

NEW START CENTER

Financial Statements

Year Ended June 30, 2017

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KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
New Start Center
St. Martinville, Louisiana

We have reviewed the accompanying financial statements of New Start Center (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, 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 engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA and the applicable provisions of *Government Auditing Standards* issued by the Comptroller General of the United States of America. 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 our procedures provide a reasonable basis for our 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.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
December 28, 2017

NEW START CENTER

Statement of Financial Position
June 30, 2017

ASSETS

Current assets	
Cash and cash equivalents	\$ 40,570
Due from other agencies	26,240
Other receivables	<u>5</u>
Total current assets	<u>66,815</u>
Fixed assets	
Property and equipment, net	<u>798</u>
Other assets	
Investment in land available for sale	43,000
Security deposit	<u>450</u>
Total other assets	<u>43,450</u>
Total assets	<u>\$ 111,063</u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accrued liabilities	\$ 5,698
Net assets	
Unrestricted	<u>105,365</u>
Total liabilities and net assets	<u>\$ 111,063</u>

See accompanying notes and independent accountant's review report.

NEW START CENTER

Statement of Activities
Year Ended June 30, 2017

Revenues, gains and other support	
Grant revenues	\$ 137,548
Contributions	5,656
Fundraising events	204,760
Other revenue	<u>2,096</u>
Total revenues, gains and other support	<u>350,060</u>
Expenses and losses	
Program expenses	173,858
General and administrative expenses	17,579
Fundraising expenses	<u>171,588</u>
Total expenses and losses	<u>363,025</u>
Change in net assets	(12,965)
Net assets, beginning of year	<u>118,330</u>
Net assets, end of year	<u>\$ 105,365</u>

See accompanying notes and independent accountant's review report.

NEW START CENTER

Statement of Functional Expenses
Year Ended June 30, 2017

	<u>Program</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 108,606	\$ 12,067	\$ 19,440	\$ 140,113
Payroll taxes	8,969	997	1,605	11,571
Depreciation	206	23	-	229
Insurance	9,724	1,080	-	10,804
Legal and accounting	6,364	707	-	7,071
Office	13,573	1,508	-	15,081
Postage	194	21	-	215
Prizes	-	-	115,996	115,996
Professional fees	910	-	-	910
Rent	5,324	591	29,686	35,601
Supplies	1,975	219	4,711	6,905
Telephone	1,293	144	-	1,437
Travel and conferences	448	-	-	448
Utilities	1,440	160	-	1,600
Other	558	62	150	770
Client needs	<u>14,274</u>	<u>-</u>	<u>-</u>	<u>14,274</u>
	<u>\$ 173,858</u>	<u>\$ 17,579</u>	<u>\$ 171,588</u>	<u>\$ 363,025</u>

See accompanying notes and independent accountant's review report.

NEW START CENTER

Statement of Cash Flows
Year Ended June 30, 2017

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (12,965)
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation	229
Increase in due from other agencies	(17,707)
Increase in accrued liabilities	<u>481</u>
Net cash used by operating activities	<u>(29,962)</u>
Cash, beginning of year	<u>70,532</u>
Cash, end of year	<u>\$ 40,570</u>

See accompanying notes and independent accountants's review report.

NEW START CENTER

Notes to Financial Statements

(1) Nature of Organization and Significant Accounting Policies

A. Nature of organization

New Start Center is a non-profit organization that provides a wide range of services to victims of domestic violence. Its core service is providing shelter and support for victims and children. In addition, a 24-hour crisis line, individual assessment, and case management are provided. New Start Center is also actively involved with community education including law enforcement training and support groups. New Start Center coordinates domestic abuse intervention through the court system and through additional services to child victims of domestic violence.

B. Economic dependence

New Start Center receives a significant portion of its operating funds from operation of its charitable bingo activities. The bingo activities are subject to licensure and regulation by the Louisiana Office of Charitable Gaming.

C. Significant accounting policies

Financial Statement Presentation

The financial statements are prepared on the accrual basis of accounting. The financial statements are prepared in accordance with FASB Accounting Standards Codification 958-205, *Presentation of Financial Statements*. FASB Accounting Standards Codification 958-205, *Presentation of Financial Statements* states that a complete set of financial statements for a non-profit organization includes (1) a statement of financial position, (2) a statement of activities, (3) a statement of cash flows, and (4) notes to the financial statements. In addition, voluntary health and welfare organizations are required to present a statement of functional expenses in a matrix format that reports expenses by both function and their natural classification.

In accordance with *FASB Accounting Standards Codification 958-210, Balance Sheet*, a statement of financial position focuses on the organization as a whole and, therefore, reports total assets, liabilities, and net assets by class (unrestricted, temporarily restricted, and permanently restricted).

Permanently restricted net assets result from contributions and other inflows of assets whose use by New Start Center is limited by donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled or otherwise removed by actions of New Start Center.

Temporarily restricted net assets result from contributions and other inflows of assets whose use by New Start Center is limited by donor-imposed stipulations that either expire with the passage of time or can be fulfilled and removed by actions of New Start Center pursuant to those stipulations.

Unrestricted net assets represent those assets which are not subject to donor-imposed stipulations and, therefore, are assets New Start Center may use at its discretion.

NEW START CENTER

Notes to Financial Statements (continued)

D. Support and expenses

All revenues and support are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a donor 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 in the statement of activities as net assets released from restrictions. New Start Center relies heavily on grants (government and other) and general public donations to support its operations.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

E. Contributions

In accordance with FASB Accounting Standards Codification 958-605, *Revenue Recognition*, contributions are recognized when the donor makes a promise to give and are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

New Start Center reports gifts of cash and other assets as unrestricted support unless they are received with donor stipulations that limit the use of the donated assets. When the donor restriction expires, that is, when the time restriction ends or the 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.

New Start Center reports contributions of assets other than cash at their estimated fair value at the date of the gift and are reported as revenues of the unrestricted net asset class unless explicit donor stipulations specify how the donated asset must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as revenues of the temporarily restricted or permanently restricted net asset classes. Absent explicit donor stipulations about how long those long-lived assets must be maintained, New Start Center reports expiration of donor restrictions when the donated or acquired long-lived assets are placed in service.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently support that increases those net assets classes. When a qualifying expenditure occurs or a time restriction expires, temporarily restricted assets are recognized in unrestricted net assets as “net assets released from restrictions” in the statement of activities. However, if a restriction is fulfilled in the same period in which the contribution is received, the contribution is reported as an unrestricted contribution.

F. Allowance for doubtful accounts

New Start Center considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

NEW START CENTER

Notes to Financial Statements (continued)

G. Property and equipment

Purchased property and equipment are recorded at cost at the date of acquisition. Property and equipment purchased with grant funds are recorded as temporarily restricted contributions. In the absence of donor stipulations regarding how long the assets must be used, New Start Center has adopted a policy of implying a time restriction that expires over the useful life of the assets. New Start Center maintains a threshold level of \$500 or more for capitalizing capital assets.

Depreciation is computed by the straight-line method based on the following estimated lives:

	<u>Years</u>
Furniture and equipment	5-7
Vehicles	5

H. Donated services

New Start Center receives donated services from unpaid volunteers who assist in program services during the year; however, these donated services are not reflected in the statement of activities because the criteria for recognition under FASB Codification Section 958-605-25 have not been satisfied.

I. Cash and cash equivalents

Cash and cash equivalents consist of cash held in demand and time accounts on deposit in local banks. These funds are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2017, all funds on deposit were fully insured by FDIC insurance coverage.

For the purposes of the statement of cash flows, New Start Center considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

J. Income taxes

New Start Center has received a determination letter from the Internal Revenue Service indicating that it is a tax-exempt organization as provided for in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes except to the extent it has unrelated business income. Income from certain activities not directly related to New Start Center's tax-exempt purpose is subject to taxation. If New Start Center were to be subject to unrelated business income tax, these taxes would be included in management and general expenses in the accompanying statement of activities.

K. Natural classification of expenses

The cost of providing for New Start Center's programs and administering the related supporting services has been summarized on a functional basis in the statement of activities. Accordingly, expenses that benefit both program and supporting services have been allocated using management's estimates.

NEW START CENTER

Notes to Financial Statements (continued)

New Start Center's fundraising activities, in many cases, include purposes or contents related to a program service. FASB Accounting Standards Codification 958-720-45-29 (formerly AICPA Statement of Position 98-2) states that joint costs of informational materials or activities should be allocated between fundraising and the appropriate program or general function if it can be demonstrated that a program or general function has been performed in conjunction with the appeal for funds. Although New Start Center has the ability to give evidence for such combined activities, it does not allocate those portions from its fundraising activities to program services.

L. Operations

During the year ended June 30, 2017, New Start Center entered into reimbursement contracts with various agencies of the federal and state governments. Under these contracts, New Start Center would be reimbursed for expenses incurred for the operation of its domestic violence programs providing counseling or legal assistance regarding the prevention of, or obtaining relief from, spousal/family battery or cruelty in the form of temporary restraining orders or other protective orders issued through the court system.

(2) Accounting Estimates

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

(3) Due from Other Agencies

Amounts due from other agencies consisted of the following at June 30, 2017:

State of Louisiana	
LCLE - VOCA Grant	<u>\$ 26,240</u>

(4) Property and Equipment

Property and equipment consisted of the following at June 30, 2017:

Furniture and equipment	\$ 41,626
Less: accumulated depreciation	<u>(40,828)</u>
	<u>\$ 798</u>

Depreciation expense totaling \$229 was recognized in the statement of activities for the year ended June 30, 2017.

NEW START CENTER

Notes to Financial Statements (continued)

(5) Summary of Grants/Contracts Funding

New Start Center was funded through the following grants and contracts for the year ended June 30, 2017:

Funding Source	Award Number	Recognized Support
Louisiana Commission on Law Enforcement Domestic Violence Program - VOCA	2015-VA-02-2777	\$ 130,972
Department of Homeland Security Emergency Food and Shelter Grant	Phase 33	<u>6,576</u>
		<u>\$ 137,548</u>

(6) Contingent Liabilities

New Start Center receives grants for specific purposes that are subject to review and audit by the agency providing the funding. Such reviews and audit could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

(7) Compensation and Other Payments to Agency Head

Act 706 of the 2014 Legislative Session amended R.S. 24:513(A) requiring additional disclosure of total compensation, reimbursements, benefits, or other payments made to an agency head or chief officer. Payments to the Executive Director, Sis Broussard, for the year ended June 30, 2017, consist of wages totaling \$55,235.

(8) Subsequent Events

Management has evaluated subsequent events through December 28, 2017, the date which the financial statements were available for issue.

REQUIREMENTS OF THE *LOUISIANA GOVERNMENTAL AUDIT GUIDE*

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
 New Start Center
 St. Martinville, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by New Start Center, the Legislative Auditor, State of Louisiana, and applicable State grantor agencies solely to assist the users in evaluating management's assertions about New Start Center's compliance with certain laws and regulations during the year ended June 30, 2017 included in the accompanying *Louisiana Attestation Questionnaire*. The management of New Start Center is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we 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

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

New Start Center's federal award expenditures for all federal programs for the fiscal year ended June 30, 2017 are as follows:

Federal, State, or Local Grant Name	Grant Contract No.	CFDA No.	Amount
Louisiana Commission on Law Enforcement Domestic Violence Program - VOCA	2015-VA-02-2777	16.575	\$ 130,972
Department of Homeland Security Emergency Food and Shelter Grant	Phase 33	97.024	6,576
			<u>\$ 137,548</u>

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.

A total of twelve (12) expenditures were selected.

3. For the items selected in Procedure 2, trace the twelve disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in Procedure 2, determine if the twelve disbursements are properly coded to the correct fund and general ledger account.

Each of the selected disbursements was properly coded to the correct fund and general ledger account.

5. For the items selected in Procedure 2, determine whether the twelve disbursements received approval from proper authorities.

Inspection of supporting documentation for each of the selected disbursements indicated appropriate approvals.

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

We reviewed supporting documentation for each of the previously mentioned disbursements and found that each of the disbursements was considered to be allowable under the applicable grant program.

Eligibility

We reviewed supporting documentation for each of the previously mentioned disbursements and found that each of the disbursements was for an individual or individuals eligible to receive services under the grant program.

Reporting

We reviewed supporting documentation for each of the previously mentioned disbursements and found that each of the disbursements had been properly included in the applicable monthly cost reimbursement report.

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.

There were no programs that had been closed out during the period under review.

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).

New Start Center is not considered a “public body” as defined by R.S. 42:13. Additionally, New Start Center has not been designated or funded as an agency to perform a government function or perform services entrusted to public bodies, nor does New Start Center exercise policy-making, advisory, or administrative functions. Therefore, New Start Center is not considered a public body for purposes of the Open Meetings Law and thus, is not required to comply with the Open Meetings Law.

Budget

9. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor 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.

New Start Center provided comprehensive budgets to the applicable grantor agencies for the previously mentioned programs. These budgets specified the anticipated uses of the funds and estimates of the duration of the programs.

Prior Comments and Recommendations

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

There were no suggestions, recommendations, and/or comments reported in the prior-year financial report.

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

The purpose of this report is solely to describe the scope of testing performed on New Start Center’s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
December 28, 2017

NEW START CENTER

Summary Schedule of Prior Findings
Year Ended June 30, 2017

Internal Control –

There were no findings previously reported under this section.

Compliance –

There were no findings previously reported under this section.

OMB Uniform Guidance –

There were no findings previously reported under this section.

Exhibit A

**NEW START CENTER
LOUISIANA ATTESTATION QUESTIONNAIRE
Year Ended June 30, 2017**

Kolder, Champagne, Slaven & Company, LLC
PO Box 3438
Morgan City, LA 70381

In connection with your review of our financial statements as of June 30, 2017 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. 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 the date noted on the last page of this questionnaire.

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 Meetings FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/lla/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

Reporting

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

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies 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 this report. We will also 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.

Sis Bucussand Executive Director 12/19/2010 Date