

**BIG BROTHERS BIG SISTERS
OF ACADIANA, INC.
Lafayette, Louisiana**

Financial Statements

For the Year Ended December 31, 2018

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OTHER LOCATIONS:

Eunice Morgan City Abbeville

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Big Brothers Big Sisters of Acadiana, Inc.
Lafayette, Louisiana

We have audited the accompanying financial statements of Big Brothers Big Sisters of Acadiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Big Brothers Big Sisters of Acadiana, Inc. as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2019, on our consideration of Big Brothers Big Sisters of Acadiana, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on effectiveness of Big Brothers Big Sisters of Acadiana, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Big Brothers Big Sisters of Acadiana, Inc.'s internal control over financial reporting and compliance.

Dannall, Sikes & Frederick

A Corporation of Certified Public Accountants

Lafayette, Louisiana

June 21, 2019

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Statement of Financial Position
December 31, 2018

ASSETS

CURRENT ASSETS

Cash	\$ 20,433
Grant and support funds receivable	11,467
Prepaid expenses	<u>2,985</u>
Total current assets	<u>34,885</u>

PROPERTY AND EQUIPMENT

Furniture and equipment	31,427
Building and improvements	242,082
Less: Accumulated depreciation	<u>(149,722)</u>
Net property and equipment	<u>123,787</u>

TOTAL ASSETS \$ 158,672

LIABILITIES AND NET DEFICIT

CURRENT LIABILITIES

Line of credit	\$ 31,033
Current maturities of long-term debt	3,728
Other liabilities	<u>2,600</u>
Total current liabilities	37,361

LONG-TERM LIABILITIES

Long-term debt, net of current maturities	<u>123,316</u>
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TOTAL LIABILITIES 160,677

NET DEFICIT

Without donor restrictions:	
Invested in property and equipment, net of related debt	(3,257)
Available for operations	<u>1,252</u>
Total net deficit	<u>(2,005)</u>

TOTAL LIABILITIES AND NET DEFICIT \$ 158,672

The accompanying notes are an integral part of the financial statements.

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Statement of Activities
Year Ended December 31, 2018

NET ASSETS WITHOUT DONOR RESTRICTIONS	
SUPPORT	
Donations	\$ 11,618
Fundraisers	215,950
United Way	24,791
In-kind income	<u>14,284</u>
Total support	266,643
REVENUES	
Other and miscellaneous	4,018
Interest	<u>62</u>
Total support and revenues without donor restrictions	270,723
Net assets released from restrictions	<u>164,974</u>
TOTAL SUPPORT AND REVENUES WITHOUT DONOR RESTRICTIONS	<u>435,697</u>
EXPENSES AND LOSSES	
Program services	257,806
Support services:	
Management and general	88,338
Fund raising	<u>122,319</u>
Total expenses	<u>468,463</u>
Decrease in net assets without donor restrictions	(32,766)
NET ASSETS WITH DONOR RESTRICTIONS	
SUPPORT	
Crime Victim Assistance	120,266
Children's Trust Fund	5,929
James Devin Moncus Family Foundation	15,000
Girls Leadership Conference	8,779
Pinhook Foundation	10,000
Stuller Family Foundation	<u>5,000</u>
Total support	164,974
Net assets released from donor restrictions	<u>(164,974)</u>
Change in net assets with donor restrictions	<u>-</u>
DECREASE IN NET ASSETS	(32,766)
NET ASSETS AT BEGINNING OF YEAR	<u>30,761</u>
NET DEFICIT AT END OF YEAR	<u><u>\$ (2,005)</u></u>

The accompanying notes are an integral part of the financial statements

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Statement of Functional Expenses
Year Ended December 31, 2018

	Direct Program Services	Management and General	Fundraising	Totals
Salaries	\$ 159,870	\$ 48,317	\$ 6,000	\$ 214,187
Payroll taxes	12,413	3,601	440	16,454
Retirement plan	859	176	-	1,035
Activities expense	6,455	-	-	6,455
Advertising	6,897	10,346	-	17,243
Affiliation fees	5,645	-	-	5,645
Bank service charges	506	-	-	506
Depreciation	5,912	1,478	-	7,390
Dues and subscriptions	6,130	1,532	-	7,662
Insurance	9,384	2,346	-	11,730
Interest expense	-	9,749	-	9,749
Legal and accounting	2,940	4,410	-	7,350
Office expense	3,272	3,272	-	6,544
Printing	364	40	-	404
Postage	463	51	-	514
Repairs and maintenance	13,042	-	-	13,042
Supplies - other expenses	1,475	-	115,879	117,354
Telephone	2,373	593	-	2,966
Training	4,495	1,124	-	5,619
Travel	1,623	-	-	1,623
Utilities	5,212	1,303	-	6,515
Volunteer activities	8,476	-	-	8,476
	<u>8,476</u>	<u>-</u>	<u>-</u>	<u>8,476</u>
 TOTAL	 <u>\$ 257,806</u>	 <u>\$ 88,338</u>	 <u>\$ 122,319</u>	 <u>\$ 468,463</u>

The accompanying notes are an integral part of the financial statements.

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Statement of Cash Flows
Year Ended December 31, 2018

CASH FLOWS FROM OPERATING ACTIVITIES

Decrease in net assets	\$ (32,766)
Adjustments to reconcile decrease in net assets to net cash used by operating activities:	
Depreciation	7,390
Decrease (increase) in:	
Accounts receivable	(1,494)
Prepaid expenses	(2,985)
Increase (decrease) in:	
Deferred revenue	(19,579)
Other liabilities	<u>(423)</u>
Total adjustments	<u>(17,091)</u>
Net cash used by operating activities	<u>(49,857)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of fixed assets	<u>(58,484)</u>
Net cash used by investing activities	<u>(58,484)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from note payable	129,914
Principal payments on long-term debt	(72,605)
Payments on line of credit	<u>(186)</u>
Net cash provided by financing activities	<u>57,123</u>

NET DECREASE IN CASH (51,218)

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 71,651

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 20,433

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:

 Interest paid \$ 9,749

The accompanying notes are an integral part of the financial statements.

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Entity

Big Brothers Big Sisters of Acadiana, Inc. (the Organization) is a non-profit corporation organized under the laws of the State of Louisiana. The primary purpose of the Organization is to meet the unique needs of at-risk youth from single-parent homes by providing positive adult role models through individually matched relationships that foster an improved sense of well-being.

Basis of Accounting

The Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Net Assets without Donor Restrictions – Net assets without donor restrictions are resources available to support operations and not subject to donor or grantor restrictions.

Net Assets with Donor Restrictions – Net assets with donor restrictions are resources that are subject to donor-imposed or grantor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash, or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the restriction.

Revenue with and without Donor Restrictions

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. Contributions of property and equipment are reported as net assets with donor restrictions if the donor restricted the use of the property or equipment to a particular program, as are contributions of cash restricted to the purchase of property and equipment. Otherwise, donor restrictions on contributions of property and equipment or assets restricted for purchase of property and equipment are considered to expire when the assets are placed in service.

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Donated Services and Materials

Donated services and equipment are reflected in the accompanying statements at their estimated values at the date of receipt. The donations of services are recognized if the services (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing these skills and would typically need to be purchased if not provided by donations. Donated services that could be reasonable estimated are reflected in the statement of activities as public support and revenue and are allocated on the statement of functional expenses between program services and supporting services. A substantial number of volunteers have donated significant amounts of time in the Organization's program services that could not be reasonable estimated. No amounts have been reflected in the financial statements for volunteer services as they are not of a specialized nature.

Income Taxes

The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore has no provision for federal income taxes. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the code. It is also exempt from Louisiana income tax. However, should the Organization engage in activities unrelated to its exempt purpose, taxable income could result. The Organization had no material unrelated business income for the fiscal year under audit.

Accounting Standards Codification 740 (ASC 740) requires that a tax position be recognized or derecognized based on a "more than not" threshold. This applies to positions taken or expected to be taken in a tax return where there is uncertainty about whether a tax position will ultimately be sustained upon examination. The Organization has evaluated its tax positions and determined that it does not have any uncertain tax positions that meet the requirements of ASC 740. Accordingly, implementation of ASC 740 did not have any impact on the accompanying financial statements.

Property and Equipment

Property and equipment are stated at cost for assets purchased and at fair value at the date of donation for contributed assets. Donations of property and equipment are recorded as support at their estimated fair market value and are reported as without donor restrictions unless the donor has restricted the donated assets for a specific purpose.

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Depreciation is computed based on the estimated useful lives of the assets using the straight-line method. The estimated useful lives of the principal classes of assets are as follows:

Furniture and equipment	5-7
Building	30

Expenditures for major renewals and betterments with a cost of \$1,000 or more that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred. Depreciation expense for the year ended December 31, 2018 is \$7,390.

Cash and Cash Equivalents

For financial statement purposes, the Organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the following:

1. Reported amounts of assets and liabilities.
2. Disclosure of contingent assets and liabilities at the financial statement date.
3. Reported amounts of revenues and expenses during that period.

Actual amounts could differ from estimates.

Compensated Absences

Compensated Absences for personal time have not been accrued since they cannot be reasonably estimated. The Organization's policy is to recognize these costs when actually paid.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. The Statement of Functional Expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Change in Accounting Principle

FASB issued ASU No. 2016-14, "Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities" in 2016. The ASU addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization adopted ASU 2016-14 during the fiscal year ended December 31, 2018. The adoption of ASU 2016-14 had no impact on the Organization's total net assets.

NOTE 2 AVAILABILITY AND LIQUIDITY

The following represents the Organization's financial assets available for general expenditures, that is, without donor or other restrictions limiting their use as of December 31, 2018:

<u>Financial assets at year end:</u>	
Cash and cash equivalents	\$ 20,433
Grant and support funds receivable	11,467
Prepaid expenses	<u>2,985</u>
Total financial assets	34,885
<u>Less: those unavailable for general expenditures</u>	
<u>within one year, due to:</u>	
Restricted for debt repayment	<u>(34,761)</u>
Total financial assets available to meet general expenditures over the next twelve months	<u>\$ 124</u>

NOTE 3 GRANT AND SUPPORT FUNDS RECEIVABLE

Grant and Support funds receivable at December 31, 2018, consisted of the following:

Children's Trust Fund Grant	\$ 1,628
Crime Victims Assistance Grant	<u>9,839</u>
Total	<u>\$ 11,467</u>

NOTE 4 NET ASSETS WITH DONOR RESTRICTIONS - TEMPORARY

Net Assets are released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors. For the year ended December 31, 2018, \$164,974 was released from restrictions.

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Notes to Financial Statements

NOTE 5 LINE OF CREDIT

FM Bank line of credit with monthly installments of interest only at 7% per annum beginning September 21, 2018 with principal due in full immediately upon Lender's request or on August 21, 2019.	<u>\$ 31,033</u>
Total	<u><u>\$ 31,033</u></u>

NOTE 6 NOTE PAYABLE

FM Bank loan in the original amount of \$129,914, bearing interest at 6% per annum beginning March 16, 2018, with principle due in full immediately upon Lender's request or on February 16, 2020.	<u>\$ 127,044</u>
Total long-term debt	127,044
Less: current maturities of long-term debt	<u>(3,728)</u>
Long-term debt, net of current maturities	<u><u>\$ 123,316</u></u>

Principal maturities of long-term debt are as follows:

2019	\$ 3,728
2020	<u>123,316</u>
	<u><u>\$ 127,044</u></u>

NOTE 7 RETIREMENT PLAN

Big Brothers Big Sisters of Acadiana, Inc. began offering its employees the opportunity to participate in a "Simple IRA" retirement plan in July 1999. All eligible employees who work full time or over 30 hours per week may contribute from one percent (1%) of their gross pay upward. Big Brothers Big Sisters of Acadiana, Inc. matches their contribution up to three percent (3%) of gross pay. The associated expense for 2018 was \$1,035.

NOTE 8 CONCENTRATION OF CREDIT RISK

The majority of the Organization revenues and grants receivable are from sub grants of U.S. Department of Justice Grants through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. A change in this funding could substantially affect the operations of the Organization.

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Notes to Financial Statements

NOTE 9 COMMITMENTS

Under the terms of the loan agreement with Farmers Merchant Bank and Trust, the Organization is required to maintain insurance and pay applicable taxes for the collateralized building and provide yearly financial records to the bank. The Organization was in compliance with these covenants at December 31, 2018.

NOTE 10 FINANCIAL INSTRUMENTS

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of temporary cash investments. The Organization places its temporary cash investments with one high quality financial institution. At times, amounts may be in excess of FDIC insurance limits. As of December 31, 2018, the Organization's cash balances were fully insured.

The fair values of the Organization's financial instruments are as follows:

Cash and cash equivalents – The carrying amount approximates fair value due to the initial maturities of the instruments being three months or less.

Line of credit and note payable – Fair value approximates carrying value since stated rates are similar to rates currently available to the Organization for debt with similar terms and remaining maturities.

NOTE 11 NONCOMPLIANCE WITH GRANTOR RESTRICTIONS

Financial awards from federal, state, and local governmental entities in the form of grants are subject to special audit. Such audits could result in claims against the Organization for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

NOTE 12 SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 21, 2019, the date the financial statements were available to be issued.

INTERNAL CONTROL AND COMPLIANCE



OTHER LOCATIONS:

Eunice Morgan City Abbeville

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

To the Board of Directors of
Big Brothers Big Sisters, Inc.
Lafayette, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Big Brothers Big Sisters of Acadiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 21, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Dannall, Sikes & Frederick

A Corporation of Certified Public Accountants

Lafayette, Louisiana
June 21, 2019

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Schedule of Findings and Questioned Costs
Year Ended December 31, 2018

Part I: Summary of Auditor's Results

FINANCIAL STATEMENTS

Auditor's Report – Financial Statements

An unmodified opinion has been issued on Big Brothers Big Sisters of Acadiana, Inc.'s financial statements as of and for the year ended December 31, 2018.

Control and Significant Deficiencies and Material Weaknesses – Financial Reporting

There were no significant deficiencies or material weaknesses in internal control over financial reporting disclosed during the audit of the financial statements.

Material Noncompliance – Financial Reporting

There were no instances of noncompliance material to the financial statements disclosed during the audit of the financial statements.

FEDERAL AWARDS

This section is not applicable for the year ended December 31, 2018.

Part II: Findings Relating to an Audit in Accordance with *Government Auditing Standards*

This section is not applicable for the fiscal year ended December 31, 2018.

Part III: Federal Awards Findings and Questioned Costs

This section is not applicable for the year ended December 31, 2018.

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Summary Schedule of Prior Year Findings
Year Ended December 31, 2018

No prior year findings were noted; therefore, no response is deemed necessary.

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Management's Corrective Action Plan
Year Ended December 31, 2018

Response to Findings:

No current year findings were noted; therefore, no response is necessary.

SUPPLEMENTAL INFORMATION

BIG BROTHERS BIG SISTERS OF ACADIANA, INC.

Schedule of Compensation, Benefits, and Other Payments to Executive Director
Year Ended December 31, 2018

Kalli Christ, Executive Director

Salary	<u>\$ 60,000</u>
Total	<u><u>\$ 60,000</u></u>