

as instances of noncompliance may nevertheless occur and not be detected. Also, projection of my evaluation of the structure to later periods is subject to the risk that procedures may become inadequate because of changes in conditions or that effectiveness of the design and operation of policies and procedures may deteriorate.

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

Cash	Payroll and related liabilities
Support, revenue, and receivables	Property and equipment
Expenses for goods and services and accounts payable	Debt
	Governmental financial assistance programs

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

During the year ended December 31, 1996, SNAP had no major programs and expended 100 percent of its total federal awards under the following nonmajor programs: Department of Health and Human Services, Family Violence Program; Department of Justice, Assistance for Victims of Domestic Violence; Federal Emergency Management Agency; Emergency Shelter Grants Program; and Department of Agriculture, Homeless Children's Nutrition Program.

I 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 I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements concerning claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. My procedures were less in scope than would be necessary to render an opinion on those internal control structure policies and procedures. Accordingly, I do not express an opinion.

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

SAFETY NET FOR ARMED PERSONS, INC.  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED DECEMBER 31, 1996

CASH FLOWS FROM OPERATING ACTIVITIES:

INCREASE IN NET ASSETS \$ (2,967.38)

ADJUSTMENTS TO RECONCILE NET ASSETS TO NET  
 CASH PROVIDED BY OPERATING ACTIVITIES:

DEPRECIATION	10,441.08
INCREASE IN ACCOUNTS RECEIVABLE	10,180.87
DECREASE IN INVENTORY	938.40
INCREASE IN ACCRUE PAYABLE	<u>9,538.32</u>

TOTAL ADJUSTMENTS 15,836.92

NET CASH PROVIDED BY OPERATING ACTIVITIES 12,869.57

CASH FLOWS FROM INVESTING ACTIVITIES:

CASH PAYMENTS FOR THE PURCHASE OF PROPERTY  
 AND EQUIPMENT (18,728.00)

CASH FLOWS FROM FINANCING ACTIVITIES:

PROCEEDS FROM BORROWINGS	28,000.00
PRINCIPAL PAYMENTS ON LONG-TERM DEBT	<u>(2,875.88)</u>

NET CASH PROVIDED BY FINANCING ACTIVITIES 25,124.12

NET INCREASE IN CASH AND CASH EQUIVALENTS 6,266.69

CASH AND EQUIVALENTS, BEGINNING 4,072.88

CASH AND EQUIVALENTS, ENDING \$ 10,370.99

**SAFEWAY NET FOOD MARKET SERVICES, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 1998**

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

ACCOUNTS PAYABLE	\$ 5,474.58
TEN & FIF PAYABLE	16,890.78
STATE INCOME TAX WITHHELD	985.04
UNPAID NET PAYABLE	470.00
CURRENT PORTION/L-T DEBT	2,433.43
	<u>28,143.83</u>

**TOTAL CURRENT LIABILITIES** **28,143.83**

**LONG TERM LIABILITIES**

MORTGAGE PAYABLE	65,487.17
------------------	-----------

**NET ASSETS**

TEMPORARILY RESTRICTED	18,316.00
UNRESTRICTED	102,433.00
	<u>120,749.00</u>

**TOTAL NET ASSETS** **120,749.00**

**TOTAL LIABILITIES AND NET ASSETS** **\$210,276.52**

SEE NOTES TO FINANCIAL STATEMENTS

**ASSETX INC FOR ASSURED PERSONS, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 1986**

**ASSETS**

**CURRENT ASSETS**

CASH ON HAND	\$ 1,788.00
CASH IN BANK-OPERATIONS	5,356.56
CASH IN BANK-SPECIAL	348.00
CASH IN BANK-BUSING	3,882.73
GRANTS RECEIVABLE	10,847.06
INVENTORY	<u>853.60</u>
 TOTAL CURRENT ASSETS	 41,095.73

**NON CURRENT ASSETS**

LAND	28,000.80
BUILDINGS	151,198.52
FURNITURE & FIXTURES	8,928.39
MACHINERY & EQUIPMENT	21,973.80
ACCUMULATED DEPRECIATION	<u>(193,061.64)</u>
 TOTAL NON CURRENT ASSETS	 168,039.87

**OTHER ASSETS**

SECURITY DEPOSITS	<u>348.84</u>
-------------------	---------------

TOTAL ASSETS	<u>\$219,376.52</u>
--------------	---------------------

*Pat Barbara Dought*

A Professional Accounting Corporation

P. O. Box 14180

111 East Olive Street Suite 108

Lafayette, Louisiana 70505-1408

Telephone  
(504) 281-0088

Facsimile  
(504) 281-0888

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
LAW, AND REGULATIONS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

June 26, 1997

Board of Directors  
Safety Net For Abused Persons, Inc.  
New Orleans, LA

I have audited the financial statements of Safety Net For Abused Persons, Inc. (SNAP) as of and for the year ended December 31, 1996 and have issued by report thereon dated June 26, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of OMB Circular A-133. These standards require that I 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 SNAP is the responsibility of SNAP's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of SNAP's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

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

This report is intended for the information of the board of directors and management. However, this report is a matter of public record, and its distribution is not limited.

*Pat Barbara Dought*

Pat Barbara Dought  
A Professional Accounting Corporation

**SAFETY NET FOR MURDER VICTIMS, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE NINE MONTHS ENDED DECEMBER 31, 1996**

	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING RINGO</u>	<u>VICTIM SUPPORT &amp; SHELTER</u>
ADVERTISING	5	\$ 1,443.65	\$ 345.70
BAKE SERVICE CHARGE	-	178.61	-
CANFIELD/DOFF TRAIL	-	-	420.63
CHILDRON'S GURRRR PRIMER	-	-	4,074.20
CONTRIBUTIONS	-	14,524.72	-
DEPRECIATION	-	-	10,641.00
DUES AND SUBSCRIPTIONS	550.00	-	-
FOOD & SUPPLIES	-	-	8,513.53
GENERAL INSURANCE	-	-	3,174.90
HEALTH INSURANCE	476.03	-	2,324.48
INTEREST EXPENSE	-	-	5,359.84
LEGAL AND ACCOUNTING	4,835.00	-	-
LICENSES AND FEES	70.00	150.00	-
MEDICAL FEES	-	-	310.42
MISCELLANEOUS	13.00	-	-
OFFICE SUPPLY & EXPENSE	5,409.36	-	-
OTHER VICTIM ASSISTANCE	-	-	1,643.05
OUTRANCE RENT, UTIL. ET CETERA	-	-	5,270.65
POSTAGE	1,120.53	-	-
PRINTING	1,670.12	-	-
RENTING	569.63	-	-
RINGS-RINGO	-	32,007.70	-
RINGS-PROGRESSIVE RING	-	5,200.00	-
RENT	-	10,300.00	-
REPAIRS AND MAINTENANCE	-	-	10,860.00
SALARIES AND WAGES	26,393.00	12,910.00	128,645.03
SALARIES-OUTRANCE	-	-	3,360.50
SUPPLIES-RINGO	-	10,050.55	-
TAXES-PAYROLL	2,329.73	991.56	10,806.50
TRAVEL & CONFERENCES	13,075.29	-	-
TELEPHONE	858.44	-	7,320.05
UTILITIES	843.29	-	5,970.55
<b>TOTAL EXPENSES</b>	<u>\$ 50,030.53</u>	<u>\$146,653.00</u>	<u>234,750.01</u>

SEE NOTES TO FINANCIAL STATEMENTS

**SAFETY NET FOR AGED PERSONS, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 1966**

**CHANGES IN UNRESTRICTED NET ASSETS**

GENERAL DONATIONS	\$ 8,923.49
GRANTS	183,999.79
GRANTS AND ALLOCATIONS:	
PARISH GOVERNMENT	7,500.00
CHILDREN'S NUTRITION GRANT	4,270.00
CHILDREN'S PROGRAM	4,900.00
CITY OF NEW ORLEANS	4,500.00
CRAB FISH	2,754.00
CVA GRANT	24,310.00
ESOP	11,000.44
PIERRE FUNDS-IBERIA & ST. MARTIN	14,600.00
JULIE GRANT	20,600.00
ONE GRANT	130,837.36
UNITED WAY	10,000.00
INTEREST INCOME	70.92
	<hr/>
TOTAL UNRESTRICTED REVENUE & DONORS	416,467.08
EXPENSES	
MANAGEMENT AND GENERAL	50,030.53
RENT	140,853.00
FINANCIAL SERVICES	214,750.01
	<hr/>
TOTAL EXPENSES	410,434.42
	<hr/>
INCREASE(DECREASE) IN UNRESTRICTED ASSETS	( 3,967.34)
NET ASSETS, BEGINNING OF YEAR	<hr/>
	120,916.86
	<hr/>
NET ASSETS, END OF YEAR	117,949.52
	<hr/>

SEE NOTES TO FINANCIAL STATEMENTS

**INADEQUATE SEGREGATION OF DUTIES**

An inadequate segregation of duties exists with respect to cash transactions that result in inadequate control over cash receipts and disbursements.

Due to the limited number of personnel, an adequate segregation of duties may not be achievable and the cost of converting the weaknesses would exceed the benefits derived.

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

My 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, I believe that some of the reportable conditions described above is a material weakness.

This report is intended for the information of the board of directors and management. However, this report is a matter of public record, and its distribution is not limited.



Paul Robert Doughty  
A Professional Accounting Corporation



# *Pat Bohan Dought*

*A Professional Accounting Corporation*

P. O. Box 21180

1117 East Jones Little Suite 100

Lafayette, Louisiana 70505-1180

Telephone:  
(713) 281-0200

Fax/Telex:  
(713) 281-0200

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO CONSUMER PROGRAM TRANSACTIONS**

June 26, 1997

Board of Directors  
Safely Net for Abused Persons, Inc.  
New Berlin, I.A.

I have audited the financial statements of Safely Net for Abused Persons, Inc. (SNAP) as of and for the year ended December 31, 1996, and have issued my report thereon dated June 26, 1997.

In connection with my audit of the financial statements of SNAP, and with my consideration of the Organization's control structure used to administer Federal grants, as required by Office of Management and Budget Circular A-133, "Audit of Institutions of Higher Education and Other Recipients of Institutions," I selected certain transactions applicable to certain consumer programs for the year ended December 31, 1996. As required by Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, and matching that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Organization's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of non-compliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that SNAP had not complied, in all material respects, with these requirements.

This report is intended for the information of the board of directors and management. However, this report is a matter of public record, and its distribution is not limited.

*Pat Bohan Dought*

Pat Bohan Dought

A Professional Accounting Corporation

*Pat Baham Dwight*

A Professional Accounting Corporation

P. O. Box 51400

111 Dan Jones Lathin Suite 108

Lubbock, Louisiana 70401-1100

Telephone:  
(504) 261-0000

Facsimile:  
(504) 261-0000

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE REQUIRED BY OMB CIRCULAR A-133**

June 26, 1998

Board of Directors  
Safety Net for Abused Persons, Inc.  
New York, N.Y.

I have audited the financial statements of Safety Net for Abused Persons, Inc. (SNAP) as of and for the year ended December 31, 1998, and have issued my report thereon dated June 26, 1997.

I conducted my 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 Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of SNAP for the year ended December 31, 1998, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal awards programs. I have addressed policies and procedures relevant to my audit of the financial statements in a separate report dated June 26, 1997.

The management of SNAP 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 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 awards programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities,

and I assessed control risk in order to determine any auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an inferred opinion on the control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data in a manner that is consistent with the assertions of management in the financial statements.

#### **INADEQUATE SEGREGATION OF DUTIES**

An inadequate segregation of duties exists with respect to cash transactions that result in inadequate control over cash receipts and disbursements.

Due to the limited number of personnel, an adequate segregation of duties may not be achievable and the cost of correcting the weakness would exceed the benefits derived.

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.

My 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, I believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the board of directors and management. However, this report is a matter of public record, and its distribution is not limited.



Pat Behan Daugh  
A Professional Accounting Corporation

# Pat Bohan Doughit

A Professional Accounting Corporation

P. O. Box 51486

111 Five Star Lane Suite 108

Chesapeake, Louisiana 70006-1486

Telex/Phone  
(504) 261-8800

Facsimile  
(504) 261-0888

## **INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN ASSESSMENT OF FINANCIAL STATEMENTS' PERFORMANCE IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

June 29, 1997

Board of Directors  
Safety Net for Abused Persons, Inc.  
New Orleans, L.A.

I have audited the financial statements of Safety Net for Abused Persons, Inc. (SNAP) as of and for the year ended December 31, 1996, and have issued my report thereon dated June 29, 1997.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Safety Net for Abused Persons, Inc. (SNAP) 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 structures and 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.

In planning and performing my audit of the financial statements of Safety Net for Abused Persons, Inc. (SNAP) for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation,

*Pat Boham Dought*

*A Professional Accounting Corporation*

P. O. Box 61188

111 Five Star Lane Suite 100

Lafayette, Louisiana 70505-1188

Telephone  
(504) 264-0000

Facsimile  
(504) 264-0000

**INDEPENDENT AUDITOR'S REPORT**

June 26, 1997

Board of Directors  
Safety Net For Abused Persons, Inc.  
New Orleans, LA

I have audited the statement of financial position of Safety Net For Abused Persons, Inc. (SNAP) 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. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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 "Auditing of Institutions of Higher Education and Other Nonprofit Institutions". These standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Safety Net For Abused Persons, Inc. as of December 31, 1996 and the results of its activities and its cash flows for the year then ended in conformity with generally accepted accounting principles. In accordance with Government Auditing Standards, I have also issued a report dated June 26, 1997 on my consideration of SNAP's internal control structure and a report dated June 26, 1997 on its compliance with laws and regulations.



Pat Boham Dought  
A Professional Accounting Corporation

SAFETY NET FOR ABUSED PERSONS, INC.

INDEPENDENT AUDITOR'S REPORT

TABLE OF CONTENTS

	<b>PAGE</b>
- INDEPENDENT AUDITOR'S REPORT	1
- INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON A-4 ALERT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	2
- INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE REQUIRED BY OMB CIRCULAR A-133	4
- INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND RULES A-1333 BASED ON AN ALERT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	7
- INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL ASSISTANCE PROGRAMS	8
- INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONFEDERAL PROGRAM TRANSACTIONS	9
- STATEMENT OF FINANCIAL POSITION	10
- STATEMENT OF ACTIVITIES	12
- STATEMENT OF CASE FILES	13
- STATEMENT OF FUNCTIONAL EXPENSES	14
- NOTES TO FINANCIAL STATEMENTS	15
- INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FINANCIAL ASSISTANCE	18
- SCHEDULE OF FINANCIAL ASSISTANCE	18



**SAFETY NET FOR ABUSED PERSONS, INC.**  
**INDEPENDENT AUDITOR'S REPORT**  
**DECEMBER 31, 1986**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Address Date 801. 6/5 851

01  
02  
03  
04  
05  
06  
07  
08  
09  
10

*Pat Bohum Dought*

A Professional Accounting Corporation

P. O. Box 10300

171 First Joint 1 800-240-1101

Lafayette, Louisiana 70505-1101

Telephone  
(504) 281-0588

Facsimile  
(504) 281-0588

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

June 20, 1993

**Board of Directors**

Safety Net for Abused Persons, Inc.  
New Orleans, LA

I have audited the financial statements of Safety Net for Abused Persons, Inc. (SNAP) as of and for the year ended December 31, 1992, and have issued my report thereon dated June 20, 1993.

I have applied procedures to test SNAP's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1992: Political activity, civil rights, cash management, federal financial reports, allowable costs, cost principles, Drug-Free Workplace Act, and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "O compliance Supplement for Analysis of Educational Institutions and Other Nonprofit Institutions". My procedures were substantially less in scope than as such, the objective of which is the expression of an opinion on SNAP's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these 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 my attention that caused me to believe that SNAP had not complied, in all material respects, with those requirements.

This report is intended for the information of the board of directors and management. However, this report is a matter of public record, and its distribution is not limited.



Pat Bohum Dought  
A Professional Accounting Corporation



**SAFETY NET FOR ABUSED PERSONS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**

**NOTE E - USE OF ESTIMATES**

The preparation of financial statements in conformity with accepted accounting principles requires management to make estimates and assumptions that affect the following:

1. Reported amounts of assets and liabilities
2. Disclosure of contingent assets and liabilities at the financial statement date
3. Reported amounts of revenues and expenses during that period

Actual amounts could differ from estimates.

**SAFETY NET FOR ABUSED PERSONS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**

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

**1. NATURE OF ACTIVITIES**

Safety Net For Abused Persons, Inc. (SNAP) is a non-profit organization that provides services to victims of domestic violence. Among these services are: a 24-hour crisis line, shelter for victims and children; and support, advocacy, and counseling for victims and children of domestic violence.

**2. SUPPORT AND EXPENSES**

Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose of restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activity as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long these long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

**3. INCOME TAXES**

The Organization is tax-exempt under Code Section 501(c)(3) of the Internal Revenue Code.

**4. PROPERTY AND EQUIPMENT**

Property and equipment are reported at cost. Depreciation is computed based on the estimated useful lives of the assets using the straight-line method. The estimated useful lives of the principal classes of assets are as follows:

Building & improvements	27
Furniture & fixtures	7
Office equipment	5

## Pat Bohannan Douglas

A Professional Accounting Corporation

P. O. Box 51118

111 One Jean Lafitte Suite 108

Maryville, Louisiana 70067-1180

Telephone  
(504) 261-8000

Facsimile  
(504) 261-8000

### INDEPENDENT AUDITORS REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

June 26, 1993

Board of Directors  
Safety Net For Abused Persons, Inc.  
New Iberia, LA 70560

I have audited the financial statements of Safety Net For Abused Persons, Inc. (SNAP) for the year ended December 31, 1992 and have issued my report thereon dated June 26, 1993. These financial statements are the responsibility of the organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I have conducted my 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, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the basic financial statements of SNAP taken as a whole. The accompanying schedule of federal financial assistance 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 my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.



Pat Bohannan Douglas  
A Professional Accounting Corporation

SAFETY NET FOR ABUSED PERSONS, INC.  
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
 FOR THE YEAR ENDED DECEMBER 31, 1996

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	CFDA NUMBER	EXPENDITURES
DEPT. OF HEALTH AND HUMAN SERVICES PASSED THROUGH LOUISIANA OFFICE OF WOMEN'S SERVICES FAMILY VIOLENCE PROGRAM	59.671	23,048
DEPT. OF JUSTICE PASSED THROUGH LOUISIANA COMMISSION ON LAW ENFORCEMENT	16.525	24,319
FEDERAL EMERGENCY MANAGEMENT AGENCY	12.571	34,668
EMERGENCY SHELTER GRANTS PROGRAM PASSED THROUGH LOUISIANA DEPT OF SOCIAL SERVICES AND THE CITY OF NEW ORLEANS	14.251	81,829
DEPT. OF AGRICULTURE HOMELESS CHILDREN'S NUTRITION PROGRAM		4,280

**OTHER SUPPLEMENTARY INFORMATION**

**SAFETY NET FOR ABUSED PERSONS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996**

Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

**5. STATEMENT OF CASH FLOWS**

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

**6. FUNCTIONAL EXPENSES**

Expenses are charged to each program based on direct expenditures incurred. Any program expenditures not directly chargeable are allocated to programs based on units of service.

**NOTE B - MORTGAGE PAYABLE**

Mortgage payable consists of a bank financed note with interest at 8%, payable monthly with principal and interest of \$672.

Maturities of long-term debt for each of the next following years are:

December 31	Amount
1997	2,632
1998	2,852
1999	3,088
2000	3,345
2001	3,644

**NOTE C - DONATED SERVICES AND MATERIALS**

A substantial number of volunteers donate significant amounts of their time to the organization's program services. No amounts have been recorded in the financial statements for donated services or donated materials because they are not of a specialized nature.

**NOTE D - TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets consist of that portion of the building renovations provided by the IISCP grant and are available for future years.