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STULLER PLACE
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999

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 MAY 10 2000 /

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Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

* A PROFESSIONAL CORPORATION

To the Board of Directors
Stuller Place
Lafayette, Louisiana

We have audited the accompanying Statement of Financial Position of Stuller Place (a nonprofit organization) as of December 31, 1999, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended. These financial statements are the responsibility of the Organization'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 the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. 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 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 general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Stuller Place, as of December 31, 1999, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated March 13, 2000, on our consideration of the Stuller Place's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*Wright, Moore, DeHart,
Dupuis, & Hutchinson*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

March 13, 2000

WMDDH

STULLER PLACE

STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 1999

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 72,834	
Grant Funds Receivable	33,319	
Inventory	<u>1,375</u>	
Total Current Assets		\$107,528

PROPERTY AND EQUIPMENT

Furniture and Fixtures	48,049	
Leasehold Improvements	2,222	
Less: Accumulated Depreciation	<u>(31,363)</u>	
Net Property and Equipment		18,908

OTHER ASSETS

Deposits		<u>1,100</u>
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TOTAL ASSETS \$127,536

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 1,450	
Retirement Payable	303	
Payroll Taxes Payable	<u>4,726</u>	
Total Current Liabilities		\$ 6,479

OTHER LIABILITIES

Accrued Compensated Absences		<u>5,339</u>
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TOTAL LIABILITIES 11,818

NET ASSETS

Temporarily Restricted	6,213	
Unrestricted	<u>109,505</u>	
Total Net Assets		<u>115,718</u>

TOTAL LIABILITIES
AND NET ASSETS \$127,536

The Accompanying Notes are an Integral Part of These Statements.

STULLER PLACE

STATEMENT OF ACTIVITIES
DECEMBER 31, 1999

UNRESTRICTED NET ASSETS

SUPPORT

Annual Project	\$ 3,522	
Donations	67,012	
Fundraisers	5,160	
PCAL	1,096	
United Way	52,858	
In-Kind Donations	<u>39,814</u>	
Total		\$ 169,462

REVENUES

Miscellaneous	143	
Interest	<u>1,605</u>	
Total		<u>1,748</u>
Total Support and Revenues		171,210

Total Net Assets Released From Restrictions		<u>211,531</u>
--	--	----------------

Total Unrestricted Support		382,741
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EXPENSES

Program Activities		
Children's Advocacy Center	\$ 87,609	
Sexual Abuse Response Center	<u>183,516</u>	
Total		271,125
Management and General Expenses		<u>108,031</u>
Total Expenses		<u>379,156</u>

Increase in Unrestricted Net Assets		<u>3,585</u>
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TEMPORARILY RESTRICTED NET ASSETS

SUPPORT

Children's Trust Fund	4,430	
VAWA Grant	41,446	
Preventative Health Block Grant	44,564	
Crime Victims Association Grant	79,108	
Community Development Block Grant	34,001	
Children's Justice Act Grant	9,000	
NCA Training Grant	<u>5,000</u>	
Total		217,549

The Accompanying Notes are an Integral Part of these Statements.

STULLER PLACE

**STATEMENT OF ACTIVITIES - continued
DECEMBER 31, 1999**

Net Assets Released From Donor Restrictions	<u>\$(211,531)</u>
Change in Temporarily Restricted Net Assets	<u>6,018</u>
INCREASE IN NET ASSETS	9,603
NET ASSETS AT BEGINNING OF YEAR	<u>106,115</u>
NET ASSETS AT END OF YEAR	<u>\$ 115,718</u>

The Accompanying Notes are an Integral Part of these Statements.

STULLER PLACE

**STATEMENT OF FUNCTIONAL EXPENSES
DECEMBER 31, 1999**

	<u>CAC PROGRAM ACTIVITIES</u>	<u>SARC PROGRAM ACTIVITIES</u>	<u>MANAGEMENT AND GENERAL</u>	<u>TOTAL</u>
Compensation and Related Expenses				
Salaries	\$51,551	\$135,895	\$ 57,401	\$244,847
Employee Benefits				
Payroll Taxes	2,515	10,394	986	13,895
Group Insurance	3,242	6,540	1,440	11,222
Retirement	382	1,316	233	1,931
Compensated Absences	<u>600</u>	<u>1,124</u>	<u>393</u>	<u>2,117</u>
	58,290	155,269	60,453	274,012
Annual Project	-	15	-	15
Bad Debt Expense	-	5,937	-	5,937
Children's Trust Fund	-	4,430	-	4,430
Cleaning	1,163	520	1,075	2,758
Client Services	-	-	217	217
Depreciation	-	-	10,978	10,978
Dues and Fees	600	-	1,535	2,135
Education and Professional Development	6,133	874	5,149	12,156
Foundation/Board	-	-	206	206
Insurance	1,575	1,986	2,666	6,227
Legal and Accounting	364	-	3,136	3,500
Meetings and Receptions	-	-	1,342	1,342
Office Expenses/Supplies	11,325	5,133	7,728	24,186
Public Relations	-	-	816	816
Rent/Building Maintenance	338	1,100	3,333	4,771
Telephone	5,334	2,344	4,881	12,559
Travel	1,619	4,024	72	5,715
Utilities	868	-	1,650	2,518
Volunteer Development	<u>-</u>	<u>1,884</u>	<u>2,794</u>	<u>4,678</u>
Totals	<u>\$87,609</u>	<u>\$183,516</u>	<u>\$108,031</u>	<u>\$379,156</u>

The Accompanying Notes are an Integral Part of these Statements.

STULLER PLACE

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1999**

CASH FLOWS FROM OPERATING ACTIVITIES

Increase in Net Assets		\$ 9,603
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	\$10,978	
Changes in Operating Assets		
Accounts Receivable	(1,822)	
Accounts Payable	766	
Retirement Payable	302	
Accrued Compensated Absences	2,117	
Payroll Taxes Payable	<u>3,873</u>	
Total Adjustments		<u>16,214</u>
Net Cash Provided By Operating Activities		25,817
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Equipment and Leasehold Improvements	(5,291)	
Net Cash Used In Investing Activities		<u>(5,291)</u>
NET INCREASE IN CASH		20,526
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR		<u>52,308</u>
CASH AND CASH EQUIVALENTS, END OF YEAR		<u>\$72,834</u>

The Accompanying Notes are an Integral Part of these Statements.

STULLER PLACE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1999

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations - Stuller Place is a non-profit organization that is dedicated to providing help and healing for survivors of sexual trauma and violent crime. Staff and volunteers maintain a 24-hour crisis line and provide escort services to the area hospitals. Stuller Place is also dedicated to providing help to lessen the trauma experienced by child victims when abuse allegations are investigated and throughout court proceedings.

Financial Statement Presentation - Stuller Place follows Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations," with regard to its financial statement presentation. 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 net assets, temporarily restricted net assets, and permanently restricted net assets.

Contributions - Stuller Place records its public support in accordance with SFAS No. 116, "Accounting for Contributions Received and Contributions Made." In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Income Taxes - Stuller Place is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

Donor-Restricted Funds - All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases these net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the entity reports the support as unrestricted.

Inventories - Inventory amounts consist of rape kits and supplies. Inventories are stated at the lower of cost or market.

Property and Equipment - Property and equipment are valued at historical cost for assets purchased and at fair market value at the date of donation for contributed assets. Donations of property and equipment are recorded as support at their estimated fair market value and are reported as unrestricted unless the donor has restricted the donated assets for a specific purpose.

Depreciation is computed using the straight-line method over the assets' useful lives.

Stuller Place is housed in a building located at 911 General Mouton owned by the Lafayette Consolidated Government. Stuller Place has use of the building at no cost and there is nothing in the financial statements to reflect the cost. No fair market value has been determined.

STULLER PLACE

NOTES TO FINANCIAL STATEMENTS - Continued
DECEMBER 31, 1999

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Donated Services - The organization recognizes donated services that (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(B) BUSINESS COMBINATION

On April 1, 1999, The Sexual Abuse Response Center Foundation was combined into Stuller Place in a business combination accounted for as a pooling of interests. The accompanying financial statements for 1999 are based on the assumption that the companies were combined for the full year.

Summarized results of operations of The Sexual Abuse Response Center Foundation for the period from January 1, 1999 through March 31, 1999 are as follows:

Net Revenues		<u>\$69,237</u>
Decrease in Net Assets		<u>\$ 6,976</u>
Net Assets		<u>\$58,099</u>

(C) IN-KIND DONATIONS

In-kind donations included in the financial statements consisted of salaries provided by the Lafayette Consolidated Government in the amount of \$39,815.

(D) GRANT FUNDS RECEIVABLE

Grant funds receivable at December 31, 1999, consisted of the following:

	<u>CAC</u>	<u>SARC</u>
Childrens' Trust Fund	\$ -	\$ 188
CVA Grant	724	4,664
VAWA Grant	-	6,347
CDBG Grant	3,013	-
Preventative Health Block Grant	-	18,359
NCA Grant	<u>24</u>	<u>-</u>
Total	<u>\$3,761</u>	<u>\$29,558</u>

STULLER PLACE

NOTES TO FINANCIAL STATEMENTS - Continued
DECEMBER 31, 1999

(E) ACCRUED COMPENSATED ABSENCES

Sick and vacation time are reported as a single compensated absence. Ten hours are accrued per month for all full-time employees, (employees working 30 hours or more per week), up to a maximum of 80 hours. Any unused accrued balance is paid out upon leaving employment.

(F) RETIREMENT PLAN

Stuller Place began offering its employees the opportunity to participate in a "Simple IRA" retirement plan in May 1999. All eligible employees who work full time or over 30 hours per week may contribute from one percent (1%) of their gross pay upward. Stuller Place matches their contribution at two percent (2%) of gross pay. The associated expense for 1999 was \$1,931.

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* A PROFESSIONAL CORPORATION

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Stuller Place
Lafayette, Louisiana

We have audited the financial statements of Stuller Place as of and for the year ended December 31, 1999, and have issued our report thereon dated March 13, 2000. We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide.

Compliance

As part of obtaining reasonable assurance about whether Stuller Place's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Stuller Place's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

WMDDH

This report is intended for the information of the management and Board of Directors of Stuller Place and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, DeHart,
Dupuis, & Hutchinson*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

March 13, 2000