

JEFF DAVIS
COMMUNITIES AGAINST DOMESTIC ABUSE, INC.

Annual Financial Statements
As of and for the Years Ended December 31, 2018 and 2017

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Mike B. Gillespie
Certified Public Accountant
A Professional Accounting Corporation

Mike B. Gillespie, CPA, CGMA

Eric C. Gillespie, CPA

414 East Nezpique Street
P.O. Box 1347
Jennings, LA 70546
Telephone: (337) 824-7773
Fax: (337) 824-7774

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Jeff Davis Communities Against Domestic Abuse, Inc.
Jennings, Louisiana

We have reviewed the accompanying financial statements of Jeff Davis Communities Against Domestic Abuse, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the years 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 the 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, we 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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants, and the standards applicable to review engagement contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are 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. We believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on our review, we are 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.

Other Matter

Other Supplementary Information

The accompanying other supplementary information, labeled as 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 basic 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 other supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the other supplementary information. We have not audited the other supplementary information and we do not express an opinion on such information.

Mike B. Gillespie, CPA, APAC

Jennings, Louisiana

June 17, 2019

BASIC FINANCIAL STATEMENTS

Jeff Davis Communities Against Domestic Abuse, Inc.
STATEMENT OF FINANCIAL POSITION
For the Year Ended December 31, 2018 and 2017

	Statement A	
	2018	2017
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 104,521	\$ 58,956
Accounts receivable	39,256	34,840
Inventory	570	590
Prepaid expense	7,124	3,520
Total Current Assets	151,471	97,906
PROPERTY AND EQUIPMENT		
Land	31,000	31,000
Furniture and equipment	31,321	31,321
Leasehold improvements	37,451	37,451
Accumulated depreciation	(59,722)	(57,282)
Net Property and Equipment	40,050	42,490
OTHER ASSETS		
Cash restricted for capital improvements	115,844	115,852
Total Other Assets	115,844	115,852
TOTAL ASSETS	\$ 307,365	\$ 256,248
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 1,763	\$ 2,434
Payroll tax and benefit liabilities	1,841	3,509
Total Current Liabilities	3,604	5,943
NET ASSETS		
Without donor restrictions	156,917	103,453
With donor restrictions	146,844	146,852
Total Net Assets	303,761	250,305
TOTAL LIABILITIES AND NET ASSETS	\$ 307,365	\$ 256,248

See accompanying notes and accountant's report.

Jeff Davis Communities Against Domestic Abuse, Inc.
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2018

Statement B1

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
SUPPORT			
Support from federal, state, and local government	\$ -	\$ 140,130	\$ 140,130
Contributions:			
United Way	-	34,064	34,064
LA Bar Association	-	28,815	28,815
Zigler Foundation	-	24,000	24,000
General Contributions	22,315	-	22,315
Special events	37,648	-	37,648
Cookbook sales	60	-	60
In-kind contributions	-	38,319	38,319
Other	5,344	-	5,344
Net assets released from restriction	265,336	(265,336)	-
Total Support	330,703	(8)	330,695
REVENUE			
Interest income	-	-	-
Total Revenue	-	-	-
TOTAL SUPPORT AND REVENUE	330,703	(8)	330,695
EXPENSES			
Program service	216,326	-	216,326
Supporting services:			
Administrative	54,435	-	54,435
Fundraising	6,478	-	6,478
TOTAL EXPENSES	277,239	-	277,239
CHANGES IN NET ASSETS	53,464	(8)	53,456
NET ASSETS AT BEGINNING OF YEAR	103,453	146,852	250,305
NET ASSETS AT END OF YEAR	\$ 156,917	\$ 146,844	\$ 303,761

See accompanying notes and accountant's report.

Jeff Davis Communities Against Domestic Abuse, Inc.
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2017

Statement B2

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
SUPPORT			
Support from federal, state, and local government	\$ -	\$ 114,040	\$ 114,040
Contributions	-		
United Way	-	20,417	20,417
LA Bar Association	-	21,787	21,787
Zigler Foundation	-	47,000	47,000
General Contributions	5,553	-	5,553
Special events	36,803	-	36,803
Cookbook sales	90	-	90
In-kind contributions	-	43,442	43,442
Other	17,210	-	17,210
Net assets released from restriction	231,726	(231,726)	-
Total Support	291,382	14,960	306,342
REVENUE			
Interest income	-	-	-
Total Revenue	-	-	-
TOTAL SUPPORT AND REVENUE	291,382	14,960	306,342
EXPENSES			
Program service	198,455	-	198,455
Supporting services:			
Administrative	72,141	-	72,141
Fundraising	6,386	-	6,386
TOTAL EXPENSES	276,982	-	276,982
CHANGES IN NET ASSETS	14,400	14,960	29,360
NET ASSETS AT BEGINNING OF YEAR	89,053	131,892	220,945
NET ASSETS AT END OF YEAR	\$ 103,453	\$ 146,852	\$ 250,305

See accompanying notes and accountant's report.

Jeff Davis Communities Against Domestic Abuse, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2018

				Statement C1
	<u>Program Services</u>	<u>Administrative</u>	<u>Fundraising</u>	<u>Total 2018</u>
Depreciation	\$ 2,074	\$ 366	\$ -	\$ 2,440
Insurance	6,799	2,266	-	9,065
Interest	68	23	-	91
Materials and supplies	-	-	2,310	2,310
Occupancy	35,746	5,305	3,056	44,107
Office	-	7,497	-	7,497
Other	6,395	2,132	261	8,788
Payroll taxes	7,405	4,987	44	12,436
Professional fees	-	4,680	300	4,980
Salaries	117,042	25,258	507	142,807
Telephone	3,776	1,259	-	5,035
Travel	1,986	662	-	2,648
Victim support	35,035	-	-	35,035
	<u>\$ 216,326</u>	<u>\$ 54,435</u>	<u>\$ 6,478</u>	<u>\$ 277,239</u>

See accompanying notes and accountant's report.

Jeff Davis Communities Against Domestic Abuse, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2017

Statement C2

	<u>Program Services</u>	<u>Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Depreciation	\$ 1,874	\$ 623	\$ -	\$ 2,497
Employee benefits			-	-
Insurance	7,571	2,524	-	10,095
Interest	381	127	-	508
Materials and supplies	-	-	2,780	2,780
Occupancy	29,912	9,970	3,056	42,938
Office	3,259	1,087	-	4,346
Other	6,221	2,074	250	8,545
Payroll taxes	8,279	3,705	-	11,984
Professional fees	-	5,455	300	5,755
Salaries	96,908	43,363	-	140,271
Telephone	6,636	2,212	-	8,848
Travel	3,004	1,001	-	4,005
Victim support	34,410	-	-	34,410
	<u>\$ 198,455</u>	<u>\$ 72,141</u>	<u>\$ 6,386</u>	<u>\$ 276,982</u>

See accompanying notes and accountant's report.

Jeff Davis Communities Against Domestic Abuse, Inc.
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2018 and 2017

	Statement D	
	<u>2018</u>	<u>2017</u>
Cash flows from operating activities:		
Change in Net Assets	\$ 53,456	\$ 29,360
Adjustments to reconcile change in net assets to net cash provided (used):		
Depreciation	2,440	2,497
Decrease (Increase) in operating assets:		
Accounts receivable	(4,416)	50,208
Inventory	20	250
Prepaid expense	(3,604)	1,683
Increase (Decrease) in operating liabilities:		
Accounts payable	(671)	471
Accrued liabilities	(1,668)	(7,489)
Contributions restricted for long-term purposes:		
Contributions for building fund	-	-
Net Cash Provided (Used) In Operating Activities	<u>45,557</u>	<u>76,980</u>
Cash flows from investing activities:		
Purchase of assets restricted to investment in property and equipment	-	-
Use of assets restricted to investment in property and equipment	-	-
Net cash provided (used) by investing activities	<u>-</u>	<u>-</u>
Cash flows from financing activities:		
Draws on line of credit	-	-
Payments on line of credit	-	(9,026)
Cash restricted for long-term purposes:		
Cash contributions received for the building fund	-	(14,960)
Cash contributions used from the building fund	8	-
Net cash provided (used) by financing activities	<u>8</u>	<u>(23,986)</u>
Net increase (decrease) in cash and cash equivalents	45,565	52,994
Cash and cash equivalents at beginning of year	<u>58,956</u>	<u>5,962</u>
Cash and cash equivalents at end of year	<u>\$ 104,521</u>	<u>\$ 58,956</u>
Supplemental disclosures:		
Interest paid	<u>\$ -</u>	<u>\$ 346</u>

See accompanying notes and accountant's report.

NOTES TO THE BASIC FINANCIAL STATEMENTS

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Notes to the Basic Financial Statements

INTRODUCTION

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

CADA is a nonprofit, community-based program in Jefferson Davis Parish organized to safely empower victims of domestic violence and sexual assault to establish lives that are free from violence and the power and control of others. CADA provides free safety and supportive services to victims of domestic violence and sexual assault and their dependent children and public education to the community at large with the intent to promote social change in Jefferson Davis Parish. CADA is supported primarily through grants, donor contributions, and an annual fundraiser.

The principal accounting policies applied in the preparation of the accompanying financial statements are as follows:

B. Basis of Accounting

The accompanying financial statements presented herein have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

C. Basis of Presentation

Net assets, revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of CADA and changes therein are classified and reported as follows:

- *Net assets without restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restriction. Revenues are reported as increases in net assets without restrictions, unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without restrictions.
- *Net assets with restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulated that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

D. Reclassifications

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform to the presentation in the current-year financial statements. Also, an error in ending net asset components was corrected via reclassification. This correction caused ending net assets without donor restrictions to increase \$34,385 and ending net assets with donor restrictions to decrease \$34,385 for the period ending December 31, 2017.

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Notes to the Basic Financial Statements

E. Cash and Cash Equivalents

For purposes of the statement of cash flows, cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and have an initial maturity of three months or less.

F. Property and Equipment

Acquisitions of property and equipment in excess of \$500 with a useful life of one year or more are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair market value at the date of donation. Maintenance and repairs are expensed as incurred; however, those that significantly increase asset values or extend useful lives are capitalized. Depreciation is computed by the straight-line method at rates based on the following estimated useful lives:

	Years
Furniture and equipment	3-15
Building leasehold improvements	7-20

When items of property or equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in the statement of activities.

G. Revenue and Support with Restrictions and Without Restrictions

Contributions received are recorded as increases in net assets without donor restrictions or increase in net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions.

All donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restrictions. When a 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 statement of activities as net assets released from restrictions.

H. Allocation of Expenses by Function and Nature

The costs of providing programs and other activities have been summarized on a program basis in the statement of activities and the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses which are easily and directly associated with program services, administrative, and fundraising are charged directly to that functional area. Certain other expenses have been allocated on a functional basis as follows: salaries and benefits – time and effort; occupancy – estimated square footage and some direct; and others based on management estimates.

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Notes to the Basic Financial Statements

Program services consists of providing services to victims of domestic violence and sexual assault and their children.

Supporting services consists of management and general expenses, marketing and communications, and fundraising.

I. Income Taxes

CADA is a not-for-profit organization that is exempt from income taxes under Section 501(C) (3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. Accordingly, no provision for income taxes has been included in the financial statements. However, if CADA were to engage in activities unrelated to the purpose for which it was created, taxable income could result. In management's judgement, CADA does not have any tax positions that would result in loss contingency considering the facts, circumstances, and information available at the reporting date.

CADA's federal Return of Organization Exempt from Income Tax Form 990 for 2018, 2017, and 2016 are subject to examinations by the IRS, generally for three years after they were filed.

J. Use of Estimates

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

K. Inventory

Inventory, which consists of cookbooks, is stated at lower of cost or market using the average cost method.

L. Donated Assets

Noncash donations are recorded as contributions at their estimated fair values at the date of donation. Such donations are reported as increases in net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions.

M. New Accounting Pronouncement

On August 18, 2016, the FASB issues ASU 2016-14, *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities*. CADA has adjusted the presentation of its financial statements accordingly, applying the changes retrospectively to the comparative period presented. This new standards change the following aspects in CADA's financial statements:

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Notes to the Basic Financial Statements

- The temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class called net assets with donor restrictions.
- The unrestricted net asset class has been renamed net assets without donor restrictions.
- The financial statements included a new disclosure about liquidity and availability of resources.

The changes have the following effect on net assets at December 31, 2018:

	Before Adoption of ASU 2016-14	After Adoption of ASU 2016-14
Unrestricted net assets	117,887	-
Temporarily restricted net assets	154,874	-
Permanently restricted net assets	31,000	-
Net assets without donor restrictions	-	156,917
Net assets with donor restrictions	-	146,844
Total	\$ 303,761	303,761

The changes have the following effect on net assets at December 31, 2017:

	Before Adoption of ASU 2016-14	After Adoption of ASU 2016-14
Unrestricted net assets	69,068	-
Temporarily restricted net assets	150,237	-
Permanently restricted net assets	31,000	-
Net assets without donor restrictions	-	103,453
Net assets with donor restrictions	-	146,852
Total	\$ 250,305	250,305

2. CASH DEPOSITS

At December 31, 2018 and 2017 CADA had deposits (collected bank balances) totaling \$221,949 and \$173,973 respectively. As of year-end these collected bank balances were fully covered by FDIC insurance as provided by the federal government. The carrying amount (book balances) were reported in the accompany financial statements as follows:

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Notes to the Basic Financial Statements

	<u>2018</u>	<u>2017</u>
Current Assets:	\$ 104,521	58,956
Cash and equivalent		
Other Assets:	115,844	115,852
Cash restricted for capital improvements		
 Total	 <u>\$ 220,365</u>	 <u>174,808</u>

3. ACCOUNTS RECEIVABLE

Accounts receivable are made up of the following:

	<u>2018</u>	<u>2017</u>
Grants and contracts	\$ 31,728	22,386
Contributions	7,302	12,000
Due from governments	226	451
Other	-	3
Less allowance for doubtful accounts	(-)	(-)
 Total	 <u>\$ 39,256</u>	 <u>34,840</u>

The above amounts are deemed to be fully collectible by management.

4. NET ASSETS WITH RESTRICTIONS

Net assets with restrictions are available for the following purposes or periods as of year-end:

	<u>2018</u>	<u>2017</u>
Cash -restricted for capital improvements	\$ 115,884	115,852
Land -restricted for purpose	31,000	31,000
 Total	 <u>\$ 146,884</u>	 <u>146,852</u>

On January 10, 2011 CADA received a donation of vacant land with an estimated value of \$31,000. The donor reserves all mineral rights. The donation is conditioned upon the property being used exclusively for the location of a shelter for victims of domestic abuse and/or violence. Should CADA, for any reason, cease to exist, or the property herein fail to be used exclusively as a shelter for victims of domestic abuse and/or violence, then, the property shall revert back to the donor, or its successor, free and clear of all encumbrances. The donor restricted property is reported as net assets with donor restrictions.

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Notes to the Basic Financial Statements

5. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table presents CADA's financial assets as of the year-end, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts available include donor restricted amounts that are available for general expenditure in the following year:

	<u>2018</u>	<u>2017</u>
Financial assets, at year-end:	\$	
Cash and cash equivalents	104,521	58,956
Accounts receivable	39,256	34,840
Cash restricted for capital improvements	115,844	115,852
Total financial assets at year-end	<u>259,621</u>	<u>209,648</u>
Less contracted or donor-imposed restrictions:		
Restricted by donor with purpose restrictions	<u>(115,844)</u>	<u>(115,852)</u>
Total contractual or donor-imposed restrictions	<u>(115,844)</u>	<u>(115,852)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 143,777</u>	<u>93,796</u>

6. DONATED MATERIALS AND SERVICES

No amounts have been reflected in the financial statements for donated services. CADA generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist CADA, but these services do not meet the criteria for recognition as contributed services.

CADA partnered with Second Harvest Food Bank and the local Wal-Mart and began picking up donated food items directly at the local Wal-Mart. CADA received 16,782 pounds of food items during 2018. Second Harvest Food Bank has an estimated value of \$1.75 per pound for 2018 with a total donation value of \$29,319. This amount was recorded as in-kind contribution revenue and a charge to program services victim support expenses.

Jennings United Methodist Church provides, at no charge, the use of a facility located in Jennings, Louisiana. Management estimates the annual value of this to be \$9,000 which is included in contributions with the corresponding charge to rent expense (\$7,650 in program services occupancy expense and \$1,350 in administrative occupancy expenses).

7. CONCENTRATIONS

CADA received approximately 27% and 30% of its support from the Louisiana Department of Child and Family Services during 2018 and 2017 respectively. A significant reduction in this support, if it were to occur, would have a material impact on CADA's programs and activities.

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Notes to the Basic Financial Statements

8. EMPLOYEE BENEFITS

CADA does not provide a retirement plan for its employees; however, they do participate in the social security program. Prior to January 1, 2014 CADA was exempt from paying quarterly unemployment taxes; however, it must reimburse the state for unemployment benefits paid to employees. Effective January 1, 2014, CADA enrolled in the state's unemployment program and pays quarterly unemployment taxes. During the year ended December 31, 2018 and 2017, \$0 and \$0 of unemployment benefits were charged by former employees and the total amount due to the state as of December 31, 2018 and 2017, was \$0 and \$0.

9. COMPENSATED ABSENCES

Upon the anniversary of one year of full-time employment, an employee is eligible for one week (5 days) of paid vacation leave. After two years of full-time employment an employee is eligible for two weeks (10 days); fifth year or more, three weeks (15 days). Each fulltime employee is eligible for 10 paid sick/personal leave days (80 hours per year) at the beginning of each year, beginning the first day after their 90-day probationary period. All leave must be used by the end of the year and cannot be carried into the next year. All leave at the end of the year is lost. Employees are not paid out for any unused leave. As such, the organization has no accrued compensated absences.

10. EVALUATION OF SUBSEQUENT EVENTS

CADA has evaluated subsequent events through June 17, 2019, the date which the financial statements were available to be issued and determined that there are no subsequent events that require disclosure.

OTHER SUPPLEMENTARY INFORMATION

Jeff Davis Communities Against Domestic Abuse, Inc.
Schedule of Compensation, Benefits and Other Payments to Agency Head
or Chief Executive Officer
For the Year Ended December 31, 2018

Schedule 1

Agency Head Name:	Janice Esthay	Lacey Guidry
Agency Head Title:	Executive Director	Executive Director
Wages	\$ 11,667	\$ 14,000
Benefits - Social Security	723	868
Benefits - Medicare	169	203
Benefits - LA Unemployment	152	152
Reimbursements	179	-
Travel	663	752
	\$ 13,553	\$ 15,975
Period of service:		
Begin:	1/1/2018	6/1/2018
End:	5/31/2018	12/31/2018

See accompanying notes and accountant's report.

Mike B. Gillespie
Certified Public Accountant
A Professional Accounting Corporation

Mike B. Gillespie, CPA, CGMA

Eric C. Gillespie, CPA

414 East Nezpique Street
P.O. Box 1347
Jennings, LA 70546
Telephone: (337) 824-7773
Fax: (337) 824-7774

**INDEPENDENT ACCOUNTANT’S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
Jeff Davis Communities Against
Domestic Abuse, Inc.
Jennings, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Jeff Davis Communities Against Domestic Abuse, Inc. (CADA), the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management’s assertions about CADA’s compliance with certain laws and regulations during the year ended December 31, 2018 included in the accompanying *Louisiana Attestation Questionnaire*. Management of CADA is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

- Determine the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

CADA’s federal award expenditures for all federal programs for the fiscal year follow:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
<u>Crime Victim Assistance</u>	2017-2018	16.575	\$29,749
<u>S.T.O.P. Violence Against Women Formula Grant Program</u>	2017	16.588	4,250
<u>S.T.O.P. Violence Against Women Formula Grant Program</u>	2018	16.588	15,482
<u>Family Violence Prevention Services Program</u>	2016-2017	93.671	1,637
<u>Family Violence Prevention Services Program</u>	2017-2018	93.671	89,012
Total Expenditures			\$140,130

2. For each federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
Findings: We randomly selected 6 disbursements from each award administered during the period under examination for a total of 30 selected disbursements.
3. For the items selected in Procedure 2, trace the six disbursements to supporting documentation as to proper amount and payee.
Findings: We examined supporting documentation for each of the selected disbursements and found that all payments were for the proper amount and made to the correct payee.
4. For the items selected in Procedure 2, determine if the six disbursements are properly coded to the correct fund and general ledger account.
Findings: We examined supporting documentation for each of the selected disbursements and found all were properly coded to the correct fund and general ledger account.
5. For the items selected in Procedure 2, determine whether the six disbursements received approval from proper authorities.
Findings: Inspection of documentation supporting each of the selected disbursements indicated authorization to pay from proper authorities.
6. For the items selected in Procedure 2: For federal awards, determine whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

Activities allowed or unallowed
Findings: We reviewed the previously listed disbursements for compliance with activities allowed or unallowed and noted that all disbursements appear to be allowed.

Eligibility
Findings: We reviewed the previously listed disbursements for eligibility requirements and all disbursements appears to comply with their respective eligibility requirements.

Reporting
Findings: We reviewed the previously listed disbursements for reporting requirements. All of the disbursements appear to be in compliance with reporting requirements.
7. For the programs selected for testing in Procedure 2 that had been closed out during the period under review, compare the close-out report, when required, with the agency's financial records to determine whether the amounts agree.
Findings: No findings
- Open Meetings*
8. Examine evidence indicating that agendas for meetings recorded in the minute book were 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 at <http://app1.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.

Findings: Not applicable per review of Attorney General Opinion No. 13-0043 and the guidance in the publication “Open Meeting FAQs,” available on the Legislative Auditor’s website.

Budget

9. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Findings: CADA provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

State Audit Law

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

Findings: no finding.

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).

Findings: no finding.

Prior Comments and Recommendations

12. Review any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

Findings: There were no prior-year suggestions, comments or recommendations

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 review engagements contained in *Governmental Auditing Standards*, issued by the United States Comptroller General. I was not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on management’s assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Jeff Davis Communities Against Domestic Abuse, Inc., the Legislative Auditor, State of Louisiana, and the applicable state grantor agency/agencies 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.

Mike B. Gillespie, CPA, APAC

Jennings, Louisiana
June 17, 2019

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Jennings, Louisiana

MANAGEMENT'S SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2018

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

No findings reported.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

* * * * *

THIS SCHEDULE HAS BEEN PREPARED BY MANAGEMENT

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Jennings, Louisiana

SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES
For the Year Ended December 31, 2018

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS

No findings reported.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.
Jennings, Louisiana

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
For the Year Ended December 31, 2018

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS

No findings reported.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

* * * * *

THIS SCHEDULE HAS BEEN PREPARED BY MANAGEMENT

Jeff Davis Communities Against Domestic Abuse, Inc.

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

_____ (Date Transmitted)

To:

Mike B. Gillespie, CPA, APAC
PO Box 1347
Jennings, LA 70546

In connection with your review of the financial statements of **Jeff Davis Communities Against Domestic Abuse, Inc.** as of **December 31, 2018** and for the period 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. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/ representation).

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 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 at <http://app1.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.**

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 []

Jeff Davis Communities Against Domestic Abuse, Inc.

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.

Jeff Davis Communities Against Domestic Abuse, Inc.

Yes No

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

 Secretary 1/16/19 Date

Roya C. Oustalet Treasurer 01/31/19 Date

Bernadine Dabral President 1-16-19 Date