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Society of Louisiana CPAs**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
of the Southeast Spouse Abuse Program  
411 West Columbia Avenue  
Baton Rouge, Louisiana 70801

We have audited the financial statements of the Southeast Spouse Abuse Program (a nonprofit organization), for the year ended June 30, 1996, and have issued our report thereon dated August 27, 1996.

We conducted our audit in accordance with generally accepted auditing standards and the 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.

The management of the Southeast Spouse Abuse Program is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit for the financial statements of Southeast Spouse Abuse Program for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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A Professional Accounting Corporation

To the Board of Directors  
of the Southeast Spouse Abuse Program  
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We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Due to lack of personnel, the Southeast Spouse Abuse Program is not able to have proper segregation of duties.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that some of the reportable conditions described above is a material weakness.

This report is intended solely for the use of management, the Louisiana Legislative Auditor, and the Federal Criminal Agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Southeast Spouse Abuse Program, is a matter of public record.

*Bruce Harrell & Co.*

Bruce Harrell & Company  
Certified Public Accountants

August 27, 1996

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**INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO  
NONMAJOR FEDERAL AWARD PROGRAM TRANSACTIONS**

To the Board of Directors  
of the Southeast Spouse Abuse Program  
611 West Calcasieu Avenue  
Hammond, Louisiana 70401

We have audited the financial statements of Southeast Spouse Abuse Program (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated August 27, 1996.

In connection with our audit of the financial statements of Southeast Spouse Abuse Program and with our consideration of the Organization's internal control structure used to administer Federal award programs, as required by Office of Management and Budget (OMB) Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions," we selected certain transactions applicable to certain nonmajor Federal award programs for the year ended June 30, 1996. As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, that are applicable to these transaction items. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Southeast Spouse Abuse Program's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Southeast Spouse Abuse Program had not complied, in all material respects, with these requirements.

This report is intended for the information of management, the Louisiana Legislative Auditor, and the Federal Cognizant Agency. However, this report is a matter of public record, and its distribution is not limited.

*Bruce Harrell & Co.*

Bruce Harrell & Company  
Certified Public Accountants

August 27, 1996

**BRUCE HARBELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Corporation

To the Board of Directors  
of the Southeastern Spouse Abuse Program  
Page 3

This report is intended for the information of management, the Louisiana Legislative Auditor, and the Federal Cognizant Agencies. However, this report is a matter of public record, and its distribution is not limited.

*Bruce Harbell & Co.*

Bruce Harbell & Company  
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August 23, 1986

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE  
TO FEDERAL AWARD PROGRAMS**

To the Board of Directors  
of the Southeast Spouse Abuse Program  
411 West Columbia Avenue  
Harmond, Louisiana 70480

We have audited the financial statements of Southeast Spouse Abuse Program (a nonprofit organization) as of and for the year ended June 30, 1998, and have issued our report thereon dated August 27, 1998.

We have applied procedures to test the compliance of Southeast Spouse Abuse Program with the following requirements applicable to its federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1998:

- Political Activity
- Civil Rights
- Federal Financial Reports
- Allowable Costs/ Cost Principles
- Cash Management
- Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Audits of Institutions of Higher Learning and Other Non-Profit Institutions". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Southeast Spouse Abuse Program's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Southeast Spouse Abuse Program had not complied, in all material respects, with these requirements.

**BRUCE HARRELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Corporation

To the Board of Directors  
of the Southeast Spouse Abuse Program

Page 3

schances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operations that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to administer federal award programs in accordance with applicable laws and regulations.

Due to lack of personnel, the Southeast Spouse Abuse is not able to have proper segregation of duties.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal award program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

The consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that none of the reportable conditions described above is a material weakness.

This report is intended for the information of management, the Louisiana Legislative Auditor, the Federal Cognizant Agency. However, this report is a matter of public record, and its distribution is not limited.

*Bruce Harrell & Co.*

Bruce Harrell & Company  
Certified Public Accountants

August 21, 1996

**BRUCE BARRELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Corporation

To the Board of Directors  
of the Southeast Spouse Abuse Program  
Page 2

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal award programs in the following categories:

**Accounting Controls**

Cash Receipts/Revenues  
Cash Disbursements  
Payroll

**General Requirements**

Political Activity  
Davis-Bacon Act  
Civil Rights  
Cash Management  
Federal Financial reports  
Allowable cost/cost principles  
Administrative requirements

**Specific Requirements**

Type of services allowed or unallowed  
Eligibility  
Matching, level of effort, or cost-sharing and allowability of amounts claimed or used for matching.  
Federal financial reports and claims for advances and reimbursements

For all of the internal control structure categories listed in the preceding paragraph, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1998, Southeast Spouse Abuse Program had no major federal award programs and expended 100 percent of its total federal awards under the following nonmajor programs:

Department of Justice - Counselor/Advocate Position  
Department of Health and Human Services - Family Violence Prevention and Services Act.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for

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American Institute of  
CPAs  
Society of Louisiana CPAs**INDEPENDENT AUDITOR'S REPORT ON INTERNAL  
CONTROL STRUCTURE USED IN  
ADMINISTERING FEDERAL AWARDS**To the Board of Directors  
of the Southeast Spouse Abuse Program  
411 West Coleman Avenue  
Baton Rouge, Louisiana 70801

We have audited the financial statements of Southeast Spouse Abuse Program (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated August 27, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, "Quality of Information of Higher Education and Other Postsecondary Institutions." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1996, we considered the internal control structure of Southeast Spouse Abuse Program in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements of Southeast Spouse Abuse Program and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated August 27, 1996.

The management of Southeast Spouse Abuse Program is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.



Program Services

<u>Hopkins</u>	<u>Crime</u>	<u>Louisiana</u>		<u>Family</u>	
<u>United</u>	<u>Victim</u>	<u>Marriage</u>	<u>COLTA</u>	<u>Violence</u>	<u>Totals</u>
<u>Way</u>	<u>Assistance</u>	<u>Licenses</u>		<u>Prevention</u>	
\$ -	\$ 14,899	\$ 18,205	\$ 16,608	\$ 11,629	\$ 126,028
-	808	3,972	-	1,465	9,897
-	14,897	22,177	16,608	13,094	135,721
-	-	-	-	-	367
-	-	-	-	-	14
-	-	-	-	-	3,972
-	904	-	-	-	5,918
7	-	-	-	-	560
838	480	-	-	-	3,639
-	-	-	-	-	1,083
19	-	-	-	-	273
-	-	1,968	-	1,188	11,121
-	180	-	-	-	179
-	809	-	-	-	560
144	313	203	-	-	2,179
-	33	-	-	3,197	3,588
-	321	-	-	-	3,595
3	89	-	-	-	333
124	-	-	-	-	2,999
-	-	-	-	-	63
62	-	-	-	-	132
-	-	-	-	-	7,538
<u>\$ 1,291</u>	<u>\$ 17,086</u>	<u>\$ 23,127</u>	<u>\$ 16,608</u>	<u>\$ 15,519</u>	<u>\$ 182,303</u>

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SOUTHEAST SPOUSE ABUSE PROGRAM  
FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 NOV 27 1996

**SOUTHEAST SPOUSE ABUSE PROGRAM**

**FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 1996**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
of the Southeast Spouse Abuse Program  
411 West Coleman Avenue  
Hammond, Louisiana 70401

We have audited the accompanying statement of financial position of the Southeast Spouse Abuse Program (a nonprofit organization) as of June 30, 1996, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the program's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Southeast Spouse Abuse Program as of June 30, 1996, and the results of its activities, functional expenses, and its cash flows for the year then ended in conformity with generally accepted accounting principles.

*Bruce Harrell & Co.*

Bruce Harrell & Company, CPAs  
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August 27, 1996

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American Institute of  
CPAs  
Society of Louisiana CPAs**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL AWARDS**

To the Board of Directors  
of the Southeast Spouse Abuse Program  
411 West Coliseum Avenue  
Hammond, Louisiana 70401

We have audited the financial statements of the Southeast Spouse Abuse Program (a nonprofit organization) for the year ended June 30, 1996, and have issued our report thereon dated August 23, 1996. These financial statements are the responsibility of the Southeast Spouse Abuse Program's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, *Standards of Instruction of Higher Education and Other Nonprofit Institutions*. These standards and OMB Circular A-133 require that we 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 accounts 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. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statement of the Southeast Spouse Abuse Program taken as a whole. The accompanying schedule of Federal awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

This report is intended for the information of management, the Louisiana Legislative Auditor and the Federal Cognizant Agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Southeast Spouse Abuse Program, is a matter of public record.



Bruce Harrill and Company, CPAs  
A Professional Accounting Corporation

August 23, 1996

**SOUTHEAST SPOUSE ABUSE PROGRAM**  
**STATEMENT OF FINANCIAL POSITION**  
 June 30, 1996

**ASSETS**

**Current Assets:**

Cash		\$ 28,538
Receivable - L.A. State		14,238
Receivable - Crime Victims Assistance		7,240
Receivable - L.A. Marriage License		4,832
Receivable - Family Violence Prevention		3,008
Prepaid Expenses		3,789
Total Current Assets		59,665

**Fixed Assets:**

Furniture & Fixtures		12,861
Equipment		58,470
Library		1,528
Less: Accumulated Depreciation		(25,557)
Total Fixed Assets		47,302
Total Assets	\$	106,967

**LIABILITIES**

**Current Liabilities:**

Accrued Liabilities		\$ 4,879
Total Liabilities		4,879

**NET ASSETS**

Unrestricted		64,580
Temporarily Restricted		19,143
Total Net Assets		83,723
Total Liabilities & Net Assets	\$	106,967

The accompanying notes are an integral part of these statements.

**SOUTHEAST SPOUSE ABUSE PROGRAM**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 1996**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>
<b>PUBLIC SUPPORT &amp; REVENUE</b>			
State Contract Funds	\$ -	\$ 65,291	\$ 65,291
United Way Funds	-	15,580	15,580
Individual Contributions	98	-	98
Clubs & Organizations	1,562	-	1,562
Interest Income	733	-	733
SLP Project Funds	13,936	-	13,936
Family Violence Prevention Fund	-	17,940	17,940
Florida Government	2,000	-	2,000
Boys/Girls United Way	-	2,400	2,400
Client Victims Assistance	-	17,086	17,086
L.A. Marriage License Fund	-	25,327	25,327
BH/CA Fund	-	15,000	15,000
Net Assets Released from Restrictions:			
Satisfaction of Program Restrictions	271,546	(271,546)	-
Total Support & Revenue	<u>242,353</u>	<u>(54,621)</u>	<u>187,732</u>
<b>EXPENSES:</b>			
<b>Payroll -</b>			
Salaries & Wages	126,028	-	126,028
Payroll Taxes	9,693	-	9,693
Total Payroll Expense	<u>135,721</u>	<u>-</u>	<u>135,721</u>
Awards & Gifts	347	-	347
Bank Charges	16	-	16
Client Emergency Expenses	2,372	-	2,372
Contract Services	5,978	-	5,978
Dues & Subscriptions	560	-	560
Employee Travel	3,618	-	3,618
Equipment Maintenance	1,083	-	1,083
Equipment Rentals	279	-	279
Insurance	11,191	-	11,191
Postage	379	-	379
Printing & Copying	563	-	563
Supplies	2,773	-	2,773

(Continued)

The accompanying notes are an integral part of these statements.

**BRUCE HARRELL & CO.**  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

To the Board of Directors  
of the Southeast Spouse Abuse Program  
411 West Coleman Avenue  
Hammond, Louisiana 70401

We have audited the financial statements of the Southeast Spouse Abuse Program (a nonprofit organization), as of and for the year ended June 30, 1996, and have issued our report thereon dated August 27, 1996.

We conducted our audit in accordance with generally accepted auditing standards, and 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.

Compliance with laws, regulations, contracts, and grants applicable to the Southeast Spouse Abuse Program is the responsibility of the Southeast Spouse Abuse Program's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Southeast Spouse Abuse Program's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management, the Louisiana Legislative Auditor, and the Federal Criminal Agency. However, this report is a matter of public record, and its distribution is not limited.

*Bruce Harrell & Co.*

Bruce Harrell & Company  
Certified Public Accountants

August 27, 1996



**SOUTHEAST SPOUSE ABUSE PROGRAM**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**June 30, 1996**

EXPENSES:	Supporting Services		Program Services		
	Management and General	Fund Raising	Levittown State Contract	United Way	Property Acquisition
	<b>Payroll -</b>				
Salaries & Wages	\$ 764	\$ -	\$ 48,654	\$ 14,472	\$ -
Payroll Taxes	51	-	5,037	-	-
Total Payroll Expense	815	-	53,691	14,472	-
Awards & Gifts	213	-	-	133	-
Bank Charges	18	-	-	-	-
Client Emergency Expense	2,572	-	-	-	-
Contract Services	1,718	-	2,566	768	-
Dues & Subscriptions	357	-	-	280	-
Employee Travel	971	-	441	817	-
Equipment Maintenance	269	-	-	290	-
Equipment Rentals	164	-	-	82	-
Insurance	3,028	-	4,899	70	-
Postage	428	-	-	-	-
Printing & Copying	209	-	-	144	-
Supplies	288	-	-	1,513	-
Telephones	29	-	321	-	-
Telephones-Long Distance	-	-	204	3,000	-
Telephones-Answer Service	200	-	-	180	-
Training	1,184	-	-	481	-
Miscellaneous Expense	60	-	-	-	-
Program Travel	61	-	-	29	-
Depreciation	7,838	-	-	-	-
<b>Total Expenses</b>	<b>\$ 28,514</b>	<b>\$ -</b>	<b>\$ 63,272</b>	<b>\$ 23,208</b>	<b>\$ -</b>

The accompanying notes are an integral part of these statements.

**SOUTHEAST SPOUSE ABUSE PROGRAM**  
**STATEMENT OF CASH FLOWS**  
 June 30, 1995

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in Net Assets	\$	6,678
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation		7,538
Change in Accounts Receivable		14,023
Change in Prepaid Expenses		207
Change in Accounts Payable and Accrued Expenses		(1,684)
Net Cash Provided from Operating Activities		<u>21,802</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of Equipment		(1,815)
Total Cash Flows from Investing Activities		<u>(1,815)</u>

Net Increase (Decrease) in Cash		19,987
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**CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR**

4,181

**CASH AND CASH EQUIVALENTS AT END OF YEAR**

\$ 24,168

The accompanying notes are an integral part of these statements.

**SOUTHEAST SPOUSE ABUSE PROGRAM**  
**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 1990

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of the Organization**

Seoulant Spouse Abuse Program is a nonprofit corporation organized for the purpose of providing the following:

- A. Emotional and psychological support to victims of family violence through the provision of crisis intervention and support counseling, advocacy, and referrals for other forms of necessary assistance.
- B. Information on the alternatives available to abused spouses, including information on shelters, public benefits, legal and criminal justice systems.
- C. Assistance to victims of family violence in establishing lives free from violence through help in searching for employment, housing and child care.
- D. Education to the people of Virginia, St. Helena, Livingston, and Washington Counties about the issues, causes, and problems involved in family violence. This includes the training of law enforcement, health care, social service, and legal personnel who affect the lives of abused spouses.

**Basis of Accounting**

The financial statements of the Southeast Spouse Abuse Program have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

**Contributions**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the restrictions and/or nature of any donor restrictions.

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

**Promises to Give**

Unconditional promises to give, if applicable, less an allowance for uncollectible amounts, are recognized as revenue in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

**SOUTHEAST SPOUSE ABUSE PROGRAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**(CONTINUED)**

**JUNE 30, 1996**

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Southeast Spouse Abuse Program considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Fixed Assets, Depreciation**

Fixed assets used by the Southeast Spouse Abuse Program are stated at cost. Depreciation is provided on the straight-line method over the useful life of the asset.

**Donated Services**

A significant portion of the Southeast Spouse Abuse Program's functions are conducted by unpaid volunteers. The value of this contributed time is not reflected in the accompanying financial statements since the volunteers' time does not meet the criteria for recognition under SFAS No. 116.

**NOTE B - RESTRICTIONS ON NET ASSETS**

Temporarily restricted net assets are available for the following purposes or periods:

Grantor restrictions on use of funding	\$	4,343
Support of voluntary health and welfare activities of the Southeast Spouse Abuse		15,808
		\$ 18,143

**NOTE C - FIXED ASSETS**

Fixed assets at June 30, 1996, are summarized as follows by major classification:

Furniture and Fixtures	\$	12,651
Equipment		50,476
Library		1,328
Subtotal		64,455
Less: Accumulated Depreciation		(35,737)
Fixed Assets, Net	\$	28,718

## SOUTHEAST SPOUSE ABUSE PROGRAM

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 1998

The Southeast Spouse Abuse Program capitalizes the cost of library books and multiple volume sets of books. Southeast Spouse Abuse Program estimates the salvage value of its library at the original cost and has not recorded depreciation expense on the library.

#### NOTE D - ACCRUED VACATION

Vacation days are earned at the rate of one-half day per semi-monthly pay period as employees satisfactorily complete work. No more than ten vacation days may be carried over from one calendar year to another. Compensation for days remaining will be paid upon termination of employment at the end of each pay period as if that employee had worked during the period. No other employer liability will be recognized in connection with length of employment.

#### NOTE E - INCOME TAXES

The Southeast Spouse Abuse Program has an exemption from federal income taxes under Section 581 (b) (2) of the Internal Revenue Service Code and from Louisiana income taxes. The organization has been classified as an organization that is not a private foundation under Section 509 (a) (2) of the Internal Revenue Code and qualifies for the 50% charitable contribution deduction for individual donors.

#### NOTE F - ALLOCATION OF EXPENSES

In some cases, common expenses are incurred which support the work performed under more than one grant or contract. Such expenses are allocated as agreed by the funding organizations or, in the absence of an agreement, on the basis which appears most reasonable to the Southeast Spouse Abuse Program.

#### NOTE G - PRIOR PERIOD ADJUSTMENT

Certain errors, resulting in an overstatement of previously reported net income, were discovered in the current year. Correction of these errors resulted in a decrease of \$1,518 in previously reported net income for 1995.

The following schedule details the nature and amount of each error:

Overstatement of Receivable - DELTA Funds	\$ 3,158
Overstatement of Receivable - Crisis Victim Assistance	\$ 2,170
Net Change	<u>\$ 1,518</u>

**SOUTHEAST SPOUSE ABUSE PROGRAM**  
**SCHEDULE OF FEDERAL FINANCIAL AWARDS**  
**For the Year Ended June 30, 1994**

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE</u>	<u>Federal CFDA Number</u>	<u>Program or Award Amount</u>
<b>Department of Justice</b>		
Counselor/Advocate Position	14.535	\$ 28,800
Total Department of Justice		
<b>Department of Health and Human Services</b>		
Family Violence Prevention and Human Services Act	91.07	\$ 17,340
Total Family Violence Prevention and Human Services		
<b>Total Federal Financial Awards</b>		

The accompanying notes are an integral part of these statements.

<u>Cash/ Account Revenue at July 1, 1995</u>	<u>Receipts or Revenue Recognized</u>	<u>Disbursements/ Expenditures</u>	<u>Cash/ Account Revenue at June 30, 1995</u>
\$ -	\$ 17,886	\$ 13,896	\$ -
<u>-</u>	<u>17,886</u>	<u>13,896</u>	<u>-</u>
<u>-</u>	<u>13,340</u>	<u>13,340</u>	<u>-</u>
<u>-</u>	<u>13,340</u>	<u>13,340</u>	<u>-</u>
\$ -	\$ 34,626	\$ 34,476	\$ -

**SOUTHEAST SPOUSE ABUSE PROGRAM  
STATEMENT OF ACTIVITIES**

(Continued)  
June 30, 1996

EXPENSES (Continued)	Unrestricted	Temporarily Restricted	Total
Telephone	3,380	-	3,380
Telephone-Long Distance	3,999	-	3,999
Telephone-Answer Service	533	-	533
Training	2,999	-	2,999
Miscellaneous Expense	63	-	63
Program Travel	152	-	152
Depreciation	7,538	-	7,538
	<u>182,915</u>	<u>-</u>	<u>182,915</u>
Change in Net Assets	61,540	(54,605)	6,935
Net Assets at Beginning of Year	9,180	73,665	82,845
Price Level Adjustment	(5,920)	-	(5,920)
Net Assets at End of Year	<u>\$ 64,180</u>	<u>\$ 19,145</u>	<u>\$ 83,325</u>

(Continued)

The accompanying notes are an integral part of these statements.