

GATEHOUSE FOUNDATION, INC.

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 1996

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets - increase		\$ 9,629
Adjustments to reconcile excess expenditures over revenues to net cash used by operating activities		
Depreciation	\$ 7,731	
Decrease in prepaid expenses/advances	321	
(Increase) in accounts receivable	(772)	
Decrease in grants receivable	1,382	
(Decrease) in accounts payable	(502)	
(Decrease) in accrued payroll taxes	(58)	
Increase in state contract advance	-	
(Decrease) in deferred revenue	<u>(6,652)</u>	
Total adjustments		<u>1,450</u>
Net cash provided by operating activities		11,079

CASH FLOWS FROM INVESTING ACTIVITIES

Additions to property and equipment	<u>17,741</u>	
Net cash (used) by investing activities		(17,741)

CASH FLOWS FROM FINANCING ACTIVITIES

Borrowing from insurance company	2,108	
Payments on insurance debt	(1,873)	
Borrowing on line of credit	16,712	
Payment on line of credit debt	<u>(1,011)</u>	
Net cash provided by financing activities		<u>15,936</u>
Net increase in cash		9,274
Cash at June 30, 1995		<u>18,694</u>
Cash at June 30, 1996		\$ <u>27,968</u>

The accompanying notes are an integral part of this statement.

This report is intended for the information of the Board of Directors, management, and the Louisiana Department of Health and Hospitals, Office of Human Services, Division of Alcohol and Drug Abuse as licensing agency for Gatehouse. However, this report is a matter of public record, and its distribution is not limited.

*Moore & Rolfes*

Moore & Rolfes  
Lafayette, Louisiana  
October 15, 1996

**Note E - Related Party Transactions**

During fiscal year ended June 30, 1996, Gatehouse entered into a related party transaction. The primary contractor for renovations of the facilities was a relative of a member of the Board of Directors. Payments totaled \$8,512.

Nothing in the nature of the transaction suggests that it was anything other than an arms-length transaction.

**Note F - Donated Materials**

Donated materials are reflected as In-kind donations in the accompanying statements at their fair market value.

**Note G - Subsequent Events**

Subsequent to the balance sheet date, the State authorized a 1996-97 contract for \$120,450. This represents a per diem rate of \$22 for 15 beds authorized. The actual amount realized from the contract will be determined by occupancy.

Concluded

The aforementioned contract with the State of Louisiana is operated on a per diem reimbursement basis. The 1995-96 contract was renewed for 96-97 for a maximum reimbursement of \$120,450, effective July 1, 1996. This represents a per diem of \$22 for both years for 15 beds.

The aforementioned grants from the City of Lafayette are awarded on a reimbursement basis as expenses are incurred for the specific use of insurance, utilities and building operating expenses. The grant provides for a maximum of \$10,000 for the 1996 and 1995 grant.

**Note C - Note Payable - Iberia Savings Bank**

The Board of Directors approved a \$50,000 line of credit from Iberia Savings Bank in January, 1995, for renovations of the women's house. The balance at June 30, 1996 is \$24,322, with interest accruing at 9.875% per year. The balance of the current liability is \$1,675 and the balance of the long-term liability is \$22,647.

Maturities of long-term debt are as follows:

Year Ending <u>June 30,</u>	<u>Amount</u>
1997	\$ 1,850
1998	2,040
1999	2,251
2000	2,484
2001 and after	<u>14,022</u>
	<u>\$ 22,647</u>

**Note D - Client Rent**

The organization, as part of their recovery program for the residents as well as a source of income, charges and collects rent on a weekly, sliding scale basis. Rental revenue of \$10,723 reflected in the financial statements is recorded on the cash basis. Because rent is collected weekly any adjustment to the accrual basis is deemed immaterial. Rental income from clients is deducted from the per diem in arriving at the total monthly State reimbursement.

Continued

Property and equipment

Property and equipment purchased is recorded at cost. Depreciation is computed on the straight-line method over the estimated useful lives of the individual assets, ranging from five to twenty years.

Grants and contract revenue

Grants and contract revenue received that was of a cost reimbursement nature is recognized as revenue at the time the cost is incurred for the purpose for which the revenue was billed. Unreceived amounts from previously awarded grants are recorded as grants receivable.

Accrual Basis of Accounting

The books are routinely maintained on a cash basis and are converted to the accrual basis at year-end for these financial statements. Accrual basis accounting records revenue when earned rather than when received and records expenses when incurred rather than when paid, in accordance with generally accepted accounting principles.

Cash Equivalents

For purposes of the statement of cash flows, Gatehouse considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

**Note B - Federal, State and Local Financial Assistance and Grant Awards**

<u>Grantor/Program Title</u>	<u>Amount Earned</u> <u>Y/E June 30, 1996</u>
State of Louisiana, Department of Health and Hospitals, Office of Human Services, Division of Alcohol and Drug Abuse (through a Federal Block Grant)	\$ <u>116,516</u>
City of Lafayette, Louisiana - Emergency Shelter Grant (1996)	10,000
City of Lafayette, Louisiana - Emergency Shelter Grant (cumulative effect) (1995)	<u>6,652</u>
	\$ <u>16,652</u>

Continued



eliminate the "fund balance" terminology and "deferred revenue". Gatehouse has only unrestricted and temporarily restricted classes. The reclassification had no effect on the change in net assets for the fiscal year ended June 30, 1996.

#### Contributions

Effective for fiscal year ended June 30, 1996, Gatehouse has begun the application of the new accounting standards as prescribed by SFAS 116, **Accounting for Contributions Received and Contributions Made**. In accordance with SFAS 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. The adjustment of \$6,652 made to net assets as of June 30, 1996, represents time-restricted contributions that had previously been reported as deferred revenue. Under SFAS 116, such contributions are now required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets upon expiration or expenditures of the funds. In effect, the recognition of this as support occurs at the receipt of the award, regardless of when the money is spent.

#### 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.

#### Functional expenses

Expenses are charged to the program based on direct expenditures incurred. Any expenditures not directly chargeable are allocated to a program based on related salary expenses, or other appropriate method.

The statement of functional expenses lists both program service expenses and management expenses by natural classifications.

#### Income tax status

The organization qualifies as a tax-exempt organization under Section 501 (c) (3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes.

Continued

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL AWARD PROGRAM TRANSACTIONS

To the Board of Directors  
Gatehouse Foundation, Inc.  
Lafayette, Louisiana

We have audited the financial statements of Gatehouse Foundation, Inc. (Gatehouse) (a not-for-profit corporation) as of and for the year ended June 30, 1996, and have issued our report thereon dated October 15, 1996.

In connection with our audit of the financial statements of Gatehouse 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, "Audits of Institutions of Higher Education and Other Non-Profit 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, and special tests and provisions (if any) that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Gatehouse'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 Gatehouse had not complied, in all material respects, with those requirements.

This report is intended for the information of the Board of Directors, management, and the Louisiana Department of Health and

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GATEHOUSE FOUNDATION, INC.  
FINANCIAL STATEMENTS AND INDEPENDENT  
AUDITORS' REPORTS  
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 DEC 11 1996



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## INDEPENDENT AUDITORS' COMBINED REPORT ON THE BASIC FINANCIAL STATEMENTS AND THE SCHEDULE OF FEDERAL AWARDS

To the Board of Directors  
Gatehouse Foundation, Inc.  
Lafayette, Louisiana

We have audited the accompanying statement of financial position of Gatehouse Foundation, Inc. (Gatehouse) (a not-for-profit corporation) as of June 30, 1996, and the statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of Gatehouse'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; the provisions of OMB Circular A-133, "Audits of Institutions of Higher Education and Other Non-Profit Institutions"; and the provisions of the Louisiana Governmental Audit Guide. 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. 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 Gatehouse as of June 30, 1996, and the results of its operations, changes in net assets, and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Receipt Acknowledged  
Legislative Auditor

By

As discussed in Note A to the financial statements for fiscal year ended June 30, 1996, Gatehouse changed its method of accounting for contributions and its method of financial reporting and financial statement presentation.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Gatehouse taken as a whole. The accompanying Schedule of Federal Awards (in Footnote B) for the year ended June 30, 1996, 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 procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 15, 1996, on our consideration of Gatehouse's internal control structure and a report dated October 15, 1996, on its compliance with laws and regulations.

*Moore & Rolfes*

Moore & Rolfes  
Lafayette, Louisiana  
October 15, 1996

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INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE WITH LAWS, REGULATIONS, CONTRACTS,  
AND GRANTS BASED ON AN AUDIT OF  
BASIC FINANCIAL STATEMENTS IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors  
Gatehouse Foundation, Inc.  
Lafayette, Louisiana

We have audited the financial statements of Gatehouse Foundation, Inc. (Gatehouse) (a not-for-profit corporation) as of and for the year ended June 30, 1996, and have issued our report thereon dated October 15, 1996.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of OMB Circular A-133, "Audits of Institutions of Higher Education and Other Non-Profit Institutions"; and the provisions of the Louisiana Governmental Audit Guide. 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.

Compliance with laws, regulations, contracts, and grants applicable to Gatehouse is the responsibility of Gatehouse's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Gatehouse'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 indicate that, with respect to the items tested, Gatehouse complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Gatehouse had not complied, in all material respects, with those provisions.



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## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors  
Gatehouse Foundation, Inc.  
Lafayette, Louisiana

We have audited the financial statements of Gatehouse Foundation, Inc. (Gatehouse) (a not-for-profit corporation) as of and for the year ended June 30, 1996, and have issued our report thereon dated October 15, 1996.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of OMB Circular A-133, "Audits of Institutions of Higher Education and Other Non-Profit Institutions"; and the provisions of the Louisiana Governmental Audit Guide. 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.

The management of Gatehouse 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, and 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 or irregularities 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 operations of policies and procedures may deteriorate.



In planning and performing our audit of the financial statements of Gatehouse 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Directors, management, and the Louisiana Department of Health and Hospitals, Office of Human Services, Division of Alcohol and Drug Abuse as licensing agency for Gatehouse. However, this report is a matter of public record, and its distribution is not limited.

*Moore & Rolfes*

Moore & Rolfes  
Lafayette, Louisiana  
October 15, 1996

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GATEHOUSE FOUNDATION, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 1996

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Bank charges	\$ -	\$ 2	\$ 2
Contract labor	30	-	30
Depreciation (Note A)	7,731	-	7,731
Dietary contract	780	-	780
Dues	-	300	300
Employee benefits	-	-	-
Food	18,812	-	18,812
Insurance	3,765	361	4,126
Interest	2,195	-	2,195
Legal, accounting & auditing	-	6,200	6,200
Medical contract	2,197	-	2,197
Miscellaneous	-	284	284
Office supplies	-	1,555	1,555
Payroll taxes	3,911	1,841	5,752
Permits and licenses	-	191	191
Postage	-	220	220
Repairs and maintenance	2,968	432	3,400
Salaries	45,300	21,167	66,467
Subscriptions	165	-	165
Supplies	800	-	800
Taxes and penalties	-	227	227
Telephone	-	3,805	3,805
Training - in service	170	-	170
Utilities	9,227	-	9,227
Vehicle operations	-	650	650
	<u>\$ 98,051</u>	<u>\$ 37,235</u>	<u>\$ 135,286</u>

The accompanying notes are an integral part of this statement.

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## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH OMB CIRCULAR A-133 - FEDERAL AWARDS

To the Board of Directors  
Gatehouse Foundation, Inc.  
Lafayette, Louisiana

We have audited the financial statements of Gatehouse Foundation, Inc. (Gatehouse) (a not-for-profit corporation) as of and for the year ended June 30, 1996, and have issued our report thereon dated October 15, 1996.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of OMB Circular A-133, "Audits of Institutions of Higher Education and Other Non-Profit Institutions"; and the provisions of the Louisiana Governmental Audit Guide. 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 Gatehouse in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements of Gatehouse 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 October 15, 1996.

The management of Gatehouse 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

GATEHOUSE FOUNDATION, INC.

STATEMENT OF ACTIVITIES

For the year ended June 30, 1996

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Public Support and Revenue:</b>			
Revenue from State contract (Notes A & B)	\$ 116,516	\$ -	\$ 116,516
City of Lafayette Grant (Notes A & B)	10,000	-	10,000
Client rents (Note D)	10,722	-	10,722
In-kind donations	600	-	600
Interest earned	20	-	20
Fundraising	<u>405</u>	<u>-</u>	<u>405</u>
 Total public support and revenue	 138,263	 -	 138,263
<b>Expenses:</b>			
Program services:			
Dietary	19,592	-	19,592
Physical plant	25,886	-	25,886
Supervision	<u>52,573</u>	<u>-</u>	<u>52,573</u>
 Total program services	 98,051	 -	 98,051
Supporting services:			
Management and general	<u>37,235</u>	<u>-</u>	<u>37,235</u>
 Total expenses	 <u>135,286</u>	 <u>-</u>	 <u>135,286</u>
 Change in net assets before effects of change in accounting principles	 2,977	 -	 2,977
 Cumulative effect of change in accounting principles (Note A)	 <u>6,652</u>	 <u>-</u>	 <u>6,652</u>
 Change in net assets	 9,629	 -	 9,629
Net assets, beginning of year	<u>141,927</u>	<u>-</u>	<u>141,927</u>
Net assets, end of year	\$ <u>151,556</u>	\$ <u>-</u>	\$ <u>151,556</u>

The accompanying notes are an integral part of this statement.



LIABILITIES AND FUND BALANCES

CURRENT LIABILITIES

Accounts payable	\$	1,849	
Accrued payroll taxes		1,597	
Note payable (Note C)		1,675	
State contract advance		1,132	
Note payable - Insurance Co.		<u>234</u>	

Total Current Liabilities \$ 6,487

LONG-TERM LIABILITIES

Long-term debt, net of current portion (Note C)			<u>22,647</u>
--	--	--	---------------

Total Liabilities 29,134

NET ASSETS (Note A)

Unrestricted	151,556	
Temporarily restricted	<u>-</u>	

Total net assets 151,556

TOTAL LIABILITIES AND  
NET ASSETS

\$ 180,690

The accompanying notes are an integral  
part of this statement.

Accountants. 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Directors, management, and the Louisiana Department of Health and Hospitals, Office of Human Services, Division of Alcohol and Drug Abuse as licensing agency for Gatehouse. However, this report is a matter of public record, and its distribution is not limited.

*Moore & Rolfes*

Moore & Rolfes  
Lafayette, Louisiana  
October 15, 1996

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH GENERAL REQUIREMENTS

To the Board of Directors  
Gatehouse Foundation, Inc.  
Lafayette, Louisiana

We have audited the financial statements of Gatehouse Foundation, Inc. (Gatehouse) (a not-for-profit corporation) as of and for the year ended June 30, 1996, and have issued our report thereon dated October 15, 1996.

We have applied procedures to test Gatehouse's compliance with the following requirements applicable to its federal programs, which are identified in the accompanying schedule of federal awards in Footnote B for the year ended June 30, 1996: political activity, Davis-Bacon Act, civil rights, cash management, federal financial reports, allowable costs, drug-free workplace, and 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 Gatehouse'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 Gatehouse has not complied, in all material respects, with those requirements.

This report is intended for the information of the Board of Directors, management, and the Louisiana Department of Health and Hospitals, Office of Human Services, Division of Alcohol and Drug Abuse as licensing agency for Gatehouse.

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, 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.

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:

- Cash receipts and revenue
- Purchasing and cash disbursements
- Property and equipment

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, 1996, Gatehouse had no major federal award programs and expended 100% of its total federal awards under the following nonmajor programs:

- Federal Block Grant issued through Louisiana  
Department of Health and Hospitals, DADA

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 advances 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.

Our 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 constitute material weaknesses under standards established by the American Institute of Certified Public

Hospitals, Office of Human Services, Division of Alcohol and Drug Abuse as licensing agency for Gatehouse. However, this report is a matter of public record, and its distribution is not limited.

*Moore & Rolfes*

Moore & Rolfes  
Lafayette, Louisiana  
October 15, 1996