

**PARKS COMMUNITY SUPPORT SERVICE, INC.**

Parks, Louisiana

**Reviewed Financial Statements  
And Attestation Report**

For the Year Ended  
June 30, 2018

**PARKS COMMUNITY SUPPORT SERVICE, INC.**

Parks, Louisiana

Financial Statements

June 30, 2018

TABLE OF CONTENTS

	<u>Page No.</u>
<u>Independent Accountants' Review Report</u>	3-4
<u>Financial Statements:</u>	
Statement of Financial Position	5
Statement of Activities	6
Statement of Cash Flows	7
Statement of Functional Expenses	8
<u>Notes to the Financial Statements</u>	9-12
<u>Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer</u>	13
<u>Independent Accountants' Report on Applying Agreed-Upon Procedures</u>	14-16
<u>Summary Schedule of Current and Prior Year Findings and Corrective Action Plan</u>	17
<u>Louisiana Attestation Questionnaire</u>	18-19

# MARAIST & MARAIST

CERTIFIED PUBLIC ACCOUNTANTS

(A PARTNERSHIP OF PROFESSIONAL ACCOUNTING CORPORATIONS)

1411 N. MAIN STREET

ST. MARTINVILLE, LOUISIANA 70582

TELEPHONE: (337) 394-5571 • FAX: (337) 394-1720

CHARLES M. MARAIST, CPA \*

REGINA B. MARAIST, CPA \*

\* A PROFESSIONAL ACCOUNTING CORPORATION

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF

LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of Parks  
Community Support Service, Inc.  
Parks, Louisiana

We have reviewed the accompanying financial statements of Parks Community Support Service, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. 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 financial statements that are free from material misstatement whether due to fraud or error.

### Accountants' 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. 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.

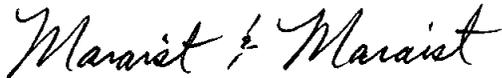
### Accountants' Conclusion

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.

### Supplementary Information

The supplementary information included in the accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated December 13, 2018, on the results of our agreed-upon procedures.



Maraist & Maraist  
Certified Public Accountants

December 13, 2018



**PARKS COMMUNITY SUPPORT SERVICE, INC.**  
Parks, Louisiana

**STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2018

	<u>Unrestricted</u>
<u>SUPPORT AND REVENUE:</u>	
Support:	
Grants and contracts-Acadiana Area Human Services Dist.	\$231,820
Contributions	1,500
Program fund raising activities	<u>10,973</u>
 TOTAL SUPPORT AND REVENUE	 <u>\$244,293</u>
 <u>EXPENSES:</u>	
Program services:	
Substance Abuse Free	
Environment Program	\$ 224,797
Management and general	<u>8,577</u>
 TOTAL EXPENSES	 <u>\$ 233,374</u>
 CHANGE IN UNRESTRICTED NET ASSETS	 \$ 10,919
 UNRESTRICTED NET ASSETS, BEGINNING OF YEAR	 <u>147,859</u>
 UNRESTRICTED NET ASSETS, END OF YEAR	 <u>\$ 158,778</u>

See accompanying notes and independent accountants' review report.

**PARKS COMMUNITY SUPPORT SERVICE, INC.**  
Parks, Louisiana

**STATEMENT OF CASH FLOWS**

For the Year Ended June 30, 2018

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 10,919
Adjustments to reconcile change in net assets to net cash used for operating activities:	
Depreciation	3,006
Increase/ (decrease) in operating liabilities:	
Decrease in accrued payables	<u>1,478</u>
Net Cash Provided by Operating Activities	<u>\$ 15,403</u>

CASH FLOWS USED FOR INVESTING ACTIVITIES:

Purchase of capital assets	<u>\$ (47,375)</u>
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CASH FLOWS USED FOR FINANCING ACTIVITIES:

\$ -

NET INCREASE/ (DECREASE) IN CASH AND  
CASH EQUIVALENTS

\$ (31,972)

CASH AND CASH EQUIVALENTS – Beginning of Year

146,923

CASH AND CASH EQUIVALENTS – End of Year

\$ 114,951

See accompanying notes and independent accountants' review report.

**PARKS COMMUNITY SUPPORT SERVICE, INC.**  
Parks, Louisiana

**STATEMENT OF FUNCTIONAL EXPENSES**

For the Year Ended June 30, 2018

	Program Services	Management and General	Total
<u>FUNCTIONAL EXPENSES:</u>			
Salaries and wages	\$ 64,512	-	\$ 64,512
Payroll taxes	4,869	-	4,869
	<hr/>		
Total salaries and related expenses	\$ 69,381	-	\$ 69,381
Donations	-	\$ 1,817	1,817
Repairs & maintenance	660	-	660
Program operating expenses	16,635	3,085	19,720
Contractual services	70,109	-	70,109
Travel & meetings	29,153	-	29,153
Operating supplies	38,859	669	39,528
	<hr/>		
Total expenses before Depreciation	\$224,797	\$ 5,571	\$ 230,368
Depreciation	-	3,006	3,006
	<hr/>		
Total expenses	\$ 224,797	\$ 8,577	\$ 233,374
	<hr/>		

See accompanying notes and independent accountants' review report.

**PARKS COMMUNITY SUPPORT SERVICE, INC.**  
Parks, Louisiana

**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2018

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Parks Community Support Service, Inc.(the Organization) is a Louisiana non-profit corporation which operates a research-based intervention program to address identified risks and protective factors that work towards the prevention/reduction of addictive disorders and other risky behaviors, under the auspices of the Louisiana Department of Health and Hospitals-Office of Behavioral Health through the Acadiana Area Human Services District The program provides prevention programs and education services to reduce the risk factors encountered by the at-risk youth of the Village of Parks, Louisiana.

Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting, in which revenues are recorded when earned and expenses are recorded when the liability is incurred.

Financial statement presentation follows the requirements of the Financial Accounting Standards Board in its FASB Accounting Standards Codification Topic 205, "Presentation of Financial Statements." Under FASB Accounting Standards Codification Topic 205, "Presentation of Financial Statements," the Organization is required to report information regarding its financial position and activities according to three classes of net assets as follows:

Unrestricted net assets – net assets that are not subject to donor-imposed stipulations. Some unrestricted net assets may be designated by the Board for specific purposes.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and /or the passage of time.

Permanently restricted net assets – net assets subject to donor-imposed stipulations that be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

All of the net assets of the Parks Community Support Service, Inc. are unrestricted as of June 30, 2018.

**PARKS COMMUNITY SUPPORT SERVICE, INC.**  
Parks, Louisiana

**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

Statement of Cash Flows

The Organization considers all unrestricted cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents.

Income Tax Status

Parks Community Support Service, Inc. qualifies as a tax-exempt organization under Section 501 (c) (3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes in the accompanying financial statements. There was no unrelated business income for the fiscal year ended June 30, 2018.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Support and Revenue

Parks Community Support Service, Inc. receives its grant and contract support primarily from the Louisiana Department of Health and Hospitals' Office of Behavioral Health through the Acadiana Area Human Services District. Funding is recognized on a reimbursement for actual expense basis.

Fixed Assets

Fixed assets acquired by Parks Community Support Service, Inc. are considered to be owned by the Organization. However, state funding sources may maintain equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets.

Fixed assets are stated at cost. Depreciation is computed on a straight-line basis over the estimated useful lives of the assets generally as follows:

Buildings and Improvements	10-25 years
Furniture	7 years
Vehicles	7 years

**PARKS COMMUNITY SUPPORT SERVICE, INC.**  
Parks, Louisiana

**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

Fixed asset acquisitions are capitalized if the purchase price exceeds \$1,000 and the asset has a useful life of greater than one year. The net fixed asset balance has been recorded as a separated component in unrestricted net assets. Depreciation expense for the year ended June 30, 2018 was \$3,006.

Estimates

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

(2) **FIXED ASSETS AND DEPRECIATION**

A summary of changes in fixed assets follows:

	Balance <u>7/1/17</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>6/30/18</u>
Equipment	\$ 67,439	\$ 47,375	\$ 52,446	\$ 62,368
Accumulated depreciation	<u>(64,302)</u>	<u>(3,006)</u>	<u>(52,446)</u>	<u>(14,862)</u>
Totals	<u>\$ 3,137</u>	<u>\$ 44,369</u>	<u>\$ -</u>	<u>\$ 47,506</u>

(3) **RETIREMENT PLANS**

All employees of Parks Community Support Service, Inc. are members of the Social Security Retirement System. The Organization and its employees contribute a percentage of each employee's salary to the System. The Organization's contribution during the year ended June 30, 2018 amounted to \$4,869.

(4) **VACATION AND SICK LEAVE**

The employees of Parks Community Support Service, Inc receive no paid vacation or sick leave, and consequently, no liability for accrued leave has been recorded in the accompanying financial statements.

(5) **COMMITMENTS AND CONTINGENCIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

**PARKS COMMUNITY SUPPORT SERVICE, INC.**  
Parks, Louisiana

**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

(6) GOVERNMENTAL GRANTS

During the year ended June 30, 2018, the Organization recognized grant revenue from the following governmental grantors:

State of Louisiana Department of Health and Hospitals- Office of Behavioral Health through the Acadiana Area Human Services District	<u>\$231,820</u>
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(7) PENDING LITIGATION

There was no pending litigation against the Parks Community Support Service, Inc as of June 30, 2018.

(8) RISK MANAGEMENT

The Organization is exposed to risks of loss in the areas of general liability and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(9) SUBSEQUENT EVENTS

In accordance with FASB Accounting Standards Codification Topic 740, "Subsequent Events," the Parks Community Support Service, Inc. evaluated events and transactions that occurred after the statement of financial position date but before the financial statements were made available for potential recognition or disclosure in the financial statements. The Parks Community Support Service, Inc. evaluated such events through December 13, 2018 and noted no subsequent events.

**Parks Community Support Service, Inc.**

Schedule of Compensation, Benefits, and Other Payments  
To Agency Head or Chief Executive

For the Year Ended June 30, 2018

Agency Head Name: Roger Wiltz(Project Administrator)

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 47,616
Benefits-insurance	-
Benefits-retirement	-
Benefits-other	-
Car allowance	767
Vehicle provided by government	-
Per diem	-
Reimbursements	285
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Meals	-
Total	<u>\$ 48,668</u>

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CHARLES M. MARAIST, CPA \*

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board Members of Parks Community  
Support Service, Inc.  
Parks, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Parks Community Support Service, Inc. and the Legislative Auditor, State of Louisiana, and applicable state grantor agency solely to assist the users in evaluating management's assertions about Parks Community Support Service's compliance with certain laws and regulations during the year ended June 30, 2018 included in the accompanying *Louisiana Attestation Questionnaire*. Management of Parks Community Support Service, Inc. is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the 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.

Parks Community Support Service's total federal, state and local award expenditures for the fiscal year are as follows:

Louisiana Department of Health and Hospitals- Office of Behavioral Health through the Acadiana Area Human Services District	<u>\$231,820</u>
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- 2-For each federal, state, and local award, we randomly selected six disbursements from each award administered during the period under examination, provided that no more than thirty disbursements would be selected.

Six disbursements from the Substance Abuse Free Environment Program were tested.

3-For the items selected for testing in procedure 2, we traced the six disbursements to supporting documentation as to the proper amount and payee.

We examined the supporting documentation for each of the six disbursements and found that the payment was for the proper amount and made to the correct payee. No exceptions were noted.

4-For the items selected in procedure 2, we determined that the six disbursements selected were properly coded to the correct fund and general ledger accounts.

All six payments were properly coded to the correct fund and general ledger account. No exceptions were noted.

5-For the items selected in procedure 2, we determined that the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicate proper approval.

6-For the items selected in procedure 2, for federal, state and local awards, we determined the disbursements complied with the grant agreement relating to:

Activities allowed or not allowed:

We reviewed the sample of six disbursements for types of services allowed or not allowed. Services related to each of the disbursements appeared to be allowable.

Eligibility:

We reviewed the sample of six disbursements for types of expenditures allowed or not allowed. Disbursements were made within the terms of the grant.

Reporting:

We reviewed the sample of six disbursements for reporting requirements and determined that each disbursement did comply with program reporting requirements. For the program selected for testing in item 2, there is no close-out report.

## Meetings

8-Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12(the open meetings law).

Management asserts the following:

As defined in LSA-RS 42:1 through 42:13, Parks Community Support Service, Inc. is a not-for-profit organization, and a not-for-profit organization is not a Public Body. Therefore, it is not subject to the open meetings law.

## Comprehensive Budget

9-For all grants exceeding five thousand dollars, we determined that each applicable federal, state or local grantor agency/agencies 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.

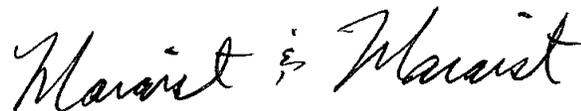
Parks Community Support Service, Inc. provided a comprehensive budget, including purpose and duration, to the state grantor agency noted. The budget provided to the agency included specific goals and objectives and measures of performance.

## Prior Comments and Recommendations

10-There were no prior year suggestions, recommendations, and/or comments.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the management of Parks Community Support Service, Inc. and the Legislative Auditor(State of Louisiana), and the applicable state grantor agency/agencies 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 Legislative Auditor as a public document.



MARAIST & MARAIST  
CERTIFIED PUBLIC ACCOUNTANTS

December 13, 2018

**PARKS COMMUNITY SUPPORT SERVICE, INC.**

Parks, Louisiana

**Summary Schedule of Current and Prior Year Findings  
and Corrective Action Plan**

Year Ended June 30, 2018

**Part I: Current Year Findings**

**Finding 18-1:**

Condition: Due to the limited number of administrative employees, Parks Community Support Service, Inc. did not have a completely adequate segregation of functions within the accounting system.

Cause: The condition is due to economic limitations.

Recommendation: No action is recommended.

Management's Response: Based upon the size of the operation and the cost benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

**Finding 18-2:**

Condition: The entity does not have a staff person who has the qualifications and training to apply generally accepted accounting principles(GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.

Cause: The condition is due to entity size and inherent resulting economic limitations.

Recommendation: No action is recommended.

Management's Response: The entity has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the entity to outsource this task to its independent accountants, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

**Part II: Prior Year Findings**

**Finding 17-1:**

Condition: Due to the limited number of administrative employees, Parks Community Support Service, Inc. did not have a completely adequate segregation of functions within the accounting system.

**Finding 17-2:**

Condition: The entity does not have a staff person who has the qualifications and training to apply generally accepted accounting principles(GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.

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

12/12/18

Maraist & Maraist, CPA's

1411 N Main Street

St Martinville, LA 70582

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2018, 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.

**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 local 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 to determine whether a non-profit agency is subject to the open meetings law.**

N/A 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 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.

Yes [  ] No [  ]

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

<u>Ray W. Wolf</u>	Director	<u>12-12-14</u>	Date
_____	Treasurer	_____	Date
_____	President	_____	Date