

**FAMILY DAY CARE HOME (FDCH) PROGRAM
ADMINISTERED BY
PELICAN PROVIDERS, INC.**

FINANCIAL REPORT

SEPTEMBER 30, 2012

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 OCT 09 2013

Roslyn J. Johnson, LLC
Certified Public Accountant

**FAMILY DAY CARE HOME (FDCH) PROGRAM
ADMINISTERED BY
PELICAN PROVIDERS, INC.**

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**FAMILY DAY CARE HOME (FDCH) PROGRAM
ADMINISTERED BY
PELICAN PROVIDERS, INC.**

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Independent Auditor's Report

**Board of Directors
Pelican Providers, Inc.
Baton Rouge, Louisiana**

I have audited the accompanying statement of financial position of the Family Day Care Home (FDCH) Program (a program) administered by **Pelican Providers, Inc.** (a nonprofit organization) as of September 30, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of **Pelican Providers'** management. My responsibility is to express an opinion on these financial statements based on my audit.

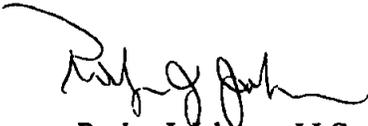
I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and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

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Family Day Care Home (FDCH) Program (a program) administered by **Pelican Providers** as of September 30, 2012, 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.

In accordance with *Government Auditing Standards*, I have also issued my report dated May 31, 2013, on my consideration of **Pelican Providers'** internal control over financial reporting and on my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of my audit.

My audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedules of claims, administrative reimbursement allowable, monetary claims and questioned costs, and meals served and program reimbursement are presented for purposes of additional analysis and is not a required part of the financial statements of **Pelican Providers**. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic 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 applied in the audit of the financial statements and certain additional procedures, in my opinion, is fairly stated, in all material respects, in relation to the financial statements as a whole.

My audit was limited to the assets, liabilities, net assets, support and revenue, and expenses of the Family Day Care Home (FDCH) Program. Therefore, as indicated in Note 1 to the financial statements, the accompanying financial statements are *not intended* to present the financial position of **Pelican Providers**, as of September 30, 2012, or the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.



Roslyn J. Johnson, LLC
Certified Public Accountant
May 31, 2013

**FAMILY DAY CARE HOME PROGRAM
ADMINISTERED BY
PELICAN PROVIDERS, INC.**

**Statement of Financial Position
September 30, 2012**

ASSETS

Current Assets

Cash - restricted (note 3)	\$ 9,498.42
Accounts receivable (note 4)	<u>44,167.38</u>
Total Current Assets	<u><u>\$ 53,665.80</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$ 1,359.14
Accrued salaries and wages	6,312.99
Payroll taxes payable	3,816.97
Due to General Fund (note 6)	8,000.00
Due to La. Department of Education	33.32
Due to providers (note 7)	<u>34,143.38</u>
Total Current Liabilities	<u>53,665.80</u>

Net Assets - Unrestricted

Net Assets - Unrestricted	<u>NONE</u>
Total Liabilities and Net Assets	<u><u>\$ 53,665.80</u></u>

The accompanying notes are an integral part of this statement

Statement B

**FAMILY DAY CARE HOME PROGRAM
ADMINISTERED BY
PELICAN PROVIDERS, INC.**

**Statement of Activities
For the Year Ended September 30, 2012**

Support and Revenues

Louisiana Department of Education	
Administrative reimbursement	\$ 125,490 00
Program reimbursement	516,045.05
Total support and revenues	<u>641,535.05</u>

Expenses

Program Services.	
Meals served - Providers	516,045.05
Supporting Services:	
Management and general	<u>125,490.00</u>
Total expenses	<u>641,535.05</u>

Change in Net Assets NONE

Net Assets - Beginning of Year NONE

Net Assets - End of Year \$ -

The accompanying notes are an integral part of this statement.

Statement C

**FAMILY DAY CARE HOME PROGRAM
ADMINISTERED BY
PELICAN PROVIDERS, INC.**

**Statement of Functional Expenses
For the Year Ended September 30, 2012**

	<u>Program Service Expenses</u>	<u>Supporting Service Expenses</u>	<u>Total</u>
EXPENSES			
Personal services		\$ 105,836.41	\$ 105,836.41
Travel		1,931.98	1,931.98
Equipment repairs & maintenance		519.09	519.09
Copier rental		2,467.20	2,467.20
Supplies		1,369.29	1,369.29
Printing		164.00	164.00
Postage		513.02	513.02
Telephone		4,188.93	4,188.93
Building rent		3,000.00	3,000.00
Accounting costs		2,499.96	2,499.96
Auditing costs		3,000.12	3,000.12
Provider payments	<u>\$ 516,045.05</u>		<u>516,045.05</u>
Total expenses	<u>\$ 516,045.05</u>	<u>\$ 125,490.00</u>	<u>\$ 641,535.05</u>

The accompanying notes are an integral part of this statement

Statement D

**FAMILY DAY CARE HOME PROGRAM
ADMINISTERED BY
PELICAN PROVIDERS, INC.**

**Statement of Cash Flows
For the Year Ended September 30, 2012**

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	NONE
Adjustments to reconcile change in net assets to cash provided by operating activities.	
(Increase) Decrease in Current Assets	
Accounts receivable	\$ 5,998.28
Increase (Decrease) in Current Liabilities	
Accrued salaries and wages	(2,567.43)
Payroll taxes payable	2,582.05
Accounts payable	(80.73)
Due to General fund	-
Due to Louisiana Department of Education	(473.72)
Due to providers	<u>(5,421.88)</u>
Net cash provided (used) in operating activities	<u>36.57</u>
Net increase in cash	36.57
CASH AT BEGINNING OF YEAR	<u>9,461.85</u>
CASH AT END OF YEAR	<u><u>\$ 9,498.42</u></u>

The accompanying notes are an integral part of this statement

FAMILY DAY CARE HOME (FDCH) PROGRAM
Administered By
Pelican Providers, Inc.

Notes to the Financial Statements
For the Year Ended September 30, 2012

1. REPORTING ORGANIZATION

Pelican Providers, Inc., is a nonprofit organization operating under the provisions of the Louisiana Non-Profit Corporation Law, Louisiana Revised Statute 12.201-12.269 (1950 as amended) and chartered by the Secretary of State. It was organized exclusively for educational and/or charitable purposes, including but not limited to the administration of the Child Care Food Program, Section 17 of the National School Lunch Act. Under the provisions of this program, individuals who care for a small number of children in their homes are reimbursed for the cost of meals served to the children. **Pelican Providers, Inc.** through its personnel, monitors the composition of the meals to assure nutritional values, make routine inspections of the homes to assure safety of the children who stay there, and act as intermediary between the state and federal agencies that administer funds and the providers who care for the children.

The accompanying financial statements include only the assets, liabilities, net assets, support and revenue, and expenses of the Family Day Care Home (FDCH) Program, and are not intended to present fairly the financial position of **Pelican Providers, Inc.** in Baton Rouge, Louisiana, or the results of its operations and its cash flows in conformity with generally accepted accounting principles.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

The Organization follows the guidance of Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. In addition, the Organization is required to present a statement of cash flows.

Unrestricted – Support, revenues, and expenses for the general operation of the Organization.

Temporarily Restricted – Contributions specifically authorized by the grantor or donor to be used for a certain purpose or to benefit a specific period.

Permanently Restricted – Contributions subject to donor-imposed restrictions and that are to be held in perpetuity by the Organization. Generally, the donors of these assets

permit the **Organization** to use all or part of the income derived from the investment of these contributions

The **Organization** also follows the guidance of SFAS No 116, *Accounting for Contributions Received and Contributions Made*, whereby contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Restricted net assets are reclassified to unrestricted net assets upon satisfaction of the donor imposed time or purpose restrictions.

B. UNRESTRICTED AND RESTRICTED SUPPORT AND REVENUES

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions

C. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

D. ACCOUNTS RECEIVABLE

Management deems all accounts receivable collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when the determination is made.

E. FUNCTIONAL EXPENSES

Expenses were allocated in the accompanying financial statements to program and supporting services functional expense groups. Accordingly, certain costs have been allocated among program and supporting services based on actual use or management's best estimate.

F. FUND ACCOUNTING

To ensure observance of limitations and restrictions placed on the use of resources available to the Family Day Care Home (FDCH) Program, the accounts are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with the nature and purposes of such funds. Separate accounts are maintained for each fund. Accordingly, all financial transactions have been reported by fund group.

The assets, liabilities, and net assets of the Family Day Care Home (FDCH) Program are reported in a self-balancing current restricted fund that includes all resources available for support of the Family Day Care Home (FDCH) Program.

G. INCOME TAXES

Pelican Providers, Inc qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and comparable Louisiana law. Accordingly, no provision for income taxes has been made in these financial statements.

H. STATEMENT OF CASH FLOWS

The Organization is required to present a statement of cash flows. For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt investments purchased with a maturity of three months or less to be cash equivalents.

3. CASH

At September 30, 2012, the organization has cash (book balance) totaling \$9,498.42, which is in a noninterest-bearing demand account. The deposits are stated at cost, which approximate market and are fully secured by federal deposit insurance.

4. ACCOUNTS RECEIVABLES

Accounts receivable represents reimbursements due from the Louisiana Department of Education for meals served totaling \$34,143.38 and administrative costs of \$10,024.00 incurred during the month of September 2012.

5. CONCENTRATION OF REVENUES

The organization receives a large amount of its revenues from one major source, the Louisiana Department of Education. Revenue of the program is based on the number of meals served by providers to children at the approved meal rates. Meal rates are determined on July 1 of each year by the Louisiana Department of Education. Meals served and approved meal rates are reported in the *Schedule of Meals Served and Program Reimbursements*. The revenue from this source represents 99% of the organizations total revenues during the year ended September 30, 2012.

6. DUE TO GENERAL FUND

Due to General Fund represents amounts loaned to the program by the General Fund to cover administrative costs for the month of September 2012, until costs are reimbursed by the Louisiana Department of Education.

7. DUE TO PROVIDERS

Due to providers represents amounts owed to providers for the cost of meals served during the month of September 2012.

8. BOARD OF DIRECTORS

The management of Pelican Providers, Inc is vested in a Board of Directors which consists of four members who serve without compensation

9. SUBSEQUENT EVENTS

Management is required to evaluate events or transactions that may occur after the statement of financial position date for potential recognition or disclosure in the financial statements. Management performed such an evaluation through May 31, 2013, the date that the financial statements were available to issue, and noted no subsequent events or transactions that occurred after the statement of financial position date requiring recognition or disclosure.

**INDEPENDENT AUDITOR'S REPORTS AND
INFORMATION REQUIRED BY THE SINGLE
AUDIT ACT AND
*GOVERNMENT AUDITING STANDARDS***

**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**

**Board of Directors
Pelican Providers, Inc.
Baton Rouge, Louisiana**

I have audited the financial statements of the Family Day Care Home (FDCH) Program (a program) administered by **Pelican Providers, Inc.** (a nonprofit organization) as of and for the year ended September 30, 2012, and have issued my report thereon dated May 31, 2013. I conducted my 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.

Internal Control Over Financial Reporting

Management is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing my audit, I considered **Pelican Providers'** internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **Pelican Provider's** internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

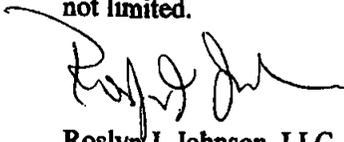
A *deficiency in internal controls* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of **Pelican Provider's** financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Pelican Providers'** financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, Board of Directors, 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. However, this report is a matter of public record, and its distribution is not limited.



Roslyn J. Johnson, LLC
Certified Public Accountant
May 31, 2013

**Report on Compliance With
Requirements Applicable to Major Program and on Internal Control
Over Compliance in Accordance with OMB Circular A-133**

**Board of Directors
Pelican Providers, Inc.
Baton Rouge, Louisiana**

Compliance

I have audited the compliance of the Family Day Care Home (FDCH) Program (a program) administered by **Pelican Providers, Inc.** (a nonprofit organization) with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct material effect on the major federal program for the year ended September 30, 2012. **Pelican Providers'** major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of **Pelican Providers'** management. My responsibility is to express an opinion on **Pelican Providers'** compliance based on my audit.

I conducted my 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 I 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 **Pelican Providers'** compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of **Pelican Providers'** compliance with those requirements.

In my opinion, **Pelican Providers** complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended September 30, 2012

Internal Control Over Compliance

The management of **Pelican Providers** is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal program. In planning and performing my audit, I considered **Pelican Providers'** internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine my auditing procedures for the purpose of expressing my opinion on compliance, 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, I do not express an opinion on the effectiveness of **Pelican Providers'** 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.

My consideration of 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 deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Board of Directors, 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. However, this report is a matter of public record, and its distribution is not limited.



Roslyn J. Johnson, LLC
Certified Public Accountant
May 31, 2013

**FAMILY DAY CARE HOME PROGRAM
ADMINISTERED BY
PELICAN PROVIDERS, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2012**

Federal Grantor/ Pass-Through Grantor/ Program Name	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures September 30, 2012
U. S. Department of Agriculture: Pass-through program from. Louisiana Department of Education - Child and Adult Care Food Program (FDCHP)	10.558	N/A	<u>\$ 641,535.05</u>

Notes to Schedule of Expenditures of Federal Awards:

Note 1 - Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying schedule of expenditures of federal award includes the federal grant activity of Pelican Providers 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*.

B. Accrued Reimbursement

Federal awards are on a cost reimbursement basis.

The accompanying notes are an integral part of this statement

PELICAN PROVIDERS, INC.
Schedule of Findings and Questioned Costs
Year Ended September 30, 2012

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statement Audit

		Unqualified		
Type of auditor's report issued:				
Material weakness (es) identified?	_____ Yes	_____ X	_____ No	
Significant deficiency identified that are not considered to be material weaknesses?	_____ Yes	_____ X	_____ No	
Noncompliance material to financial statements noted?	_____ Yes	_____ X	_____ No	

Audit of Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ X	_____ No	
Significant deficiency identified that are not considered to be material weaknesses?	_____ Yes	_____ X	_____ No	

Type of auditor's report issued on compliance for major programs.

Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of circular A-133?	_____ Yes	_____ X	_____ No	
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Identification of major programs.

CFDA Numbers	Name of Federal Program or Cluster
10.558	Child and Adult Care Food Program (FDCHP)

The threshold for distinguishing types A & B programs was program expenditures exceeding \$300,000

Pelican Providers, Inc. qualify as a low-risk auditee?	_____ X	_____ Yes	_____ No	
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PELICAN PROVIDERS, INC.
Schedule of Findings and Questioned Costs
Year Ended September 30, 2012

SECTION II - FINDINGS - FINANCIAL STATEMENT AUDIT

No findings or questioned costs for the year ended September 30, 2012

SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL

No findings or questioned costs for the year ended September 30, 2012

PELICAN PROVIDERS, INC.
Schedule of Prior Year Findings and Questioned Costs
Year Ended September 30, 2012

No findings or questioned costs for the year ended September 30, 2011.

SUPPLEMENTARY INFORMATION SCHEDULES

Schedule 1

**FAMILY DAY CARE HOME PROGRAM
ADMINISTERED BY
PELICAN PROVIDERS, INC.**

**Schedule of Claims
Year Ended September 30, 2012**

REIMBURSEMENTS ALLOWABLE

Administrative	\$ 125,490.00
Program	<u>516,045.05</u>
Total	<u><u>\$ 641,535.05</u></u>

REIMBURSEMENTS CLAIMED AND RECEIVED

Administrative	\$ 125,490.00
Program	<u>516,078.37</u>
Total	<u><u>\$ 641,568.37</u></u>

OVER (UNDER) CLAIM

Administrative	\$ -
Program	<u>33.32</u>

TOTAL OVER (UNDER) CLAIMED

\$ 33.32

**FAMILY DAY CARE HOME PROGRAM
ADMINISTERED BY
PELICAN PROVIDERS, INC.**

**Schedule of Administrative Reimbursement Allowable
Year Ended September 30, 2012**

A. Actual administrative expenses			<u>\$ 125,190.00</u>
B Administrative reimbursement (Home x Rates)			<u>\$ 125,490 00</u>
C. Approved administrative budget			<u>\$ 142,332.00</u>
D. Thirty percent (30%) total reimbursement			
Program reimbursement	\$ 516,078.37		
Less. Due to LDOE	(33.32)		
Administrative reimbursement	<u>125,490 00</u>		
		\$ 641,535.05	
		<u>x.30</u>	
			<u>\$ 192,460.52</u>
E. Administrative reimbursement allowed (Lesser of A, B, C, or D)			<u>\$ 125,490.00</u>
F Administrative reimbursement received			<u>\$ 125,490.00</u>

Schedule 3

**FAMILY DAY CARE HOME PROGRAM
ADMINISTERED BY
PELICAN PROVIDERS, INC.**

**Schedule of Monetary Claims and Questioned Costs
Year Ended September 30, 2012**

ADMINISTRATIVE REIMBURSEMENT

Administrative overclaim

\$ -

PROGRAM REIMBURSEMENT

Meal counts and attendance

33.32

Total Overclaim

\$ 33.32

**FAMILY DAY CARE HOME PROGRAM
ADMINISTERED BY
PELICAN PROVIDERS, INC.**

**Schedule of Meals Served and
Program Reimbursement
Year Ended September 30, 2012**

OCTOBER 1,2011 TO JUNE 30, 2012	<u>BREAKFAST</u>	<u>LUNCH</u>	<u>SUPPLEMENT</u>	<u>SUPPER</u>	<u>TOTAL</u>
Number of meals claimed	39,268	62,341	97,248	53,331	252,188
Less Meals refunded by sponsor					
Net meals allowed	39,268	62,341	97,248	53,331	252,188
Reimbursement rate	\$ 1.2400	\$ 2.3200	\$ 0.6900	\$ 2.3200	
Reimbursement based on rate	\$ 48,692.32	\$ 144,631.12	\$ 67,101.12	\$ 123,727.92	\$ 384,152.48
JULY 1, 2012 TO SEPTEMBER 30, 2012	<u>BREAKFAST</u>	<u>LUNCH</u>	<u>SUPPLEMENT</u>	<u>SUPPER</u>	<u>TOTAL</u>
Number of meals claimed	12,783	22,606	31,020	16,750	83,159
Less Meals refunded by sponsor				(14)	(14)
Net meals allowed	12,783	22,606	31,020	16,736	83,145
Reimbursement rate	\$ 1.2700	\$ 2.3800	\$ 0.7100	\$ 2.3800	
Reimbursement based on rate	\$ 16,234.41	\$ 53,802.28	\$ 22,024.20	\$ 39,831.68	\$ 131,892.57
TOTAL MEALS CLAIMED	52,051	84,947	128,268	70,081	335,347
TOTAL NET MEALS ALLOWED	52,051	84,947	128,268	70,067	335,333
PROGRAM REIMBURSEMENT CLAIMED	\$ 64,926.73	\$ 198,433.40	\$ 89,125.32	\$ 163,592.92	\$ 516,078.37
PROGRAM REIMBURSEMENT ALLOWED	64,926.73	198,433.40	89,125.32	163,559.60	516,045.05
MEALS OVERCLAIMED AND REFUNDED TO STATE					<u>\$ 33.32</u>