

SEXUAL ABUSE RESPONSE CENTER FOUNDATION

NOTES TO FINANCIAL STATEMENTS - continued
DECEMBER 31, 1990

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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 to a specific purpose.

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

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.

Type 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) IN-KIND DONATIONS

In-kind donations included in the financial statements consisted of the following provided by the University Medical Center of Lafayette, Louisiana:

Salaries	\$84,388
Payroll Taxes	789
Rent	8,000
Utilities	1,200
Supplies	2,000
Total	\$96,377

SEXUAL ABUSE RESPONSE CENTER FOUNDATION

STATEMENT OF FUNCTIONAL EXPENSES
DECEMBER 31, 1994

	PROGRAM EXPENSES	SUPPORTING SERVICES		TOTAL
		MANAGEMENT AND GENERAL	FUND RAISING	
Compensability and Related Expenses				
Salaries	\$ 87,320	332,288	\$ -	\$419,608
Employee Benefits				
Group Insurance	306	-	-	306
Payroll Taxes	2,157	884	-	3,041
	<u>91,783</u>	<u>333,172</u>	<u>-</u>	<u>424,955</u>
Children's Trust Fund	5,282	-	-	5,282
Client Services	132	-	-	132
Depreciation	-	641	-	641
Dues and Fees	-	68	-	68
Education & Professional Development	864	-	-	864
Foundation	78	-	-	78
Fundraising	-	-	453	453
Legal and Accounting	-	380	-	380
Meetings and Reception	-	252	-	252
Office Expenses	-	1,483	-	1,483
Public Relations	613	-	-	613
Rape Kits and Sexual Assault Kits	814	-	-	814
Rent	4,000	-	-	4,000
Supplies	2,000	-	-	2,000
Travel	570	-	-	570
Utilities	1,200	-	-	1,200
	<u>\$100,360</u>	<u>\$418,258</u>	<u>\$ 453</u>	<u>\$519,071</u>

The Notes to the Financial Statements are an
Integral Part of this Statement

SEXUAL ABUSE RESPONSE CENTER FOUNDATION

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations - Sexual Abuse Response Center Foundation (SARC) is a non-profit organization that is dedicated to providing help and healing for survivors of sexual trauma and violent crime. SARC is the only organization that provides the psychological treatment for victims of sexual abuse and assault in an eight parish region. Staff and volunteers maintain a 24-hour crisis line and provide support services to the area hospitals.

Financial Statement Presentation - SARC follows statements 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 - SARC 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 - SARC 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.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE

To the Board of Directors
Sexual Abuse Response Center Foundation
Nafayette, Louisiana

We have audited the financial statements of Sexual Abuse Response Center Foundation, as of and for the year ended December 31, 1996, and have issued our report thereon dated March 13, 1997.

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 24:423 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.

Compliance with laws, regulations, contracts, and grants applicable to Sexual Abuse Response Center Foundation, is the responsibility of Sexual Abuse Response Center Foundation's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Foundation'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, Sexual Abuse Response Center Foundation, 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 the Foundation had not complied, in all material respects, with those provisions.



GENERAL ABUSE RESPONSE CENTER FOUNDATION
NOTES TO FINANCIAL STATEMENTS - continued
DECEMBER 31, 1994

(C) GRANT FUNDS RECEIVABLE

Grant funds receivable at December 31, 1994, consisted of the following:

Childrens' Trust Fund	\$2,326
WMA Grant	1,550
CVA Grant	4,543
Community Block Grant	<u>1,862</u>
Total	<u>\$10,279</u>

(D) PRIOR PERIOD ADJUSTMENT

In the prior year, no amounts were accrued for grant revenue earned but not received at December 31, 1993. Beginning retained earnings for 1994 was increased by \$3,418, in order to properly record Grant Funds Receivable at December 31, 1994.

(E) TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets were available for the following purposes at December 31, 1994:

SLMHC Grant (Funds restricted to fund a portion of the salary and payroll taxes of the part-time MFW Therapist)	\$1,778
Medical Auxiliary Donation (Funds to be used for prescription and education expenses excluding salaries)	<u>1,233</u>
Total Temporarily Restricted Net Assets	<u>\$3,011</u>

(F) CONDITIONAL PROMISE TO GIVE

The Center received a conditional promise to give from the SLMHC Electric Foundation. The Foundation has promised to contribute \$1,000 to the Center after being presented a report on the Center's activities for the first three months of 1997. The report is to be delivered at the Foundation's April 1997 board meeting.

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Sovcal Abuse Response Center Foundation
Lafayette, Louisiana

We have audited the accompanying Statement of Financial Position of Sovcal Abuse Response Center Foundation (a nonprofit organization) as of December 31, 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 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 28:113 and the Louisiana Governmental Audit Guide. These 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 financial statements referred to above present fairly, in all material respects, the financial position of Sovcal Abuse Response Center Foundation as of December 31, 1996, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

*Wright, Moore, DeHart,
Dupuis & Hutchinson*

WRIGHT, MOORE, DeHART
DUPUIS & HUTCHINSON
Certified Public Accountants

March 13, 1997

WRIGHT

SEXUAL ABUSE RESPONSE CENTER FOUNDATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1995

CASH FLOWS FROM OPERATING ACTIVITIES	
Decrease in Net Assets	\$12,842
Adjustments to Reconcile Decrease in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	\$ 443
Changes in Operating Assets	
Accounts Receivable	(4,858)
Accounts Payable	<u>302</u>
Total Adjustments	12,837
Net Cash Used in Operating Activities	64,759
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of Equipment	<u>(320)</u>
NET DECREASE IN CASH	17,059
CASH, BEGINNING OF YEAR	12,219
CASH, END OF YEAR	<u>\$ 2,856</u>

The Notes to the Financial Statements are an
Integral Part of this Statement

SPECIAL AGENCIES RESPONSE CENTER FOUNDATION

**STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 1990**

ASSETS

CURRENT ASSETS

Cash	
Grant Funds Receivable	\$ 5,856
Inventory	10,276
	<u>1,240</u>

Total Current Assets

\$17,372

PROPERTY AND EQUIPMENT

Equipment	
Less: Accumulated Depreciation	8,166
Net Property and Equipment	<u>13,106</u>

1,816

TOTAL ASSETS

\$30,628

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	
	\$ 328

Total Current Liabilities

\$ 328

TOTAL LIABILITIES

328

NET ASSETS

Unrestricted	
Temporarily Restricted	14,688
	<u>3,728</u>

Total Net Assets

18,108

**TOTAL LIABILITIES
AND NET ASSETS**

\$30,628

The Notes to the Financial Statements are an integral part of this Statement.

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SOCIAL AIDERS RESPONSE CENTER FOUNDATION

FINANCIAL STATEMENTS

DECEMBER 31, 1994

Under provisions of state law, this report is a public document. A copy of this report and copies referred to in this report are provided on file and upon request to all public agencies, as the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10/04/97

GENERAL EMERGENCY RESPONSE CENTER FOUNDATION

STATEMENT OF ACTIVITIES
DECEMBER 31, 1996

CHANGES IN UNRESTRICTED NET ASSETS		
SUPPORT		
Donations		
Fundraising	\$ 3,190	
United Way	4,408	
University Medical Center- In-kind Donations	14,408	
Total Support	<u>22,006</u>	\$ 22,006
Total Net Assets Released From Restrictions		<u>22,006</u>
Total Unrestricted Support		22,006
EXPENSES		
Program Services		
Social Trauma Services		
Supporting Services	108,308	
Management and General Fundraising	14,356	
Total Expenses	<u>122,664</u>	122,664
Decrease in Unrestricted Net Assets		<u>100,658</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS		
SUPPORT		
Children's Trust Fund	5,394	
YRMA Grant	1,918	
Community Block Grant	2,100	
SIEMCO Grant	5,000	
Medical Auxiliary	5,000	
Crime Victims Association Grant	5,000	
Total Support	<u>24,412</u>	24,412
Net Assets Released From Donor Restrictions		<u>24,412</u>
Increase in Temporarily Restricted Net Assets		<u>24,412</u>
DECREASE IN NET ASSETS (CARRIED FORWARD)		\$ 12,842

The Notes to the Financial Statements are an
Integral Part of this Statement

This report is intended for the information of management and the Board of Directors of Sexual Abuse Response Center Foundation, 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, Boone, Dubant,
Dupuis & Hutchinson*

WRIGHT, BOONE, DUBANT,
DUPUIS & HUTCHINSON
Lafayette, Louisiana

March 22, 1997

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

Budgets
Cash and Investments
Revenues and Receivables
Procurements and Payables
Capital Assets
Employee Compensation

For all of the internal control structure categories listed above, 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.

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 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 accounts that would be material in relation to the general purpose 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 management and Board of Directors of the Sexual Abuse Response Center Foundation, 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, DeBart,
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March 13, 1997

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL

To the Board of Directors
Sexual Abuse Response Center Foundation
Lafayette, Louisiana

We have audited the financial statements of Sexual Abuse Response Center Foundation, for the year ended December 31, 1986, and have issued our report thereon dated March 13, 1987.

We have 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 24:213 and the Louisiana Governmental Audit Code. Those standards 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 of the financial statements of Sexual Abuse Response Center Foundation, for the year ended December 31, 1986, we considered its internal control structure 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 structure.

The management of Sexual Abuse Response Center Foundation, 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 operation of policies and procedures may deteriorate.

WMDH

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ADDITIONAL INFORMATION

The reports presented on the following pages are required by Government Auditing Standards promulgated by the United States Comptroller General and the Louisiana Governmental Auditing Code.

*Wright, Moore, DeHart,
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WRIGHT, MOORE, DeHART,
DUPUIS & HUTCHINSON
Certified Public Accountants

March 12, 1997

WMDH

SERIAL ABUSE RESPONSE CENTER FOUNDATION

STATEMENT OF ACTIVITIES - continued
 DECEMBER 31, 1998

DECREASE IN NET ASSETS (CREDIT FORWARD)		\$ 17,880
NET ASSETS AT BEGINNING OF YEAR-UNADJUSTED	\$15,800	
Prior Period Adjustment	<u>3,418</u>	
NET ASSETS AT BEGINNING OF YEAR-RESTATE		<u>19,218</u>
NET ASSETS AT END OF YEAR		<u>1,18,108</u>

The Notes to the Financial Statements are an
 Integral Part of this Statement