

**FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.**

Financial Statements

Year Ended June 30, 2020

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Family Violence Program of St. Bernard, Inc.  
Chalmette, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the Family Violence Program of St. Bernard, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020 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 from 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 Family Violence Program of St. Bernard, Inc.'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 Family Violence Program of St. Bernard, Inc.'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 the Family Violence Program of St. Bernard, Inc. as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying comparative financial information listed as “Supplemental Information” in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The information has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on the supplemental information.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2020 on our consideration of the Family Violence Program of St. Bernard, Inc.’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 financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Family Violence Program of St. Bernard, Inc.’s 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 the Family Violence Program of St. Bernard, Inc.’s internal control over financial reporting and compliance.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Morgan City, Louisiana  
December 22, 2020

## **FINANCIAL STATEMENTS**

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Statement of Financial Position  
June 30, 2020

ASSETS

Current assets	
Cash and cash equivalents	\$ 236,822
Investments	129,700
Due from other agencies	157,720
Other receivables	10,724
Prepaid expenses	<u>1,504</u>
Total current assets	536,470
Fixed assets	
Property and equipment, net	<u>993,819</u>
Total assets	<u>\$ 1,530,289</u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable	\$ 4,027
Accrued liabilities	37,688
Paycheck protection program loan	<u>78,300</u>
Total current liabilities	<u>120,015</u>
Net assets	
Without donor restrictions	1,381,205
With donor restrictions	<u>29,069</u>
Total net assets	<u>1,410,274</u>
Total liabilities and net assets	<u>\$ 1,530,289</u>

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

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Statement of Activities  
Year Ended June 30, 2020

Net Assets Without Donor Restrictions	
Revenue and support	
Federal, state and local grants and contracts	\$ 452,452
United Way	84,673
Contributions	63,158
Fundraising	19,319
Net assets released from restrictions	<u>132,984</u>
Total unrestricted revenue and support	<u>752,586</u>
Expenses	
Program services	606,337
Supporting services	
Management and general	92,789
Fundraising	<u>717</u>
Total expenses	<u>699,843</u>
Increase in net assets without donor restrictions	<u>52,743</u>
Net Assets With Donor Restrictions	
Federal, state and local grants and contracts	99,185
Other grants and contracts	24,075
Interest income	5,034
Net assets released from restrictions	<u>(132,984)</u>
Decrease in net assets with donor restrictions	<u>(4,690)</u>
Change in net assets	48,053
Net assets, beginning	<u>1,362,221</u>
Net assets, ending	<u>\$ 1,410,274</u>

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

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Statement of Functional Expenses  
Year Ended June 30, 2020

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Fundraising</u>	<u>Total</u>
	<u>Victim Support and Shelter</u>	<u>Management and General</u>		
Salaries	\$ 342,660	\$ 54,857	\$ -	\$ 397,517
Payroll taxes	27,435	4,392	-	31,827
Accounting and audit fees	18,796	2,615	-	21,411
Bank charges	-	56	-	56
Client services expenses	44,079	-	-	44,079
Client transportation expenses	1,102	-	-	1,102
Depreciation	31,378	13,448	-	44,826
Dues and subscriptions	1,613	-	-	1,613
Equipment expense	3,882	431	-	4,313
Equipment rental	3,289	365	-	3,654
Food supplies	11,281	-	-	11,281
Insurance	47,309	9,783	-	57,092
Licenses and permits	445	-	-	445
Office supplies and expense	16,185	1,717	-	17,902
Operating supplies	7,361	533	717	8,611
Other professional fees	8,200	-	-	8,200
Repairs and maintenance	13,803	1,534	-	15,337
Telephone	8,430	937	-	9,367
Training and conferences	950	105	-	1,055
Travel	968	108	-	1,076
Utilities	17,171	1,908	-	19,079
	<u>\$ 606,337</u>	<u>\$ 92,789</u>	<u>\$ 717</u>	<u>\$ 699,843</u>

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



FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Statement of Cash Flows  
Year Ended June 30, 2020

Cash flows from operating activities	
Change in net assets	\$ 48,053
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	44,826
Change in assets and liabilities:	
Due from other agencies	(44,801)
Other receivables	(9,550)
Prepaid expenses	(450)
Accounts payable	1,409
Accrued liabilities	<u>8,943</u>
Net cash provided by operating activities	<u>48,430</u>
Cash flows from investing activities	
Purchases of certificates of deposit	(129,700)
Proceeds from maturities of certificates of deposit	245,042
Facility improvements and renovations	<u>(285,911)</u>
Net cash used by investing activities	<u>(170,569)</u>
Cash flows from financing activities	
Proceeds from Paycheck Protection Program	<u>78,300</u>
Net decrease in cash	(43,839)
Cash at beginning of year	<u>280,661</u>
Cash at end of year	<u>\$ 236,822</u>

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

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Notes to Financial Statements

(1) Nature of Organization and Significant Accounting Policies

A. Nature of Organization

Family Violence Program of St. Bernard, Inc. (FVPSB) is a non-profit organization that provides a wide range of services to victims of domestic violence in St. Bernard and Plaquemines Parishes. Its core service is providing shelter and support for adult and child victims of domestic violence. In addition, a 24-hour crisis line, individual assessment, and case management are provided. FVPSB is also actively involved with community education including law enforcement training and support groups. FVPSB coordinates domestic abuse intervention through the court system and through services to child victims of domestic violence.

The accompanying financial statements of FVPSB have been prepared on the accrual basis of accounting.

B. Economic Dependence

FVPSB receives a significant portion of its funding through the State of Louisiana Department of Children and Family Services. Should the state agency cut its funding or disallow items, FVPSB may be required to reduce its services.

C. Significant Accounting Policies

Financial statement presentation

The financial statements are prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities. Substantially all revenues are recognized when earned. Expenses are recognized in the period incurred.

FVPSB has adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14 *Presentation of Financial Statements of Not-for-Profit Entities*, which modifies the presentation of net assets on the basic financial statements. In accordance with FASB ASU 2016-14, net assets are presented in two classes — net assets without donor restrictions and net assets with donor restrictions. Presentation in a particular net asset class is based on the existence or absence of donor-imposed restrictions on the use of the net assets. Accordingly, the net assets of FVPSB and changes therein are classified and reported as follows:

Net Assets with Donor Restrictions – net assets subject to stipulations imposed by donors and grantors. Donor restrictions may be temporary or permanent in nature. These restrictions will be satisfied by specified actions of FVPSB or by the passage of time.

Net Assets without Donor Restrictions – net assets which are not subject to donor-imposed stipulations and, therefore, are assets the organization may use for any purpose in performing the primary objectives of FVPSB. These net assets may be used at the discretion of FVPSB's management and board of directors.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Notes to Financial Statements (continued)

D. Support and Expenses

All revenues and support are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support with donor restrictions that increases that net asset class. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions in the statement of activities as “net assets released from restrictions.”

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

E. Contributions

In accordance with *FASB Accounting Standards Codification Section 958-605, Not-for-Profit Entities -Revenue Recognition - Contributions*, contributions are recognized when the donor makes a nonreciprocal promise to give and are recorded as Contributions without donor restrictions or Contributions with donor restrictions depending on the existence and/or nature of any donor restrictions.

FVPSB reports gifts of cash and other assets as unrestricted support unless they are received with donor stipulations that limit the use of the donated assets. When the donor restriction expires, that is, when the time restriction ends, or the purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

FVPSB reports contributions of assets other than cash at their estimated fair value at the date of the gift and are reported as revenues of the unrestricted net asset class unless explicit donor stipulations specify how the donated asset must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as revenues of the ‘with donor restrictions’ net asset class. Absent explicit donor stipulations about how long those long-lived assets must be maintained, SBBWP reports expiration of donor restrictions when the donated or acquired long-lived assets are placed in service.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support with donor restrictions that increases that net assets classes. When a qualifying expenditure occurs, or a time restriction expires, assets with donor restrictions are recognized in net assets without donor restrictions as “net assets released from restrictions” in the statement of activities. However, if a restriction is fulfilled in the same period in which the contribution is received, the contribution is reported as one without donor restrictions.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Notes to Financial Statements (continued)

F. Allowance for Doubtful Accounts

FVPSB considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is provided.

G. Property and Equipment

Purchased property and equipment are recorded at cost at the date of acquisition. Property and equipment purchased with grant funds are recorded as contributions with donor restrictions. In the absence of donor stipulations regarding how long the assets must be used, FVPSB has adopted a policy of implying a time restriction that expires over the useful life of the assets. FVPSB maintains a threshold level of \$500 or more for capitalizing capital assets.

Depreciation is computed by the straight-line method based on the following estimated lives:

	<u>Years</u>
Buildings and improvements	20-40
Furniture, equipment and vehicles	5-12

H. Compensated Absences

Employees of FVPSB earn annual leave in varying amounts depending upon length of service. Sick leave is earned at the rate of 75 hours per year. Upon termination, no payment is made for unused sick leave, but accrued annual leave is paid up to a maximum of 40 hours of accrual. Accrued compensated absences are reported in the statement of financial position as accrued liabilities.

I. Donated Services

FVPSB receives donated services from unpaid volunteers who assist in program services during the year. However, these donated services are not reflected in the statement of activity because the criteria for recognition under *FASB Accounting Standards Codification 958-605, Not-for-Profit Entities - Revenue Recognition - Contributions* have not been satisfied.

J. Cash and Cash Equivalents

Cash and cash equivalents consist of cash held in checking accounts on deposit in a local bank. These funds are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, FVPSB may have funds on deposit in excess of insured limits. It is management's opinion that FVPSB is not exposed to any significant credit risks on cash and cash equivalents. At June 30, 2020, all of FVPSB's deposits were secured by FDIC coverage.

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

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Notes to Financial Statements (continued)

K. Investments

Certificates of deposit are carried at cost which approximates market. Investments in marketable securities are reported at fair value. Donated securities are initially recorded at their fair value on the date of the gift. Net investment income is recorded in unrestricted net assets, except for that portion of investment income derived from permanently restricted net assets, which is to be used in accordance with donor restrictions and which is therefore recorded in net assets with donor restrictions. Unrealized appreciation or depreciation of investments is included in the accompanying statement of activities as well as realized gains and losses on sales of marketable securities.

L. Income Taxes

FVPSB has received a determination letter from the Internal Revenue Service indicating that it is a tax-exempt organization as provided for in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes except to the extent it has unrelated business income. Income from certain activities not directly related to the organization's tax-exempt purpose is subject to taxation. If the organization were to be subject to unrelated business income tax, these taxes would be included in management and general expenses in the accompanying statement of activities.

M. Natural Classification of Expenses

The cost of providing for FVPSB'S programs and administering the related supporting services has been summarized on a functional basis in the statement of activities. Accordingly, expenses that benefit both program and supporting services have been allocated using management's estimates.

FVPSB's fundraising activities, in many cases, include purposes or contents related to a program service. *FASB Accounting Standards Codification 958-720, Other Expenses* states that joint costs of informational materials or activities should be allocated between fundraising and the appropriate program or general function if it can be demonstrated that a program or general function has been performed in conjunction with the appeal for funds. Although FVPSB has the ability to give evidence for such combined activities, it does not allocate those portions from its fundraising activities to program services.

N. Advertising

Advertising costs are expensed as incurred. Advertising expense was \$0 in 2020.

O. Operations

During the year ended June 30, 2020, the organization entered into reimbursement contracts with various agencies of the federal and state governments. Under these contracts, FVPSB would be reimbursed for expenses incurred for the operation of its battered women's shelter program and programs providing counseling or legal assistance regarding the prevention of, or obtaining relief from, spousal/family battery or cruelty in the form of temporary restraining orders or other protective orders issued through the court system.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Notes to Financial Statements (continued)

(2) Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(3) Due from Other Agencies

Due from other agencies consisted of the following at June 30, 2020:

State of Louisiana -	
Department of Children and Family Services	\$ 95,005
Louisiana Commission on Law Enforcement	23,407
St. Bernard Parish Government	22,024
Other -	
United Way	<u>17,284</u>
	<u>\$ 157,720</u>

(4) Property and Equipment

Property and equipment consisted of the following at June 30, 2020:

Capital assets not being depreciated	
Land	\$ 112,000
Capital assets being depreciated	
Building cost and renovations	1,074,866
Playground development and landscaping	42,717
Telephone, camera and alarm security systems	54,066
Gated fence and outside lighting	41,112
Computer equipment	22,573
Furniture and equipment	160,448
Pet facility and storage	9,640
Transportation vehicles	<u>27,390</u>
	1,544,812
Less accumulated depreciation	<u>(550,993)</u>
	<u>\$ 993,819</u>

Depreciation expense totaling \$44,826 was recognized in the statement of activities for the year ended June 30, 2020.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Notes to Financial Statements (continued)

(5) Art Collection

During fiscal year ended June 30, 2008, the organization received several oil paintings and water and ink drawings from the Jean Bragg Gallery in New Orleans, LA. These paintings were part of a collection of the early works of Jane Randolph, later known as Jane Randolph Whipple, a student who studied fine art at Newcomb College in New Orleans, LA during the 1927-1931 time period. Ms. Whipple was well known in the art community and was known as having had success abroad in Paris, France and London, England. FVPSB has adopted a policy of not capitalizing the collection of artworks in its financial statements.

(6) Short Term Loans

In response to the Covid-19 pandemic, the United States Congress established the Paycheck Protection Program (PPP) whereby businesses could obtain loans to continue paying its employees during times of economic slowdowns brought on by the effects of the public response to the pandemic. The provisions of the program called for the forgiveness of the obligation to repay with the satisfaction of certain conditions including employee retention and maintenance of payroll levels. FVPSB obtained a loan under the PPP program in the amount of \$78,300. As of June 30, 2020, FVPSB's obligation to repay the loan had not been forgiven and the loan is reported in the Statement of Net Position as a current liability. Management anticipates that all requirements will be met and the obligation to repay the PPP loan will be forgiven.

(7) Net Assets with Donor Restrictions

Net assets with donor restrictions consisted of the following at June 30, 2020:

Book value of property and equipment purchased	<u>\$ 29,069</u>
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FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Notes to Financial Statements (continued)

(8) Summary of Grants/Contracts Funding

FVPSB was funded through the following grants and contracts for the year ended June 30, 2020:

<u>Funding Source/Program</u>	<u>CFDA No.</u>	<u>Award No.</u>	<u>Recognized Support</u>
United States Government:			
Department of Housing and Urban Development			
Continuum of Care Program	14.267	LS 0333D6H091800	\$ 79,959
State of Louisiana:			
Louisiana Commission on Law Enforcement:			
Domestic Violence Program - VOCA	16.575	2017-VA-02-4354	44,823
Domestic Violence Program - VOCA	16.575	2018-VA-02-4969	38,945
Domestic Violence Program - VAWA	16.588	2018-WF-03-4697	10,149
Domestic Violence Program - VAWA	16.588	2019-WF-03-5347	8,479
Department of Children and Family Services (DCFS)	93.671	2000358570	247,459
DCFS - Special Cares Act Funding			20,215
DCFS - Marriage Licenses and Civil Fees			846
Louisiana Bar Foundation:			
IOLTA Grant Program		2019-030	24,075
Parish of St. Bernard:			
Emergency Solutions Grant Program	14.231	SBPC #1711-07-17	99,185
Marriage Licenses and Civil Fees			<u>1,577</u>
			<u>\$ 575,712</u>

(9) Contingent Liabilities

FVPSB receives grants for specific purposes that are subject to review and audit by the agency providing the funding. Such reviews and audits could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

(10) Subsequent Events

Management has evaluated subsequent events through December 22, 2020, the date which the financial statements were available for issue.

(11) Liquidity and Availability of Resources

At June 30, 2020, FVPSB has cash and cash equivalents totaling \$236,822, all of which was available for general expenditure needs. FVPSB has no policy to invest cash and cash equivalents in



FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Notes to Financial Statements (continued)

excess of daily requirements or structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

(12) Compensation and Other Payments to Chief Officer

Act 706 of the 2014 Louisiana Session amended R.S. 24:513(A) requiring additional disclosure of total compensation, reimbursements, benefits, or other payments made to an agency head or chief officer. Payments to the Executive Director, Gail Gowland, for the year ended June 30, 2020 are as follows:

Wages	\$ 82,000
Benefits - Insurance	3,600
Travel	540
Dues	150
Other reimbursements	<u>250</u>
	<u>\$ 86,540</u>

**SUPPLEMENTAL INFORMATION**

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Comparative Statement of Financial Position  
June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 236,822	\$ 280,661
Investments	129,700	245,043
Due from other agencies	157,720	112,919
Other receivables	10,724	1,174
Prepaid expenses	<u>1,504</u>	<u>1,054</u>
Total current assets	536,470	640,851
Fixed assets		
Property and equipment, net	<u>993,819</u>	<u>752,733</u>
Total assets	<u>\$ 1,530,289</u>	<u>\$ 1,393,584</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 4,027	\$ 2,618
Accrued liabilities	37,688	28,745
Paycheck protection program loan	<u>78,300</u>	<u>-</u>
Total current liabilities	<u>120,015</u>	<u>31,363</u>
Net assets		
Without donor restrictions	1,381,205	1,328,462
With donor restrictions	<u>29,069</u>	<u>33,759</u>
Total net assets	<u>1,410,274</u>	<u>1,362,221</u>
Total liabilities and net assets	<u>\$ 1,530,289</u>	<u>\$ 1,393,584</u>

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Comparative Statement of Activities  
 Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Net assets without donor restrictions		
Revenue and support		
Federal, state and local grants and contracts	\$ 452,452	\$ 352,803
United Way	84,673	86,009
Contributions	63,158	54,588
Fundraising	19,319	18,726
Net assets released from restrictions	<u>132,984</u>	<u>123,426</u>
Total unrestricted revenue and support	<u>752,586</u>	<u>635,552</u>
Expenses		
Program services	606,337	537,228
Supporting services		
Management and general	92,789	84,478
Fundraising	<u>717</u>	<u>428</u>
Total expenses	<u>699,843</u>	<u>622,134</u>
Increase in net assets without donor restrictions	<u>52,743</u>	<u>13,418</u>
Net assets with donor restrictions		
State grants	99,185	89,222
Other grants and contracts	24,075	24,075
Interest income	5,034	5,439
Net assets released from restrictions	<u>(132,984)</u>	<u>(123,426)</u>
Decrease in net assets with donor restrictions	<u>(4,690)</u>	<u>(4,690)</u>
Change in net assets	48,053	8,728
Net assets, beginning	<u>1,362,221</u>	<u>1,353,493</u>
Net assets, ending	<u>\$ 1,410,274</u>	<u>\$ 1,362,221</u>

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Comparative Statement of Functional Expenses  
Years Ended June 30, 2020 and 2019

	2020				2019 Total
	Victim Support and Shelter	Management and General	Fundraising	Total	
Salaries	\$ 342,660	\$ 54,857	\$ -	\$ 397,517	\$ 368,551
Payroll taxes	27,435	4,392	-	31,827	29,913
Accounting and audit fees	18,796	2,615	-	21,411	21,405
Bank charges	-	56	-	56	48
Client services expenses	44,079	-	-	44,079	11,325
Client transportation expenses	1,102	-	-	1,102	766
Depreciation	31,378	13,448	-	44,826	42,297
Dues and subscriptions	1,613	-	-	1,613	1,598
Equipment expense	3,882	431	-	4,313	7,396
Equipment rental	3,289	365	-	3,654	3,760
Food supplies	11,281	-	-	11,281	17,802
Fundraising expenses	-	-	-	-	428
Insurance	47,309	9,783	-	57,092	45,010
Licenses and permits	445	-	-	445	65
Office supplies and expense	16,185	1,717	-	17,902	11,961
Operating supplies	7,361	533	717	8,611	4,764
Other professional fees	8,200	-	-	8,200	13,144
Postage and delivery	-	-	-	-	322
Repairs and maintenance	13,803	1,534	-	15,337	11,577
Telephone	8,430	937	-	9,367	7,377
Training and conferences	950	105	-	1,055	3,324
Travel	968	108	-	1,076	1,769
Utilities	17,171	1,908	-	19,079	17,532
	<u>\$ 606,337</u>	<u>\$ 92,789</u>	<u>\$ 717</u>	<u>\$ 699,843</u>	<u>\$ 622,134</u>

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Comparative Statement of Cash Flows  
Years Ended June 30, 2020 and 2019

	2020	2019
Cash flows from operating activities		
Change in net assets	\$ 48,053	\$ 8,728
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	44,826	42,297
Changes in assets and liabilities:		
Due from other agencies	(44,801)	26,105
Other receivables	(9,550)	(288)
Prepaid expenses	(450)	(428)
Accounts payable	1,409	1,089
Accrued liabilities	8,943	789
Net cash provided by operating activities	48,430	78,292
Cash flows from investing activities		
Purchases of certificates of deposit	(129,700)	(245,043)
Proceeds from maturities of certificates of deposit	245,042	241,381
Facility improvements and renovations	(285,911)	(10,922)
Net cash used by investing activities	(170,569)	(14,584)
Cash flows from financing activities		
Proceeds from paycheck protection program loan	78,300	-
Net increase (decrease) in cash	(43,839)	63,708
Cash, beginning	280,661	216,953
Cash, ending	\$ 236,822	\$ 280,661

**INTERNAL CONTROL, COMPLIANCE AND OTHER MATTERS**

# KOLDER, SLAVEN & COMPANY, LLC

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## INDEPENDENT AUDITOR'S 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  
Family Violence Program of St. Bernard, Inc.  
Chalmette, 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 the Family Violence Program of St. Bernard, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 22, 2020.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Family Violence Program of St. Bernard, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 the Family Violence Program of St. Bernard, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Family Violence Program of St. Bernard, Inc.'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 Family Violence Program of St. Bernard, Inc.'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 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 the Family Violence Program of St. Bernard, Inc.'s financial statements are free from 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 financial statements. 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 *Government Auditing Standards*.

## Purpose of this 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 the Family Violence Program of St. Bernard, Inc.'s internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Family Violence Program of St. Bernard, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited under the provisions of Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44:6.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Morgan City, Louisiana  
December 22, 2020

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Schedule of Audit Results  
Year Ended June 30, 2020

Part I. Summary of Auditor's Results

*Financial Statements*

1. Type of auditor's opinion issued on financial statements: Unmodified
2. Internal control over financial reporting:
- |   |           |   |
|---|-----------|---|
| Material weakness(es) identified?       | _____ yes | _____ <input checked="" type="checkbox"/> no            |
| Significant deficiency(ies) identified? | _____ yes | _____ <input checked="" type="checkbox"/> none reported |
3. Noncompliance material to the financial statements? \_\_\_\_\_ yes  no
- Other*
4. Management letter issued? \_\_\_\_\_ yes  no

Part II: Findings Reported in Accordance with Government Auditing Standards

There are no findings reported in this section.

Part III: Findings and Questioned Costs Reported in Accordance with Uniform Guidance

The requirements of the Uniform Guidance do not apply.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2020

Internal Control and Compliance Material to the Financial Statements

No findings were previously reported.