

15

RECEIVED
LEGISLATIVE ASSISTANT
98.01 -1 10:25-57

9157
9800 2301

**OFFICIAL
FILE COPY**
DO NOT SEND OUT
When necessary
remove from this
file and place
back in file.

SAFETY NET FOR ABUSED PERSONS, INC.

INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 1997

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

Release Date 1/6/98

SAFETY NET FOR ABUSED PERSONS, INC.

TABLE OF CONTENTS

	<u>PAGE #</u>
- INDEPENDENT AUDITOR'S REPORT	1
- INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON THE INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTS STANDARDS	2
- STATEMENT OF FINANCIAL POSITION	4
- STATEMENT OF ACTIVITIES	5
- STATEMENT OF CASH FLOWS	7
- STATEMENT OF FUNCTIONAL EXPENSES	8
- NOTES TO FINANCIAL STATEMENTS	9
- INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FINANCIAL ASSISTANCE	12
- SCHEDULE OF FINANCIAL ASSISTANCE	13

Pat Robam Dought

A Professional Accounting Corporation

P. O. Box 52406

177 West-John-Lafitte Bldg 100

Lafayette, Louisiana 70505-1100

Telephone
(504) 281-0888

Facsimile
(504) 281-0888

INDEPENDENT AUDITOR'S REPORT

June 26, 1998

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

I have audited the statement of financial position of Safety Net for Abused Persons, Inc. (SNAP) as of December 31, 1997, 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, 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 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, 1997 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, 1998 on my consideration of SNAP's internal control structure and on its compliance with laws and regulations.

Pat Robam Dought

Pat Robam Dought
A Professional Accounting Corporation

Pricewaterhouse **Douglas**

A Professional Accounting Corporation

P. O. Box 91100

111 Pine Street, Suite 150

Los Angeles, California 90001-1100

Telephone
(213) 281-0800

Facsimile
(213) 251-0688

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

June 28, 1998

Board of Directors
Safety Net For Abused Persons, Inc.

I have audited the financial statements of Safety Net For Abused Persons, Inc. as of and for the year ended December 31, 1997, and have issued my report thereon dated June 26, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Safety Net For Abused Persons, Inc.'s financial statements are free of material misstatements, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Safety Net For Abused Persons, Inc.'s internal control over financial reporting 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 over financial reporting.

I noted certain matters involving the internal control over financial reporting 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 components 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.

IN ADEQUATE 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.

My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 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 Haham Deaght
A Professional Accounting Corporation

SAFETY NET FOR ABUSED PERSONS, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 1987

ASSETS

CURRENT ASSETS

CASH ON HAND	\$	600.00
CASH IN BANK-SPECIAL		15.00
CASH IN BANK-BUSING		1,078.47
GRANTS RECEIVABLE		47,809.84
INVENTORY		843.53
		<hr/>

TOTAL CURRENT ASSETS **\$ 50,046.84**

NON CURRENT ASSETS

LAND		28,000.00
BUILDINGS		181,390.53
FURNITURE & FIXTURES		9,929.29
MACHINERY & EQUIPMENT		28,496.33
ACCUMULATED DEPRECIATION	(58,054.43)
		<hr/>

TOTAL NON CURRENT ASSETS **183,561.72**

OTHER ASSETS

SECURITY DEPOSITS		<hr/> 348.64
-------------------	--	--------------

TOTAL ASSETS **\$ 315,952.58**

SEE NOTES TO FINANCIAL STATEMENTS

SAFETY NET FOR ABUSED PERSONS, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 1997

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

CASH IN BANK-OPERATIONS	\$	1,287.64	
ACCOUNTS PAYABLE		4,789.31	
FOOD & FIT PAYABLE		6,832.96	
STATE INCOME TAX WITHHELD		1,979.43	
UNITED WAY PAYABLE		312.00	
NOTE PAYABLE-HEB		26,000.00	
GARNISH PAYABLE		888.20	
CURRENT PORTION/1-Y DEBT		<u>2,818.35</u>	
TOTAL CURRENT LIABILITIES	\$		40,419.41

LONG TERM LIABILITIES

MORTGAGE PAYABLE	83,326.43
------------------	-----------

NET ASSETS

TEMPORARILY RESTRICTED	55,318.00	
UNRESTRICTED	<u>84,891.15</u>	
TOTAL NET ASSETS		<u>140,209.15</u>

TOTAL LIABILITIES AND NET ASSETS	\$	211,953.99	
---	-----------	-------------------	--

SEE NOTES TO FINANCIAL STATEMENTS

**SAFETY NET FOR AGED PERSONS, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 1997**

CHANGES IN UNRESTRICTED NET ASSETS

GENERAL DONATIONS	\$	9,118.80
KINGO		189,859.25
GRANTS & ALLOCATIONS		
CITY OF NEW ORLEANS		4,588.00
CHILDREN'S NUTRITION GRANT		10,385.06
CHILDREN'S PROGRAM		3,628.00
COURT FINES		3,658.00
CVA GRANT		53,548.00
EQUIP GRANT		16,389.64
FEMA FINES		6,380.00
JETA GRANT		24,588.00
ORG GRANT		139,888.00
PARISH GOVERNMENT		7,588.00
UNITED WAY ALLOCATION		18,968.00
WMA GRANT		9,628.00
INTEREST INCOME		75.01
		<hr/>
TOTAL UNRESTRICTED REVENUE & SUPPORT		493,928.61
 EXPENSES		
MANAGEMENT & GENERAL		67,385.39
KINGO EXPENSES		158,344.56
PROGRAM SERVICES		386,183.01
		<hr/>
TOTAL EXPENSES		611,912.96
		 <hr/>
INCREASE (DECREASE) IN UNRESTRICTED ASSETS		(17,984.35)
NET ASSETS, BEGINNING OF YEAR		<hr/>
		117,848.60
		<hr/>
NET ASSETS, END OF YEAR		\$ 99,864.25
		<hr/> <hr/>

SEE NOTES TO FINANCIAL STATEMENTS

SAFETY NET FOR ABUSED PERSONS, INC.
 Statement of Cash Flows
 For the Year Ended December 31, 1997

CASH FLOWS FROM OPERATING ACTIVITIES:

DECREASE IN NET ASSETS	\$ (17,342.36)
ADJUSTMENTS TO RECONCILE NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
DEPRECIATION	10,892.71
(INCREASE) DECREASE IN ACCOUNTS RECEIVABLE	(14,862.58)
INCREASE/ DECREASE IN INVENTORIES	26.16
INCREASE/ DECREASE IN ACCOUNTS PAYABLE	(3,656.92)
TOTAL ADJUSTMENTS	<u>15,542.57</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(1,849.79)</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

CASH PAYMENTS FOR THE PURCHASE OF EQUIPMENT	(4,522.34)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(4,522.34)</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

PROCEEDS FROM BORROWINGS	39,600.98
PRINCIPAL PAYMENTS ON LONG-TERM DEBT	(2,379.82)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	<u>37,221.16</u>

NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	(1,849.79)
CASH AND EQUIVALENTS, BEGINNING	<u>18,376.59</u>
CASH AND EQUIVALENTS, ENDING	<u>\$ 16,526.80</u>

SAFETY NET FOR ABUSED WOMEN, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 1987

	<u>MANAGEMENT AND GENERAL</u>	<u>PROSECUTING BUDGET</u>	<u>VICTIM SUPPORT & SHELTER</u>
BANK SERVICE CHARGE	\$ -	\$ 45.40	\$ -
CHILDREN'S SUMMER PROGRAM	-	-	3,184.00
CONTRIBUTIONS	-	12,107.40	-
DEPRECIATION	-	-	10,892.77
DOMESTIC VIOLENCE AWARENESS	-	-	786.94
DUPE AND REPRODUCTIONS	648.00	-	-
FOOD & SUPPLIES	-	-	8,807.11
INSURANCE-GENERAL	-	-	4,880.13
INSURANCE-HEALTH	1,498.31	-	8,822.42
INTEREST EXPENSE	-	-	4,543.60
LEGAL AND ACCOUNTING	4,408.00	-	-
LICENSES AND FEES	469.13	275.00	-
REPRODUCTION	442.39	-	-
OFFICE SUPPLY & EXPENSE	3,208.70	22.00	-
OTHER VICTIM ASSISTANCE	-	-	573.31
OUTRAGE RENT, UTILITIES, ETC.	-	-	3,298.10
RENTAL	1,651.43	300.00	-
POSTAGE	2,019.49	-	-
PRINTING	1,064.60	-	-
PHONE-BIND	-	74,888.00	-
RENT	-	29,886.00	-
REPAIRS AND MAINTENANCE	-	-	10,377.90
SALARIES AND WAGES	22,488.88	10,380.00	197,608.94
SECURITY	-	1,780.00	-
SUPPLIES BIND	-	51,331.40	-
TAXES-PAYROLL	3,466.48	1,288.38	18,375.36
TELEPHONE	823.08	-	8,307.70
TRAVEL & CONFERENCES	12,797.94	-	-
UTILITIES	1,025.05	-	8,233.64
TOTAL EXPENSES	<u>\$ 67,165.39</u>	<u>\$158,388.56</u>	<u>\$288,382.02</u>

SEE NOTES TO FINANCIAL STATEMENTS

SAFETY NET FOR ABUSED PERSONS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

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	37
Furniture & fixtures	7
Office equipment	5

SAFETY NET FOR ABUSED PERSONS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

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 instruments 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
1998	2,814
1999	3,088
2000	3,343
2001	3,644
2002	3,959

NOTE C - DONATED SERVICES AND MATERIALS

A substantial number of volunteers donate significant amounts of their time in 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 USOP grant and are available for future years.

SAFETY NET FOR ABUSED PERSONS, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

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 statements date.
3. Reported amounts of revenues and expenses during that period.

Actual amounts could differ from estimates.

OTHER SUPPLEMENTARY INFORMATION

Pat Baham Dought

A Professional Accounting Corporation
P. O. Box 57148
1711 Main Street, Suite 500
Littleton, Louisiana 70069-1700

Telephone
(504) 781-0288

Fax/Facsimile
(504) 781-0288

**INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

June 26, 1998

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

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

Pat Baham Dought
A Professional Accounting Corporation

**SAFETY NET FOR ABUSED PERSONS, INC.
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED DECEMBER 31, 1997**

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	36,682
DEPT. OF JUSTICE PASSED THROUGH LOUISIANA COMMISSION ON LAW ENFORCEMENT	16.588	9,628
DEPT. OF JUSTICE PASSED THROUGH LOUISIANA COMMISSION ON LAW ENFORCEMENT	16.535	31,548
FEDERAL EMERGENCY MANAGEMENT AGENCY	12.571	5,280
EMERGENCY SHELTER GRANTS PROGRAM PASSED THROUGH LOUISIANA DEPT OF SOCIAL SERVICES AND THE CITY OF NEW ORLEANS	14.221	16,480
DEPT. OF AGRICULTURE HOMELESS CHILDREN'S NUTRITION PROGRAM		10,300