

FOOD FARE AGENCY

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2015

**FOOD FARE AGENCY
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2015**

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**WILLIAM P. GAINES, JR., CPA, APAC
4257 CHURCH STREET, SUITE 105
ZACHARY, LOUISIANA 70791**

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Food Fare Agency
304 11th Avenue
Franklinton, Louisiana 70438

I have reviewed the accompanying statement of financial position of the Family Day Care Home Program of Food Fare Agency (a non-profit organization) as of September 30, 2015, and the related statements of activities and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Food Fare Agency's 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, I do not express such an opinion.

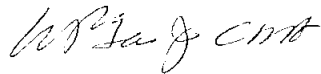
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the review in accordance with *Statements on Standards of Accounting and Review Services* issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

My review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The schedule of functional expenses and schedule of meals served and program reimbursements are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I did not become aware of any material modifications that should be made to such information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated February 29, 2016, on the results of my agreed-upon procedures.

A handwritten signature in cursive script, appearing to read "W P Gaines Jr CPA".

William P. Gaines, Jr., CPA
A Professional Accounting Corporation
Zachary, LA
February, 29, 2016

FINANCIAL STATEMENTS

FOOD FARE AGENCY
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2015

	<u>Administrative</u>	<u>General</u>	<u>Eliminations</u>	<u>Total</u>
<u>ASSETS</u>				
Current Assets				
Cash and cash equivalents	\$ 6,909.58	\$ 22.72	\$ -	\$ 6,932.30
Due from Department of Education	32,572.20	-	-	32,572.20
Due from Administrative Fund	-	3,451.00	(3,451.00)	-
Total Current Assets/Total Assets	39,481.78	3,473.72	(3,451.00)	39,504.50
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts payable - trade	1,127.32	-	-	1,127.32
Payroll related payables	1,581.16	-	-	1,581.16
Accrued salaries payable	5,143.33	-	-	5,143.33
Due to providers	24,982.20	-	-	24,982.20
Due to General Fund	3,451.00	-	(3,451.00)	-
Total Current Liabilities/ Total Liabilities	36,285.01	-	(3,451.00)	32,834.01
Net Assets	3,196.77	3,473.72	-	6,670.49
Total Liabilites and Net Assets	39,481.78	3,473.72	(3,451.00)	39,504.50

See Accompanying Notes and Independent Accountant's Review Report

FOOD FARE AGENCY
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2015

	<u>Administrative</u>	<u>General</u>	<u>Total</u>
<u>UNRESTRICTED NET ASSETS</u>			
SUPPORT AND OTHER GAINS			
Administrative reimbursement	\$ 88,700.00	\$ -	\$ 88,700.00
Refunds/reimbursements	368.00	-	368.00
Total Support and Other Gains	89,068.00	-	89,068.00
NET ASSETS RELEASED FROM RESTRICTIONS			
Restrictions satisfied by payments	325,467.42	-	325,467.42
Total Support, Other Gains and Reclassifications	414,535.42	-	414,535.42
EXPENSES			
Program services	326,913.67	-	326,913.67
Supporting services	87,468.84	643.96	88,112.80
Total Expenses	414,382.51	643.96	415,026.47
Increase In Unrestricted Net Assets	152.91	(643.96)	(491.05)
<u>TEMPORARILY RESTRICTED NET ASSETS</u>			
Support from meal reimbursements	325,467.42	-	325,467.42
Net assets released from restrictions:			
Restrictions satisfied by payments	(325,467.42)	-	(325,467.42)
Increase In Temporarily Restricted Net Assets	-	-	-
CHANGE IN NET ASSETS	152.91	(643.96)	(491.05)
NET ASSETS, BEGINNING	3,043.86	4,117.68	7,161.54
NET ASSETS, ENDING	3,196.77	3,473.72	6,670.49

See Accompanying Notes and Independent Accountant's Review Report

FOOD FARE AGENCY
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2015

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from administrative reimbursements	\$ 88,983.00
Cash received from program reimbursements - meals	325,868.58
Cash paid for program expenses	(327,316.23)
Cash paid to or on behalf of employees for services	(66,953.58)
Cash paid to suppliers for goods and services	(21,036.92)
Net Cash Used for Operating Activities	(455.15)
 CASH FLOWS FROM INVESTING ACTIVITIES	
	-
 CASH FLOWS FROM FINANCING ACTIVITIES	
	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	(455.15)
CASH AND CASH EQUIVALENTS, BEGINNING	7,387.45
CASH AND CASH EQUIVALENTS, ENDING	6,932.30
 RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH USED FOR OPERATING ACTIVITIES	
Change in net assets	\$ (491.05)
Adjustments to Reconcile Change in Net Assets to Net Cash Used for Operating Activities:	
(Increase) decrease in assets:	
Due to/from Department of Education	316.16
Increase (decrease) in liabilities:	
Accounts payable - trade	162.89
Payroll related payables	(40.36)
Accrued salaries payable	(0.23)
Due to providers	(402.56)
NET CASH USED FOR OPERATING ACTIVITIES	(455.15)

See Accompanying Notes and Independent Accountant's Review Report

NOTES TO FINANCIAL STATEMENTS

FOOD FARE AGENCY
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SEPTEMBER 30, 2015

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FOOD FARE AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Family Day Care Home Program of Food Fare Agency (hereafter referred to as the Organization) is a private agency located in Washington Parish, Louisiana and chartered under the laws of the State of Louisiana as a non-profit corporation. Its purpose is to provide social services and other benefits to primarily low income, disabled, elderly or other disadvantaged residents of Washington and nearby parishes and to mobilize resources for the conduct of these efforts. It engages in the U. S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226 with approval to participate in the parishes of Livingston, St. Helena, St. Tammany, Tangipahoa and Washington.

It operates on a fiscal year ending September 30th, and its significant accounting policies are as follows:

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits. For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Receivables

Accounts receivable are stated at net realizable value. The Organization maintains allowances for doubtful accounts for estimated losses resulting from the inability of its customers/vendors to make required payments. Because collection is expected at 100%, an allowance for doubtful accounts has not been recorded.

Inventory

Inventory includes only office supplies and printed materials, the amount of which is considered immaterial. Therefore, the acquisition of these items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying

Property and Equipment

Property and equipment purchased by the Organization is recorded at cost. They are depreciated using the straight-line method over the estimated useful lives of the assets. Equipment with an original cost of \$5,000 or greater is generally capitalized. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

Support and Expenses

The Organization reports administrative and program reimbursements on the accrual basis of accounting. The amounts due to providers are also reported on the accrual basis of accounting. A donor restriction applies to the program reimbursement, and the amount is shown as temporarily

FOOD FARE AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

restricted net assets. When the donor restriction expires, that is, when the stipulated restriction ends by payments to the providers, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor-restricted reimbursements whose restrictions are met in the same reporting period are reported as unrestricted support.

Expenses are recorded when incurred in accordance with the accrual basis of accounting. Advertising costs are expensed as incurred. There were none in the current year.

Use of 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.

Financial Statement Presentation

The Organization has adopted Statement of Financial Accounting Standards (SFAS) No. 117 "*Financial Statement of Not-For-Profit Organization.*" Under SFAS No. 117, the Organization is required to report information regarding its net assets and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows. As permitted by this new statement, the Organization has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required. This reclassification had no effect on change in net assets in the year this standard was adopted (1998).

Income Taxes

The Organization is a not-for-profit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The federal income tax returns of the company for fiscal years 2012, 2013, 2014 and 2015 are subject to examination by the Internal Revenue Service, generally for three years after they were filed.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of the following:

Demand deposits	\$ 6,832.30
Petty Cash	<u>100.00</u>
Total	<u>6,932.30</u>

Of the demand deposits amount, \$6,909.58 is maintained in the administrative and provider accounts to be utilized for the family day care home program. The remaining funds are held by the General Fund and can be utilized at the discretion of management.

FOOD FARE AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE 3 – RECEIVABLES

Receivables are stated at the amount the Organization expects to collect. Management considers all receivables to be collectible at September 30, 2015.

Receivables at year-end consist of the following:

Due from...	
Department of Education	\$ <u>32,572.20</u>

NOTE 4 – ACCOUNTS AND OTHER PAYABLES

Payables at year-end include the following:

Trade	\$ 1,127.32
Payroll and related	1,581.16
Accrued salaries	5,143.33
Providers	<u>24,982.20</u>
 Total	 <u>32,834.01</u>

NOTE 5 – RESTRICTIONS ON NET ASSETS

Substantially all of the restrictions on net assets relate to amounts requested from the State of Louisiana, Department of Education for reimbursement to the providers of meals through the Family Day Care Home Program of the U. S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226. The amount due to providers requested but not yet received at year end has been accrued in the accompanying financial statements and is listed in the note above.

NOTE 6 – NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose during the year as follows:

Purpose restriction accomplished:

Meals provided	\$ <u>325,467.42</u>
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FOOD FARE AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE 7 – FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the program and supporting services have been summarized on a functional basis in the schedule of functional expenses. Accordingly, certain costs have been allocated between the program and supporting services.

NOTE 8 – CONCENTRATIONS

Receivables and Revenues. All receivables recorded are due from the Louisiana Department of Education, Division of Nutrition Assistance. Approximately all of the Organization's support is paid by the Department of Education, State of Louisiana through the U.S. Department of Agriculture Food and Nutrition Services, Family Day Care Home Program, under 7 CFR Part 226.

Geographical Market. The Organization is approved to operate in the parishes of Washington and neighboring parishes. Volume is dependent on the willing and eligible providers in these areas.

NOTE 9 – LITIGATION

We are not aware of any pending or threatened litigation, claims or assessments that are required to be accrued or disclosed in this financial report.

NOTE 10 – SUBSEQUENT EVENTS

There were no subsequent events between the close of the fiscal year February 29, 2016, the date on which the financial statements were available to be issued, that would materially impact the accompanying financial statements.

SUPPLEMENTARY INFORMATION

**FOOD FARE AGENCY
SCHEDULE OF FUNCTIONAL EXPENSES
ADMINISTRATIVE FUND
YEAR ENDED SEPTEMBER 30, 2015**

<u>Account Name</u>	<u>Program</u>	<u>Supporting</u>
Accounting/attest fees	\$ -	\$ 4,496.30
Insurance	-	1,304.61
Minute Menu	1,446.25	-
Office rent	-	7,200.00
Office supplies	-	1,280.47
Postage	-	290.95
Provider payments	325,467.42	-
Salaries	-	61,719.96
Taxes - payroll	-	4,707.03
Telephone	-	3,097.32
Travel	-	3,372.20
	<hr/>	<hr/>
Total Functional Expenses	326,913.67	87,468.84
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**FOOD FARE AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2015**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
U. S. Department of Agriculture Food and Nutrition Services Child and Adult Care Food Program	10.558	
 Family Day Care Home Program		
Pass-Through State of Louisiana, Department of Education Division of Nutrition		
	Program services:	
	Meals	\$ 327,316.23
	Supporting services	<u>87,346.54</u>
	Total Federal Award Expenditures	<u><u>414,662.77</u></u>

**Notes to Schedules of Expenditures of Federal Awards
Year Ended September 30, 2015**

Basis of Presentation

This schedule of expenditures of federal awards includes the federal grant activity of the Family Day Care Home Program and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*.

FOOD FARE AGENCY
SCHEDULE OF MEALS SERVED AND PROGRAM REIMBURSEMENTS
YEAR ENDED SEPTEMBER 30, 2015

NUMBER SERVED BY MEAL TYPE

<u>MEALS SERVED</u>	<u>Breakfast</u>	<u>Lunch</u>	<u>Supplements</u>	<u>Supper</u>	<u>Total</u>
<i>FROM OCTOBER 1, 2014 TO JUNE 30, 2015</i>					
Tier 1	9,692	25,016	52,411	50,695	137,814
Reimbursement rate	\$ 1.31	\$ 2.47	\$ 0.73	\$ 2.47	
Total for period	\$ 12,696.52	\$ 61,789.52	\$ 38,260.03	\$ 125,216.65	\$ 237,962.72
<i>FROM JULY 1, 2015 TO SEPTEMBER 30, 2015</i>					
Tier 1	3,226	10,627	18,607	17,388	49,848
Reimbursement rate	\$ 1.32	\$ 2.48	\$ 0.74	\$ 2.48	
Total for period	\$ 4,258.32	\$ 26,354.96	\$ 13,769.18	\$ 43,122.24	\$ 87,504.70
TOTAL MEALS SERVED	12,918	35,643	71,018	68,083	187,662
TOTAL REIMBURSEMENT	\$ 16,954.84	\$ 88,144.48	\$ 52,029.21	\$ 168,338.89	\$ 325,467.42

See Independent Accountant's Review Report

**FOOD FARE AGENCY
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
YEAR ENDED SEPTEMBER 30, 2015**

Agency Head
Anna McElveen
Executive Director

Purpose	Amount
Salary	\$ 47,319.96
Benefits - retirement (FICA)	2,933.84
Travel - monitoring visits	<u>1,831.44</u>
Total Compensation, Benefits and Other Payments	<u><u>52,085.24</u></u>

See Independent Accountant's Review Report

**WILLIAM P. GAINES, JR., CPA, APAC
4257 CHURCH STREET, SUITE 105
ZACHARY, LOUISIANA 70791**

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Food Fare Agency
304 11th Avenue
Franklinton, Louisiana 70438

We have performed certain agreed-upon procedures enumerated below, which were agreed to by the management of Food Fare Agency and the Legislative Auditor, State of Louisiana. 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.

The amount of federal, state and local award expenditures was identified.

2. For each award:

- a. Randomly select 6 disbursements from each award administered during the year.

Six disbursements were selected.

- b. Traced the 6 disbursements to supporting documentation as to proper amount and payee.

No exceptions were noted.

- c. Determine if the 6 disbursements were properly coded to the correct fund and general ledger account.

No exceptions were noted.

- d. Determine whether the 6 disbursement received approval from proper authorities.

No exceptions were noted.

- e. Determine whether the 6 disbursements comply with the applicable specific program compliance requirements.

No exceptions were noted.

Meetings

3. 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).

The Board is not required to hold public meetings.

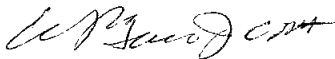
Budget

4. For all grants exceeding \$5,000, determine that each applicable federal, state or local grantor agency(ies) 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.

No exceptions were noted.

We were not engaged to, and did not perform an examination, 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 any cognizant 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 LSA-RS 24:513, this report is distributed by the Legislative Auditor as a public document.



William P. Gaines, Jr., CPA
A Professional Accounting Corporation
Zachary, LA
February 29, 2016

LOUISIANA ATTESTATION QUESTIONNAIRE

February 29, 2016

William P. Gaines, Jr., CPA, APAC
4257 Church Street, Suite 105
Zachary, LA 70791

In connection with your review of our financial statements as of September 30, 2015 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations 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 February 29, 2016.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No

We have had our financial statements reviewed in accordance with R.S. 24:513.

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

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [] No []


Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [] No []

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

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.



Executive Director

Date: 2/29/2016

**FOOD FARE AGENCY
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED SEPTEMBER 30, 2015**

I have reviewed the financial statements of the Family Day Care Home Program of Food Fare Agency as of and for the year ended September 30, 2015, and have issued my report thereon dated February 29, 2016. I conducted my review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

Section I Financial Statement Findings

None

Section II Federal Award Findings and Questioned Costs

N/A

Section III Management Letter

None

**FOOD FARE AGENCY
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED SEPTEMBER 30, 2015**

Section I Financial Statement Findings

N/A

Section II Federal Award Findings and Questioned Costs

N/A

Section III Management Letter

N/A