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**METROPOLITAN BATTERED WOMEN'S
PROGRAM, INC.**

June 30, 2006

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 11-15-06

Audit of Financial Statements

June 30, 2006

METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.

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LAPORTE SEHRT
ROMIG HAND
CERTIFIED PUBLIC ACCOUNTANTS

The Board of Regents
Metropolitan Battered Women's Program, Inc.

Independent Auditor's Report

We have audited the accompanying statement of financial position of **METROPOLITAN BATTERED WOMEN'S PROGRAM, INC. (MBWP)** as of June 30, 2006, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the MBWP's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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. 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 **METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.** as of June 30, 2006, and the change in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2006, on our consideration of the MBWP's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grants agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of functional expenses on page 12 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



A Professional Accounting Corporation

July 21, 2006

METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2006

ASSETS

CURRENT ASSETS

Cash - Operating	\$ 186,713
Cash - Savings	124,818
Grants Receivable	169,978
Prepaid Expenses	<u>11,195</u>

Total Current Assets 492,704

FIXED ASSETS

Land and Buildings	272,939
Furniture and Fixtures	<u>78,658</u>

Total Fixed Assets 351,597

Accumulated Depreciation (91,413)

Total Fixed Assets, Net 260,184

Net Assets \$ 752,888

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 1,981
Deferred Revenue	31,586
Other Liabilities	<u>25,737</u>

Total Current Liabilities 59,304

NET ASSETS

Unrestricted Net Assets 693,584

Total Net Assets 693,584

Total Liabilities and Net Assets \$ 752,888

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

METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2006

**INCREASE IN NET ASSETS
SUPPORT**

Federal Financial Assistance	
Office of Women's Policy - Family Violence	\$ 95,594
Louisiana Commission on Law Enforcement - Violence Against Women	15,996
Louisiana Commission on Law Enforcement - Crime Victims Assistance	15,262
Jefferson Parish Metropolitan District Law Enforcement - Domestic Violence Counseling	14,786
U.S. Department of Housing and Urban Development - Supportive Housing Services	98,660
U.S. Department of Housing and Urban Development - Emergency Shelter Grants	23,563
Louisiana Foundation Against Sexual Assault	58,221
Anti-Stalking Program	32,268
Louisiana Coalition Against Domestic Violence - Hurricane Katrina Relief	19,414
Lafourche Parish Sheriff's Office Counsel	9,025
State Financial Assistance	
Office of Women's Policy - Family Violence	187,206
Office of Women's Services - Family Violence	40,114
Louisiana Bar Association	22,921
Other Financial Assistance	
St. John Parish United Way	<u>20,000</u>
 Total Support	 <u>653,030</u>
 Other Income	
Interest Income	3,263
Rental Income	4,800
Donations	221,170
Fundraiser Income	12,265
In-Kind Contributions	<u>207,541</u>
 Total Other Income	 <u>449,039</u>
 Total Support and Other Income	 <u>1,102,069</u>
 Total Increase in Net Assets	 <u>1,102,069</u>

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

METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.
STATEMENT OF ACTIVITIES (Continued)
For the Year Ended June 30, 2006

DECREASE IN UNRESTRICTED NET ASSETS	
Program Expenses	710,747
Management and General	216,627
Fundraising	<u>2,773</u>
Total Decrease in Net Assets	<u>930,147</u>
NET INCREASE IN NET ASSETS	171,922
NET ASSETS, BEGINNING OF YEAR	<u>521,662</u>
NET ASSETS, END OF YEAR	<u>\$ 693,584</u>

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

METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2006

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in Net Assets	\$ 171,922
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities	
Depreciation	36,690
Increase in Grants Receivable	(83,944)
Increase in Prepaid Expenses	(3,050)
Increase in Accounts Payable and Deferred Revenue	28,890
Increase in Other Liabilities	<u>7,385</u>
Net Cash Provided by Operating Activities	<u>157,893</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	157,893
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>153,638</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 311,531</u>

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

METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.
NOTES TO THE FINANCIAL STATEMENTS

NOTE A

ORGANIZATION

METROPOLITAN BATTERED WOMEN'S PROGRAM, INC. (MBWP) is a not-for-profit domestic violence program, which provides assistance through counseling and advocacy, both emergency and non-emergency, to battered women and their children. MBWP also operates both emergency and transitional housing, two outreach offices and a legal office which houses a full-time attorney and a part-time paralegal. A wide array of services is also provided to the children of survivors in the form of counseling, computer enrichment, field trips, etc.

PRINCIPLES

The financial statements of MBWP have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

BASIS OF FINANCIAL STATEMENTS

MBWP's financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

Unrestricted Net Assets – limited only by the broad limits resulting from the nature of the organization, the environment in which it operates, and the purposes specified in its articles of incorporation or bylaws and limits resulting from contractual agreements with suppliers, creditors and others entered into by the organization in the course of its business.

Temporarily Restricted Net Assets – assets whose restrictions lapse with the passage of time.

Permanently Restricted Net Assets – assets whose restrictions do not lapse with the passage of time.

Presently, MBWP has unrestricted net assets.

CONTRIBUTIONS

Contributions are recognized when a donor makes a promise to give. Contributions that are restricted by the donor are reported as increases in temporarily restricted net assets, unless the restrictions expire in the fiscal year in which the contributions are recognized.

EQUIPMENT AND FURNISHINGS

MBWP follows the practice of capitalizing equipment and furnishings over \$2,000. Equipment and furnishings are carried at cost. Donations of equipment and furnishings are at their estimated fair value. Depreciation is computed using the straight-line method over five years for vehicles, three years for furniture and equipment, ten years for leasehold improvements and thirty years for buildings. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in the statement of activity for the period. The cost of maintenance and repairs is charged to expense as incurred; significant renewals and betterments are capitalized. Deductions are made of retirements resulting from renewals or betterments.

**METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.
NOTES TO THE FINANCIAL STATEMENTS**

NOTE A

ORGANIZATION (Continued)

INCOME TAXES

The MBWP is operating under Section 501(c)(3) of the Internal Revenue Code, and is generally exempt from Federal, state and local income taxes. Accordingly, no provision for income taxes is included in the financial statements. This non-profit organization has been classified as an organization that is not a private foundation under Section 509(A).

CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, MBWP has considered all unrestricted cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

ANNUAL AND SICK LEAVE

The MBWP allows the accrual of vacation and sick leave on all full-time employees who have successfully completed six (6) months of employment at a rate of seven (7) hours of vacation and sick time per month. Thereafter, any regular full-time employee who has successfully completed the one-year probation will be allowed to earn one (1) vacation day and sick day at the end of each month. However, if an employee does not use their vacation time, this time is not accrued for the following year.

DEFERRED REVENUE

Advances from grants are deferred and recognized over the periods to which the expenses are incurred.

NOTE B

GRANTS RECEIVABLE

MBWP has the following amounts receivable from grants at June 30, 2006:

Office of Women's Policy – Family Violence	\$ 84,400
Anti-Stalking Program	22,345
Louisiana Commission on Law Enforcement	16,812
Emergency Shelter	10,706
Louisiana Foundation Against Sexual Assault	10,056
Department of Housing & Urban Development	10,052
Metropolitan Commission on Law Enforcement	5,785
Crime Victims Assistance Program	2,886
Louisiana Bar Association	2,671
Lafourche Parish Sheriff's Office	2,241
Violence Against Women	<u>2,024</u>
 Total Receivables	 <u>\$ 169,978</u>

METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.
NOTES TO THE FINANCIAL STATEMENTS

NOTE B

GRANTS RECEIVABLE (Continued)

Grants receivable are considered fully collectible; therefore, management does not consider an allowance for doubtful accounts to be necessary.

NOTE C

PREPAID EXPENSES

The balance of \$11,195 represents MBWP's prepayment of health, general liability, auto and property insurance.

NOTE D

FIXED ASSETS

MBWP's fixed assets consist of the following:

	<u>Balance</u>	<u>Additions</u>	<u>Deduction</u>	<u>Balance</u>
Land	\$ 40,000	\$ -	\$ -	\$ 40,000
Buildings	232,939	-	-	232,939
Vehicles	54,945	-	-	54,945
Equipment and Furnishings	<u>23,713</u>	<u>-</u>	<u>-</u>	<u>23,713</u>
Total	351,597	-	-	351,597
Less: Accumulated Depreciation	<u>54,723</u>	<u>36,690</u>	<u>-</u>	<u>91,413</u>
Net Fixed Assets	<u>\$ 296,874</u>	<u>\$ 36,690</u>	<u>\$ -</u>	<u>\$ 260,184</u>

Depreciation expense totals \$36,690 at June 30, 2006.

NOTE E

CONCENTRATIONS

The MBWP receives 57% of its total revenues from Federal and State grantors.

NOTE F

CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the U.S. Department of Housing and Neighborhood Development, the Department of Justice, and the Department of Health and Hospitals. Any disallowed claims, including amounts already collected, may constitute a liability of applicable funds. The amount, if any, or expenditures which may be disallowed by the grantor cannot be determined at this time, although MBWP expects such amounts to be immaterial.

METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.
NOTES TO THE FINANCIAL STATEMENTS

NOTE G

LEASE COMMITMENTS

The MBWP leased property at two separate locations. The first location is the Jefferson Parish East Bank building in which the administrative offices and a transitional shelter are housed. MBWP does not pay rent at this location and the lease is renewable on a year to year basis. Total in-kind contribution for rent at this location amounted to \$87,570 for the year ended June 30, 2006. The second location is located in LaPlace. This LaPlace location is used as an offsite outreach office. The LaPlace location is leased at a below market rate of \$188 per month, with the difference being considered an in-kind contribution. The lease is also renewable annually for a one-year term. Total lease payments paid during the year ended June 30, 2006, was \$2,250. Total in-kind contribution for rent at this LaPlace location amounted to \$3,270 for the year ended June 30, 2006. The future minimum rental payments are as follows:

June 30, 2007	<u>\$ 2,250</u>
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Management has renewed the lease for the upcoming year.

NOTE H

RELATED PARTY TRANSACTIONS

The Executive Director's husband performs routine maintenance on the building donated by Jefferson Parish for use by the program. Total payments for this type of maintenance amounted to \$2,832 for the year ended June 30, 2006.

NOTE I

EXPENSE ALLOCATION

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

NOTE J

SUBSEQUENT EVENTS

On July 14, 2006, the Internal Revenue Service approved a name change from Metropolitan Battered Women's Program, Inc. to Metropolitan Center for Women and Children, Inc.

SUPPLEMENTARY INFORMATION

METROPOLITAN BATTERED WOMEN'S PROGRAM, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2006

	Program Expenses							HUD Transitional Housing Grant	HUD Emergency Shelter Grant
	Office of Women's Services	Violence Against Women	Lafourche Parish Sheriff's Office	LA Coalition Against Domestic Violence	Counseling	Assistance			
EXPENSES									
Salaries and Wages	\$ 168,859	\$ 12,392	\$ 7,833	\$ -	\$ 12,106	\$ 13,802	\$ 78,154	\$ 6,656	
Fringe Benefits	32,750	2,105	762	-	1,814	1,059	13,754	-	
Travel and Entertainment	5,570	-	-	-	-	-	-	-	
Operating Costs	76,376	1,500	-	19,414	866	-	5,555	16,908	
Supplies	19,621	-	-	-	-	400	1,036	-	
Equipment Costs	6,620	-	-	-	-	-	-	-	
Other Costs	13,119	-	430	-	-	-	162	-	
Total Expense	<u>322,915</u>	<u>15,997</u>	<u>9,025</u>	<u>19,414</u>	<u>14,786</u>	<u>15,261</u>	<u>98,661</u>	<u>23,564</u>	
IN-KIND EXPENSES									
In-Kind Rent	27,142	4,835	-	-	3,696	4,045	-	23,563	
In-Kind Clothing and Supplies	-	-	-	-	-	-	-	-	
Volunteers	-	-	-	-	-	-	-	-	
Total In-Kind Expenses	<u>27,142</u>	<u>4,835</u>	<u>-</u>	<u>-</u>	<u>3,696</u>	<u>4,045</u>	<u>-</u>	<u>23,563</u>	
Total Expenses	<u>\$ 350,057</u>	<u>\$ 20,832</u>	<u>\$ 9,025</u>	<u>\$ 19,414</u>	<u>\$ 18,482</u>	<u>\$ 19,306</u>	<u>\$ 98,661</u>	<u>\$ 47,127</u>	

See independent auditor's report.

	LCLE Bar Association	Anti - Stalking Program	Louisiana Foundation Against Sexual Assault	Program Expense Total	Management and General		Fundraising
					St. John Parish United Way	Non-Grant	
EXPENSES							
Salaries and Wages	\$ 18,295	\$ 26,912	\$ 51,776	\$ 396,785	\$ 4,585	\$ 9,134	\$ -
Fringe Benefits	2,087	1,935	5,786	62,052	1,270	5,796	-
Travel and Entertainment	439	178	155	6,342	2,400	2,208	-
Operating Costs	936	1,986	-	123,541	11,435	5,332	2,773
Supplies	-	828	473	22,358	200	1,091	-
Equipment Costs	-	217	-	6,837	-	(331)	-
Other Costs	1,165	616	30	15,522	110	43,166	-
Total Expense	22,922	32,672	58,220	633,437	20,000	66,396	2,773
IN-KIND EXPENSES							
In-Kind Rent	-	8,066	5,963	77,310	-	13,530	-
In-Kind Clothing and Supplies	-	-	-	-	-	10,531	-
Volunteers	-	-	-	-	-	106,170	-
Total In-Kind Expenses	-	8,066	5,963	77,310	-	130,231	-
Total Expenses	\$ 22,922	\$ 40,738	\$ 64,183	\$ 710,747	\$ 20,000	\$ 196,627	\$ 2,773



LAPORTE SEHRT
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CERTIFIED PUBLIC ACCOUNTANTS

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

The Board of Regents
Metropolitan Battered Women's Program, Inc.

We have audited the financial statements of the **METROPOLITAN BATTERED WOMEN'S PROGRAM, INC. (MBWP)** as of and for the year ended June 30, 2006, and have issued our report thereon dated July 21, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit we considered MBWP's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether MBWP's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

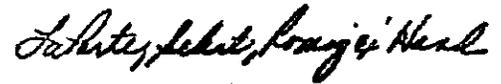
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This report is intended solely for the information of the Board of Directors of MBWP, management, the Legislative Auditor of the State of Louisiana, Federal, state and local awarding agencies and pass-through agencies. This report is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



A Professional Accounting Corporation

July 21, 2006