

FAMILIES HELPING FAMILIES OF ACADIANA, INC.
LAFAYETTE, LOUISIANA
FINANCIAL REPORT
JUNE 30, 2019

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James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
 Families Helping Families of Acadiana, Inc.
 Lafayette, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Families Helping Families of Acadiana, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019, 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 Responsibilities 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 risk 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 Families Helping Families of Acadiana, Inc. as of June 30, 2019, 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.

To the Board of Directors
Families Helping Families of Acadiana, Inc.
Page 2

Emphasis of Matter Effect of Adopting New Accounting Standard

As discussed in Note 6, the Financial Accounting Standards board issued Accounting Standards Update ("ASU") 2016-14, "Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities." The updated 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. Families Helping Families of Acadiana, Inc. adopted ASU 2016-14 for the year ended June 30, 2019. Our opinion is not modified with respect to this matter.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 26, 2019, on our consideration of Families Helping Families 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 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 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 Families Helping Families of Acadiana, Inc.'s internal control over financial reporting and compliance.



Lafayette, Louisiana
November 26, 2019

FAMILIES HELPING FAMILIES OF ACADIANA, INC.
LAFAYETTE, LOUISIANA
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019

ASSETS

	2019
<u>Current Assets</u>	
Cash	\$ 105,648
Grants receivable	28,105
Prepaid insurance	4,952
<u>Total current assets</u>	138,705
 <u>Property and Equipment</u>	
Building, equipment and furniture	164,924
Less: Accumulated depreciation	(38,597)
<u>Total property and equipment</u>	126,327
<u>Total assets</u>	265,032

LIABILITIES AND NET ASSETS

<u>Current Liabilities</u>	
Accounts payable	\$ 1,864
Payroll taxes payable	1,371
<u>Total current liabilities</u>	3,235
 <u>Net Assets</u>	
Without donor restrictions	261,797
<u>Total net assets</u>	261,797
<u>Total liabilities and net assets</u>	265,032

The accompanying notes are an integral part of this statement.

FAMILIES HELPING FAMILIES OF ACADIANA, INC.
LAFAYETTE, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

	<u>WITHOUT DONOR RESTRICTIONS</u>
	<u>2019</u>
<u>REVENUES AND OTHER SUPPORT</u>	
Government contracts and grants	\$ 221,232
Contributions	6,006
Interest and other income	6,603
<u>Total revenues and other support</u>	<u>233,841</u>
 <u>FUNCTIONAL EXPENSES</u>	
Program services	221,673
Management and general	24,786
<u>Total functional expenses</u>	<u>246,459</u>
 <u>CHANGE IN NET ASSETS</u>	 (12,618)
 <u>NET ASSETS</u> , beginning of year	 274,415
 <u>NET ASSETS</u> , end of year	 261,797

The accompanying notes are an integral part of this statement.

FAMILIES HELPING FAMILIES OF ACADIANA, INC.
LAFAYETTE, LOUISIANA
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

	2019		
	Program Services	Management and General	Total
Advertising	\$ 705	\$ -	\$ 705
Auto expense	874	-	874
Conferences and workshops	4,162	-	4,162
Copier	3,476	-	3,476
Depreciation	-	8,838	8,838
Dues and subscriptions	2,377	-	2,377
Insurance	5,190	9,069	14,259
Miscellaneous expense	871	42	913
Office supplies	6,789	486	7,275
Payroll taxes	14,669	-	14,669
Postage and shipping	310	-	310
Printing and publications	26	-	26
Professional fees	9,491	-	9,491
Repairs and maintenance	-	3,068	3,068
Salaries	159,618	-	159,618
Stipends	1,271	-	1,271
Telephone	3,996	-	3,996
Training and education	5,452	-	5,452
Travel, meals, and lodging	2,333	-	2,333
Utilities	63	3,283	3,346
	<u>221,673</u>	<u>24,786</u>	<u>246,459</u>
<u>Total functional expenses</u>			

The accompanying notes are an integral part of this statement.

FAMILIES HELPING FAMILIES OF ACADIANA, INC.
LAFAYETTE, LOUISIANA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019

	<u>2019</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	
Increase in net assets	\$ (12,618)
Adjustment to reconcile change in net assets to net cash provided by operating activities.	
Depreciation	8,838
Decrease (increase) in operating assets -	
Accounts receivable	4,641
Prepaid insurance	(476)
Increase (decrease) in operating liabilities -	
Accounts payable	1,051
Payroll taxes payable	445
<u>Net cash provided by operating activities</u>	<u>1,881</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>	
Purchase of property, plant and equipment	(22,619)
Disposal of property, plant and equipment	1,500
<u>Net used by investing activities</u>	<u>(21,119)</u>
<u>CHANGE IN CASH AND CASH EQUIVALENTS</u>	(19,238)
<u>CASH AND CASH EQUIVALENTS, beginning of year</u>	<u>124,886</u>
<u>CASH AND CASH EQUIVALENTS, end of year</u>	<u>105,648</u>

The accompanying notes are an integral part of this statement

FAMILIES HELPING FAMILIES OF ACADIANA, INC.
LAFAYETTE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE (1) - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. NATURE OF ORGANIZATION

Families Helping Families of Acadiana, Inc. (The "FHF") administers programs for the benefit of individuals with disabilities and families who have children with special needs. FHF is a resource center for information, referrals, education, training, and peer support for all persons with disabilities and their families. FHF also serves as a resource for professionals. FHF serves the Louisiana parishes of Acadia, Evangeline, Iberia, Lafayette, St. Landry, St. Martin, St. Mary and Vermilion.

B. FINANCIAL STATEMENT PRESENTATION

The financial statements of FHF are prepared on the accrual basis of accounting. This means revenues are recognized when earned and expenses are recognized when incurred.

C. PROPERTY AND EQUIPMENT

FHF capitalizes all assets with a cost, or value if donated, in excess of \$500. These assets are depreciated over a five to thirty-nine year estimated useful life using the straight-line method.

D. CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, FHF considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

E. ACCOUNTS RECEIVABLE

Accounts receivable are considered collectible; accordingly, an allowance for doubtful accounts are not recorded.

F. USE OF ESTIMATES

Financial statements are prepared in conformity with generally accepted accounting principles. These principles require management to make estimates and assumptions affecting certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

G. INCOME TAX STATUS

FHF is exempt from federal income tax under Internal Revenue Code Section 501(c)(3). FHF's Forms 990, Return of Organization Exempt from Income Taxes, for the years ended 2018, 2017, and 2016 are subject to examination by the IRS, generally for three years after they were filed.

H. COMPENSATED ABSENCES

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

FAMILIES HELPING FAMILIES OF ACADIANA, INC.
LAFAYETTE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE (1) - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES - Continued

I. REVENUE RECOGNITION

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted 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, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statements of activities as net assets released from restriction.

J. FUNCTIONAL EXPENSES

A summary of the costs of providing various program and supporting services is in the statement of functional expenses. Accordingly, certain costs are allocated between the programs and supporting service benefited.

K. ADVERTISING COSTS

Advertising costs are expensed as incurred. Advertising expense for the year ended June 30, 2019 was \$705.

L. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following represents FHF's financial assets as of the balance sheet date. There are no donor-imposed restrictions.

	2019
Financial assets at year-end	\$ 133,753
Less those unavailable for general expenditures within one year - donor-imposed restrictions	-
Financial assets available to meet cash needs for general expenditure within one year	133,753

FAMILIES HELPING FAMILIES OF ACADIANA, INC.
LAFAYETTE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE (2) - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2019 were as follows:

	<u>Balances</u> <u>July 1, 2018</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balances</u> <u>June 30, 2019</u>
Land	\$ 16,238	\$ -	\$ -	\$ 16,238
Building and improvements	100,800	-	-	100,800
Furniture and equipment	29,567	22,619	4,300	47,886
<u>Total historical cost</u>	<u>146,605</u>	<u>22,619</u>	<u>4,300</u>	<u>164,924</u>
Less accumulated depreciation				
Building and improvements	(14,595)	(3,249)	-	(17,844)
Furniture and equipment	(17,964)	(5,589)	(2,800)	(20,753)
<u>Total accumulated depreciation</u>	<u>(32,559)</u>	<u>(8,838)</u>	<u>(2,800)</u>	<u>(38,597)</u>
<u>Capital assets, net</u>	<u>114,046</u>	<u>13,781</u>	<u>1,500</u>	<u>126,327</u>

Depreciation expense for the year ended June 30, 2019 was \$8,838.

NOTE (3) - CONCENTRATIONS OF CREDIT RISK

At the end of the year, the carrying amount of FHF's cash was \$105,648. The bank balance of cash was \$105,700. At June 30, 2019, all bank balances were fully secured by federal depository insurance.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, FHF's deposits may not be recovered. FHF does not have a policy for custodial credit risk.

NOTE (4) - RISK AND UNCERTAINTIES

The State of Louisiana, through various departments and agencies, is the primary controller of revenue for FHF. In the future, financial problems of the State of Louisiana may result in reduced funding. It is possible certain programs may be severely affected by these declining revenues. However, management believes changes can be incorporated into the continuing operations without a catastrophic result.

NOTE (5) - SUBSEQUENT EVENTS

Subsequent events were evaluated through November 26, 2019, which is the date the financial statements were available to be issued. As of November 26, 2019, there were no subsequent events noted.

NOTE (6) - NEW FINANCIAL STATEMENT PRESENTATION

In August 2016, the FASB issued ASU No. 2016-14, "Presentation of Financial Statements of Not-for-Profit Entities," with the stated purpose of improving financial reporting by those entities. Among other provisions, this ASU reduces the number of classes of net assets from three to two, requires the presentation of expenses in both natural and functional classifications, and requires additional disclosures concerning liquidity and the availability of financial resources. This standard is effective for fiscal years beginning after December 15, 2017. FHF adopted this standard for the year ended June 30, 2019 and its implementation is reflected in the financial statements.

FAMILIES HELPING FAMILIES OF ACADIANA, INC.
LAFAYETTE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2019

Agency Head Name: Laci Polotzola, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 42,000
Benefits-insurance	0
Benefits-retirement	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	31
Registration fees	657
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See Independent Auditor's Report.

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**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 GOVERNMENTAL AUDITING STANDARDS**

To the Board of Directors
 Families Helping Families of Acadiana, 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 Families Helping Families of Acadiana, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019, 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 November 26, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Families Helping Families of Acadiana, Inc.'s internal control over financial reporting (internal control) to determine the auditing 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 Families Helping Families of Acadiana, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of FHF'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 over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses that we consider to be a significant deficiency listed as item 2019-1.

To the Board of Directors
Families Helping Families of Acadiana, Inc.
Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Families Helping Families of Acadiana, Inc.'s financial statements are free of 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.

Families Helping Families of Acadiana Inc.'s Response to Findings

Families Helping Families of Acadiana, Inc.'s response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. Families Helping Families of Acadiana, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 FHF'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.

This report is intended solely for the information and use of FHF's management and the appropriate regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties, the Board of Directors, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.


Lafayette, Louisiana
November 26, 2019

FAMILIES HELPING FAMILIES OF ACADIANA, INC.
LAFAYETTE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

SECTION I – SUMMARY OF AUDITOR'S REPORT

1. We have audited the basic financial statements of Families Helping Families of Acadiana, Inc. as of and for the year ended June 30, 2019, and have issued our report thereon dated November 26, 2019. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, if applicable. Our audit of the financial statements as of June 30, 2019 resulted in an unmodified opinion.
2. One significant deficiency and no material weaknesses relating to the audit of the financial statements were reported in the 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.
3. No instance of noncompliance relating to the audit of the financial statements were reported in the 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.
4. No management letter was issued for Families Helping Families of Acadiana, Inc. as of and for the year ended June 30, 2019.
5. There was no single audit required under 2 CFR 200.516(A) Uniform Guidance.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2019-1 Segregation of Duties

Condition: Families Helping Families of Acadiana, Inc. does not have an adequate segregation of duties with respect to the accounting function. A system of internal control procedures contemplates a segregation of duties so that no one individual handles a transaction from its inception to its completion. While we recognize that the Organization may not be large enough to permit an adequate segregation of duties for an effective system of internal control procedures, it is important that the Board be aware of this condition.

Criteria: Proper internal controls dictate that duties be segregated so that no one individual performs or controls all duties related to the accounting system.

Cause: There is inadequate segregation of duties within the accounting system.

Effect: Without adequate segregation of duties and oversight, errors or fraud could occur and not be detected increasing the risk of loss or theft of FHF's assets.

FAMILIES HELPING FAMILIES OF ACADIANA, INC.
LAFAYETTE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS - CONTINUED

2019-1 Segregation of Duties - Continued

Recommendation: Keeping in mind the limited number of employees to which the duties can be assigned, FHF should monitor assignment of duties to assure as much segregation of duties and responsibilities as possible.

Corrective Action Plan: Management has provided as much segregation as possible with the resources available and will continue to monitor assignment and segregation of duties.

Contact Person: Laci Polotzola, Director

SECTION III – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

Not Applicable

SECTION IV – MANAGEMENT LETTER

Not Applicable

FAMILIES HELPING FAMILIES OF ACADIANA, INC.
LAFAYETTE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2018-1 Segregation of Duties

Repeat comment

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

Not Applicable

SECTION III – MANAGEMENT LETTER

The prior year's report did not include a management letter.