

VITA

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

**FINANCIAL STATEMENTS AND INDEPENDENT
AUDITORS' REPORTS**

Year Ended June 30, 2016

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Volunteer Instructors Teaching Adults, Inc.
Lafayette, Louisiana

We have audited the accompanying financial statements of Volunteer Instructors Teaching Adults, Inc. (VITA) (a nonprofit corporation), which comprise the statement of financial position as of June 30, 2016 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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

Other Matters

Other Information - Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* and the Schedule of Compensation, Benefits & Other Payments to Agency Head or Chief Executive Officer are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 2, 2016, on our consideration of VITA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financials reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering VITA's internal control over financial reporting and compliance.



Louis R. Rolfes II, CPA, APAC
Lafayette, Louisiana
September 2, 2016

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Volunteer Instructors Teaching Adults, Inc.
Lafayette, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Volunteer Instructors Teaching Adults, Inc. (VITA) (a nonprofit corporation), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report there on dated September 2, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered VITA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of VITA's internal control. Accordingly, we do not express an opinion on the effectiveness of VITA's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether VITA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards*.

Purpose of the Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of VITA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering VITA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Louis R. Rolfes II, CPA, APAC
Lafayette, Louisiana
September 2, 2016

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2016

ASSETS

CURRENT ASSETS:

Cash - Checking and Savings	\$ 807,655
Grants Receivable	<u>99,842</u>

TOTAL CURRENT ASSETS	907,497
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PLANT AND EQUIPMENT:

Furniture & Equipment	126,429
Accumulated Depreciation	<u>(101,106)</u>

TOTAL PLANT AND EQUIPMENT, NET	<u>25,323</u>
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TOTAL ASSETS	<u>\$ 932,820</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts Payable	\$ 2,232
Accrued Payroll Liabilities	7,219
Deferred Revenue - Grants	<u>54,433</u>
TOTAL LIABILITIES	<u>63,884</u>

NET ASSETS:

Unrestricted:	
Operating	788,204
Plant and Equipment	<u>25,323</u>
Total Unrestricted	<u>813,527</u>

Temporarily Restricted	55,409
Permanently Restricted	<u>-</u>
TOTAL NET ASSETS	<u>868,936</u>

TOTAL LIABILITIES AND NET ASSETS	<u>\$ 932,820</u>
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The accompanying notes are an integral part of this statement.

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2016

SUPPORT AND REVENUE

Contributions	\$	7,317
Grants		514,018
Donated Services and Facilities		56,895
Investment Income		772
Other Income		956
		<hr/>
TOTAL SUPPORT AND REVENUE		579,958

EXPENSES

Advertising, including donated (19,200)		19,751
Bank Charges		2
Banquet Expense		4,107
Computer and Web Expenses		6,637
Contract Services		7,773
Depreciation		10,539
Professional Services, including donated (7,965)		16,749
Dues and Fees		1,067
Employee and Board Meetings		1,971
Insurance		32,592
Miscellaneous		763
Office		8,098
Postage		723
Printing, including donated (400)		1,133
Rent, including donated (29,330)		87,249
Repairs and Maintenance		2,552
Salaries and Compensated Absences		313,621
Taxes - Payroll		24,872
Telephone & Utilities		4,248
Training Material and Activities		19,593
Travel, Conferences, Staff Training		9,530
Tutor Training		287
		<hr/>
TOTAL EXPENSES		573,857

INCREASE IN NET ASSETS **\$** 6,101

The accompanying notes are an integral part of this statement.

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2016

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets - increase	\$ 6,101
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	10,539
Decrease (Increase) in grants receivable	(52,212)
Increase (Decrease) in accounts payable	(6,264)
Increase (Decrease) in accrued payroll liabilities	(7,341)
Increase (Decrease) in deferred revenue	35,623
Prior Year Adjustment to Fund Balance	<u>(318)</u>
Total adjustments	<u>(19,973)</u>
Net cash provided (used) by operating activities	(13,872)
 CASH FLOWS FROM INVESTING ACTIVITIES	
Additions to property and equipment	(10,017)
Dispositions of property and equipment	<u>-</u>
Net cash (used) by investing activities	(10,017)
 CASH FLOWS FROM FINANCING ACTIVITIES	
Net cash (used) by financing activities	<u>-</u>
Net increase (decrease) in cash	(23,889)
Beginning cash balance	<u>831,544</u>
Ending cash balance	<u><u>\$ 807,655</u></u>

The accompanying notes are an integral part of this statement.

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2016

<u>Expenses</u>	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total Expenses</u>
Advertising, including donated	19,751	-	19,751
Bank Charges	2	0	2
Banquet Expense	3,491	616	4,107
Computer & Web Expenses	5,973	664	6,637
Contract Services	6,607	1,166	7,773
Depreciation	9,380	1,159	10,539
Professional Services, including donated	14,237	2,512	16,749
Dues and Fees	907	160	1,067
Employee and Board Meetings	1,675	296	1,971
Insurance	27,703	4,889	32,592
Miscellaneous	649	114	763
Office	6,883	1,215	8,098
Postage	615	108	723
Printing, including donated	963	170	1,133
Rent, including donated	78,524	8,725	87,249
Repairs and Maintenance	2,169	383	2,552
Salaries and Compensated Absences	270,169	43,452	313,621
Taxes - Payroll	21,519	3,353	24,872
Telephone & Utilities	3,611	637	4,248
Training Material and Activities	19,593	-	19,593
Travel, Conferences, Staff Training	9,530	-	9,530
Tutor Training	287	-	287
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Total Expenses	\$ 504,237	\$ 69,620	\$ 573,857
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The accompanying notes are an integral part of this statement.

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

Note A – Nature of Activities and Summary of Significant Accounting Policies

Nature of Activities

VITA is a nonprofit community-based educational organization founded in May 1982 for the purpose of providing free educational and literacy services in the Lafayette & Opelousas area to 832 individuals (age 17 or over) whose English reading skills are very limited. The English as a Second Language (ESL) portion of VITA teaches a diverse student population with twelve different native languages. Specially trained volunteers who can teach reading, writing, and English speaking skills provide goal-oriented tutoring, e.g. High School Equivalency Test (HiSET) instruction. Individual and small group tutoring sessions are held for a minimum of 2 hours twice each week in community locations at a time and place convenient to both tutors and students. VITA provides the professional training, materials and support that enable the volunteers to be effective tutors. Primary funding is provided by annual grants from the Louisiana Community & Technical College System through federal and state adult education money available under the Workforce Investment Act of 1998. In September 2008, VITA assumed responsibility for the St. Landry Parish Adult Education program. Through partnership with South Louisiana Community College (SLCC), VITA enrolled 417 students in the Opelousas/Eunice area, conducting classes at either the Opelousas T. H. Harris campus or Eunice Junior High School. VITA governance is maintained by a 17 member Board of Directors, which hires and provides oversight of the Executive Director. The Board is very active in oversight duties and meets monthly to monitor the budget, program activities, etc.

Financial Statement Presentation

The Board of Directors adopted provisions of No. 116 (now FASB-ASC 958), **Accounting for Contributions Received and Contributions Made** and No. 117, **Financial Statements of Not-for-Profit Organizations** as of April 1, 1995. Statement of Financial Accounting Standards No. 116 requires the Board to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets and unrestricted net assets. It also requires recognition of contributed services meeting certain criteria at fair values. Statement No. 117 establishes standards for general purpose external financial statements of not-for-profit organizations and requires a statement of financial position, a statement of activities and a statement of cash flows.

Estimates

The preparation of financial statements in conformity with U.S. 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.

Income Taxes

The organization 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. VITA files an annual 990 tax return for the fiscal year ended June 30th in the U.S. federal jurisdiction. VITA has no unrelated business income and no tax liability. U.S. federal income tax returns prior to fiscal year June 30, 2013 are closed by statutes of limitations.

Property and Equipment

Property and equipment purchased is recorded at cost. The fair market value of donated assets is similarly capitalized and the donation recorded as restricted or unrestricted support. Depreciation is computed on the straight-line method over the estimated useful lives of the individual assets; generally five to seven years.

Accrual Basis of Accounting

The books are routinely maintained on a cash basis and are converted to the accrual basis at year-end for these financial statements. Accrual basis accounting records revenue when earned rather than when received and records expenses when incurred rather than when paid, in accordance with U.S. generally accepted accounting principles.

Accounting for Restricted/Unrestricted Support

VITA reports gifts of cash and other assets as unrestricted support, even if they are received with donor stipulations that limit the use of the donated assets, if the restrictions are met in the reporting period. Since the majority of temporarily restricted grant funds are of a reimbursable nature, the purpose restriction has usually been met before the grant reimbursement is received.

Deferred Revenue - Grants and exchange transactions

Some grants are actually "exchange transactions" that do not qualify as contributions under SFAS 116 (now FASB-ASC 958). In such cases, revenue is not recognized until the services required by the grant are rendered. Until the revenue is recognized, any cash or grant receivable asset must be offset by a "deferred or unearned revenue" liability. These exchange transactions differ from contributions in that the method or type of services reimbursed is stipulated by the granting authority and not by the nonprofit organization.

Cash Equivalents

For purposes of the statement of cash flows, VITA considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Compensated Absences

Under SFAS 43 (now FASB ASC 710), an employer generally is required to accrue a liability for employees' rights to receive compensation for future absences. The amount of the compensation is included in salaries and compensated absences expense. VITA policy does not allow unused compensated absences to carry over beyond the end of each calendar year. A liability for earned but unused compensated absences at June 30, 2016 has been recorded at \$5,376.

Note B – Federal, State and Local Financial Assistance and Grant Awards (Excludes Deferred Revenue)

Federal Funds

Department of Education (CFDA #84.002A)	\$	<u>236,054*</u>
Total Federal Funds		236,054

* Includes Adult Education, ESL, & Leadership awards.

State/Local Funds

Lafayette Consolidated Government	14,884 [^]
La. Comm. & Technical College System	<u>136,116</u>
Total State/Local Funds	151,000

[^] Includes a portion of FYE 2014-2015 grant and FYE 2015-2016 grant.

Other

United Way (Acadiana & St. Landry/Evangeline)	101,464
Capital One	5,500
Dollar General	8,000
Pugh Family Foundation	<u>12,000</u>
Total Other Awards	<u>126,964</u>
Total Grant Awards	<u>\$ 514,018</u>

Note C – Contributed Services & Facilities (In-Kind)

Contributed services of volunteers are recognized in the statement of activities if the services received:

- (a) Create or enhance non-financial assets (land, building, etc.); or
- (b) Require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donations.

Amounts meeting these criteria have been recognized in the following areas:

Donated advertising	\$ 19,200
Donated rent (Lafayette and St. Landry)	29,330
Donated professional (legal, accounting & computer tech)	7,965
Donated printing	400
TOTAL	<u>\$ 56,895</u>

Note D – Volunteer Tutors

The value of donated services from volunteer tutors is not recognized in the financial statements. Approximately 80 volunteer tutors donated approximately 24,000 hours of time in tutoring over 800 students (approximately 400 in St. Landry) adults in the various literacy programs in Lafayette and St. Landry. Because these donated services do not meet the criteria as described in Note C, they are not recorded in the financial statements.

Note E – Subsequent Events

Subsequent to the balance sheet date of June 30, 2015, but prior to the issuance of this report, VITA has received several grant award notification letters from its cognizant agency, the Louisiana Community and Technical College System. The total federal, state and ESL funds awarded for the 2016-2017 fiscal year will be about 12% above the funding level of the 2015-2016 fiscal year.

United Way of Acadiana's grant award for the 2016-2017 fiscal year is \$26,100 for family literacy and \$60,750 for workplace literacy. The United Way of St. Landry/Evangeline award is expected to be about \$10,000, but that amount has not yet been confirmed. The Pugh Family Foundation grant was awarded at a funding level of \$15,000 and the Dollar General grant at \$10,000.

Subsequent events were evaluated through August 30, 2016, which is the date the financial statements were available to be issued.

Note F – Lease Commitments

VITA rents the St. Landry space on a month-to-month basis for a total amount of \$1,950 per year, payable in three installments of \$650 due September 30th, February 28th, and June 30th of each respective calendar year.

VITA negotiated and signed a three-year lease for the Lafayette office with the new owner, Pecan Grove Commercial Properties LLC and its management company, Land Hawk Commercial Real Estate LLC. Under the new lease agreement commencing on September 1, 2015 and expiring on September 1, 2018, base rent for the main space occupied by VITA (3,754 square feet) is \$11.00 per square foot for the 1st year, \$11.50 for the 2nd year, and \$12 per square foot for the 3rd year. The additional classroom square footage (1,721) is assessed at a rate of \$10.00, \$10.50, and \$11.00 per square foot for the respective three years of the lease. These rates of \$10-\$12 are discounted

from the \$16 fair market value rent for the building's commercial tenants. Since VITA was paying \$7.50 per square foot (total footage of 3,754) prior to September 1, 2015, this new lease arrangement translates to about a \$25,000 increase in rent expense for the 2015-2016 fiscal year. The donated portion of both the office space and computer lab in Lafayette and the space in Opelousas is recorded in the line item "donated services and facilities" in the Statement of Activities. The rent expense line item reflects total rent (including the donated portion) as if the fair market value (\$16 per square foot) had been paid. See footnote C for further explanation of the proper accounting of donated services and facilities.

Scheduled payments under current lease obligations:

Year Ended June 30,	<u>Lafayette</u>	<u>St. Landry</u>
2017	61,013	1,950
2018*	63,751	1,950
2019	--	--
2020	--	--
2021	--	--
	<u>\$ 124,764</u>	<u>\$3,900</u>

* Current lease for Lafayette office space expires September 2018 and must be renegotiated at that time.

Note G – Grants Receivable on 2015-2016 grant periods that extend past June 30, 2016

LCTCS (Adult Basic Education) – Federal & State	76,356
LCTCS (ESL)	6,365
LCTCS (Federal Supplemental/Leadership)	9,100
Lafayette Consolidated Government	<u>8,021</u>
Total	<u>\$ 99,842</u>

Note H – Major Grantor/Concentration

For the year ended June 30, 2016, VITA had two major grantors, support from which was approximately 91% of total cash support/revenues. Support from these agencies was approximately \$473,634 for the year ended June 30, 2016. These grantors are the Louisiana Community & Technical College System (includes U.S. Dept. of Education), United Way of Acadiana and St. Landry/Evangeline United Way.

Note I – Donated Tutor Sites

The value of approximately 70 free tutoring sites at libraries, recreation buildings, offices, schools, churches, etc. is not recognized in the financial statements. Because these donated sites do not meet the criteria as described in Note C, they are not recorded in the financial statements, but they provide a vital free service to VITA's tutoring programs in Lafayette and Opelousas.

Concluded

SUPPLEMENTAL INFORMATION

**VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.
SUMMARY OF AUDITORS' RESULTS:**

Year Ended June 30, 2016

Type of Auditor's Report: *Unqualified*

Report on Compliance and Controls: *Unqualified*

Material Noncompliance: *None*

Internal Control Over Financial Reporting -

- **Material Weakness Identified:** *None*
- **Significant Deficiency Identified:** *None*

**VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.
SCHEDULE A – EXPENDITURES OF FEDERAL AWARDS**

Year Ended June 30, 2016

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA #</u>	<u>Federal Expenditures</u>
Pass Through Awards from Louisiana:		
U.S. Department of Education Office of Vocational & Adult Education Adult Basic Education	84.002A	\$182,560
U.S. Department of Education Office of Vocational & Adult Education ESL/Civics Education	84.002A	\$ 38,554
U.S. Department of Education Office of Vocational & Adult Education Leadership/Supplemental	84.002A	<u>\$ 14,940</u>
<i>Total Pass Through Awards:</i>		<u>\$ 236,054</u>
<i>Total Federal Awards</i>		<u>\$ 236,054</u>

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

**SCHEDULE B – SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
AND RELATED CORRECTIVE ACTION**

Year Ended June 30, 2016

PRIOR YEAR FINANCIAL STATEMENT FINDINGS:

QUESTIONED COSTS:

NONE

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

**SCHEDULE C- SUMMARY OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
AND RELATED CORRECTIVE ACTION**

Year Ended June 30, 2016

CURRENT YEAR FINANCIAL STATEMENT FINDINGS: QUESTIONED COSTS:

NONE

VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC.

SCHEDULE D – SCHEDULE OF COMPENSATION, BENEFITS & OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

Year Ended June 30, 2016

Agency Head Name: Joseph B. Cilano – Executive Director (July 2015 – May 2016)*

<u>Purpose</u>	<u>Amount</u>
Salary (3/1/2015-6/30/2015)	\$45,784.52
Benefits – Health Insurance	\$ 6,794.13
Travel	\$ 693.39
Telephone	\$ 330.00

*Joseph Cilano resigned May 23, 2016 as the Executive Director of VITA.