

Affidavit and Revenue Certification

Livingston Youth and Family Counseling, Inc. ENTITY NAME
Livingston Parish
Denham Springs (City), Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. If applicable, the certification of revenues \$50,000 or less is required by Louisiana Revised Statute 24:513(l)(1)(c)(i). (The threshold is \$200,000 for Justices of the Peace and Constables.)


Personally came and appeared before the undersigned authority, Ligia Soileau (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Livingston Youth and Family Counseling, Inc. (entity name) as of December 31, 2011, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Ligia Soileau, (name), who, duly sworn, deposes and says that Livingston Youth and Family Counseling, Inc. (entity name) received \$50,000 (\$200,000) or less in revenues and other sources for the year ended December 31, 2011, and accordingly, is not required to have an audit for the previously mentioned year.


Signature

Sworn to and subscribed before me this 30th day of March, 2012


NOTARY PUBLIC

Officer Name Ligia Soileau

Title Executive Director

Address 940 Government Drive
Denham Springs, LA 70726

Telephone No. (225) 665-7242

Fax No. (225) 665-5451

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 25 2012

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 Accrual Basis

Livingston Youth & Family Counseling
Profit & Loss
 January through December 2011

	Jan - Dec 11
Income	
4000 · Support and Revenue	
4005 · Allocations	
4005.2 · City of DS Allocation	10,000.00
4005.1 · United Way Allocation	162,499.98
Total 4005 · Allocations	172,499.98
4080 · Donated Facilities (Per 12/31/08 audit)	21,800.04
4030 · Client Fees (Client Counseling Fees)	13,505.00
4070 · Miscellaneous	
4070.1 · File Copy Charges	80.00
4070 · Miscellaneous - Other	16.20
Total 4070 · Miscellaneous	96.20
4050 · Investment Income	
4040.3 · Dividends (Dividends)	436.00
4040.02 · State Farm Bank Interest	10.65
4050 · Investment Income - Other	4,263.51
Total 4050 · Investment Income	4,710.16
4040 · In-Kind Donations	2,940.00
4020 · Grants	
4020.01 · LCLE-Sexual Abuse Grant	14,128.00
4020 · Grants - Other	1,000.00
Total 4020 · Grants	15,128.00
4010 · Contributions	10,527.33
Total 4000 · Support and Revenue	241,206.71
Total Income	241,206.71
Gross Profit	241,206.71
Expense	
5800 · Program Services Expenditures	
5026 · Employee/Fringe	528.86
5150 · Development and Fundraising	76.23
5055 · Outreach/Marketing	341.03
5050 · Conferences - Training (Exp. associated w/board mtgs, staff mtgs, staff appreciatio...)	20.00
5130 · Repairs & Maintenance	
5130.02 · Equipment Repairs	
5130.03 · Computer Maintenance	950.83
Total 5130.02 · Equipment Repairs	950.83
Total 5130 · Repairs & Maintenance	950.83
5120 · Miscellaneous Expense	
5120.06 · Interest & Penalty (Interest & Penalty/Late Charge)	123.15
5120.05 · Meeting Expenses	103.20
5120.04 · Membership/Dues	432.00
5215 · Bad Debt (for writing off bad debt)	135.00
5120 · Miscellaneous Expense - Other	143.00
Total 5120 · Miscellaneous Expense	936.35
5110 · Printing & Publishing	127.02
5100 · Travel	
5100.01 · Conferences - Attending	1,723.63
5100.04 · Out-of-Town Travel	84.48
Total 5100 · Travel	1,808.11
5095 · Occupancy	
5095.03 · Fair Rental Value (Fair Value per 12/31/08 audit)	21,800.04
5095.01 · Janitorial	1,800.00
Total 5095 · Occupancy	23,600.04
5090 · Postage	318.90
5080 · Utilities	
5080.01 · Water	1,758.04

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Livingston Youth & Family Counseling
Profit & Loss
January through December 2011

	Jan - Dec 11
5080.04 - Electric (Entergy Electric)	3,375.96
5080.01 - Telephone	
5080.03 - Telephone Maintenance	207.36
5080.01 - Telephone - Other	3,875.50
Total 5080.01 - Telephone	4,082.86
Total 5080 - Utilities	9,227.03
5065 - Supplies	
5065.01 - Office Supplies	1,993.16
Total 5065 - Supplies	1,993.16
5060 - Fundraising Expenses	24.95
5045 - Professional Fees	
5045.01 - Accounting	6,050.00
Total 5045 - Professional Fees	6,050.00
5040 - Insurance	
5040.01 - Workers Compensation	3,416.00
5040.02 - Premises/Content Liab	3,761.10
5040.03 - Professional Liability	1,289.00
5040.04 - Directors/Officers Liab	1,241.00
Total 5040 - Insurance	9,707.10
5025 - Employee Benefits	15,944.34
5020 - Payroll Taxes	
5020.03 - FICA - Social Security Employer	9,449.16
5020.02 - FICA - Medicare Employer	2,209.89
5020.01 - State Unemployment	42.35
Total 5020 - Payroll Taxes	11,701.40
5010 - Salaries	
5010.01 - Salaries	152,405.85
5010.02 - CACV Salaries	0.00
5010 - Salaries - Other	0.00
Total 5010 - Salaries	152,405.85
Total 5900 - Program Services Expenditures	235,761.20
Total Expense	235,761.20
Net Income	5,445.51

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 Accrual Basis

Livingston Youth & Family Counseling
Balance Sheet
 As of December 31, 2011

Dec 31, 11

ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash	
1061 · Hancock CD-643632	37,846.24
1021 · VP Cash for change	75.00
1005 · Hancock Checking	25,261.18
1020 · Petty Cash - LYFC	264.50
Total 1000 · Cash	63,446.92
Total Checking/Savings	63,446.92
Accounts Receivable	
1110 · Accounts Receivable	3,296.51
Total Accounts Receivable	3,296.51
Other Current Assets	
1120 · Due From Others	-8.00
1115 · A/R CACV Grant	1,631.00
1410 · Prepaid Insurance	5,064.00
Total Other Current Assets	6,687.00
Total Current Assets	73,430.43
Fixed Assets	
1500 · Land, Building & Equipment	
1599 · Accumulated Depreciation	-53,334.00
1504 · Leasehold Improvements	7,328.74
1503 · Furniture & Fixtures	20,140.45
1502 · Fixed Assets Prior to 1990	9,908.00
1501 · Office Equipment	20,705.32
Total 1500 · Land, Building & Equipment	4,748.51
Total Fixed Assets	4,748.51
TOTAL ASSETS	78,178.94
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable - Operating	500.00
Total Accounts Payable	500.00
Other Current Liabilities	
2200 · Accrued Vacation Payable	2,919.00
2100 · Payroll Liabilities	
2130 · Federal Withholding Payable	1,110.00
2160 · MetLife 403(b) Payable	155.00
2111 · FICA - Social Security Payable	1,248.85
2110 · FICA - Medicare Payable	394.50
2140 · State Withholding Payable	1,116.67
2145 · State Unemployment Payable	6.63
2150 · United Way Pledges Payable	994.00
Total 2100 · Payroll Liabilities	5,025.55
Total Other Current Liabilities	7,944.55
Total Current Liabilities	8,444.55
Total Liabilities	8,444.55
Equity	
3000 · Net Assets	
3020 · Opening Bal Equity	-0.36
3010 · Equity	
Unrestricted Fund Balance	119.00

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Livingston Youth & Family Counseling
Balance Sheet
As of December 31, 2011

	<u>Dec 31, 11</u>
Total 3010 - Equity	<u>119.00</u>
Total 3000 - Net Assets	118.64
3300 - Retained Earnings	64,170.24
Net Income	5,445.51
Total Equity	<u>69,734.39</u>
TOTAL LIABILITIES & EQUITY	<u>78,178.94</u>