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October 1957
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THE BROTHERS AND SISTERS OF ACADEMIA, INC.

INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 1956

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.

Release Date DEC 08 1957

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INDEPENDENT AUDITOR'S REPORT

August 14, 1997

Big Brothers/Big Sisters of Acadiana, Inc.
Officers and Board of Directors
Lafayette, LA

I have audited the accompanying statement of financial position of Big Brothers/Big Sisters of Acadiana, Inc., 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 and 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 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 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 above present fairly, in all material respects, the financial position of Big Brothers/Big Sisters of Acadiana, Inc., as of December 31, 1996 and the results of its operations 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 August 14, 1997 on my consideration of Big Brothers/Big Sisters of Acadiana, Inc.'s internal control structure and a report dated August 14, 1997 on its compliance with laws and regulations.

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

August 14, 1997

Board of Directors
Big Brothers/Big Sisters of Acadiana, Inc.
New Iberia, LA

I have audited the financial statements of Big Brothers/Big Sisters of Acadiana, Inc. as of and for the year ended December 31, 1996, and have issued my report thereon dated August 14, 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, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." Those 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 Big Brothers/Big Sisters of Acadiana, Inc. for the year ended December 31, 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 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 August 14, 1997.

The management of Big Brothers/Big Sisters of Acadiana, Inc. 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

Big Brothers/Big Sisters of America, Inc.

Officers and Board of Directors

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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 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, systems, and receivables	Property and equipment
Expenditures for goods and services and accounts payable	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, Big Brothers/Big Sisters of America had no major programs and expended 100 percent of its total federal awards under the following major programs:

Department of Justice
Victims of Crime Act
Juvenile Justice and Delinquency Prevention

Department of Housing and Urban Development
Community Development Block Grant

I performed tests of controls, as required by OMB Circular A-120, 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 governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned major programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. 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 administer federal awards programs in accordance with applicable laws and regulations.

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.

CASH RECEIPTS CONTROL

There was no documentation maintained regarding the count and review of cash collected and deposited during the day of the Bowl for Kids' Sake fundraiser.

Proper controls over cash receipts will insure that all moneys collected are deposited in tick and add strength to the presentation of fund or theft.

I recommend that a member of cash fundraising committee be designated to ensure that proper documentation is maintained in order to provide evidence that moneys collected are cross checked by at least two people.

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 noncompliance 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.



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**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

August 14, 1997

Officers and Board of Directors
Big Brothers/Big Sisters of Acadiana, Inc.
Lafayette, LA

I have audited the financial statements of Big Brothers/Big Sisters of Acadiana, Inc. as of and for the year ended December 31, 1996, and have issued my report thereon dated August 14, 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.

In planning and performing my audit of the financial statements of Big Brothers/Big Sisters of Acadiana, Inc. for the year ended December 31, 1996, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

The management of Big Brothers/Big Sisters of Acadiana, Inc. 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 uses 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.

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	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.

I noted certain matters involving the internal control structure and its operations 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.

CASH RECEIPTS CONTROL

There was no documentation maintained regarding the count and review of cash collected and deposited during the day of the Bowl for Kid's Safe fundraiser.

Proper controls over cash receipts will insure that all moneys collected are deposited in bank and add strength to the prevention of fraud or theft.

I recommend that a member of each fundraising committee be designated to oversee that proper documentation is maintained in order to provide evidence that money's collected are cross checked by at least two people.

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

Big Brothers/Big Sisters of America, Inc.
Officers and Board of Directors
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malities 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.

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.


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

August 14, 1997

Board of Directors

**Big Brothers/Big Sisters of Acadiana, Inc.
New Iberia, LA**

I have audited the financial statements of Big Brothers/Big Sisters of Acadiana, Inc. as of and for the year ended December 31, 1996 and have issued my report thereon dated August 14, 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. 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 Big Brothers/Big Sisters of Acadiana, Inc. is the responsibility of Big Brothers/Big Sisters of Acadiana, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Big Brothers/Big Sisters of Acadiana, Inc.'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.



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

August 14, 1997

Board of Directors
Big Brothers/Big Sisters of Acadiana, Inc.
New Iberia, LA

I have audited the financial statements of Big Brothers/Big Sisters of Acadiana, Inc. as of and for the year ended December 31, 1996, and have issued my report thereon dated August 14, 1997.

I have applied procedures to test Big Brothers/Big Sisters of Acadiana, Inc.'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, 1996: 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 "Compliance Supplement for Audits of Educational Institutions and Other Nonprofit Institutions". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion of the organization'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 Big Brothers/Big Sisters of Acadiana, Inc. 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.

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

August 14, 1997

Board of Directors
Big Brothers/Big Sisters Of America, Inc.
New Orleans, LA

I have audited the financial statements of Big Brothers/Big Sisters Of America, Inc. as of and for the year ended December 31, 1996, and have issued my report thereon date August 14, 1997.

In connection with my audit of the financial statements of Big Brothers/Big Sisters of America, Inc., and with my consideration of the Organization's control structure used to administer federal awards, as required by Office of Management and Budget Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions," I selected certain transactions applicable to certain nonmajor 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 those 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 noncompliance 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 Big Brothers/Big Sisters of America, Inc. 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 Baham Dought
Pat Baham Dought
A Professional Accounting Corporation

BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 1994

ASSETS

CURRENT ASSETS	
CASH - OPERATIONS	\$16,184
CASH - SAVINGS	20,428
SUBTOTAL	56,612
ACCOUNTS RECEIVABLE-GRANTS	13,115
PREPAID EXPENSES	<u>2,365</u>
TOTAL CURRENT ASSETS	72,112
PROPERTY AND EQUIPMENT	39,048
ACCUMULATED DEPRECIATION	(17,822)
TOTAL PROPERTY AND EQUIPMENT	<u>21,226</u>
OTHER ASSETS	
DEPOSITS	<u>892</u>
TOTAL ASSETS	<u>\$94,236</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
PAYROLL TAXES & WITHHOLDING	\$ 117
DEFERRED REVENUE - DPSS	<u>9,450</u>
TOTAL CURRENT LIABILITIES	9,567
NET ASSETS	
TEMPORARILY RESTRICTED	2,580
UNRESTRICTED	<u>71,090</u>
TOTAL NET ASSETS	73,670
TOTAL LIABILITIES AND NET ASSETS	<u>\$94,236</u>

SEE NOTES TO FINANCIAL STATEMENTS

BIG BROTHERS/SISTERS OF ACADIANA, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 1996

CHANGES IN UNRESTRICTED ASSETS

SUPPORT AND REVENUE

GENERAL DONATIONS	\$13,783
FUND RAISERS	84,466
INTEREST INCOME	1,023
DONATED SERVICES	7,280
GRANTS AND ALLOCATIONS	
FEDERAL	
CDBG	11,886
CFA	18,760
CAMP	16,803
CHILDREN'S TRUST FUND	1,000
OTHER MISCELLANEOUS	12,840
UNITED WAY	<u>30,909</u>
TOTAL SUPPORT AND REVENUE	<u>211,671</u>

EXPENSES

PROGRAM SERVICES	157,717
SUPPORT SERVICES:	
MANAGEMENT AND GENERAL	37,087
FUNDRAISING	<u>18,853</u>
TOTAL EXPENSES	<u>213,657</u>

INCREASE IN UNRESTRICTED ASSETS

897

TEMPORARILY RESTRICTED ASSETS

DONATION-COMPUTER	1,500
DONATION-VIDEOS	<u>1,800</u>

INCREASE IN TEMPORARILY RESTRICTED ASSETS

2,300

INCREASE IN NET ASSETS

3,303

NET ASSETS - BEGINNING OF YEAR

32,323

NET ASSETS - END OF YEAR

35,626

SEE NOTES TO FINANCIAL STATEMENTS

BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 1996

	DIRECT COMMUNITY SERVICES	MANAGEMENT & GENERAL	FOUNDRER
SALARIES	\$ 96,710	\$ 24,813	---
PAYROLL TAXES	4,976	1,899	---
ACTIVITIES EXPENSE	1,226	---	---
AFFILIATION FEES	1,621	---	---
ART GRANT EXPENDITURES	1,873	---	---
CONTRACT LABOR	1,250	---	---
DEPRECIATION	1,802	465	---
DUES & SUBSCRIPTIONS	---	759	---
INSURANCE	1,291	894	---
LEGAL & ACCOUNTING	---	1,680	---
OFFICE EXPENSE	---	997	---
PRINTING	4,870	---	---
POSTAGE	1,777	1,777	---
PROFESSIONAL FEES	7,380	---	---
RENT	8,384	912	---
REPAIRS AND MAINTENANCE	---	560	---
SUPPLIES	4,618	---	11,150
TELEPHONE	1,312	170	---
TRAINING	1,000	---	---
TRAVEL	1,628	---	---
VOLUNTEER ACTIVITIES	---	1,121	---
TOTALS	<u>\$251,717</u>	<u>\$ 32,092</u>	<u>\$ 11,150</u>

SEE NOTES TO FINANCIAL STATEMENTS

BOB BROTHERS/DIG SISTERS OF ACADIANA, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1996

CASH FLOWS FROM OPERATING ACTIVITIES:	
CHANGE IN NET ASSETS	\$3,387
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
(INCREASE) DECREASE IN RECEIVABLES	(855)
(INCREASE) DECREASE IN PREPAID EXPENSES	(434)
INCREASE (DECREASE) IN ACCOUNTS PAYABLE	(532)
INCREASE (DECREASE) IN DEFERRED REVENUE	5,799
DEPRECIATION	2,327
NET CASH PROVIDED BY OPERATING ACTIVITIES	6,188
CASH FLOWS FROM INVESTING ACTIVITIES:	
PURCHASE OF PROPERTY & EQUIPMENT	(7,344)
NET INCREASE IN CASH AND CASH EQUIVALENTS	2,151
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	54,471
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>56,622</u>

SEE NOTES TO FINANCIAL STATEMENTS

BIG BROTHERS/BIG SISTERS OF AMERICA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. NATURE OF ENTITY

Big Brothers/Big Sisters of America is a non-profit corporation organized under the laws of the State of Louisiana. The primary purpose of the organization is to meet the unique needs of at-risk youth from single-parent homes by providing positive adult role models through individually-matched relationships which foster an improved sense of well-being.

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. 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:

Furniture & equipment	5-7
Instructional equipment	5
Leasehold improvements	10

THE BROTHERS/THU SISTERS OF ACADIANA, 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.

4. INCOME TAXES

The Brothers/Thu Sisters of Acadiana, Inc. qualifies as a tax-exempt organization under Section 501 (c)(3) of the Internal Revenue Code.

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.

NOTE B - PROPERTY AND EQUIPMENT

Property and equipment consist of the following at December 31, 1996.

Furniture and equipment	\$22,891
Leasehold improvements	5,692
Instructional equipment	1,425
	30,008
Accumulated depreciation	(17,895)
	<u>\$12,113</u>

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 that are not of a specialized nature. Donated services that meet the criteria of Statement of Financial Accounting Standards (SFAS) No. 115 in the amount of \$700 and donated material in the amount of \$700 have been recorded in the financial statements. Donated services and materials are stated at their estimated fair value on the date donated.

BIG BROTHERS/BIG SISTERS OF ACADIANA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

NOTE D - 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 E - USE OF ESTIMATES

The preparation of financial statements in conformity with generally 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.

NOTE F - TEMPORARILY RESTRICTED ASSETS

Temporarily restricted net assets are available for the following purposes:

Purchase of computer equipment	\$1,500
Purchase of program videos	_1,000
	\$2,500

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**INDEPENDENT AUDITORS' REPORT ON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

August 14, 1997

Board of Directors
Big Brothers/Big Sisters of Acadiana, Inc.
New Iberia, LA 70560

I have audited the financial statements of Big Brothers/Big Sisters of Acadiana, Inc. for the year ended December 31, 1996 and have issued my report thereon dated August 14, 1997. 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 Big Brothers/Big Sisters of Acadiana, Inc. 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

BOG BROTHERS/MSG SISTERS OF ACADIANA, INC.
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1996

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	CFDA NUMBER	EXPENDITURES
DEPARTMENT OF JUSTICE PASS-THROUGH LOUISIANA COMMISSION ON LAW ENFORCEMENT:		
CRIME VICTIM ASSISTANCE	16.525	\$ 16,760
JUVENILE JUSTICE AND DELINQUENCY PREVENTION	16.540	16,800
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:		
COMMUNITY DEVELOPMENT BLOCK GRANT	---	11,006