FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC. Monroe, Louisiana

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Financial Statements As of and for the Year Ended June 30, 2000

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# FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC. Monroe, Louisiana

**Financial Statements** As of and for the Year Ended June 30, 2000 With Supplemental Information Schedule

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MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

PRACTICE LIMITED TO

#### **Independent Auditor's Report**

# FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC., Monroe, Louisiana

I have audited the accompanying statement of financial position of Families Helping Families of Northeast Louisiana, Inc., as of June 30, 2000, and the related statements of activities, functional expenses, and cash flows for the year then ended, as listed in the table of contents. These financial statements are the responsibility of Families Helping Families of Northeast Louisiana, Inc.,'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

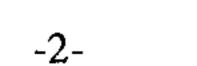
GOVERNMENTAL Accounting, Auditing And Financial Reporting

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Families Helping Families of Northeast Louisiana, Inc., as of June 30, 2000, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was performed for the purpose of forming an opinion on the financial statements of Families Helping Families of Northeast Louisiana, Inc., taken as a whole. The supplemental information listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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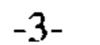
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FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC.
Monroe, Louisiana
Independent Auditor's Report, June 30, 2000

In accordance with *Government Auditing Standards*, I have also issued a report dated December 21, 2000, on my consideration of Families Helping Families of Northeast Louisiana, Inc.'s internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

West Monroe, Louisiana December 21, 2000



# FINANCIAL STATEMENTS

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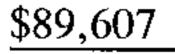
#### Statement A

# FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC. Monroe, Louisiana

### STATEMENT OF FINANCIAL POSITION June 30, 2000

ASSETS	
Current assets:	
Cash	\$66,161
Due from grantor	23,446
TOTAL ASSETS	<u>\$89,607</u>
LIABILITIES AND NET ASSETS	
Current liabilities-Accounts payable	\$3,842
Unrestricted net assets	85,765

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# The accompanying notes are an integral part of the this statement.

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#### Statement B

# FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC. Monroe, Louisiana

STATEMENT OF ACTIVITIES For the Year Ended June 30, 2000

Support and Revenue:	
Support:	
Contributions	\$1,286
Special event - " Stroke of Genius"	15,986
Interest income	1
Other income	867
Total support	18,140
Revenue:	
Federal grants	134,973
State grants	74,200
Other grants	4,494
Total revenue	213,667
Total support and revenue	231,807
Expenses	
Program services - community and family support and training	124,772
Support services:	
General and administrative	82,362
Fund-raising - "Stroke of Genius"	6,220
Total support services	88,582
Total expenses	213,354
NCREASE IN NET ASSETS	18,453
NET ASSETS AT BEGINNING OF YEAR	67,312
NET ASSETS AT END OF YEAR	\$85,765

# The accompanying notes are an integral part of the this statement.

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Statement C

, INC.

# LY SUPPORT AND TRAINING EXPENSES

Building

Total	\$102,856 5,546 351 686	743 156 206 78 38	465 3,099 2,147 7,826 \$124,772
Miscellaneous	\$29,925 12 1	6 6	1 2,124 6 6 677 532.751
Travel	\$4,801		S4,801
Telephone	\$669 743 51 8	<u>6</u> 449.44	11 23 330 454 \$2,339
Postage	\$215 382 69 2	8 4 -	2 4 11 32 \$813
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FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA Monroe. Louisiana

For the Year Ended June 30, 2000 PROGRAM SERVICES - COMMUNITY AND FAMII STATEMENT OF FUNCTIONAL

Utilities, and \$1,168 947 S3,326 484  $\frac{1}{4} \omega \omega 0 \omega 1$ 465 107 112 20 Maintenance Rent, Equipment \$20,110 2,259 176 \$9,825 4,808 285 190 362 962 406 74 40 16 632 75 Supplies and Payroll Taxes \$4,173 S4,173 Salaries \$56,459 1,666 33 154 48 258 474 373 38 209 125 908 73 \$52,080 Agency Collaboration/Coordination TaskForce/Committee Meetings Staff Development and Training expenses

The accompanying notes are an integral part of the this statement.

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Research/Material Case Conference/ Parent Matching Lending Library Support Groups Parent Contacts Dissemination Client Contacts Consultation Total Presentations Conferences Workshops Newsletter

#### Statement D

# FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC. Monroe, Louisiana

# STATEMENT OF FUNCTIONAL EXPENSES SUPPORT SERVICES - GENERAL AND ADMINISTRATIVE For the Year Ended June 30, 2000

Salaries	\$47,485
Payroll taxes	3,633
Supplies and equipment	5,091
Building rent, utilities, and maintenance	6,534
Postage	1,624
Telephone	3,951
Travel	1,811
Accounting and audit	3,091
Miscellaneous	15,362
Total expenses	\$88.582

Total expenses



The accompanying notes are an integral part of the this statement.



Statement E

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# FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC. Monroe, Louisiana

STATEMENT OF CASH FLOWS For the Year Ended June 30, 2000

#### **CASH FLOWS FROM OPERATING ACTIVITIES**

Increase in net assets

Adjustments to reconcile increase in net assets to

net cash provided (used) by operating activities:

(Increase) in operating assets:

Due from grantor

Increase (decrease) in operating liabilities.

\$18,453

Accounts payable	(23,480)
Payroll taxes payable	(2,487)
Due to grantor	(600)
Net cash provided (used) by operating activities	60,303
CASH AT BEGINNING OF YEAR	5,858

#### CASH AT END OF YEAR

<u>\$66,161</u>

# The accompanying notes are an integral part of the this statement.

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FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC. Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS As of and for the Year Ended June 30, 2000

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Families Helping Families of Northeast Louisiana, Inc., is a nonprofit organization whose purpose is to serve individuals with disabilities and their families in Region VIII of Northeast Louisiana by providing information and referrals on available services, parent-to-parent support and education and training. The organization is governed by a twelve member board.

#### A. BASIS OF ACCOUNTING

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

# **B. CONTRIBUTIONS**

All contributions are considered available for unrestricted use unless specifically restricted by the donor. Families Helping Families of Northeast Louisiana, Inc., has not received any contributions with donor-imposed restrictions that would result in temporarily or permanently restricted net assets.

#### C. SUPPORT AND REVENUE

Families Helping Families of Northeast Louisiana, Inc., receives approximately 92% of its support and revenue under federal, state and local grant agreements. In order to receive funding, the organization must comply with the contract provisions.

#### D. 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



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FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC.
Monroe, Louisiana
Notes to the Financial Statements

## E. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the activities benefitted.

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#### F. FURNITURE AND EQUIPMENT

Furniture and equipment of the organization is not capitalized because title to the assets, which are purchased with resources from state and federal grants, reverts to the grantor. The full cost of the asset is charged as an expense in the year of purchase. The organization does maintain a listing of property and equipment purchased with grant funds.

### G. INCOME TAX STATUS

Families Helping Families of Northeast Louisiana, Inc., is exempt from federal income taxes under Section 501 (c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying financial statements.

#### H. UNCOLLECTIBLE ALLOWANCE

The statements contain no provision for uncollectible accounts. All amounts due from grantor are considered fully collectible.

#### 2. CASH

At June 30, 2000, Families Helping Families of Northeast Louisiana, Inc., has cash (book balances) totaling \$66,161 follows:

Checking account	\$66,061
Savings account	50
Petty cash	50
Total	<u>\$66,161</u>

#### Cash (bank balances) at June 30, 2000, are fully secured by federal deposit insurance.

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FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC.Monroe, LouisianaNotes to the Financial Statements

#### **3. SUMMARY OF GRANTS/CONTRACT FUNDING**

Families Helping Families of Northeast Louisiana, Inc., was primarily funded through the following grants and contracts for the year ended June 30, 2000:

Funding Source	Recognized Revenue
Louisiana Developmental Disabilities Council:	
DD1086 DHH67620 CFMS550085	\$25,008
DD1087 DHH67558 CFMS549933	6,000
DD1088 DHH67621 CFMS551978	27,229
DD1034 DHH65674 CFMS537897	1,214
DD1125 DHH67725 CFMS551436	2,588
Louisiana Department of Education - 99-B2-TO-S-C	12,421
Department of Health and Hospitals -	
Office of Public Health- CFMS547638	53,013
Louisiana Department of Health and Hospitals - TEFRA	7,500
Office for Citizens with Developmental Disabilities -	
DHH66407 CFMS543068	64,200
Louisiana Department of Social Services - CFMS548094	10,000
Families Helping Families of Greater New Orleans	4,494
Total	\$213,667

# 4. **DUE FROM GRANTOR**

A summary of amounts due from grantor at June 30, 2000, follows:

Louisiana Developmental Disabilities Council	\$6,894
Louisiana Department of Education	1,954
Department of Health and Hospitals - Office of Public Health	6,245
Office for Citizens with Developmental Disabilities	5,350
Louisiana Department of Social Services	1,368
Families Helping Families of Greater New Orleans	1,635
Total	\$23,446

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FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC.Monroe, LouisianaNotes to the Financial Statements

#### 5. LITIGATION AND CLAIMS

At June 30, 2000, Families Helping Families of Northeast Louisiana, Inc., is not involved in any litigation nor aware of any unasserted claims.

#### 6. FEDERAL FINANCIAL ASSISTANCE

FEDERAL GRANTOR/		PASS-THROUGH	
PASS-THROUGH GRANTOR NAME/	CFDA	GRANTOR'S	
PROGRAM TITLE	NUMBER	NUMBER	EXPENDITURES

#### UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES

Developmental Disabilities Basic Support and

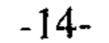
Advocacy Grants- Passed through Louisiana State			
Planning Council on Developmental Disabilities	93.630	CFMS550085	\$25,008
		CFMS549933	6,000
		CFMS551978	27,229
		CFMS537897	1,214
		CFMS551436	2,588
Total United States Department of Health and			
Human Services			62,039
UNITED STATES DEPARTMENT OF			
EDUCATION:			
Handicapped State Grants - Passed through			
Louisiana Department of Education	84.027	99-B2-TO-S-C	12,421
OTHER FEDERAL FINANCIAL ASSISTANCE			
Passed through Louisiana Department of Health			
and Hospitals Office of Public Health	N/A	CFMS547638	53,013
Passed through Louisiana Department of Health			,
and Hospitals - TEFRA			7,500
Total Other Federal Financial Assistance			60,513
Total Federal Financial Assistance			\$134,973

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# Independent Auditor's Report on Compliance with Laws, Regulations, Contracts, and Grants, and Internal Control

The following independent auditor's report on compliance with laws, regulations, contracts, and grants and internal control is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



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MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

# BOARD OF DIRECTORS FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC. Monroe, Louisiana

I have audited the financial statements of Families Helping Families of Northeast Louisiana, Inc. as of and for the year ended June 30, 2000, and have issued my report thereon dated December 21, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

GOVERNMENTAL ACCOUNTING, AUDITING

AND FINANCIAL REPORTING

#### Compliance

As part of obtaining reasonable assurance about whether Families Helping Families of Northeast Louisiana, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

#### **Internal Control Over Financial Reporting**

In planning and performing my audit, I considered Families Helping Families of Northeast Louisiana, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting

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#### and its operation that I consider to be material weaknesses.

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FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC.
Monroe, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2000

This report is intended for the information of the members of Families Helping Families of Northeast Louisiana, Inc., management of the board, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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West Monroe, Louisiana December 21, 2000

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# FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC., Monroe, Louisiana

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Schedule of Findings and Questioned Costs For the Year Ended June 30, 2000

#### A. SUMMARY OF AUDIT RESULTS

- 1. The auditor's report expresses an unqualified opinion on the financial statements of Families Helping Families of Northeast Louisiana, Inc.
- 2. No reportable conditions relating to the audit of the financial statements is reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
- 3. No instances of noncompliance material to the financial statements of Families Helping Families of Northeast Louisiana, Inc. were disclosed during the audit.

# **B.** FINDINGS - FINANCIAL STATEMENTS AUDIT

None

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Schedule 2

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# FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC. Monroe, Louisiana

Summary Schedule of Prior Audit Findings For the Year Ended June 30, 2000

There were no audit findings reported in the audit for the year ended June 30, 1999.

