

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Financial Statements

Year Ended June 30, 2021

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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, 2021 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, 2021, 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 23, 2021, 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 23, 2021

FINANCIAL STATEMENTS

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Statement of Financial Position

June 30, 2021

ASSETS

Current assets	
Cash and cash equivalents	\$ 254,119
Investments - certificates of deposit	133,400
Due from other agencies	<u>142,864</u>
Total current assets	530,383
Fixed assets	
Property and equipment, net	<u>996,986</u>
Total assets	<u>\$ 1,527,369</u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable	\$ 6,911
Accrued liabilities	<u>21,043</u>
Total current liabilities	<u>27,954</u>
Net assets	
Without donor restrictions	1,474,241
With donor restrictions	<u>25,174</u>
Total net assets	<u>1,499,415</u>
Total liabilities and net assets	<u>\$ 1,527,369</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, 2021

Net Assets Without Donor Restrictions	
Revenue and support	
Federal, state and local grants and contracts	\$ 552,744
United Way	69,860
Contributions	115,149
Fundraising	2,124
Income from forgiveness of debt	78,300
Net assets released from restrictions	<u>135,631</u>
Total revenue and support without donor restrictions	<u>953,808</u>
Expenses	
Program services	753,525
Supporting services	
Management and general	106,906
Fundraising	<u>341</u>
Total expenses	<u>860,772</u>
Increase in net assets without donor restrictions	<u>93,036</u>
Net Assets With Donor Restrictions	
Federal, state and local grants and contracts	102,951
Other grants and contracts	24,729
Interest income	4,056
Net assets released from restrictions	<u>(135,631)</u>
Decrease in net assets with donor restrictions	<u>(3,895)</u>
Change in net assets	89,141
Net assets, beginning	<u>1,410,274</u>
Net assets, ending	<u>\$ 1,499,415</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, 2021

	Program Services		Supporting Services		Total
	Victim Support and Shelter	Management and General	Fundraising		
Salaries	\$ 392,338	\$ 62,811	\$ -	\$ 455,149	
Payroll taxes	32,680	5,232	-	37,912	
Accounting and audit fees	16,061	1,785	-	17,845	
Client services expenses	79,599	-	-	79,599	
Client transportation expenses	2,781	-	-	2,781	
Depreciation	27,736	11,887	-	39,623	
Dues and subscriptions	2,623	-	-	2,623	
Equipment expense	43,715	4,857	-	48,572	
Equipment rental	3,544	394	-	3,938	
Food supplies	3,075	-	-	3,075	
Insurance	52,645	10,633	-	63,278	
Licenses and permits	95	-	-	95	
Office supplies and expense	16,525	1,021	-	17,546	
Operating supplies	5,426	603	341	6,370	
Other professional fees	5,531	-	-	5,531	
Postage and delivery	828	92	-	920	
Repairs and maintenance	34,493	3,833	-	38,325	
Telephone	14,627	1,625	-	16,252	
Training and conferences	68	8	-	75	
Travel	27	3	-	30	
Utilities	19,110	2,123	-	21,233	
	<u>\$ 753,525</u>	<u>\$ 106,906</u>	<u>\$ 341</u>	<u>\$ 860,772</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, 2021

Cash flows from operating activities	
Change in net assets	\$ 89,141
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	39,623
Income from forgiveness of debt	(78,300)
Change in assets and liabilities:	
Due from other agencies	14,856
Other receivables	10,724
Prepaid expenses	1,504
Accounts payable	2,884
Accrued liabilities	<u>(16,645)</u>
Net cash provided by operating activities	<u>63,787</u>
Cash flows from investing activities	
Purchases of certificates of deposit	(133,400)
Proceeds from maturities of certificates of deposit	129,700
Facility improvements and renovations	<u>(42,790)</u>
Net cash used by investing activities	<u>(46,490)</u>
Net increase in cash	17,297
Cash, beginning of year	<u>236,822</u>
Cash, end of year	<u>\$ 254,119</u>

Noncash investing and financing transactions

During the year ended June 30, 2021, FVPSB's Paycheck Protection Program (PPP) loan in the amount of \$78,300 was forgiven after established criteria for forgiveness was satisfied

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, 2021, deposits totaling \$26,304 were in excess of FDIC coverage and were uninsured and subject to custodial credit risk.

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 2021.

O. Operations

During the year ended June 30, 2021, 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, 2021:

State of Louisiana -	
Department of Children and Family Services	\$ 86,122
Louisiana Commission on Law Enforcement	22,862
Other -	
United Way	15,693
Louisiana Coalition Against Domestic Violence	14,576
Louisiana Housing Corporation	2,361
Women's Independence Scholarship Program, Inc.	<u>1,250</u>
	<u>\$ 142,864</u>

(4) Property and Equipment

Property and equipment consisted of the following at June 30, 2021:

Capital assets not being depreciated	
Land	\$ 112,000
Capital assets being depreciated	
Building cost and renovations	1,088,204
Playground development and landscaping	66,082
Telephone, camera and alarm security systems	60,153
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>
	1,587,602
Less accumulated depreciation	<u>(590,616)</u>
	<u>\$ 996,986</u>

Depreciation expense totaling \$39,623 was recognized in the statement of activities for the year ended June 30, 2021.

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. During the year ended June 30, 2020, FVPSB obtained a loan under the PPP program in the amount of \$78,300. FVPSB satisfied the criteria for the loan to be forgiven and, as of June 30, 2021, FVPSB's obligation to repay the loan has been forgiven. Income from the forgiveness of debt is recognized in FVPSB's Statement of Activities.

(7) Net Assets with Donor Restrictions

Net assets with donor restrictions consisted of the following at June 30, 2021:

Book value of property and equipment purchased	<u>\$ 25,174</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, 2021:

Funding Source/Program	CFDA No.	Award No.	Recognized Support
United States Government:			
Department of Housing and Urban Development			
Continuum of Care Program	14.267	LA 0333D6H091800	\$ 20,041
Continuum of Care Program	14.267	LA 0333D6H091901	66,814
State of Louisiana:			
Louisiana Commission on Law Enforcement:			
Domestic Violence Program - VOCA	16.575	2018-VA-02-4969	87,055
Domestic Violence Program - VAWA	16.588	2019-WF-03-5347	10,082
Domestic Violence Program - VAWA	16.588	2020-WF-01-5956	4,760
Department of Children and Family Services (DCFS)	93.671	2000358570	322,451
DCFS - Marriage Licenses and Civil Fees			2,008
Louisiana Bar Foundation:			
IOLTA Grant Program		2020-031	24,729
Louisiana Housing Council			
Emergency Solutions Grant Program	14.231	FFY 2019	102,950
Louisiana Coalition Against Domestic Violence			
Domestic Violence Flexible Housing Program			37,751
Parish of St. Bernard:			
Marriage Licenses and Civil Fees			<u>1,783</u>
			<u>\$ 680,424</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

On August 30, 2021, Hurricane Ida made landfall just west of St. Bernard Parish as a category 4 storm causing moderate wind damage throughout the parish and flooding in certain low-lying areas. The financial impact to FVPSB has yet to be determined.

Management has evaluated subsequent events through December 23, 2021, the date which the financial statements were available for issue.

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Notes to Financial Statements (continued)

(11) Liquidity and Availability of Resources

At June 30, 2021, FVPSB has cash and cash equivalents totaling \$276,304, all of which was available for general expenditure needs. FVPSB has no policy to invest cash and cash equivalents in 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, 2021 are as follows:

Wages	\$ 88,477
Benefits - Insurance	3,600
Other reimbursements	<u>614</u>
	<u>\$ 92,691</u>

SUPPLEMENTAL INFORMATION

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Comparative Statement of Financial Position
June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 254,119	\$ 236,822
Investments - certificates of deposit	133,400	129,700
Due from other agencies	142,864	157,720
Other receivables	-	10,724
Prepaid expenses	-	1,504
Total current assets	<u>530,383</u>	<u>536,470</u>
Fixed assets		
Property and equipment, net	<u>996,986</u>	<u>993,819</u>
Total assets	<u>\$ 1,527,369</u>	<u>\$ 1,530,289</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 6,911	\$ 4,027
Accrued liabilities	21,043	37,688
Paycheck protection program loan	-	78,300
Total current liabilities	<u>27,954</u>	<u>120,015</u>
Net assets		
Without donor restrictions	1,474,241	1,381,205
With donor restrictions	<u>25,174</u>	<u>29,069</u>
Total net assets	<u>1,499,415</u>	<u>1,410,274</u>
Total liabilities and net assets	<u>\$ 1,527,369</u>	<u>\$ 1,530,289</u>

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Comparative Statement of Activities
 Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Net assets without donor restrictions		
Revenue and support		
Federal, state and local grants and contracts	\$ 552,744	\$ 452,452
United Way	69,860	84,673
Contributions	115,149	63,158
Fundraising	2,124	19,319
Income from forgiveness of debt	78,300	-
Net assets released from restrictions	<u>135,631</u>	<u>132,984</u>
Total unrestricted revenue and support	<u>953,808</u>	<u>752,586</u>
Expenses		
Program services	753,525	606,337
Supporting services		
Management and general	106,906	92,789
Fundraising	<u>341</u>	<u>717</u>
Total expenses	<u>860,772</u>	<u>699,843</u>
Increase in net assets without donor restrictions	<u>93,036</u>	<u>52,743</u>
Net assets with donor restrictions		
State grants	102,951	99,185
Other grants and contracts	24,729	24,075
Interest income	4,056	5,034
Net assets released from restrictions	<u>(135,631)</u>	<u>(132,984)</u>
Decrease in net assets with donor restrictions	<u>(3,895)</u>	<u>(4,690)</u>
Change in net assets	89,141	48,053
Net assets, beginning	<u>1,410,274</u>	<u>1,362,221</u>
Net assets, ending	<u>\$ 1,499,415</u>	<u>\$ 1,410,274</u>

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Comparative Statement of Functional Expenses
Years Ended June 30, 2021 and 2020

	2021			Total	2020 Total
	Victim Support and Shelter	Management and General	Fundraising		
Salaries	\$ 392,338	\$ 62,811	\$ -	\$ 455,149	\$ 397,517
Payroll taxes	32,680	5,232	-	37,912	31,827
Accounting and audit fees	16,061	1,785	-	17,845	21,411
Bank charges	-	-	-	-	56
Client services expenses	79,599	-	-	79,599	44,079
Client transportation expenses	2,781	-	-	2,781	1,102
Depreciation	27,736	11,887	-	39,623	44,826
Dues and subscriptions	2,623	-	-	2,623	1,613
Equipment expense	43,715	4,857	-	48,572	4,313
Equipment rental	3,544	394	-	3,938	3,654
Food supplies	3,075	-	-	3,075	11,281
Insurance	52,645	10,633	-	63,278	57,092
Licenses and permits	95	-	-	95	445
Office supplies and expense	16,525	1,021	-	17,546	17,902
Operating supplies	5,426	603	341	6,370	8,611
Other professional fees	5,531	-	-	5,531	8,200
Postage and delivery	828	92	-	920	-
Repairs and maintenance	34,493	3,833	-	38,325	15,337
Telephone	14,627	1,625	-	16,252	9,367
Training and conferences	68	8	-	75	1,055
Travel	27	3	-	30	1,076
Utilities	19,110	2,123	-	21,233	19,079
	<u>\$ 753,525</u>	<u>\$ 106,906</u>	<u>\$ 341</u>	<u>\$ 860,772</u>	<u>\$ 699,843</u>

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Comparative Statement of Cash Flows
Years Ended June 30, 2021 and 2020

	2021	2020
Cash flows from operating activities		
Change in net assets	\$ 89,141	\$ 48,053
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	39,623	44,826
Income from forgiveness of debt	(78,300)	-
Changes in assets and liabilities:		
Due from other agencies	14,856	(44,801)
Other receivables	10,724	(9,550)
Prepaid expenses	1,504	(450)
Accounts payable	2,884	1,409
Accrued liabilities	(16,645)	8,943
Net cash provided by operating activities	63,787	48,430
Cash flows from investing activities		
Purchases of certificates of deposit	(133,400)	(129,700)
Proceeds from maturities of certificates of deposit	129,700	245,042
Facility improvements and renovations	(42,790)	(285,911)
Net cash used by investing activities	(46,490)	(170,569)
Cash flows from financing activities		
Proceeds from paycheck protection program loan	-	78,300
Net increase (decrease) in cash	17,297	(43,839)
Cash, beginning of year	236,822	280,661
Cash, end of year	\$ 254,119	\$ 236,822

Noncash investing and financing transactions

During the year ended June 30, 2021, FVPSB's Paycheck Protection Program (PPP) loan in the amount of \$78,300 was forgiven after established criteria for forgiveness was satisfied

INTERNAL CONTROL, COMPLIANCE AND OTHER MATTERS

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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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, 2021, 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 23, 2021.

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 on 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 23, 2021

FAMILY VIOLENCE PROGRAM OF ST. BERNARD, INC.

Schedule of Audit Results
Year Ended June 30, 2021

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? | <u> </u> yes | <u> x </u> no |
| Significant deficiency(ies) identified? | <u> </u> yes | <u> x </u> none reported |
3. Noncompliance material to the financial statements? yes x no
- Other*
4. Management letter issued? yes x 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, 2021

Internal Control and Compliance Material to the Financial Statements

No findings were previously reported.