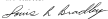


**NOTES AND OTHER INDEPENDENT AUDITOR'S REQUESTS**

INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE WITH LAWS, REGULATIONS,  
CONTRACTS, AND GRANTS, BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH "GOVERNMENT  
AUDITING STANDARDS"  
PAGE 2

This report is intended for the information of the Board of Directors, Management, and Legislative Auditor's Office. However, this report is a matter of public record, and its distribution is not limited.



Louis R. Bradley  
Certified Public Accountant  
Incorporated

Monroe, Louisiana  
December 25, 1988

Phone: (504) 323-0900 • Fax: (518) 223-6124 • P.O. Box 2188 • 141 Dillard Street, Suite 200 • Monroe, LA 71202-1188

American Institute of Certified Public Accountants • Society of Louisiana Certified Public Accountants  
Society of Advanced Certified Public Accountants • Monroe Chamber of Commerce

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAWS, REGULATIONS, CONTRACTS, AND GRANTS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
"GOVERNMENT AUDITING STANDARDS"**

To the Board of Directors of  
**SAVE OUR SOULS, INCORPORATED**  
Monroe, Louisiana

I have audited the financial statements of **SAVE OUR SOULS, INCORPORATED** (a non-profit organization) as of and for the year ended June 30, 1998, and have issued my report thereon dated December 29, 1998.

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.

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

INDEPENDENT AUDITOR'S REPORT ON  
INTERNAL CONTROL STRUCTURE IN  
ACCORDANCE WITH "GOVERNMENT  
AUDITING STANDARDS"  
PAGE 2



Louis H. Bradley  
Certified Public Accountant  
Incorporated

Monroe, Louisiana  
December 29, 1980

INDEPENDENT AUDITOR'S REPORT ON  
INTERNAL CONTROL STRUCTURE IN  
ACCORDANCE WITH 'GOVERNMENT  
AUDITING STANDARDS'  
PAGE 1

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

- Cash
- Revenue
- Expenditures
- Receivables
- Accounts Payable
- Payroll
- Fixed Assets

For all of the control 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.

A material weakness is a reportable condition in which the design or operation of the specific 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

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.

This report is intended for the information of the Board of Directors, Management, and Legislative Auditor's Office. However, this report is a matter of public record, and its distribution is not limited.

American Institute of Certified Public Accountants • Society of Louisiana Certified Public Accountants  
Society of Arkansas Certified Public Accountants • Monroe Chamber of Commerce

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"**

To the Board of Directors of  
**SAVE OUR SONS, INCORPORATED**  
Bossier, Louisiana

I have audited the financial statements of **SAVE OUR SONS, INCORPORATED** (a non-profit organization) as of and for the year ended June 30, 1996, and have issued my report thereon dated December 13, 1996.

I conducted my audit in accordance with generally accepted auditing standards and **GOVERNMENT AUDITING STANDARDS**, issued by the Comptroller General of the United States. These standards 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 **SAVE OUR SONS, INCORPORATED** for the year ended June 30, 1996, 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 not to provide assurance on the internal control structure.

The management of the **ORGANIZATION** 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 recorded 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.

SAVE OUR SOBS, INCORPORATED  
 Monroe, Louisiana  
 Notes to the Financial Statements (Continued)  
 Page 4

5. PROPERTY, PLANT, AND EQUIPMENT (CONTINUED)

No assets were sold during the audit period. No depreciation was taken on fixed assets.

6. OTHER COSTS

The ORGANIZATION maintain several offices in nine (9) parishes and fund these parishes by providing \$2,500.00 to each parish. The "Other Cost" category is made up of the following:

Parish -----	Amount -----
Richland	\$ 1,500.00
Morehouse	1,500.00
Nineville	1,500.00
Franklin	1,500.00
Concordia	1,500.00
East Carroll	1,500.00
Ouachita	1,500.00
Tensas	1,500.00
Madison	1,500.00
	-----
Advertising	22,500.00
Misc.	2,000.00
	172.00
<b>TOTAL OTHER COSTS</b>	<b>\$25,372.00</b> -----

**SAVE OUR SONS, INCORPORATED**

Monroe, Louisiana

Notes to the Financial Statements (Continued)

Page 3

**2. PENSION PLAN**

All employees of the **SAVE OUR SONS, INCORPORATED** are members of the Social Security System. In addition to the employees' contribution withheld at 7.65 percent, the **ORGANIZATION** contributes an equal amount to the Social Security System. Pension cost of the year was \$1,581.88. The **ORGANIZATION** does not guarantee the benefits granted by the Social Security System.

**3. CONTRIBUTIONS**

Contributions consist of personal donations and several fundraisers. All contributions are considered to be available for unrestricted use unless specifically restricted by the donors.

**4. BUDGET PRACTICES**

The **ORGANIZATION** did not formally adopt a budget for any funds for the year ended June 30, 1996. Because of this, the financial statements does not reflect comparison of revenue and expenditures to budget.

**5. PROPERTY, PLANT, AND EQUIPMENT**

Fixed Assets used in the **ORGANIZATION** are accounted for in the Plant Fund account. Property, Plant and Equipment is stated at cost. Assets acquired by gift or bequest are recorded at their fair market value at the date of transfer. At June 30, 1996, **SAVE OUR SONS, INCORPORATED** fixed assets schedule is as follows:

	BEGINNING BALANCE	ADDITIONS	DISPOSITIONS	ENDING BALANCE
Land	\$ -	\$ -	\$ -	\$ -
Building	-	-	-	-
Equipment	1,278.60	-	-	1,278.60
	<u>\$1,278.60</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,278.60</u>



**SAVE OUR SOUS, INCORPORATED**  
Monroe, Louisiana

Notes To The Financial Statement  
As of and for the Year Ended June 30, 1998

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The **SAVE OUR SOUS, INCORPORATED**, is a non-profit organization charter by the State of Louisiana. The Organization has a tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. The goals and objectives of the Organization is to reduce crime, poverty, and illiteracy in youths and young adults in the community. The goals and objectives will be obtained by educating the youth and changing the attitudes of "high risk" youths by providing developmental workshops or seminars, community service activities, and parental involvement.

**A. BASIS OF PRESENTATION**

The accompanying financial statements of **SAVE OUR SOUS, INCORPORATED** have been prepared on the accrual basis of accounting. Contributions are recorded when received unless unacceptable in accrual.

Restricted funds have been established to account for those resources available for use, but expendable only for the purposes specified by the donor.

**B. FUND ACCOUNTING**

In order to comply with restrictions which donors place on grants and other gifts as well as designations made by its governing board, the principles of fund accounting are used. Accordingly, all assets, liabilities, and activities are stated on the modified accrual basis and are accounted for in the Operating, Restricted, and General Fixed Assets Account. Contributions are considered to be unrestricted funds unless restricted by the donor. All funds over which the Board of Directors has discretionary control have been included in the operating fund.

**C. FUNCTIONAL EXPENSES**

Expenses are charged to each program based on direct expenditures incurred. Any expenditures not directly chargeable are allocated to a program based on related salary expenses. There were no indirect costs charged during the contract period.

SAVE OUR SOGS, INCORPORATED  
 Monroe, Louisiana

## STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 1988

	RESTRICTED ----- DEED FUND FUND -----
<b>SALARIES &amp; RELATED EXPENSES:</b> -----	
Salaries	\$ 28,158
Fringe Benefits	1,581
<b>TOTAL SALARIES AND RELATED EXPENSES</b>	<b>29,739</b> -----
<b>OTHER EXPENSES:</b> -----	
Travel	162
Professional Services	8,478
Operating Services	3,878
Other Costs	25,372
<b>TOTAL OTHER EXPENSES BEFORE DEPRECIATION</b>	<b>35,890</b> -----
<b>DEPRECIATION:</b> -----	-----
<b>TOTAL EXPENSES</b>	<b>\$ 65,629</b> -----

The accompanying notes are an integral part of this financial statement.

SAVE OUR SONS, INCORPORATED  
 Monroe, Louisiana

STATEMENT OF SUPPORT, REVENUE, EXPENSES,  
 AND CHANGES IN FUND BALANCES

Year Ended June 30, 1994

	RESTRICTED FUND FUND
<b>PUBLIC SUPPORT:</b>	
Contributions	\$ -
<b>TOTAL PUBLIC SUPPORT</b>	<b>-</b>
<b>OTHER REVENUES:</b>	
Local Grants	88,000
<b>TOTAL OTHER REVENUES</b>	<b>88,000</b>
<b>TOTAL PUBLIC SUPPORT AND OTHER REVENUES</b>	<b>88,000</b>
<b>EXPENSES:</b>	
Program & Supporting Services	60,863
<b>TOTAL EXPENSES</b>	<b>60,863</b>
<b>PUBLIC SUPPORT AND OTHER REVENUES OVER (UNDER) EXPENSES</b>	<b>(42)</b>
<b>OTHER FINANCING SOURCES</b>	
Operating Transfers In/Out	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>
<b>PUBLIC SUPPORT, OTHER REVENUES AND OTHER SOURCES OVER EXPENSES</b>	<b>(42)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>63</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ -</b>

The accompanying notes are an integral part of this financial statement.

## FINANCIAL STATEMENTS

SAVE OUR SOBS, INCORPORATED  
Bossier, Louisiana

Financial Statements  
and Independent Auditor's Report  
as of and for the Year Ended June 30, 1986  
With Supplemental Information

C O N T E N T S

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Some necessary  
updates have been  
made and placed  
back in file

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JAN 16 1937

LEGISLATIVE COUNCIL

## SAVE OUR SONS, INCORPORATED

MONROE, LOUISIANA

FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1936

WITH SUPPLEMENTAL INFORMATION

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, 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.

Revised Date JAN 22 1937

SAVE OUR SOULS, INCORPORATED  
 Monroe, Louisiana

## BALANCE SHEET

June 30, 1986

## RESTRICTED

	DRUG FREE FUND		PLANT FUND		TOTALS
<b>ASSETS</b>					
Cash	\$ 2,888	\$ -	\$ -	\$ -	\$ 2,888
Accounts Receivable	2,887	-	-	-	2,887
Capital Assets	-	1,280	-	-	1,280
<b>TOTAL ASSETS</b>	<b>\$ 5,775</b>	<b>\$ 1,280</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,055</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 3,704	\$ -	\$ -	\$ -	\$ 3,704
Payroll Taxes payable	180	-	-	-	180
<b>Total Liabilities</b>	<b>\$ 3,884</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,884</b>
<b>Fund Balances:</b>					
Investment in General Fixed Asset	-	1,280	-	-	1,280
Unreserved: Designated	-	-	-	-	-
<b>Total Fund Balances</b>	<b>\$ -</b>	<b>\$ 1,280</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,280</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 3,884</b>	<b>\$ 1,280</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,164</b>

The accompanying notes are an integral part of the financial statements.

SAVE OUR SONS, INCORPORATED  
Monroe, Louisiana

SUPPLEMENTAL INFORMATION

As of and for the Year ended June 30, 1995

RESTRICTED FUND  
-----

DRUG FREE FUND:

The Drug Free revenues are used to provide developmental workshops/seminars, community service activities, and parental involvement to youths and young adults. Funding of the program is provided by the State of Louisiana, Department of Education.



D. INCOME TAX STATUS

The ORGANIZATION operated as a regular corporation and has applied for the tax exempt status under section 501(c)(3) of the Internal Revenue Code.

E. TOTAL COLUMNS

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position, results of operations and changes in fund balances in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

F. CASH AND CASH EQUIVALENTS

Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. On June 30, 1988, SAVE OUR SOBS, INCORPORATED, had cash totaling \$ 2,893.37 as follows:

Demand Deposits:	
Interest bearing	\$ 2,893.37
Non-interest bearing	0.00
TOTAL	\$ 2,893.37
	*****

Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the federal agent bank. The market value of the pledged security plus the Federal Deposit Insurance must at all times equal the amount on deposit with the fiscal agent. Deposits as June 30, 1988, were fully secured by Federal deposit insurance.

SUPPLEMENTAL INFORMATION