



Family Justice Center

CENTRAL LOUISIANA

**Family Justice of Central Louisiana, Inc.
Annual Financial Report
For the Year Ended December 31, 2019**



**Rozier McKay
& Willis** | CERTIFIED PUBLIC
ACCOUNTANTS

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Independent Accountants' Review Report

To the Board of Directors
Family Justice Center of Central Louisiana, Inc.

We have reviewed the accompanying financial statements of Family Justice Center of Central Louisiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. 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.

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. 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.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer 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



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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 supplementary 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 June 5, 2020, on the results of our agreed-upon procedures.



Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana

June 5, 2020

Family Justice Center of Central Louisiana
Statement of Financial Position
December 31, 2019

Assets

Current Assets:

Cash and Cash Equivalents	\$	56,160
Accounts Receivable		30,623

Total Current Assets		86,783
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Property and Equipment		9,300
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Total Assets	\$	96,083
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Liabilities

Current Liabilities:

Accounts Payable	\$	3,034
Payroll Liabilities		5,848
Accrued Leave		4,078
Notes Payable		25,000

Total Liabilities (Current)		37,960
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Net Assets

Without Donor Restrictions		58,123
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With Donor Restrictions		-
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Total Net Assets		58,123
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Total Liabilities and Net Assets	\$	96,083
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The accompanying notes are an integral part of the financial statements.

Family Justice Center of Central Louisiana
Statement of Activities
For the Year Ended December 31, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and Support			
Contributions	\$ 124,622	\$ 331,123	\$ 455,745
Other	5,159	-	5,159
Net Assets Released From Restrictions	331,123	(331,123)	-
Total Revenue and Support	<u>460,904</u>	<u>-</u>	<u>460,904</u>
Expenses			
Program Services			
Domestic Violence Prevention and Victims Assistance	421,677	-	421,677
Support Services			
Management and General	61,324	-	61,324
Total Expenses	<u>483,001</u>	<u>-</u>	<u>483,001</u>
Change in Net Assets	(22,097)	-	(22,097)
Net Assets - Beginning of Year	80,220	-	80,220
Net Assets - End of Year	<u>\$ 58,123</u>	<u>\$ -</u>	<u>\$ 58,123</u>

The accompanying notes are an integral part of the financial statements.

Family Justice Center of Central Louisiana
Statement of Functional Expenses
For the Year Ended December 31, 2019

	<u>Program Services</u>	<u>Support Services</u>		<u>Total Support Services</u>	<u>Total Expenses</u>
	<u>Domestic Violence Prevention and Victims Assistance</u>	<u>General & Administrative</u>	<u>Fundraising</u>		
Personnel	296,763	21,460	-	21,460	318,223
Client Expense	6,444	-	-	-	6,444
Contract Services	12,000	1,165	-	1,165	13,165
Insurance	14,403	8,346	-	8,346	22,749
Occupancy	62,769	955	-	955	63,724
Office	1,649	12,226	-	12,226	13,875
Repairs and Maintenance	660	4,306	-	4,306	4,966
Supplies	6,711	4,085	-	4,085	10,796
Telephone and Communications	6,290	943	-	943	7,233
Travel and Conferences	3,722	1,949	-	1,949	5,671
Utilities	9,190	558	-	558	9,748
Depreciation	845	-	-	-	845
Other	231	5,331	-	5,331	5,562
Total	421,677	61,324	-	61,324	483,001

See Accompanying Notes and Independent Accountants' Review Report

Family Justice Center of Central Louisiana
Statement of Cash Flows
For the Year Ended December 31, 2019

Cash Flows From Operating Activities

Change in Net Assets	\$ (22,097)
Adjustments to Reconcile Increases in Net Assets to Net Cash Provided by Operating Activities	
Depreciation	845
(Increase) Decrease in Accounts Receivable	(26,970)
Increase (Decrease) in Accounts Payable	2,535
Increase (Decrease) in Deferred Revenue	(5,000)
Increase (Decrease) in Payroll Liabilities	5,848
Increase (Decrease) in Accrued Leave	4,078
	<hr/>
Net Cash Provided (Used) by Operating Activities	<hr/> (40,761) <hr/>

Cash Flows From Investing Activities

Net Sales (Purchases) of Investment Securities	<hr/> (10,145) <hr/>
Net Cash Provided (Used) by Operating Activities	<hr/> (10,145) <hr/>

Cash Flows From Financing Activities

Proceeds from Debt	30,000
Repayment of Debt	<hr/> (5,000) <hr/>
Net Cash Provided (Used) by Financing Activities	<hr/> 25,000 <hr/>

Net Increase (Decrease) in Cash	(25,906)
Cash and Equivalents- Beginning of Year	<hr/> 82,066 <hr/>
Cash and Equivalents- End of Year	<hr/> <u>\$ 56,160</u> <hr/>

For the year ended December 31, 2019, there were no significant investing or financing activities that did not result in cash flows. In addition, supplemental disclosures of cash flow information is presented as follows:

Cash Paid for Income Taxes	<u>\$ -</u>
Cash Paid for Interest Expense	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

FAMILY JUSTICE CENTER

Notes to Financial Statements December 31, 2019

Note 1 – Significant Account Policies

Family Justice Center of Central Louisiana, Inc. (FJC) is a nonprofit corporation. The corporation's mission is preventing domestic violence and providing assistance to victims of domestic violence. Revenue to support FJC's operations is provided by grants and donations from government agencies, private sources and foundations.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent 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.

Cash and Cash Equivalents:

Cash and cash equivalents for the purpose of reporting cash flows consist of bank deposits and highly liquid investments with original maturities of three months or less.

Property and Equipment

Property and equipment are recorded at cost on the date of acquisition. Depreciation is computed using the straight-line method over estimated useful lives of 5 to 7 years. There are no significant amounts of property and equipment subject to donor imposed restrictions or time limits.

Donated Services and In-Kind Support

FJC has been allowed to occupy an office facility free of charge and it has received accounting services at no cost. The in-kind support has been provided by unaffiliated parties. The fair value of the facilities and services is reported as a contribution without donor restrictions. The fair value of these contributions has also been used to fulfill matching requirements associated with its principal operating grant.

In addition, FJC receives donated services from unpaid volunteers who assist with activities and events. No amounts have been recognized in connection with the volunteer services because recognition criteria have not been satisfied.

Income Taxes

FJC has received a determination letter from the Internal Revenue Service stating that it is exempt from income taxes. In addition, it is also exempt from taxes which apply to private foundations.

FAMILY JUSTICE CENTER

Notes to Financial Statements December 31, 2019

Accrued Leave

FJC provides a leave policy that allows accumulation of unused annual leave that is carried forward each year. Upon separation of employment, FJC will pay annual leave up to certain maximums that vary depending on the employee's length of service. The remainder of unused annual leave and all sick leave is canceled.

Restricted Contributions

Grant funds awarded to FJC are typically subject to restrictions and are reported as donor restricted when the funds are earned.

Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates determined by management. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Note 2 – Cash and Investments

Cash and investments are limited to demand deposits that are fully insured by the Federal Deposit Insurance Corporation (FDIC). These amounts are reported as cost, which approximates market values.

Note 3 – Receivables

Receivables are limited to amounts earned under grant arrangements awarded by the State of Louisiana. Due to the nature of these receivables, no collection problems are anticipated.

Note 4 – Property and Equipment

Property and equipment utilized in FJC's operations are summarized as follows:

Furniture, Fixtures and Equipment	\$ 10,145
Accumulated Depreciation	<u>(845)</u>
Furniture, Fixtures and Equipment (Net)	<u>\$ 9,300</u>

Depreciation expense for the year ended December 31, 2019 totaled \$845.

Note 5 - Managements' Review

Management has evaluated subsequent events through June 5, 2020, which is the date the financial statements were available to be issued. There were no subsequent events that require recording or disclosure in the financial statements.

FAMILY JUSTICE CENTER

Notes to Financial Statements December 31, 2019

Note 6 – Grant Contingencies

FJC participates in certain programs that are supported by grant funds. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

Note 7 - Concentrations

FJC receives the majority of its funding through the Louisiana Commission on Law Enforcement. Due to the this source of dependence, operations could be impacted by any events that adversely affect the Louisiana Commission on Law Enforcement.

Note 8 – Liquidity and Availability of Financial Assets

Essentially all assets are of a financial nature. Liquidity is provided by maintaining cash reserves on deposit with a regulated financial institution. In addition, ongoing contractual arrangements with funding sources are expected to provide sufficient resources to meet cash needs for general expenditure during the subsequent period. Furthermore, supporters have made credit available to provide cash flow when other resources are not immediately available.

Note 9 – In-Kind Contributions

As discussed in Note 1, FJC has been the recipient of in-kind contributions. Details associated with these contributions are provided as follows:

<u>Description</u>	<u>Revenue Recognized (Fair Market Value)</u>
An office facility has been provided by a nonprofit organization that supports the FJC. The arrangement is informal and the FJC does not have a lease or any long-term claim on the facility.	\$ 55,920
Accounting and bookkeeping services have been provided by a nonprofit organization that supports FJC. Services provided include maintaining the general ledger, payroll reporting, and financial reporting.	<u>12,000</u>
Total	<u>\$ 67,920</u>

Note 10 – Notes Payable

A supporter has advanced funds to FJC in order to assist with liquidity needs. Based on the terms of the arrangement the loan is unsecured, interest free, and payment is due on demand. Activity associated with this obligation is summarized as follows:

FAMILY JUSTICE CENTER

Notes to Financial Statements December 31, 2019

	Beginning Balance	Additions	Repayment	Ending Balance
Notes Payable	\$ ---	\$ 30,000	\$ 5,000	\$ 25,000

Note 11 – Concentrations

In excess of 60% of FJC's revenue has been provided by a single grantor. Due to the significance of this revenue source, maintaining operations at present levels is dependent of this source of revenue.



Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Board of Directors
Family Justice Center of Central Louisiana, Inc.

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of the Family Justice Center, the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about The Family Justice Center's compliance with certain laws and regulations during the year ended December 31, 2019 included in the accompanying Louisiana Attestation Questionnaire. Management of The Family Justice Center is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation 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 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.

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
VOCA	1/1/19 – 1/31/2020	16.575	\$ 278,390

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.

Six transactions were selected from each of the grants identified above.

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



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Family Justice Center

Independent Accountants' Report on Applying Agreed-Upon Procedures

We examined supporting documentation for each of the six 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 six disbursements are properly coded to the correct fund and general ledger account.

Payments 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.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from authorized check signers.

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:

Transactions charged to federal funds complied with the following requirements:

- *Activities allowed or Unallowed*
- *Eligibility*
- *Reporting*

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.

Programs selected for testing did not include any programs that were closed out.

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.

Management represented that the Agency is only required to post a notice of each meeting and the accompanying agenda on the door of the Agency's office building. Although management has asserted that such documents were properly posted, no evidence was provided to support management's assertion other than an unmarked copy of the notices and agenda.

Family Justice Center

Independent Accountants' Report on Applying Agreed-Upon Procedures

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.

Grant award documents included comprehensive budgets approved by the applicable 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.

Prior Comments and Recommendations

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

There were no previous findings.

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 management, 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.



Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana

June 5, 2020

FAMILY JUSTICE CENTER

**Management's Corrective Action Plan
December 31, 2019**

No findings were reported in connection with this engagement.

FAMILY JUSTICE CENTER

**Schedule of Prior Year Findings
December 31, 2019**

No findings were reported in connection with this previous engagement.

Family Justice Center of Central Louisiana
Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2019

Agency Head (Executive Director)			
	Preston Mansour, Jr.	Alaine Ryder	Carly Long
Purpose:			
Compensation	<u>\$ 16,548</u>	<u>\$ 23,167</u>	<u>\$ 29,289</u>
Benefits			
Insurance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,303</u>
Reimbursements			
Postage	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ -</u>
Travel	<u>\$ -</u>	<u>\$ 331</u>	<u>\$ -</u>

Appendix

Louisiana Attestation Questionnaire

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

Rozier, McKay & Willis
Post Office Box 12178
Alexandria, LA 71315

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2019 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.**

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 [X] No []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [X] 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 [X] No []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [X] 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 [X] No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [X] 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 [X] 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 [X] No []

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

Carly Long Executive Director 6/23/2020 Date