2017, approximately 67% and 63%, respectively, of the Center's total revenue was derived from services provided to Medicaid program beneficiaries. Laws and regulations governing the Medicaid programs are complex and subject to interpretation. The Center believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing. Revenue derived from the Medicaid program is subject to audit and adjustment by the fiscal intermediary.

NELLIE BYERS TRAINING CENTER, INC.

Notes to Financial Statements

June 30, 2018

NOTE 6: MEDICAID REVENUE AND RELATED RECEIVABLES

Medicaid revenue and the related accounts receivable are reported at the estimated net realizable amounts from third party payors. Medicaid receivables for the years end June 30, 2018 and 2017 were \$11,451 and \$16,272, respectively.

NOTE 7: CLIENT WAGES PAYABLE

During the year 2016, the Department of Labor conducted a time study audit of the clients of Nellie Byers Training Center, Inc. As a result of the audit, it was determined that a total of \$15,931 worth of back wages were due to various clients. In March 2016, wages in the amount of \$4,225 were paid to the clients and a payment plan was set up for the remainder over the course of the next 24 months. As of June 30, 2018, the balance was paid in full.

NOTE 8: CAPITAL ASSETS

During the fiscal year ending June 30, 2018, property and equipment and depreciation had the following activity:

	June 30, 2017			June 30, 2018
	Balance	Additions	Deletions	Balance
Leasehold Improvements	\$153,854			\$153,854
Vehicles	84,061			84,061
Furniture & Equipment	66,504			66,504
Capital Lease Equipment	4,525			4,525
Building	623,038			623,038
Total Property & Equipment	931,982			931,982
Accumulated Depreciation	(478,956)	(33,553)		(512,509)
Total Property & Equipment (net)	<u>\$453,026</u>	<u>(\$33,553)</u>		<u>\$419,473</u>

Accumulated amortization for capital lease equipment is included in the accumulated depreciation for all capital assets.

NELLIE BYERS TRAINING CENTER, INC.
Notes to Financial Statements
June 30, 2018

NOTE 9: CAPITAL LEASES

Nellie Byers Training Center, Inc. records items under capital leases as an asset and an obligation in the accompanying financial statements. The Center currently leases a Ricoh copier for approximately \$105 a month, not to include taxes, for 60 months. The lease is set to expire in 2021, unless it is renewed by the Center. The total value of the copier at the lease inception in November 2015 was \$4,525.

The following is a schedule of future minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of June 30, 2018:

<u>Years Ending June 30,</u>	<u>Minimum Lease Commitments</u>
2019	1,267
2020	1,267
2021	<u>423</u>
TOTAL	\$2,957
Less Interest	<u>(845)</u>
Present Value of Minimum Lease Payments	<u>\$2,112</u>

NOTE 10: FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the program and supporting services have been summarized on a functional basis in the schedule of functional expenses. Accordingly, certain costs have been allocated between the program and supporting services.

NOTE 11: SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, November 26, 2018, and determined that, except as noted in Note 3, no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

NELLIE BYERS TRAINING CENTER, INC.

Schedule of Compensation, Benefits, and Other Payments to Agency Head

Schedule Required by State Law LSA RS 24:513A(1)(a)(3)

June 30, 2018

Agency Head:

Beth Schilling, Director

Salary	\$ 16,056
Travel	600
Reimbursements	<u>796</u>
TOTAL	<u><u>\$ 17,452</u></u>

See independent accountant's review report

NELLIE BYERS TRAINING CENTER, INC.

Schedule of Findings and Responses

June 30, 2018

I have reviewed the financial statements of Nellie Byers Training Center, Inc. as of and for the year ended June 30, 2018. I conducted my review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

Section I **Financial Statement Findings**
None

Section II **Federal Award Findings and Questioned Costs**
N/A

Section III **Management Letter**
None

ROBERT A. NEILSON

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of
Nellie Byers Training Center, Inc.
Bogalusa, Louisiana

I have performed the procedures enumerated below, which were agreed to by the management of Nellie Byers Training Center, Inc. and the Louisiana Legislative Auditor, on the Center's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2018, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Center's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, I make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.
2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.
4. Report whether the selected disbursements were coded to the correct fund and general ledger account.
5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.
6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.
7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

Although the Louisiana Attestation Questionnaire indicates otherwise, Nellie Byers Training Center represented that they received no state or local government grant awards during the fiscal year ended June 30, 2018. Therefore, none of the above procedures are applicable.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

Nellie Byers Training Center is a non-profit agency that is not subject to the open meetings law.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

Nellie Byers Training Center did not receive any grants during the fiscal year ended June 30, 2018.

State Audit Law

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.
11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Nellie Byers Training Center's report was submitted to the Louisiana Legislative Auditor before the due date of December 31, 2018. Also, the organization didn't enter into any contracts during the year that was subject to the public bid law.

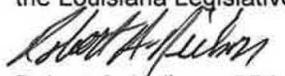
Prior-Year Comments

12. Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

Nellie Byers Training Center reported an internal control deficiency in the audit report fiscal year ending June 30, 2016. Since the deficiency is outside the scope of a review, it is not reported in the findings. However, it should be noted that the Center has not resolved this matter, but has plans to as the resources allow.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Agency's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the Center's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.


Robert A. Neilson, CPA
Bogalusa, Louisiana
November 26, 2018

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)**

10/24/18 (Date Transmitted)

Robert A. Neilson, CPA, LLC (CPA Firm Name)

PO Box 98 (CPA Firm Address)

Bogalusa, LA 70429 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 6-30-2018 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes [] No []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes [] No []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [] No []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [] No []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

N/A Yes [] No []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [] No []

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [] No []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [] No []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [] No []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [] No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [] No []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [] No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [] No []

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [] No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [] No []

The previous responses have been made to the best of our belief and knowledge.

<u><i>Rene Blackwell</i></u>	Secretary	<u>10-24-2018</u>	Date
_____	Treasurer	_____	Date
_____	President	_____	Date