

**FAMILIES HELPING FAMILIES OF
SOUTHEAST LOUISIANA, INC.**

**Financial Statements as of June 30, 2017 and 2016
And for the Years Then Ended
And Independent Auditor's Report
And Other Independent Auditor's Report**

**FAMILIES HELPING FAMILIES OF
SOUTHEAST LOUISIANA, INC.**

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Brian Gallagher, CPA, LLC

Certified Public Accountant

Brian J. Gallagher, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Families Helping Families of Southeast Louisiana, Inc.
New Orleans, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of Families Helping Families of Southeast Louisiana, Inc., a Louisiana not-for-profit corporation, (the Organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities, functional expenses, and cash flows for the years 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

My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits 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 I plan and perform the audits 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary schedule of compensation, benefits, and other payments to agency head for the year ended June 30, 2017, 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 and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my 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*, I have also issued a report dated November 28, 2017 on my consideration of the Organization's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grants and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Brian Gallagher, CPA, LLC

Mandeville, Louisiana
November 28, 2017

FAMILIES HELPING FAMILIES OF SOUTHEAST LOUISIANA, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2017 AND 2016

	2017	2016
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 88,637	\$ 27,484
Grants receivable	26,801	38,388
Prepaid expenses and other current assets	1,232	4,757
Total current assets	116,670	70,629
Property and equipment		
Furniture	13,286	12,116
Computers	21,016	18,676
	34,302	30,792
Less accumulated depreciation	(29,934)	(28,147)
Property and equipment, net	4,368	2,645
Total assets	\$ 121,038	\$ 73,274
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable and accrued expenses	\$ 4,648	\$ 4,787
Deferred revenue	71,000	-
Accrued payroll liabilities	8,684	6,200
Total current liabilities	84,332	10,987
Net Assets - Unrestricted	36,706	62,287
Total net assets	36,706	62,287
Total liabilities and net assets	\$ 121,038	\$ 73,274

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

FAMILIES HELPING FAMILIES OF SOUTHEAST LOUISIANA, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
Revenues and Other Support		
Grants and contracts	\$ 279,039	\$ 235,816
Contributions and donations	37,821	46,891
Other income	5,238	5,533
Total revenues and other support	322,098	288,240
Expenses		
Program services	290,462	228,455
Supporting services	51,709	68,772
Fundraising	5,508	3,078
Total expenses	347,679	300,305
Change in net assets	(25,581)	(12,065)
Net assets, beginning of year	62,287	74,352
Net assets, end of year	\$ 36,706	\$ 62,287

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

FAMILIES HELPING FAMILIES OF SOUTHEAST LOUISIANA, INC.
STATEMENT OF FUNCTIONAL EXPENSE
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Program Services Information and Education</u>	<u>Support Services Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Expenses				
Personnel costs	\$ 203,260	\$ 16,772	\$ -	\$ 220,032
Contract services	36,928	13,330	1,000	51,258
Staff training	-	64	-	64
Educational conferences and workshops	650	-	-	650
Travel and lodging	4,530	363	-	4,893
Conferences and meetings	-	38	-	38
Printing	2,189	40	208	2,437
Insurance	3,783	2,157	-	5,940
Office supplies	7,936	1,464	904	10,304
Postage	286	62	-	348
Telephone	7,253	598	-	7,851
Rent	19,540	14,076	279	33,895
Depreciation	1,651	136	-	1,787
Other expense	2,456	2,609	3,117	8,182
	<u>\$ 290,462</u>	<u>\$ 51,709</u>	<u>\$ 5,508</u>	<u>\$ 347,679</u>
Total expenses	<u>\$ 290,462</u>	<u>\$ 51,709</u>	<u>\$ 5,508</u>	<u>\$ 347,679</u>

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

FAMILIES HELPING FAMILIES OF SOUTHEAST LOUISIANA, INC.
STATEMENT OF FUNCTIONAL EXPENSE
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Program Services Information and Education</u>	<u>Support Services Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Expenses				
Personnel costs	\$ 156,665	\$ 46,987	\$ -	\$ 203,652
Contract services	31,887	8,088	1,583	41,558
Staff training	105	150	-	255
Educational conferences and workshops	413	-	-	413
Travel and lodging	1,063	263	-	1,326
Conferences and meetings	1,154	128	-	1,282
Printing	1,885	17	458	2,360
Insurance	4,832	1,002	-	5,834
Office supplies	5,443	2,139	559	8,141
Postage	301	100	-	401
Telephone	7,537	1,350	-	8,887
Rent	15,508	4,206	-	19,714
Depreciation	1,235	370	-	1,605
Other expense	427	3,972	478	4,877
	<u>\$ 228,455</u>	<u>\$ 68,772</u>	<u>\$ 3,078</u>	<u>\$ 300,305</u>
Total expenses	<u>\$ 228,455</u>	<u>\$ 68,772</u>	<u>\$ 3,078</u>	<u>\$ 300,305</u>

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

FAMILIES HELPING FAMILIES OF SOUTHEAST LOUISIANA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (25,581)	\$ (12,065)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	1,787	1,605
Changes in operating assets and liabilities:		
Grants receivable	11,587	(170)
Prepaid expenses and other current assets	3,525	(3,425)
Accounts payable and accrued expenses	(139)	2,394
Deferred revenue	71,000	-
Accrued payroll liabilities	2,484	(12,532)
Net cash provided by / (used in) operating activities	64,663	(24,193)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(3,510)	(1,039)
Net cash used in investing activities	(3,510)	(1,039)
Net increase / (decrease) in cash and cash equivalents	61,153	(25,232)
Cash and equivalents, beginning of year	27,484	52,716
Cash and cash equivalents, end of year	\$ 88,637	\$ 27,484

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

FAMILIES HELPING FAMILIES OF SOUTHEAST LOUISIANA, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 and 2016

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization – Families Helping Families of Southeast Louisiana, Inc. (the Organization) is a non-profit corporation, operating primarily in Orleans and St. Bernard Parishes, organized to provide informational support and educational services to area families who have family members with special needs (disabilities) through a coordinated network of resources, support, and services. The primary sources of revenue are from Federal, State, and local grants.

Basis of Accounting and Presentation – The financial statements of the Organization have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. Financial statement presentation follows the Not-for-Profit Organizations Topic of the FASB Accounting Standards Codification. The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets depending on the existence and/or nature of any donor restrictions.

Revenues and gains are classified based on the presence or absence of donor restrictions and reported in the following net asset categories:

Unrestricted net assets – Assets that are not restricted by donors or for which there are no restrictions.

Temporarily restricted net assets – Assets that arise from contributions that are restricted by donors for specific purposes or time periods. There were no temporarily restricted net assets.

Permanently restricted net assets – Assets with donor-imposed stipulations that the donation be maintained permanently but permits the use of all or part of the income derived. There were no permanently restricted net assets.

Use of Estimates – In preparing the Organization’s financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Donated Assets and Services – The Organization records noncash donations as contributions at their estimated fair value at the date of donation and are recorded as unrestricted support unless explicit donor stipulations specify how donated assets must be used. The Organization recognizes donated services at fair value, if such services are significant in amount, create or enhance non-financial assets or require specialized skills that are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Cash and Cash Equivalents- For purposes of the statement of cash flows, the Organization considers all unrestricted cash and highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents.

FAMILIES HELPING FAMILIES OF SOUTHEAST LOUISIANA, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 and 2016

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Grants Receivable – Grants receivable consists of amounts owed from various Federal, State, and Local government agencies for grants and fee for service programs. These amounts are presented at fair value and management estimates that all are collectible.

Property and Equipment – The Organization capitalizes all expenditures for property and equipment in excess of \$1,000. Property and equipment are recorded at cost or, if donated, at the approximate fair value at the date of donation. Acquisitions of property and equipment are made with unrestricted assets. Depreciation is provided over the estimated useful lives of the respective assets using the straight-line method over a three to ten year period. Additions, improvements, or other capital outlays that significantly extend the useful life of an asset are capitalized. Costs incurred for repairs and maintenance are expensed as incurred.

Income Taxes – The Organization is a not-for-profit corporation that is exempt from both federal and Louisiana income taxes under Section 501(c)(3) of the Internal Revenue Code and R.S. 12:201 of Louisiana statutes. However, income from certain activities not directly related to the Organization’s tax-exempt purpose is subject to taxation as unrelated business income. The Organization adopted the accounting guidance related to accounting for uncertain in income taxes, which sets out a consistent framework to determine the appropriate level of tax reserves to maintain for uncertain tax positions. The Organization has evaluated its tax positions regarding the accounting for uncertain income tax positions and does not believe that it has any material uncertain tax positions.

Deferred Revenue – Advanced payments from grantors for expected contractual services to be performed in a future period are recorded as deferred revenues until the related program functions are performed or services are rendered.

Functional Expense Allocation – Functional expenses are allocated among the various program services, general and administrative, and fundraising categories based on actual use or management’s best estimate.

Restricted and Unrestricted Revenue and Support – Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets, if the restrictions expire in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished) temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Government grants, which are considered exchange transactions, are recognized as revenue when allowable costs are incurred to provide the services as provided for under the terms of the grant agreements. Advances under the grants are recorded as deferred income until such time as the allowable costs are incurred and they are recognized as revenue.

FAMILIES HELPING FAMILIES OF SOUTHEAST LOUISIANA, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 and 2016

NOTE B – CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

The Organization maintains its cash balances in local financial institutions that may at times exceed amounts covered by insurance provided by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The Organization’s cash balances were not in excess of the FDIC insurance as of June 30, 2017 or 2016. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

NOTE C – GRANTS RECEIVABLE

The Organization has the following amounts receivable from grants at June 30, 2017 and 2016:

	2017	2016
Metropolitan Health Services District	\$ 6,647	\$ 14,652
Louisiana Department of Education	10,104	8,147
Louisiana Developmental Disabilities Council	4,930	9,299
Early Steps Community Outreach Specialist	3,813	4,134
Other	1,307	2,156
	\$ 26,801	\$ 38,388

As of June 30, 2017 and 2016 amounts owed from the Metropolitan Health Services District, the Louisiana Department of Education and the Louisiana Developmental Disabilities Council represented 81% and 84% of receivables, respectively. This amount represents a significant concentration of credit risk. The Organization has not experienced any losses in prior contract history and believes it is not exposed to any significant risk to the receivables.

NOTE D – PROGRAM GRANTS – CONCENTRATIONS AND CONTINGENCIES

The Organization was established to provide informational support and educational services to area families who have family members with special needs. A substantial portion of the Organization’s support and revenue is derived from grants for the programs conducted. The various grants are approved on a year-to-year basis. Any unexpended grant funds or unauthorized expenditures must be refunded. The Organization received approximately 87% and 82% of its revenue from these grant programs for the years ended June 30, 2017 and 2016, respectively.

Amounts received and receivable from federal and state grantor agencies are subject to audit and adjustment by those agencies, principally the Metropolitan Health Services District, the Louisiana Department of Education and the Louisiana Developmental Disabilities Council. Any disallowed costs, including amounts already reimbursed, may constitute a liability to the Organization. The amount of expenditures, if any, which may be disallowed by the grantors cannot be determined at this time, although the Organization expects any such amounts to be minimal. Any adjustments for disallowed costs would be recognized in the period agreed upon by the grantor agency and the Organization.

FAMILIES HELPING FAMILIES OF SOUTHEAST LOUISIANA, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 and 2016

NOTE E – THIRD PARTY REVENUES

A substantial share of contract revenues for services to clients are derived under a state third-party reimbursement program. These revenues are based, in part, on cost reimbursement principles and are subject to adjustments by the respective third-party providers. Retroactive adjustments, if any, would not be material to the financial position or results of operations of the Organization.

NOTE F – OFFICE LEASE AND RELATED PARTY TRANSACTION

The organization leases its administrative and program office space under an agreement which began September 1, 2013, and was renewed on January 24, 2014 through August 31, 2015. After August 31, 2015, the lease became month to month. The lessor is on the board of the Organization. During the year ended June 30, 2017, the lessor provided the Organization with rent concessions in certain months. The fair market value of the office lease was \$5,800 more than the Organization paid due to the rent concessions. For the year ended June 30, 2017 rent expense and public support were increased by \$5,800 to recognize the fair market value of the office lease.

NOTE G – DEFERRED REVENUE

In June 2017, the Organization received \$71,000 for a grant to provide support, behavior interventions, suspensions and related services during the fiscal year ended June 30, 2018. As of June 30, 2017, the \$71,000 was recorded as deferred revenue and will be recognized when the services are provided per the terms of the grant during the fiscal year ended June 30, 2018.

NOTE H – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, November 28, 2017, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

OTHER INDEPENDENT AUDITOR'S REPORTS

Brian Gallagher, CPA, LLC

Certified Public Accountant

Brian J. Gallagher, CPA

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*

Board of Directors
Families Helping Families of Southeast Louisiana, Inc.
New Orleans, Louisiana

I 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 Southeast Louisiana, Inc. (the Organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated November 28, 2017.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Organization'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 the Organization's internal control. Accordingly, I do not express an opinion on the effectiveness of the Organization'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.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. I did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that I consider to be significant deficiencies (2017-1).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my 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 my 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.

Brian Gallagher, CPA, LLC

Mandeville, Louisiana
November 28, 2017

FAMILIES HELPING FAMILIES OF SOUTHEAST LOUISIANA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017

Section I – Summary of Audit Results

1. The auditor's report was unmodified.
2. No material weaknesses in internal control over financial reporting were identified.
3. One significant deficiency in internal control over financial reporting was identified and is described in Section II.
4. No instances of noncompliance material to the financial statements were noted.
5. No management letter was issued.

Section II – Current Year Findings and Responses

2017-1: Significant Deficiency – Accounts not reconciled accurately or reviewed properly

Criteria: All significant general ledger accounts should be accurately reconciled by the bookkeeper periodically, and those reconciliations should be reviewed and approved by the executive director or a board member to ensure their accuracy.

Condition: Families Helping Families of Southeast Louisiana, Inc. has a process and procedures in place for preparation and review of account reconciliations, but that process and those procedures are not always being followed or operating effectively.

Cause: Account reconciliations are not always accurately prepared or reviewed.

Effect: Errors in several account balances, including cash, prepaid expenses, and accounts payable, were not detected either during preparation of the monthly reconciliations or during review of those reconciliations and adjustments to the financial statements had to be made during the audit as a result.

Recommendation: All balance sheet accounts should be reconciled monthly by the bookkeeper. Those reconciliations should be reviewed by the executive director or a board member. The reconciliations should be initialed by the preparer and the reviewer.

Corrective Action Plan: Management intends to obtain additional training for the bookkeeper and executive director so they can know where to look for errors when preparing and reviewing account reconciliations.

FAMILIES HELPING FAMILIES OF SOUTHEAST LOUISIANA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017

Section III – Prior Year Findings and Responses

2016-1: Significant Deficiency – Accounts not reconciled accurately or reviewed properly

Criteria: All significant general ledger accounts should be accurately reconciled by the bookkeeper periodically, and those reconciliations should be reviewed and approved by the executive director or a board member to ensure their accuracy.

Condition: Families Helping Families of Southeast Louisiana, Inc. has a process and procedures in place for preparation and review of account reconciliations, but that process and those procedures are not always being followed or operating effectively.

Cause: Account reconciliations are not always accurately prepared or reviewed.

Effect: Errors in several account balances, including cash, undeposited funds, and accounts receivable, were not detected either during preparation of the monthly reconciliations or during review of those reconciliations and adjustments to the financial statements had to be made during the audit as a result.

Recommendation: All balance sheet accounts should be reconciled monthly by the bookkeeper. Those reconciliations should be reviewed by the executive director or a board member. The reconciliations should be initialed by the preparer and the reviewer.

Corrective Action Plan: Management intends to obtain additional training for the bookkeeper and executive director so they can know where to look for errors when preparing and reviewing account reconciliations.

**FAMILIES HELPING FAMILIES OF SOUTHEAST LOUISIANA, INC.
SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS MADE TO AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2017**

For the Year Ended June 30,

2017

Agency Head Name: Aisha Johnson, Executive Director

<i>Purpose</i>	<i>Amount</i>
Salary	\$ 44,732
Benefits-health insurance	-
Benefits-retirement	-
Deferred compensation	-
Workers comp	-
Benefits-life insurance	-
Benefits-long term disability	-
Benefits-Fica & Medicare	3,422
Car allowance	-
Vehicle provided by government	-
Cell phone	150
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements	24
Travel	853
Registration fees	-
Conference travel	-
Unvouchered expenses	-
Meetings & conventions	-
Other	-
Total	\$ 49,181

See independent auditor's report.