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**FELICIANA DAY CARE HOME AGENCY**

**FINANCIAL STATEMENTS**  
**WITH SUPPLEMENTARY INFORMATION**

**SEPTEMBER 30, 2014**

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**FELICIANA DAY CARE HOME AGENCY  
FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION  
SEPTEMBER 30, 2014**

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**FELICIANA DAY CARE HOME AGENCY  
FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION  
SEPTEMBER 30, 2014**

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**MARY SUE STAGES, CPA**  
**A PROFESSIONAL ACCOUNTING CORPORATION**

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*Louisiana Society of Certified Public Accountants*  
*American Institute of Certified Public Accountants*  
*Association of Governmental Accountants*  
*Governmental Audit Quality Control Center*

**INDEPENDENT AUDITORS' REPORT**

To the Board of Trustees of  
Feliciana Day Care Home Agency  
P. O. Box 719  
Clinton, Louisiana 70722

***Report on the Financial Statements***

We have audited the accompanying financial statements of the Family Day Care Home Program of Feliciana Day Care Home Agency (a non-profit organization), which comprise the statement of financial position as of September 30, 2014, and the related statements of activities 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 of 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 entity'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 entity'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.

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Family Day Care Home Program of Feliciana Day Care Home Agency as of September 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters – Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses, schedule of compensation, benefits and other payments to agency head and schedule of meals served and program reimbursements are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and the audited statement of claims as required by the Louisiana Department of Education, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2015, on our consideration of the Family Day Care Home Program of Feliciana Day Care Home Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 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 Day Care Home Program of Feliciana Day Care Home Agency's internal control over financial reporting and compliance.



Mary Sue Stages, CPA  
A Professional Accounting Corporation  
Baker, LA  
March 30, 2015

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**FINANCIAL STATEMENTS**

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**FELICIANA DAY CARE HOME AGENCY  
STATEMENT OF FINANCIAL POSITION  
SEPTEMBER 30, 2014**

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ASSETS

Current Assets

Cash and cash equivalents	\$ 9,350.53
Due from Department of Education	<u>86,515.27</u>

Total Current Assets/Total Assets 95,865.80

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	5,938.76
Payroll and related payables	2,798.76
Due to providers	<u>72,295.27</u>

Total Current Liabilities/Total Liabilities 81,032.79

Net Assets

Unrestricted net assets	<u>14,833.01</u>
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Total Liabilities and Net Assets 95,865.80

See Accompanying Notes and Independent Auditors' Report

**FELICIANA DAY CARE HOME AGENCY  
STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2014**

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<u>UNRESTRICTED NET ASSETS</u>		
SUPPORT AND OTHER GAINS		
Administrative reimbursements	\$	148,456.00
NET ASSETS RELEASED FROM RESTRICTIONS		
Restrictions satisfied by payments		<u>778,376.70</u>
	Total Support, Other Gains and Reclassifications	926,832.70
EXPENSES		
Program services		778,376.70
Supporting services		<u>134,924.38</u>
	Total Expenses	<u>913,301.08</u>
	Increase In Unrestricted Net Assets	13,531.62
<u>TEMPORARILY RESTRICTED NET ASSETS</u>		
Support from meal reimbursements		778,376.70
Net assets released from restrictions: Restrictions satisfied by payments		<u>(778,376.70)</u>
	Increase In Temporarily Restricted Net Assets	<u>-</u>
CHANGE IN NET ASSETS		13,531.62
NET ASSETS, BEGINNING		<u>1,301.39</u>
NET ASSETS, ENDING		<u><u>14,833.01</u></u>

See Accompanying Notes and Independent Auditors' Report

**FELCIANA DAY CARE HOME AGENCY  
STATEMENT OF CASH FLOWS  
YEAR ENDED SEPTEMBER 30, 2014**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from administrative reimbursements	\$ 144,334.00
Cash received from program reimbursements	748,270.01
Cash paid to or on behalf of employees for services	(98,767.49)
Cash paid for program expenses	(796,102.37)
Cash paid to suppliers for goods and services	(36,020.60)
Net Cash Used for Operating Activities	<u>(38,286.45)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
	<u>-</u>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	(38,286.45)
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<u>47,636.98</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u><u>9,350.53</u></u>
<b>RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH USED FOR OPERATING ACTIVITIES</b>	
Change in net assets	13,531.62
Adjustments to Reconcile Change in Net Assets to Net Cash Used for Operating Activities	
(Increase) decrease in assets:	
Receivables	(34,228.69)
Increase (decrease) in liabilities:	
Accounts payable	475.92
Payroll and related payables	(339.63)
Due to providers	(17,725.67)
<b>NET CASH USED FOR OPERATING ACTIVITIES</b>	<u><u>(38,286.45)</u></u>

See Accompanying Notes and Independent Auditors' Report

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**NOTES TO FINANCIAL STATEMENTS**

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**FELICIANA DAY CARE HOME AGENCY  
INDEX TO NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

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**FELICIANA DAY CARE HOME AGENCY  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

The Family Day Care Home Program of Feliciana Day Care Home Agency (hereafter referred to as the Organization) was established to provide supervised provisions of meals. It serves an average of 133 homes per month to primarily low-income, disabled, elderly or other disadvantaged residents of East Feliciana and nearby parishes. It engages in the U. S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226.

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

**Cash and Cash Equivalents**

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

**Receivables**

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

**Inventory**

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

**Property and Equipment**

Property and equipment purchased by the Organization is recorded at cost. They are depreciated using the straight-line method over the estimated useful lives of the assets. Equipment with an original cost of \$500 or greater is generally capitalized. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

**Support and Expenses**

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

**FELICIANA DAY CARE HOME AGENCY**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2014**

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

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

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Financial Statement Presentation**

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

**Income Taxes**

The Organization is a not-for-profit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

The federal income tax returns of the company for fiscal years 2011, 2012, 2013 and 2014 are subject to examination by the Internal Revenue Service, generally for three years after they were filed.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of the following:

Demand deposits	\$ <u>9,350.53</u>
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**FELICIANA DAY CARE HOME AGENCY  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

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NOTE 3 – RECEIVABLES

Receivables are stated at the amount the Organization expects to collect. Management considers all receivables to be collectible at year-end.

Receivables at year-end consist of the following:

Due from Department of Education	\$ <u>86,515.27</u>
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This represents the September 2014 reimbursement claimed and received in the subsequent month.

NOTE 4 – ACCOUNTS AND OTHER PAYABLES

Payables at year-end include the following:

Trade	\$ 5,938.76
Payroll and related	2,798.76
Providers	<u>72,295.27</u>
Total	<u>81,032.79</u>

NOTE 5 – RESTRICTIONS ON NET ASSETS

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

NOTE 6 – NET ASSETS RELEASED FROM RESTRICTIONS

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

Purpose restriction accomplished:

Meals provided	\$ <u>778,376.70</u>
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**FELICIANA DAY CARE HOME AGENCY  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

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NOTE 7 – FUNCTIONAL ALLOCATION OF EXPENSES

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

NOTE 8 – CONCENTRATIONS

*Receivables and Revenues.* All receivables recorded are due from the Louisiana Department of Education, Division of Nutrition Assistance. Approximately 99% of the Organization's support is paid by the Department of Education, State of Louisiana through the U.S. Department of Agriculture Food and Nutrition Services, Family Day Care Home Program, under 7 CFR Part 226.

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

NOTE 9 – LITIGATION

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

NOTE 10 – SUBSEQUENT EVENTS

There were no subsequent events between the close of the fiscal year and March 30, 2015, the date on which the financial statements were available to be issued, that would materially impact the accompanying financial statements.

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**REQUIRED SUPPLEMENTARY INFORMATION**

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**FELICIANA DAY CARE HOME AGENCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED SEPTEMBER 30, 2014**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
<b>Major Programs</b>		
U. S. Department of Agriculture Food and Nutrition Services Child and Adult Care Food Program	10.558	
<i>Family Day Care Home Program</i>		
Pass-Through State of Louisiana, Department of Education		
Program services: meals/snacks		\$ 796,102.37
Supporting services		134,788.09
		930,890.46
Total Federal Award Expenditures		930,890.46

**Notes to Schedules of Expenditures of Federal Awards  
Year Ended September 30, 2014**

Basis of Presentation

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

See Independent Auditors' Report

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**SUPPLEMENTARY INFORMATION**

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**FELICIANA DAY CARE HOME AGENCY  
SCHEDULE OF FUNCTIONAL EXPENSES  
YEAR ENDED SEPTEMBER 30, 2014**

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<u>Account Name</u>	<u>Program</u>	<u>Supporting</u>
Accounting fees	\$ -	\$ 4,080.00
Insurance - workers' comp	-	1,225.00
Office/operating costs	-	10,470.39
Postage	-	212.96
Professional fees	-	5,700.00
Provider payments	778,376.70	-
Rent/equipment	-	1,892.89
Rent/occupancy	-	2,003.79
Salaries	-	90,745.54
Payroll taxes	-	7,682.32
Telephone	-	2,776.96
Training/professional development	-	783.00
Travel - use of autos	-	7,351.53
	<hr/>	<hr/>
Total Functional Expenses	778,376.70	134,924.38
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See Independent Auditors' Report

**MARY SUE STAGES, CPA**  
**A PROFESSIONAL ACCOUNTING CORPORATION**

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*Governmental Audit Quality Control Center*

**INDEPENDENT AUDITORS' 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 Trustees of  
Feliciana Day Care Home Agency  
P. O. Box 719  
Clinton, Louisiana 70722

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 Day Care Home Program of Feliciana Day Care Home Agency as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the Family Day Care Home Program of Feliciana Day Care Home Agency's basic financial statements, and have issued our report thereon dated March 18, 2015.

***Internal Control over Financial Reporting***

In planning and performing our audit, we considered the Family Day Care Home Program of Feliciana Day Care Home Agency's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Family Day Care Home Program of Feliciana Day Care Home Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Family Day Care Home Program of Feliciana Day Care Home Agency's internal control over financial reporting.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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 the 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 Day Care Home Program of Feliciana Day Care Home Agency'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 determination of financial statement amounts. 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 that is 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, others within the agency, the Legislative Auditor and 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Mary Sue Stages, CPA  
A Professional Accounting Corporation  
Baker, LA  
March 30, 2015

**MARY SUE STAGES, CPA  
A PROFESSIONAL ACCOUNTING CORPORATION**

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*Louisiana Society of Certified Public Accountants  
American Institute of Certified Public Accountants  
Association of Governmental Accountants  
Governmental Audit Quality Control Center*

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Board of Trustees of  
Feliciana Day Care Home Agency  
P. O. Box 719  
Clinton, Louisiana 70722

***Report on Compliance for Each Major Federal Program***

We have audited the Family Day Care Home Program of Feliciana Day Care Home Agency's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended September 30, 2014. Feliciana Day Care Home Agency's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal program.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance of the Family Day Care Home Program of Feliciana Day Care Home Agency's based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Family Day Care Home Program of Feliciana Day Care Home Agency's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance of the Family Day Care Home Program of Feliciana Day Care Home Agency. However, our audit does not provide a legal determination of Feliciana Day Care Home Agency's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Feliciana Day Care Home Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2014.

***Report on Internal Control Over Compliance***

Management of Feliciana Day Care Home Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Feliciana Day Care Home Agency's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with *OMB Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Feliciana Day Care Home Agency's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirement of *OMB Circular A-133*. Accordingly, this report is not suitable for any other purpose.



Mary Sue Stages, CPA  
A Professional Accounting Corporation  
Baker, LA  
March 30, 2015

**FELICIANA DAY CARE HOME AGENCY  
SCHEDULE OF COMPENSATION, BENEFITS  
AND OTHER PAYMENTS TO AGENCY HEAD  
YEAR ENDED SEPTEMBER 30, 2014**

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**Agency Head**

Patricia Bradham  
Executive Director

**Purpose**

	<b>Amount</b>
Salary	\$ 60,720.00
Benefits - retirement (FICA)	3,764.64
Travel - monitoring visits	1,545.48
Travel - conferences	<u>552.30</u>
Total Compensation, Benefits and Other Payments	<u><u>66,582.42</u></u>

See Independent Auditors' Report

**FELICIANA DAY CARE HOME AGENCY  
AUDITED STATEMENT OF CLAIMS  
YEAR ENDED SEPTEMBER 30, 2014**

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REIMBURSEMENTS PER AUDIT

Administrative Program	\$ 148,456.00
	<u>778,376.70</u>
Total Reimbursement Per Audit	926,832.70

REIMBURSEMENTS CLAIMED AND RECEIVED

Administrative Program	148,456.00
	<u>778,376.70</u>
Total Reimbursement Claimed and Received	<u>926,832.70</u>
(Over) Under Claim	<u><u>-</u></u>

See Independent Auditors' Report

**FELICIANA DAY CARE HOME AGENCY  
SCHEDULE OF MEALS SERVED AND PROGRAM REIMBURSEMENTS  
YEAR ENDED SEPTEMBER 30, 2014**

<u>MEALS SERVED</u>	<u>NUMBER SERVED BY MEAL TYPE</u>				<u>Total</u>
	<u>Breakfast</u>	<u>Lunch</u>	<u>Supplements</u>	<u>Supper</u>	
<i>FROM OCTOBER 1, 2013 TO JUNE 30, 2014</i>					
Tier 1	24,325	60,964	120,585	114,021	319,895
Reimbursement rate	1.28	2.40	0.71	2.40	
Total for period	\$ 31,136.00	\$ 146,313.60	\$ 85,615.35	\$ 273,650.40	\$ 536,715.35
<i>FROM JULY 1, 2014 TO SEPTEMBER 30, 2014</i>					
Tier 1	7,434	31,125	50,259	47,917	136,735
Reimbursement rate	1.31	2.47	0.73	2.47	
Total for period	\$ 9,738.54	\$ 76,878.75	\$ 36,689.07	\$ 118,354.99	\$ 241,661.35
<b>TOTAL MEALS SERVED</b>	<b>31,759</b>	<b>92,089</b>	<b>170,844</b>	<b>161,938</b>	<b>456,630</b>
<b>TOTAL REIMBURSEMENT</b>	<b>\$ 40,874.54</b>	<b>\$ 223,192.35</b>	<b>\$ 122,304.42</b>	<b>\$ 392,005.39</b>	<b>\$ 778,376.70</b>

See Independent Auditors' Report

**FELICIANA DAY CARE HOME AGENCY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED SEPTEMBER 30, 2014**

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**SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of the Family Day Care Home Program of Feliciana Day Care Home Agency
2. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of the Family Day Care Home Program of Feliciana Day Care Home Agency were disclosed during the audit.
4. No significant deficiencies or material weaknesses were identified during the audit of the major federal award program.
5. The auditor's report on compliance for the major federal award programs for Feliciana Day Care Home Agency expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this schedule.
7. The programs tested as major programs included: U.S. Department of Agriculture Food and Nutrition Services, Child and Adult Care Food Program (10.558).
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Feliciana Day Care Home Agency was determined to be a low-risk auditee.

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS PROGRAM  
AUDIT**

None

**MANAGEMENT LETTER**

None

**FELICIANA DAY CARE HOME AGENCY  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED SEPTEMBER 30, 2014**

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**Section I      Financial Statement Findings**

None

**Section II     Major Federal Awards Program Findings**

None

**Section III    Management Letter**

N/A