

OFFICIAL  
FILE COPY

**DO NOT SEND OUT**

When necessary  
tear from this  
copy and PLACE  
BACK IN FILE

RECEIVED  
LEGISLATIVE COUNCIL  
NOV 12 4 53 52

SERIAL AGENY RESPONSE CENTER FOUNDATION

FINANCIAL STATEMENTS

DECEMBER 31, 1995

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewed, orally 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: MAY 7 2 1996

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT . . . . .	2
FINANCIAL STATEMENTS	
Statement of Financial Position . . . . .	3
Statement of Activities . . . . .	4
Statement of Functional Expenses . . . . .	5
Statement of Cash Flows . . . . .	7
Notes to Financial Statements . . . . .	8-10
ADDITIONAL INFORMATION	
Independent Auditors' Report on Compliance . . . . .	13
Independent Auditors' Report on Internal Control . . . . .	14

# WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON

Certified Public Accountants

P O Box 31146 • 104 Representative Row  
Lafayette, Louisiana 70503-1146  
(504) 237-8617 • (504) 235-9400  
FAX (504) 235-4557

LANCE E. CHAFFIN, CPA  
CHELL L. BASKLEY, CPA  
M. Ann Brown  
HEIDI MCELROY, CPA  
BARBARA MICHEL, CPA

JOHN W. WRIGHT, CPA\*  
M. THOM MOORE, CPA\*  
MICHAEL D. DEHART, CPA, CMA, MBA  
JAMES E. DUPUIS, CPA, CMA\*  
JIM D. HUTCHINSON, CPA\*  
JAMES C. COOPER, CPA, CMA\*  
DEBORAH C. COOPER, CPA, CMA\*

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Sexual Abuse Response Center Foundation  
Lafayette, Louisiana

We have audited the accompanying Statement of Financial Position of Sexual Abuse Response Center Foundation (a nonprofit organization) 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. 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 Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. These 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 Sexual Abuse Response Center Foundation as of December 31, 1997, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

*Wright, Moore, Dehart,  
Dupuis & Hutchinson*

WRIGHT, MOORE, DEHART  
DUPUIS & HUTCHINSON  
Certified Public Accountants

March 8, 1998

**WMOORE**

GENERAL AMBUSH RESPONSE CENTER FOUNDATION

STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 1997

ASSETS

<b>CURRENT ASSETS</b>		
Cash	\$ 1,381	
Grant Funds Receivable	30,000	
Inventory	<u>1,280</u>	
Total Current Assets		\$34,713
<b>PROPERTY AND EQUIPMENT</b>		
Equipment	24,087	
Less: Accumulated Depreciation	<u>(14,237)</u>	
Net Property and Equipment		9,850
<b>OTHER ASSETS</b>		
Deposits		<u>1,132</u>
<b>TOTAL ASSETS</b>		<b>\$45,661</b>

LIABILITIES AND NET ASSETS

<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$0,879	
Loan Payable	<u>6,800</u>	
Total Current Liabilities		\$14,679
<b>OTHER LIABILITIES</b>		
Accrued Compensated Absences		<u>111</u>
<b>TOTAL LIABILITIES</b>		<b>15,679</b>
<b>NET ASSETS</b>		
Unrestricted		<u>30,081</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<b>\$45,661</b>

The Notes to the Financial Statements are an  
Integral Part of this Statement.

**SEXUAL ABUSE RESPONSE CENTER FOUNDATION**

**STATEMENT OF ACTIVITIES**

DECEMBER 31, 1997

**CHANGES IN UNRESTRICTED NET ASSETS**

**SUPPORT**

Donations	\$ 2,813	
Fundraising	1,292	
United Way	38,121	
University Medical Center- In-kind Donations		
Total Support	<u>42,227</u>	\$ 42,227

Total Net Assets Released From Restrictions		<u>111,180</u>
--	--	----------------

Total Unrestricted Support		153,407
----------------------------	--	---------

**EXPENSES**

Program Services		
Sexual Trauma Services	128,898	
Supporting Services		
Management and General	84,166	
Fundraising	<u>288</u>	
Total Expenses		<u>213,352</u>

Increase in Unrestricted Net Assets		<u>30,055</u>
-------------------------------------	--	---------------

**CHANGES IN TEMPORARILY RESTRICTED NET ASSETS**

**SUPPORT**

Children's Trust Fund	6,700	
YMCA Grant	10,873	
Community Block Grant	1,842	
Preventative Health Block Grant	18,885	
GLEWCO Grant	5,000	
Medical Auxiliary	5,000	
Crime Victims Association Grant	<u>42,927</u>	
Total Support		107,447

Net Assets Released From Donor Restrictions		<u>(111,280)</u>
---	--	------------------

Decrease in Temporarily Restricted Net Assets		<u>(13,720)</u>
---	--	-----------------

<b>INCREASE IN NET ASSETS (CARRIED FORWARD)</b>		<b>\$ 21,015</b>
---	--	------------------

The Notes to the Financial Statements are an  
Integral Part of this Statement

SEXUAL ABUSE RESPONSE CENTER FOUNDATION

STATEMENT OF ACTIVITIES - continued  
DECEMBER 31, 1987

INCREASE IN NET ASSETS (BROUGHT FORWARD)	\$ 11,000
NET ASSETS AT BEGINNING OF YEAR	<u>18,100</u>
NET ASSETS AT END OF YEAR	<u>\$ 29,100</u>

The Notes to the Financial Statements are an  
Integral Part of this Statement

**SEXUAL ABUSE RESPONSE CENTER FOUNDATION**

**STATEMENT OF FUNCTIONAL EXPENSES**

DECEMBER 31, 1997

	PROGRAM SERVICES	SUPPORTING SERVICES		TOTAL
		MANAGEMENT AND GENERAL	FUND RAISING	
Compensation and Related Expenses				
Salaries	\$124,638	\$15,624	\$ -	\$140,262
Employee Benefits				
Group Insurance	490	3,283	-	3,773
Payroll Taxes	5,845	1,350	-	7,195
Compensated Absences	578	415	-	993
	<u>131,551</u>	<u>20,672</u>	<u>-</u>	<u>152,223</u>
Annual Project	137	-	-	137
Auto	3,600	-	-	3,600
Children's Trust Fund	8,713	-	-	8,713
Client Services	24	-	-	24
Depreciation	-	828	-	828
Dues and Fees	-	180	-	180
Education & Professional Development	2,976	-	-	2,976
Foundation	193	-	-	193
Fundraiser	-	-	256	256
Insurance	160	197	-	357
Janitorial	-	800	-	800
Legal and Accounting	-	2,800	-	2,800
Meetings and Receptions	-	480	-	480
Miscellaneous	-	338	-	338
Office Expenses	-	3,292	-	3,292
Public Relations	481	-	-	481
Rape Kits and Sexual Assault Books	731	-	-	731
rent	9,500	-	-	9,500
Supplies	300	-	-	300
Telephone	877	-	-	877
travel	3,231	-	-	3,231
Utilities	<u>1,488</u>	<u>-</u>	<u>-</u>	<u>1,488</u>
<b>Totals</b>	<b>\$162,411</b>	<b>\$20,310</b>	<b>\$ 256</b>	<b>\$182,977</b>

The Notes to the Financial Statements are an  
Integral Part of this Statement

**NATIONAL ANTI-RACISM RESPONSE CENTER FOUNDATION**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Increase in Net Assets		\$11,889
Adjustments to Reconcile Decrease in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	\$    908	
Changes in Operating Assets		
Accounts Receivable	(21,776)	
Accounts Payable	8,359	
Deposits	(1,100)	
Loan Payable	6,800	
Accrued Compensated Absences	391	
Inventory Adjustment	<u>140</u>	
Total Adjustments		<u>(8,638)</u>
Net Cash from Operating Activities		8,247
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of Equipment		<u>(5,722)</u>
<b>NET DECREASE IN CASH</b>		<u>(8,475)</u>
<b>CASH, BEGINNING OF YEAR</b>		<u>8,896</u>
<b>CASH, END OF YEAR</b>		<u>\$ 4,421</u>

The Notes to the Financial Statements are an  
Integral Part of this Statement

SEXUAL ABUSE RESPONSE CENTER FOUNDATION

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1997

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Nature of Operations** - Sexual Abuse Response Center Foundation (SARC) is a non-profit organization that is dedicated to providing help and healing for survivors of sexual trauma and violent crime. SARC is the only organization that provides the psychological treatment for victims of sexual abuse and assault in an eight parish region. Staff and volunteers maintain a 24-hour crisis line and provide support services to the area hospitals.

**Financial Statement Presentation** - SARC follows Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations," with regard to its financial statement presentation. 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.

**Contributions** - SARC records its public support in accordance with SFAS No. 116, "Accounting for Contributions Received and Contributions Made." In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

**Income Taxes** - SARC is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

**Donor-Restricted Funds** - All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the entity reports the support as unrestricted.

**Inventories** - Inventory accounts consist of rape kits and supplies. Inventories are stated at the lower of cost or market.

**SEXUAL ABUSE RESPONSE CENTER FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS - continued  
DECEMBER 31, 1997**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**Property and Equipment** - Property and equipment are valued at historical cost for assets purchased and at fair market value at the date of donation for contributed assets. Donations of property and equipment are recorded as support at their estimated fair market value and are reported as unrestricted unless the donor has restricted the donated assets to a specific purpose.

Depreciation is computed using the straight-line method over the assets' useful lives.

**Donated Services** - The organization recognizes donated services that (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

**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 reported amounts of assets 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.

**(B) IN-KIND DONATIONS**

In-kind donations included in the financial statements consisted of the following provided by the University Medical Center of Lafayette, Louisiana:

Salaries	\$57,180
Payroll Taxes	831
Fees	1,000
Utilities	700
Supplies	<u>100</u>
<b>Total</b>	<b><u>\$60,811</u></b>

GENERAL ABUSE RESPONSE CENTER FOUNDATION

NOTES TO FINANCIAL STATEMENTS - continued  
DECEMBER 31, 1997

(c) GRANT FUNDS RECEIVABLE

Grant funds receivable at December 31, 1997, consisted of the following.

Childrens' Trust Fund	\$ 289
WMA Grant	1,098
CNA Grant	21,271
Preventative Health Block Grant	<u>3,412</u>
Total	<u>\$26,070</u>

(d) LOANS PAYABLE

The Center received a temporary loan in the amount of \$8,000 during the fourth quarter of 1997. The loan was used to provide cash for the Center until grant money was received. The full loan amount was repaid in 1998 with no interest.

(k) ACCRUED COMPENSATED ABSENCES

Sick and vacation time are a single compensated absence. Two hours are accrued per month for all full-time employees, (employees working 35 hours or more per week), up to a maximum of 60 hours. Any unused accrued balance is paid out upon leaving employment.

# WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON

Certified Public Accountants

P. O. Box 1100 • 114 Representative Row

Lafayette, Louisiana 70505-0100

(504) 235-7611 • (504) 214-0803 • FAX (504) 214-0000

JOSEPH B. WRIGHT, CPA\*  
R. THOM MOORE, CPA\*  
WILLIAM D. DEHART, CPA, CMA\*  
JAMES R. DUPUIS, CPA, CMA\*  
JOHN D. HUTCHINSON, CPA\*  
DAVID COOPER, CPA\*  
DEBORAH C. GORDON, CPA, CMA\*

JAMES E. CARTER, CPA  
CREDYLL SARTON, CPA  
BRYAN J. MOUTON, CPA  
STEPH G. CARTER, CPA

\*A PROFESSIONAL CORPORATION

## ADDITIONAL INFORMATION

The reports presented on the following pages are required by Government Auditing Standards promulgated by the United States Comptroller General and the Louisiana Governmental Audit Guide.

*Wright, Moore, DeHart,  
Dupuis & Hutchinson*

WRIGHT, MOORE, DEHART,  
DUPUIS & HUTCHINSON  
Certified Public Accountants

March 6, 1998

WMDDH

# WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON

GENERAL PUBLIC ACCOUNTANTS

P. O. Box 50246 - 114 Representative Row  
Lafayette, Louisiana 70505-0246  
(504) 232-2677 - (504) 278-9455  
FAX (504) 232-8177

JAMES E. CHAFFEL, CPA  
CHRISTOPHER L. BARTLEY, CPA,  
M. An. Honor  
WESLEY J. MCINTOSH, CPA  
BLAIR A. MICHEL, CPA

JOHN W. WRIGHT, CPA\*  
W. TROY MOORE, CPA\*  
MICHAEL D. DEHART, CPA, CMA, MBA\*  
JAMES R. DUPUIS, CPA, CMA\*  
DAN D. HUTCHINSON, CPA\*  
LARRY L. COOPER, CPA\*  
DEBORAH C. GORDON, CPA, CMA\*

\* A PROFESSIONAL CORPORATION

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE

To the Board of Directors  
Sexual Abuse Response Center Foundation  
Lafayette, Louisiana

We have audited the financial statements of Sexual Abuse Response Center Foundation, as of and for the year ended December 31, 1997, and have issued our report thereon dated March 9, 1998.

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 Louisiana Revised Statutes 24:262 and the Louisiana Governmental Audit Guide. 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 Sexual Abuse Response Center Foundation, is the responsibility of Sexual Abuse Response Center Foundation's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Foundation'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 indicate that, with respect to the items tested, Sexual Abuse Response Center Foundation, complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Foundation had not complied, in all material respects, with those provisions.



This report is intended for the information of management and the Board of Directors of Mental Abuse Response Center Foundation, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Thylis Marie McNeil*  
*Allyson J. Hutchinson*

WRIGHT, MOORE, DELANT,  
DEQUIS & HUTCHINSON  
Lafayette, Louisiana

March 8, 1998

# WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON

Certified Public Accountants

P. O. Box 12096 • 114 Representative Row  
Lafayette, Louisiana 70505-2096  
(504) 233-3007 • (518) 135-9410  
FAX (504) 233-6500

LANCIE CHAPPELL, CPA  
GERRIE L. BARRETT, CPA  
BO ANN WOOD  
BRIAN J. MULLINS, CPA  
BRIAN A. MOORE, CPA

JENNIFER WRIGHT, CPA  
M. TRACY MOORE, CPA  
MICHAEL C. DEHART, CPA, CMA, MBA  
JAMES H. DUPUIS, CPA, CMA  
JOHN B. HUTCHINSON, CPA  
JIM K. COBBEN, CPA  
THOMAS C. COBBEN, CPA, CMA

\* MEMBERSHIP CORPORATION

## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL

To the Board of Directors  
Sexual Abuse Response Center Foundation  
Lafayette, Louisiana

We have audited the financial statements of Sexual Abuse Response Center Foundation, for the year ended December 31, 1997, and have issued our report thereon dated March 6, 1998.

We have 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 Louisiana Revised Statutes 24:813 and the Louisiana Governmental Audit Guide. These standards 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 of the financial statements of Sexual Abuse Response Center Foundation, for the year ended December 31, 1997, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of Sexual Abuse Response Center Foundation, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are 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.

WMDB

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

- Budgets
- Cash and Investments
- Revenues and Receivables
- Procurements and Payables
- Capital Assets
- Employee Compensation

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be 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 errors or irregularities in amounts that would be material in relation to the general purpose 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the management and Board of Directors of the Breast Mass Response Center Foundation, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, DeBart,  
Dennis & Hutchinson*  
WRIGHT, MOORE, DEBART,  
DENNIS & HUTCHINSON  
Lafayette, Louisiana

March 8, 1998

# WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON

Certified Public Accountants

P. O. Box 53346 - 114 Representative Row

Lafayette, Louisiana 70503-3346

(504) 483-8811 - (504) 233-9400

FAX (504) 233-8157

ERIN M. WRIGHT, CPA\*  
AL THOM MOORE, CPA\*  
STEPHEN D. DEHART, CPA, CVA, MBA\*  
JAMES R. DUPUIS, CPA, CVA\*  
RUE D. HUTCHINSON, CPA\*  
JAMES CRIPPER, CPA\*  
CHRISTOPHER C. GORDON, CPA, CVA\*

LANCE E. CRIPPER, CPA  
CHRISTOPHER L. HORTON, CPA  
M. Ann Gasser  
BRETT J. MOUTON, CPA  
BARBARA A. MOORE, CPA

\* A PROFESSIONAL CORPORATION

To the Board of Directors  
Sexual Abuse Response Center Foundation  
Lafayette, Louisiana

In planning and performing our audit of the financial statements of Sexual Abuse Response Center Foundation for the year ended December 31, 1991, we considered the Company's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted a certain matter involving the internal control structure and other operational matters that is presented for your consideration. We will review the status of this comment during our next audit engagement. Our comment and recommendation, which has been discussed with appropriate members of management, is intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss this comment in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

## FUNDED PAYROLL

The Foundation does not reconcile its reimbursable grant revenue to the actual payroll expenses that are funded by the grants. The Foundation receives various grants, which generally fund payroll expenses. In certain instances, the salary of one individual is funded by several different grants.

The Foundation should reconcile each quarterly request for reimbursement to the actual expenses funded by the grants. This reconciliation would help eliminate the risk of over or under funding an employee's salary.



To the Board of Directors  
Sexual Abuse Response Center Foundation  
Page two

We wish to thank Faith Quirk and her staff for their support and assistance during our audit.

This report is intended for the information of the Board of Directors and management of Sexual Abuse Response Center Foundation, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, DeBart,  
Muffin & Hutchinson*

WRIGHT, MOORE, DEBART,  
MUFFIN & HUTCHINSON  
Certified Public Accountants

March 8, 1998