

**EVANGELINE A.R.C. – RESPITE
PROGRAM OF VILLE PLATTE, INC.**

Ville Platte, Louisiana

Financial Report

Year Ended June 30, 2018

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KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

* A Professional Accounting Corporation

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To the Board of Directors
Evangeline A.R.C. - Respite Program of Ville Platte, Inc.
Ville Platte, Louisiana

We have reviewed the accompanying financial statements of Evangeline A.R.C. - Respite Program of Ville Platte, 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.

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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
September 12, 2018

FINANCIAL STATEMENTS

EVANGELINE A.R.C. - RESPITE PROGRAM OF VILLE PLATTE, INC.
Ville Platte, Louisiana

Statement of Financial Position
June 30, 2018

ASSETS

| | |
|-----------------------------|-------------------|
| Current assets: | |
| Cash | \$ 39,362 |
| Revenue receivable | <u>17,924</u> |
| Total current assets | 57,286 |
| Property and equipment, net | <u>92,944</u> |
| Total assets | <u>\$ 150,230</u> |

LIABILITIES AND NET ASSETS

| | |
|----------------------------------|-------------------|
| Current liabilities: | |
| Accounts payable | \$ 11,861 |
| Accrued payroll taxes | <u>4,225</u> |
| Total current liabilities | <u>16,086</u> |
| Net assets: | |
| Unrestricted | <u>134,144</u> |
| Total liabilities and net assets | <u>\$ 150,230</u> |

See accompanying notes and independent accountant's review report.

EVANGELINE A.R.C. - RESPITE PROGRAM OF VILLE PLATTE, INC.
Ville Platte, Louisiana

Statement of Activities
For the Year Ended June 30, 2018

| | |
|----------------------------|------------------|
| Support: | |
| OCDD reimbursement | \$ 28,102 |
| Medical Assistance Program | 262,022 |
| Other income | <u>10,447</u> |
| Total support | <u>300,571</u> |
| Expenses: | |
| Functional expenses - | |
| Program services | 271,524 |
| Management and general | <u>46,705</u> |
| Total expenses | <u>318,229</u> |
| Change in net assets | (17,658) |
| Net assets, beginning | <u>151,802</u> |
| Net assets, ending | <u>\$134,144</u> |

See accompanying notes and independent accountant's review report.

EVANGELINE A.R.C. - RESPITE PROGRAM OF VILLE PLATTE, INC.
Ville Platte, Louisiana

Schedule of Functional Expenses
For the Year Ended June 30, 2018

| | Program Services | Management and General | Total |
|------------------------------------|---------------------|---------------------------|------------|
| Bad debts | \$ 4,282 | \$ - | \$ 4,282 |
| Client entertainment | 1,727 | - | 1,727 |
| Consulting fees | 10,200 | - | 10,200 |
| Equipment rental | - | 3,066 | 3,066 |
| Food | 5,927 | - | 5,927 |
| Insurance | 17,381 | - | 17,381 |
| Licenses and fees | | 900 | 900 |
| Repairs and maintenance | 5,771 | - | 5,771 |
| Management fees | - | 28,530 | 28,530 |
| Miscellaneous | 1,000 | 1,646 | 2,646 |
| Payroll expenses | 197,140 | - | 197,140 |
| Personal client needs | 92 | - | 92 |
| Professional services | - | 5,300 | 5,300 |
| Supplies-household | 2,895 | - | 2,895 |
| Supplies-office | - | 1,286 | 1,286 |
| Telephone | - | 5,977 | 5,977 |
| Training | 40 | - | 40 |
| Travel and transportation | 6,397 | - | 6,397 |
| Utilities | 8,289 | - | 8,289 |
| Total expenses before depreciation | 261,141 | 46,705 | 307,846 |
| Depreciation expense | 10,383 | - | 10,383 |
| Total expenses | \$ 271,524 | \$ 46,705 | \$ 318,229 |

See accompanying notes and independent accountant's review report.

EVANGELINE A.R.C. - RESPITE PROGRAM OF VILLE PLATTE, INC.
Ville Platte, Louisiana

Statement of Cash Flows
For the Year Ended June 30, 2018

| | |
|---|------------------|
| Cash flows from operating activities: | |
| Decrease in unrestricted net assets | \$(17,658) |
| Adjustments to reconcile decrease in unrestricted net assets to net cash used by operating activities: | |
| Depreciation | 10,383 |
| Decrease in revenue receivable | 18,591 |
| Decrease in accounts payable | (12,324) |
| Decrease in accrued liabilities | <u>(1,013)</u> |
| Net cash used by operating activities | (2,021) |
| Cash flows from capital activities: | |
| Acquisition of equipment | <u>(20,000)</u> |
| Net decrease in cash | (22,021) |
| Cash, beginning of period | <u>61,383</u> |
| Cash, end of period | <u>\$ 39,362</u> |

See accompanying notes and independent accountant's review report.

EVANGELINE A.R.C. - RESPITE PROGRAM OF VILLE PLATTE, INC.
Ville Platte, Louisiana

Notes to the Financial Statements

(1) Summary of Significant Accounting Policies

A. Nature of Activities

The Evangeline A.R.C. - Respite Program of Ville Platte, Inc. is a non-profit corporation that was created on February 13, 1995 to offer temporary care for handicapped individuals. The priorities of service are to prevent institutionalization, reduce undue tensions or pressure, and offer assistance in crisis or emergency situations.

The Board of Directors of the corporation are elected by the members of the Organization, serve variable terms, and receive no compensation.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The financial statements of the Organization are presented on the accrual basis of accounting.

C. Income Taxes

The Organization qualifies as a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service (IRS) as other than a private foundation. The Organization's income tax returns for the year ending June 30, 2016, 2017, and 2018 may be subject to examination by the Internal Revenue Service, generally three years after they were filed.

D. Property and Equipment

Property and equipment are stated at cost. Depreciation is computed on a straight-line basis over the applicable recovery periods, which range from 5 to 40 years. The organization maintains a threshold level of \$5,000 or more for capitalizing furniture and equipment.

E. Compensated Absences

Vacation and sick leave are recorded as expenditures of the period in which paid and cannot be carried over from year to year. Any liability the Organization might have in this regard at June 30, 2018 is considered immaterial; therefore, no liability has been recorded in the accounts.

EVANGELINE A.R.C. - RESPITE PROGRAM OF VILLE PLATTE, INC.
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

F. Donations

The organization received unrestricted donations in the amount of \$10,000.

G. Statement of Cash Flows

The Organization considers all highly liquid investments with maturity of three months or less at the date of acquisition to be cash equivalents.

H. 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) Property and Equipment

Property and equipment consisted of the following at June 30, 2018:

| | |
|--------------------------------|------------------|
| Furniture and Fixtures | \$ 15,690 |
| Equipment | 10,148 |
| Building and Improvements | 176,375 |
| Vehicles | <u>108,422</u> |
| Total | 310,635 |
| Less: Accumulated depreciation | <u>(217,691)</u> |
| Net property and equipment | <u>\$ 92,944</u> |

(3) Compensation, Benefits, and Other Payments to Agency Head, Danny Lemoine, President

There was no compensation, benefits or other payments made to Danny Lemoine, President for the year ended June 30, 2018.

(4) Litigation

There is no litigation pending against the Organization at June 30, 2018 in which the result would have a material adverse effect on the accompanying financial statements, and accordingly, no provision for losses has been recorded.

EVANGELINE A.R.C. - RESPITE PROGRAM OF VILLE PLATTE, INC.
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(5) Concentrations

The Organization receives Medicaid reimbursements (Louisiana Medical Assistance Program) for center-based respite and in-home respite personal care attendant services. Medicaid reimbursements consisted of 87% of the Organization's total revenue for the year ended June 30, 2018. A significant reduction in the level of this support or suspension in funding may have an effect on the continuing operations of the Organization.

(6) 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.

(7) Subsequent Event Review

The Organization's management has evaluated subsequent events through September 12, 2018, the date which the financial statements were available to be issued.

AGREED-UPON PROCEDURES

KOLDER, SLAVEN & COMPANY, LLC

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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To the Board of Directors
 Evangeline A.R.C. - Respite Program of Ville Platte, Inc.
 Ville Platte, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Evangeline A.R.C. – Respite Program of Ville Platte, Inc. and the Louisiana Legislative Auditor, on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2018, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency's management 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 parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

Medical Assistance Program - \$262,022; OCDD - \$28,102

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
3. Obtain documentation for the disbursements selected in Procedure 2. Compare selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentaiaon.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

All of the disbursements were properly coded to the correct general ledger account.

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

Each of the disbursements were approved by the appropriate person.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

All of the disbursements complied with the above requirements.

7. Obtain the close out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

There were no programs closed out during the year.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions. 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/lala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.

Evangeline ARC – Respite Program of Ville Platte Inc. is only required to post a notice of each meeting and the accompanying agenda on the door of the Agency's office building. The Evangeline A.R.C – Respite Program of Ville Platte, Inc. posts notice of each meeting accordingly.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives and measures of performance.

Due to the nature of the funds received through the Medical Assistance Program and OCDD, there is no budget available.

Prior-Year Comments

10. Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

No prior year agreed-upon procedures findings, comments or exceptions were noted.

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 the Agency'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 the Agency'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. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
September 12, 2018

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

09/28/18

Kolder, Champagne, Slaven & Company, LLC

Certified Public Accountants

P.O. Box 588

Ville Platte, La 70586

In connection with your review of our financial statements as of **June 30, 2018** and for the period then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of **09/28/18**

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year. Yes [] No []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials. Yes [] No []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation. Yes [] No []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements. Yes [] No []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.** Yes [] No []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance. Yes [] No []

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

Carolyn DeAngelo Secretary 9/28/18 Date

Treasurer _____ Date

Daunte Lewis President 9/28/18 Date