

Calossia Women's Shelter

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 1986 and 1985

NOTE E - DONATED MATERIALS AND SERVICES

Included in contributions revenue and program expense is the estimated value of donated materials, equipment and volunteer hours of \$52,210 and \$65,018 for the years ended December 31, 1986 and 1985, respectively. Contributed services were used for status program activities and clerical activities.

NOTE F - GRANTS FROM GOVERNMENTAL AGENCIES

A summary of grants from governmental agencies during 1986 and 1985 are as follows:

Temporarily restricted - Operations:	1986	1985
I.D.L.T.A.	\$ 15,000	\$ 12,500
Louisiana Department of Health and Human Resources	164,897	165,422
Louisiana Commission on Law Enforcement	64,468	42,972
S.T.E.P.	6,404	4,118
United States Department of Health and Human Resources	15,787	24,251
United States Department of Agriculture	681	1,293
City of Lake Charles	7,279	72,874
	<u>\$ 373,946</u>	<u>\$ 360,630</u>

NOTE G - CONTINGENCY/EXTRAORDINARY ITEM

The entity has been a defendant in a lawsuit, filed by one of its former employees, for two counts of alleged discrimination. The suit asks for damages and back pay. The EEOC investigated the charges and found no violation of the first count of discrimination. With reference to the claim of retaliation for having filed a discrimination charge, the EEOC found probable cause that there was a violation and a conciliation with the claimant was attempted. The claimant refused to accept the only job currently available for which she is qualified, which is a part-time, not full-time job. A court date was set for June, 1986.

Outside counsel for the entity advised in March, 1986, that the case could probably be settled for \$25,000.00. Accordingly, the financial statements at December 31, 1985 reflected an accrued contingency of \$25,000.00. The case was actually settled in 1986 for \$18,000.00 with no admission of wrong doing by the organization.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 1996 and 1995

NOTE H - COMPENSATED ABSENCES

Employees of the entity are entitled to paid vacation, paid sick days, and personal days off depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future absences, and, accordingly, no liability has been recorded in the accompanying financial statements. The entity's policy is to recognize the costs of compensated absences when they are actually paid to employees.

NOTE I - PENSION COSTS

The entity sponsors a defined contribution pension plan that covers all employees who have completed one year of service. Contributions to the plan were based on three percent of gross wages and amounted to \$6,320 and \$4,325 for the years ended December 31, 1996 and 1995, respectively.

NOTE J - CONCENTRATION OF CREDIT RISK FOR CASH HELD AT BANKS

The Company maintains cash balances at several banks. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$100,000. The account balances at one of the banks have exceeded this insurance limit by \$32,599 at December 31, 1996.

NOTE K - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes or periods:

Program and supporting activities:	
Periods after December 31, 1996	\$ 17,657
Fixed assets restricted to program activities	<u>8,632</u>
Total temporarily restricted net assets	<u>\$ 26,289</u>

Net assets were released from donor restrictions by incurring expenses satisfying the purpose specified by donors as follows:

Purpose restriction accomplished	
Program and supporting activities	<u>\$ 26,289</u>

Calcasieu Women's Shelter

Page 3

Last year we found that income received from several grants was posted to balance sheet accounts creating negative grant receivables, rather than income on the income statement. We recommended that the internal bookkeeper complete a monthly checklist and we provided a sample checklist for her to use. Management implemented this recommendation during 1996.

Last year we also discovered that several vendors did not charge sales tax on the purchase of fixed assets. We recommended that in the future, management examine invoices to verify that sales tax is charged on all purchases. Management implemented this recommendation during 1996.

Last year, we found that one cost reimbursement for \$2,360 from July, 1995 was never received. We recommended that a monitoring system for collection of grant receivables be put in place. Management implemented this recommendation during 1996.

We noted no areas during the 1996 audit which we feel warrant comment.

These conditions were considered in determining the nature, timing and extent of the tests to be applied in our examination of the 1996 financial statements and this report does not affect our report on these financial statements dated February 25, 1997.

Stalini, Donnicson, Myers & White (A/C)

February 25, 1997

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MANAGEMENT LETTER

The Board of Directors
Calcasieu Women's Shelter
Lake Charles, Louisiana

We have audited the financial statements of Calcasieu Women's Shelter as of and for the year ended December 31, 1986, and have issued our report thereon dated February 23, 1987. As part of our audit, we made a study and evaluation of Calcasieu Women's Shelter's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on Calcasieu Women's Shelter's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of Calcasieu Women's Shelter is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system 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 the inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In our opinion, the system of internal accounting control of Calcasieu Women's Shelter was sufficient to meet the objectives stated above insofar as those objectives pertain to the prevention or detection of errors or irregularities in amounts that would be material in relation to the financial statements.

However, we did note several areas which we feel warrant comment.

Calvinia Wrensch Sholar

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

December 31, 1996
(with comparative totals for 1995)

Federal Grantor/ Pass-through Grantor/ Program Title	Federal FITA Number	Pass-through Grantor's Number	Disbursements/ Expenditures 1996	Disbursements/ Expenditures 1995
U.S. Department of Health and Human Services				
Pass-through Louisiana Office of Women's Services Family Violence Program Grant	89-671	114-700013	\$ 39,388	\$ 24,251
Department of Justice				
Pass-through Louisiana Commission on Law Enforcement				
Victim Outreach Program	18-375	96-C6-V-2-0337	42,528	42,912
Rape Counseling Program	18-388	96-C6-W-1-8322	18,940	0
Pass-through Louisiana Office of Public Health				
Rape Counseling Program	18-388	19919	15,762	0
Subtotal - U.S. Dept. of Justice			80,173	42,912
Department of Housing and Urban Development				
Pass-through from Office of Community Services and City of Lake Charles				
Emergency Shelter Program	14-221	37003907	7,279	17,974
Department of Agriculture				
Passed through Louisiana Department of Agriculture Commodities Distribution	10-550	705302	891	1,285
			\$ 118,622	\$ 63,582

The accompanying notes are an integral part of this statement.

SCALESI, DENNISON, MYERS & WHITE (AIPC)

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INDEPENDENT AUDITORS' REPORT ON
SCHEDULE OF FEDERAL AWARDS

To the Board of Directors
Calcasieu Women's Shelter
Lake Charles, Louisiana

We have audited the financial statements of Calcasieu Women's Shelter (a nonprofit organization) as of and for the year ended December 31, 1986, and have issued our report thereon dated February 25, 1987. 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 Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations." These 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.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Calcasieu Women's Shelter taken as a whole. The accompanying Schedule of Federal Awards 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 our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Scalesi, Dennison, Myers & White (AIPC)

February 25, 1987

SUPPLEMENTAL INFORMATION

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

To the Board of Directors
Caldesia Women's Shelter
Lake Charles, Louisiana

We have audited the financial statements of Caldesia Women's Shelter (a nonprofit organization) as of and for the year ended December 31, 1996, and have issued our report thereon dated February 25, 1997.

In connection with our audit of the financial statements of Caldesia Women's Shelter 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, "Audit of Institutions of Higher Education and Other Nonprofit Institutions," we selected certain transactions applicable to certain nonmajor federal award programs for the year ended December 31, 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 rates and provisions 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 Caldesia Women's Shelter's compliance with those 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 Caldesia Women's Shelter had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

Scalise, Dennison, Myers & White (APC)

February 25, 1997

SCALESE, DENNISON, MYERS & WHITE (A/P/C)

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**INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE
TO FEDERAL AWARDS**

To the Board of Directors
Calcasieu Women's Shelter
Lake Charles, Louisiana

We have audited the financial statements of Calcasieu Women's Shelter (a nonprofit organization) as of and for the year ended December 31, 1996, and have issued our report thereon dated February 25, 1997.

We have applied procedures to test the compliance of Calcasieu Women's Shelter with the following requirements applicable to its federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended December 31, 1996: Civil rights, Cash management, Allowable costs, Eligibility, Matching, and Federal financial reports and claims for advances and reimbursements.

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 Calcasieu Women's Shelter'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 Calcasieu Women's Shelter had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

Scalese, Dennison, Myers & White (A/P/C)
February 25, 1997

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

To the Board of Directors
Calcasieu Women's Shelter
Lake Charles, Louisiana

We have audited the financial statements of Calcasieu Women's Shelter (a nonprofit organization) as of and for the year ended December 31, 1995, and have issued our report thereon dated February 25, 1997.

We conducted our 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 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 Calcasieu Women's Shelter is the responsibility of Calcasieu Women's Shelter's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Calcasieu Women's Shelter'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 disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

Scalise, Dennison, Myers & White (APC)

February 25, 1997

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, Support, program service fees, revenue, and receivables, Expenses for goods and services and accounts payable, Payroll and related liabilities, and the following categories related to Governmental financial assistance programs: Cash management, Allowable costs, Matching, Federal financial reports and claims for advances and reimbursements.

For all of the control 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 December 31, 1998, Calcasieu Women's Shelter had no major federal award programs and expended 100% of its total federal awards under the following major programs: Family Violence Program Grant, Victim Outreach Program, Rape Counseling Program, Correctional Distribution Grant, and Emergency Shelter Grant Program.

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 dates for advances and reimbursements and amounts claimed or need for matching that are applicable to the aforementioned major 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 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.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of Calcasieu Women's Shelter in a separate letter dated February 23, 1997.

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

Suzanne Dammiano, Myra A. White (APCs)

February 25, 1997

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

To the Board of Directors
Calaissia Women's Shelter
Lake Charles, Louisiana

We have audited the financial statements of Calaissia Women's Shelter (a nonprofit organization) as of and for the year ended December 31, 1996, and have issued our report thereon dated February 21, 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 Office of Management and Budget (OMB) Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Organizations." 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 December 31, 1996, we considered the internal control structure of Calaissia Women's Shelter in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements of Calaissia Women's Shelter 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 February 21, 1997.

The management of Calaissia Women's Shelter 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, 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, 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

Calcasieu Women's Shelter

NOTES TO FINANCIAL STATEMENTS

December 31, 1996 and 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Nature of activities

Calcasieu Women's Shelter provides around the clock shelter and temporary lodging for victims of family violence and their children. Comprehensive counseling and supportive services are also provided.

2. Revenue recognition

Revenue from state and federal grants is recorded based on expenses incurred since these grants are on a cost reimbursement basis. The Shelter follows the practice of capitalizing all land, building and equipment acquired. Donated fixed assets are recorded at their estimated fair value; all other fixed assets are recorded at cost. The timing of recognition of restricted fund revenues may differ from the expenditure of such funds, thus revenues may be exceeded by expenses in certain years.

3. Income tax status

Calcasieu Women's Shelter was incorporated under the laws of the State of Louisiana on January 25, 1978. The corporation is operated exclusively for charitable and educational services and has qualified for the exemption from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

4. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

5. Property and equipment

Property and equipment is stated at cost or fair market value at date of donation for in-kind contributions. Depreciation is provided over the estimated useful lives of the assets using the straight-line method. Depreciation amounted to \$34,619 and \$38,427 for the years ended December 31, 1996 and 1995, respectively, and is calculated on the straight-line method based on the estimated useful lives below:

Calcasieu Women's Shelter

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 1986 and 1985

NOTE L - STATEMENTS OF CASH FLOWS

Reconciliation of change in net assets to net cash provided by operating activities:

	1986	1985
Change in net assets	\$ 2,809	\$ (11,404)
Adjustments to reconcile net assets to net cash provided by operating activities:		
Depreciation	34,818	34,427
Loss on disposal of assets	333	33,378
Changes in assets and liabilities:		
Net (decrease) decrease in:		
Grants receivable	9,865	(13,897)
Prepaid expense	(1,379)	110
Inventory	252	718
Net (increase) (decrease) in:		
Accounts payable	1,237	(1,455)
Other account liabilities	586	(1,238)
Accrued payroll taxes	386	813
Contingency payable	<u>25,000</u>	<u>25,000</u>
	<u>30,750</u>	<u>30,603</u>
Net cash provided by operating activities	\$ 33,559	\$ 19,219

For purposes of the statement of cash flows, cash equivalents include all highly liquid debt instruments with original maturities of three months or less.

NOTE M - FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

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CALCANEU WOMEN'S SHELTER

Financial Statements
and Independent Auditor's Report

December 31, 1995
(with comparative totals for 1994)

Under provisions of state law, this report is a public document. A copy of the report shall be furnished to the auditor, or controller, entity and office representing public officials. This 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.

Release Date APR 25 1996

Calcasieu Women's Shelter

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 1996 and 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. Property and equipment - Continued

Buildings	30 and 40 years
Works of art	Not depreciated
Furniture, fixtures and equipment	3 - 8 years

The organization follows the practice of capitalizing all property and equipment in excess of \$250.

NOTE B - CHANGES IN ACCOUNTING PRINCIPLES

The Organization adopted the provisions of Statement of Financial Accounting Standards No. 116, Accounting for Contributions Received and Contributions Made and No. 117, Financial Statements of Not-for-Profit Organizations by restating net assets as of December 31, 1995. Statement No. 116 requires the Organization to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unconditional net assets. It also requires recognition of contributions, including contributed services meeting certain criteria, at fair values. Statement No. 117 establishes standards for general purpose external financial statements of not-for-profit organizations and requires a statement of financial position, a statement of activities, and a statement of cash flows. The Organization adopted Statement No. 116 by restating net assets as of December 31, 1995. The effect of Statement No. 116 on the Organization's change in net assets for 1996, was no change.

NOTE C - COMMODITIES INVENTORY

Commodities inventory is stated at cost as provided by the Louisiana Department of Agriculture.

NOTE D - CHANGES IN PROPERTY AND EQUIPMENT

Property and equipment, beginning of period	\$ 682,321
Purchases of property and equipment - at cost	4,213
Disposition of property and equipment	<u>(1,280)</u>
Property and equipment, end of period	<u>\$ 685,254</u>

Calcasieu Women's Shelter, Inc.
 Statement of Cash Flows
 For the year ended December 31,

	1996	1995
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from contributions and special events	\$ 122,394	\$ 174,175
Cash received from united way	99,000	99,117
Cash received from governmental grants	283,811	251,735
Interest income received	4,503	1,246
Cash paid for operating expense	(455,305)	(446,683)
Cash paid for extraordinary item	(20,800)	0
Interest cost	0	(711)
Net cash provided by operating activities (Note L)	12,603	68,219
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of equipment	(4,213)	(16,414)
Proceeds from sale of property	0	62,588
Net cash provided by (used in) investing activities	(4,213)	46,174
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on notes payable	0	(65,305)
Net increase in cash	19,446	49,991
Cash and cash equivalents, beginning of period	191,077	141,886
Cash and cash equivalents, end of period	\$ 210,523	\$ 191,877

The accompanying notes are an integral part of this statement.

Calculus Women's Shelter

STATEMENT OF FUNCTIONAL EXPENSES

December 31, 1998
(with comparative totals for 1997)

	1998			1997		
	Program Services			Supporting Services	Total Program and Supporting Services	
	Salaries, Food and Client Needs	Counseling	Total	Management and General	Expenses	
Salaries	\$ 308,448	\$ 308,753	\$ 309,203	\$ 32,538	\$ 261,740	\$ 223,296
Fringe (Note D)	15,448	14,353	29,801	3,484	37,288	24,383
Client needs	42,014	0	42,014	0	42,014	42,014
Books and subscriptions	1,620	0	1,620	0	1,620	1,797
Insurance	4,128	0	4,128	4,357	8,475	8,301
Interest	0	0	0	0	0	711
Maintenance and repairs -						
Building and grounds	3,842	0	3,842	437	4,208	3,363
Equipment	3,358	0	3,358	351	3,718	3,640
Office supplies and expenses	0	0	0	9,218	9,218	10,197
Postage and fax rent	367	0	367	3,300	3,673	3,169
Professional services	0	0	0	9,085	9,085	6,445
Supplies-furniture and recreational	1,553	0	1,553	0	1,553	10,967
Taxes and licenses	3	0	3	0	3	34
Telephone	3,798	0	3,798	3,798	7,997	8,243
Travel and conventions	7,613	0	7,613	7,613	15,326	17,410
Utilities	14,980	0	14,980	1,664	16,644	15,693
Volunteer services	12,567	0	12,567	12,568	25,135	46,726
Total expenses before depreciation	224,655	118,096	338,791	118,208	457,051	448,139
Depreciation of building and equipment (Note A-1)	1,142	0	1,142	3,561	34,633	28,427
Total expenses	\$ 225,797	\$ 118,096	\$ 339,933	\$ 121,769	\$ 491,684	\$ 476,566

The accompanying notes are an integral part of this statement.

Calculus Women's Shelter
STATEMENT OF ACTIVITIES
December 31, 1994
(with comparative totals for 1993)

SUPPORT AND REVENUE	1994				Total	1993 Total All Funds
	Unrestricted		Temporarily Restricted			
	Contributions	Fixed Assets	Contributions	Fixed Assets		
Support:						
Received directly -						
Contributions (Note E)	\$ 51,071	\$ 470	\$ 10,000	\$ 0	\$ 161,648	\$ 160,967
Special event (net of direct benefit cost)	(11,346)	0	0	0	(11,346)	(11,191)
Total received directly	111,211	470	10,000	0	121,304	174,731
Received indirectly -						
Allocated by United Way of Calculus Area, Inc.	0	0	50,000	0	50,000	51,117
Total support from the public	111,111	470	100,000	0	311,394	365,190
Grants from governmental agencies (Notes A-2 and F)	0	0	170,546	0	170,546	267,603
Total support	111,111	470	320,546	0	492,148	502,904
Revenue:						
Interest income	4,563	0	0	0	4,563	1,540
Loss on disposal of assets	0	(208)	0	(123)	(331)	(31,278)
Total revenue	4,563	(208)	0	(123)	4,232	(19,738)
Net assets released from restrictions:						
Substantive of those restrictions	21,110	0	(11,510)	0	0	0
Total support and revenue	136,110	442	369,036	(123)	496,379	560,692
EXPENSES:						
Program Services:						
Salaries, food and client needs (Note E)	46,563	28,040	178,004	1,009	253,616	284,008
Counseling	281	0	114,812	0	115,188	109,374
Total program services	46,844	28,040	292,816	1,009	368,804	393,382
Support Services:						
Management and general	30,514	3,113	86,070	106	120,711	95,384
Total expenses	77,358	31,153	378,886	1,115	489,561	488,766
Change in net assets before extraordinary items and capital additions	61,865	(26,690)	(18,850)	(1,086)	7,008	13,328
Capital additions	(3,072)	1,071	(470)	471	0	0
Extraordinary item - Legal settlement (Note G)	(2,000)	0	0	0	(2,000)	(21,800)
Change in net assets	56,793	(27,619)	(19,320)	(3,000)	1,008	(11,472)
Net assets, beginning of year	181,521	211,870	32,001	12,588	260,831	778,855
NET ASSETS END OF YEAR	\$ 238,314	\$ 184,251	\$ 12,681	\$ 9,588	\$ 261,839	\$ 767,383

The accompanying notes are an integral part of this statement.

LIABILITIES AND NET ASSETS

	2006	2005
CURRENT LIABILITIES		
Accounts payable	\$ 1,208	\$ 1,071
Inventory payable	27,509	29,058
Other accrued liabilities	306	0
Payroll taxes payable	<u>1,988</u>	<u>1,758</u>
Total current liabilities	31,031	42,459
LONG TERM LIABILITIES		
Contingencies (Note G & H)	0	25,000
NET ASSETS (Note K)		
Unrestricted net assets:		
Operations	294,318	281,325
Fixed assets	<u>513,429</u>	<u>541,058</u>
Total unrestricted net assets	747,747	722,373
Temporarily restricted net assets (Note K):		
Operations	12,603	33,844
Fixed assets	<u>9,402</u>	<u>12,596</u>
Total temporarily restricted net assets	<u>22,005</u>	<u>46,440</u>
Total net assets	<u>769,752</u>	<u>768,813</u>
Total liabilities and net assets	\$ 803,478	\$ 834,359

Calcasieu Women's Shelter

STATEMENT OF FINANCIAL POSITION

December 31,

ASSETS

	1999	1998
CURRENT ASSETS		
Cash (Note F)	\$ 180,190	\$ 932,179
Savings	30,327	88,901
Grants receivable	15,979	43,844
Interfund receivable	13,829	39,050
Commodities inventory (Note C)	437	969
Prepaid expenses	<u>3,724</u>	<u>4,152</u>
Total current assets	<u>248,612</u>	<u>2,098,795</u>
FIXED ASSETS - AT COST (NOTES A-3 AND D)		
Land	25,625	25,625
Buildings	185,780	595,780
Works of art	6,813	5,683
Furniture, fixtures and equipment	<u>33,314</u>	<u>55,431</u>
Total	685,154	682,521
Less accumulated depreciation	<u>(162,288)</u>	<u>(134,825)</u>
Total fixed assets	<u>522,866</u>	<u>547,696</u>
Total assets	<u>771,478</u>	<u>2,646,491</u>

The accompanying notes are an integral part of this statement.

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INSTITUTIONAL INVESTORS
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Calcasieu Women's Shelter
Lake Charles, Louisiana

We have audited the accompanying statement of financial position of Calcasieu Women's Shelter (a nonprofit organization) as of December 31, 1996, and the related statement 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 Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations." 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 Calcasieu Women's Shelter as of December 31, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

In accordance with Government Auditing Standards, we have also issued a report dated February 25, 1997 on our consideration of Calcasieu Women's Shelter's internal control structure and a report dated February 25, 1997 on its compliance with laws and regulations.

Scalise, Dennison, Myers & White (APC)

February 25, 1997

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