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**SOUTHWEST LOUISIANA EDUCATION  
AND REFERRAL CENTER, INC.**

(A Nonprofit Organization)

**FINANCIAL REPORT  
DECEMBER 31, 1999**

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 ~~JUN 7 4 2000~~

**Brupbacher & Associates**  
A Professional Accounting Corporation  
Post Office Box 34  
Rayne, Louisiana 70578

**SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.**

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# Brupbacher & Associates

A PROFESSIONAL ACCOUNTING CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

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P. O. Box 34 • 801 The Boulevard Suite B • Rayne, Louisiana 70578 • (318) 334-7251 FAX (318) 334-7002

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To the Board of Directors of  
Southwest Louisiana Education and  
Referral Center, Inc.  
Lafayette, Louisiana

We have audited the accompanying Statement of Financial Position of Southwest Louisiana Education and Referral Center, Inc., (a nonprofit organization) as of December 31, 1999, and the related statement of activities and cash flows for the year then ended. These financial statements are the responsibility of Southwest Louisiana Education and Referral Center'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 and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on 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.

We have not audited the Bingo activities due to the additional time requirements and costs. The net amount of Bingo proceeds is \$594 which is included in the net income for the year ended December 31, 1999.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the Bingo activities referred to in the preceding paragraph been susceptible to satisfying audit tests, the financial statements referred to above present fairly, in all material respects, the financial position of Southwest Louisiana Education and Referral Center, Inc., as of December 31, 1999, and the changes in net assets and its cash flows for the year ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 2000, on our consideration of Southwest Louisiana Education and Referral Center's internal control over financial reporting and our tests of its compliance with certain provisions of law, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Southwest Louisiana Education and Referral Center taken as a whole. The supplemental information of the project on pages 17-18, is presented for the purpose of additional analysis and is not a required part 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.

## ***Brupbacher & Associates, APAC***

Brupbacher & Associates  
A Professional Accounting Corporation

Rayne, Louisiana  
April 23, 2000

MEMBER OF  
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**SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 1999 AND 1998**

	<b>ASSETS</b>	
	<u>1999</u>	<u>1998</u>
<b>Current Assets</b>		
Cash	\$ 195,584	\$ 180,915
Restricted Cash	71,636	116,319
<b>Total Current Assets</b>	<u>\$ 267,220</u>	<u>\$ 297,234</u>
<b>Fixed Assets</b>		
Property, plant, and equipment	\$ 131,070	\$ 128,785
Less: Accumulated Depreciation	(121,909)	110,860
<b>Net property, plant, and equipment</b>	<u>\$ 9,161</u>	<u>\$ 17,925</u>
<b>Other Assets</b>		
Prepaid Insurance	\$ 1,471	\$ -
<b>Total Assets</b>	<u>\$ 277,852</u>	<u>\$ 315,159</u>

**LIABILITIES AND NET ASSETS**

<b>Current Liabilities</b>		
Accounts Payable	\$ 1,089	\$ 1,674
<b>Total Current Liabilities</b>	<u>\$ 1,089</u>	<u>\$ 1,674</u>
<b>Net Assets</b>		
Temporarily Restricted	\$ 71,636	\$ 116,319
Unrestricted	205,127	197,166
<b>Total Net Assets</b>	<u>\$ 276,763</u>	<u>\$ 313,485</u>
<b>Total Net Assets and Liabilities</b>	<u>\$ 277,852</u>	<u>\$ 315,159</u>

See accompanying notes and accountant's audit report

**SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 1999 AND 1998**

	<u>1999</u>	<u>1998</u>
<b>UNRESTRICTED NET ASSETS</b>		
Tel-law	\$ 2,938	\$ 5,000
City of Lafayette	125,000	125,000
DDS Contract	20,000	21,660
Miscellaneous Donations	35,927	23,470
Nike Tour	13,400	16,880
Bingo - Net (Unaudited)	594	7,371
United Way	115,000	115,000
Donated Services	175,626	167,163
Fundraising	12,120	-
CME Reimbursement	-	22,800
Interest Income	1,967	2,770
<b>Total Unrestricted Support</b>	<u>\$ 502,572</u>	<u>\$ 507,114</u>
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>		
Tel-law	\$ 96	\$ 116
Tel-med	360	5,180
Helpline	58,889	96,378
Project RX	96,340	56,586
Epilepsy Task Force	224	274
<b>Total Net Assets Released from Restriction</b>	<u>\$ 155,909</u>	<u>\$ 158,534</u>
<b>Total Unrestricted Support and Reclassifications</b>	<u>\$ 658,481</u>	<u>\$ 665,648</u>
<b>EXPENSES</b>		
<b>Program Services</b>		
Social Services	\$ 175,626	\$ 167,163
Helpline	58,889	96,378
Tel-med	360	5,180
Tel-law	96	115
Project RX	96,340	56,586
Epilepsy Task Force	224	274
<b>Total Program Services</b>	<u>\$ 331,535</u>	<u>\$ 325,696</u>
<b>Supporting Services</b>		
Management and General	<u>\$ 317,768</u>	<u>\$ 312,445</u>
<b>Total Expenses</b>	<u>\$ 649,303</u>	<u>\$ 638,141</u>
<b>Increase (Decrease) in Unrestricted Net Assets</b>	<u>\$ 9,178</u>	<u>\$ 27,507</u>

See accompanying notes and accountant's report

**SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 1999 AND 1998**

	<u>1999</u>	<u>1998</u>
<b>TEMPORARILY RESTRICTED NET ASSETS</b>		
Tel-med Support	\$ -	\$ 4,500
Tel-med Interest Income	174	219
Helpline Support	62,397	74,842
Helpline Interest	312	824
RX Support	47,741	81,490
RX Interest	714	1,322
Epilepsy Support	185	180
Total Income Temporarily Restricted Net Assets	<u>\$ 111,523</u>	<u>\$ 163,377</u>
 <b>NET ASSETS RELEASED FROM RESTRICTIONS</b>		
Tellaw	\$ (96)	\$ (115)
Telmed	(360)	(5,180)
Helpline	(58,889)	(96,378)
Project RX	(96,340)	(56,586)
Epilepsy Task Force	(224)	(274)
Total Net Assets Released from Restrictions	<u>\$ (155,909)</u>	<u>\$ (158,533)</u>
 <b>INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS</b>	 <b>\$ (44,386)</b>	 <b>\$ 4,844</b>
 <b>INCREASE IN UNRESTRICTED NET ASSETS</b>	 <u>9,178</u>	 <u>27,507</u>
 <b>INCREASE (DECREASE) IN NET ASSETS</b>	 <b>\$ (35,208)</b>	 <b>\$ 32,351</b>
 <b>NET ASSETS AT BEGINNING OF YEAR</b>	 313,485	 281,134
 <b>PRIOR PERIOD ADJUSTMENT</b>	 <u>(1,514)</u>	 <u>-</u>
 <b>NET ASSETS AT END OF YEAR</b>	 <u><u>\$ 276,763</u></u>	 <u><u>\$ 313,485</u></u>

See accompanying notes and accountant's audit report

**SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 1999**

	Social Services	Helpline	Tel-Med	Tel-Law
Wages	\$ -	\$ -	\$ -	\$ -
Payroll Taxes	-	-	-	-
<b>Total Salaries and Related Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Audit Services	-	-	-	-
Bank Charges	-	-	-	96
Computer Expense	-	-	-	-
Contract Labor	-	-	-	-
Depreciation	-	-	-	-
Dues and subscriptions	-	-	-	-
Equipment Rental	-	-	-	-
Insurance	-	-	-	-
Insurance - Group	-	-	-	-
Literature	-	-	-	-
Meetings	-	-	-	-
Office Expense	-	273	-	-
Postage	-	48	-	-
Professional fees	-	-	-	-
Programs	-	-	-	-
Rent	-	-	-	-
Repairs and Maintenance	-	-	-	-
Seminars and Conferences	-	-	-	-
Taxes and Licenses	-	-	-	-
Telephone	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
System Maintenance	-	-	360	-
Individual Assistance	-	58,568	-	-
Prescriptions	-	-	-	-
Miscellaneous	-	-	-	-
Donated Professional Services	175,626	-	-	-
Over & Short	-	-	-	-
Advertising	-	-	-	-
Gaming Supplies	-	-	-	-
Jack Pot Winners	-	-	-	-
Prizes	-	-	-	-
United Way Payment	-	-	-	-
<b>Total Expenses</b>	<b><u>\$ 175,626</u></b>	<b><u>\$ 58,889</u></b>	<b><u>\$ 360</u></b>	<b><u>\$ 96</u></b>

See accompanying notes and accountant's audit report



**SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 1999**

Project RX	Epilepsy Task Force	Bingo (Unaudited)	Supporting Services	Total
\$ -	\$ -	\$ 24,290	\$ 206,245	\$ 230,535
-	-	1,912	15,962	17,874
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,202</u>	<u>\$ 222,207</u>	<u>\$ 248,409</u>
-	-	-	3,100	3,100
184	142	260	163	845
-	-	-	4,286	4,286
-	-	9,148	1,535	10,683
-	-	-	11,049	11,049
-	82	-	1,663	1,745
-	-	-	3,507	3,507
-	-	1,152	3,514	4,666
-	-	1,935	9,489	11,424
-	-	-	1,204	1,204
-	-	-	2,524	2,524
186	-	127	9,438	10,024
132	-	33	6,133	6,346
-	-	-	4,565	4,565
-	-	-	-	-
-	-	23,400	15,600	39,000
-	-	-	1,684	1,684
-	-	-	910	910
-	-	50	90	140
-	-	148	8,202	8,350
-	-	-	3,343	3,343
-	-	-	3,424	3,424
-	-	-	-	360
-	-	-	-	58,568
95,165	-	-	-	95,165
673	-	-	-	673
-	-	-	-	175,626
-	-	273	-	273
-	-	860	138	998
-	-	26,978	-	26,978
-	-	30,000	-	30,000
-	-	276,290	-	276,290
-	-	2,934	-	2,934
<u>\$ 96,340</u>	<u>\$ 224</u>	<u>\$ 399,790</u>	<u>\$ 317,768</u>	<u>\$ 1,049,093</u>

(Continued)

See accompanying notes and accountant's audit report

**SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES (Continued)**  
**FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 1999 AND 1998**

	<u>1999</u>	<u>1998</u>
Wages	\$ 230,535	\$ 214,131
Payroll Taxes	17,874	17,276
Total Salaries and Related Expenses	<u>\$ 248,409</u>	<u>\$ 231,407</u>
Audit Services	3,100	3,525
Bank Charges	845	575
Computer Expense	4,286	1,079
Contract Labor	10,683	5,191
Depreciation	11,049	12,196
Dues and subscriptions	1,745	2,574
Equipment Rental	3,507	-
Insurance	4,666	3,859
Insurance - Group	11,424	8,801
Literature	1,204	1,280
Meetings	2,524	1,576
Office supplies	10,024	13,992
Postage	6,346	8,036
Professional fees	4,565	4,584
Programs	-	2,980
Rent	39,000	30,550
Repairs and Maintenance	1,684	1,083
Seminars and Conferences	910	3,261
Taxes and Licenses	140	335
Telephone	8,350	7,720
Travel	3,343	1,305
Utilities	3,424	2,763
System Maintenance	360	5,180
Individual Assistance	58,568	96,378
Prescriptions	95,165	56,586
Miscellaneous	673	155
Donated Professional Services	175,626	167,163
Over & Short	273	304
Advertising	998	2,151
Gaming Supplies	26,978	16,085
Jack Pot Winners	30,000	19,000
Prizes	276,290	161,938
United Way Payment	2,934	3,615
Total Expenses	<u><u>\$ 1,049,093</u></u>	<u><u>\$ 877,227</u></u>

See accompanying notes and accountant's audit report

**SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 1999 AND 1998**

	1999	1998
<b>Cash Flows from Operating Activities</b>		
Increase in Net Assets	\$ (35,208)	\$ 32,351
 Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Depreciation	11,049	12,196
Increase in Prepaid Insurance	(1,471)	
Increase (Decrease) in Accounts Payable	(585)	(121)
 Net Cash Provided (Used) by Operating Activities	\$ (26,215)	\$ 44,426
 Cash Flows from Investing Activities		
Increase (Decrease) Property, Plant, Equipment	(2,285)	(2,442)
 Net Increase (Decrease) in Cash	\$ (28,500)	\$ 41,984
 Prior Period Adjustment	(1,514)	-
 Cash at beginning of year	297,234	255,250
 Cash at end of year	\$ 267,220	\$ 297,234

See accompanying notes and accountant's audit report

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SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

ORGANIZATION - The Southwest Louisiana Education and Referral Center, Inc. is a non profit organization as described in Sec 501 (c) 3 of the Internal Revenue Code. The Organization administers the following programs:

Campaign of Concern	Milk Fund
Continuing Medical Education	Nutrition line
Counseline	Tel-Med
Donated Dental Services	Tel-Law
Detention Home	Teen Call
Developmental Disabilities	Kid Call
Drug Education Booklets	Parentline
Epilepsy Task Force	Unwed Mothers
Eyeglass Program	Veneral Disease
Helpline	Vial of Life
Project RX	Legal Assistance
Medical Appliances	Citizens for Public Education

The mission of Southwest Louisiana Education and Referral Center, Inc. is to see that, in times of personal crisis, people can call the agencies hotline and be assured of assistance and/or advocacy.

BASIS OF ACCOUNTING - The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

PUBLIC SUPPORT AND REVENUE - Public support and revenues from fund raising activities are available for use in the current year unless specifically restricted by the donor. Grants and other contributions of cash and other assets are reported as temporarily restricted if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

ESTIMATES - The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates and the assumptions that affect the reported amounts of 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 vary from those estimates.

CASH AND CASH EQUIVALENTS - The organization has included in cash the following at December 31, 1999:

General Operating Funds	\$ 21,706
Savings Account	103,778
Other	70,100
Temporarily Restricted Funds	<u>71,636</u>
Total Cash	<u>\$ 267,220</u>

**SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**

**DEPRECIATION** - The furniture and equipment are being depreciated over 5 years using the MACRS method of depreciation. Leasehold improvements are being depreciated over 7 years using the MACRS method of depreciation.

**INCOME TAXES** - Southwest Louisiana Education and Referral Center, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. There was no unrelated business income for 1999.

**NOTE 2 - CHANGES IN ACCOUNTING PRINCIPLES**

The organization has adopted the provisions of Statement of Financial Accounting Standards No. 116, Accounting for Contributions received and Contributions Made and No. 117, Financial Statements of Not for Profit Organizations by restating net assets as of December 31, 1997. Statement No. 116 requires the organization to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. Statement No. 117 establishes standards for general purpose external financial statements of not for profit organizations, and requires a statement of financial position, a statement of activities, and a statement of cash flows.

**NOTE 3 - FURNITURE, EQUIPMENT, AND LEASEHOLD IMPROVEMENTS**

The following is a summary of furniture, equipment, and leasehold improvements as of December 31, 1999:

Furniture and Equipment	\$ 111,352
Leasehold Improvements	<u>19,718</u>
	\$ 131,070
Less Accumulated Depreciation	<u>(121,909)</u>
	<u>\$ 9,161</u>

**NOTE 4 - TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets are available for the following periods:

Periods after December 31, 1999

Epilepsy Task Force	\$ 196
Helpline	35,879
Project RX	26,463
Tel-Law	462
Tel-Med	<u>8,636</u>
Total temporarily restricted net assets	<u>\$ 71,636</u>

**SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**

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

Epilepsy Task Force	\$ 224
Helpline	58,889
Project RX	96,340
Tel-Law	96
Tel-Med	360
Total restrictions released	<u>\$ 155,909</u>

**NOTE 5 -- DONATED SERVICES**

Southwest Louisiana Education and Referral Center, Inc. receives a significant amount of donated services from unpaid volunteers who provide medical and dental services to people who are otherwise unable to receive these services. These amounts have been included in the statement of activities as they have met the criteria for recognition as described in SFAS 116.

**NOTE 6 -- BINGO ACTIVITIES**

The bingo activity was discontinued in 1999. The activity generated a net gain of \$594 for the period of operation. Due to time constraints and additional costs and the fact that the activity was discontinued in 1999, we did not audit the bingo activities of Southwest Louisiana Education and Referral Center, Inc.

**NOTE 7 -- PRIOR PERIOD ADJUSTMENT**

The prior period adjustments consist of prior year outstanding checks that were voided totaling \$ 778. The adjustment also includes 1998 unrelated business income tax payable of \$ 736.

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CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors of  
Southwest Louisiana Education and  
Referral Center, Inc.  
Lafayette, Louisiana

We have audited the financial statements of Southwest Louisiana Education and Referral Center, Inc., as of and for the year ended December 31, 1999, and have issued our report thereon dated April 23, 2000. We conducted our 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 Southwest Louisiana Education and Referral Center, Inc.'s, financial statements are free of material misstatement, we 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 statements 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 that are required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Southwest Louisiana Education and Referral Center, Inc.'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 assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

## *Brupbacher & Associates, APAC*

Brupbacher & Associates  
A Professional Accounting Corporation

Rayne, Louisiana  
April 23, 2000

MEMBER OF  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

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**SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.**  
**SUPPLEMENTAL INFORMATION**

**SCHEDULE OF TEMPORARILY RESTRICTED ACTIVITY**

	<u>Tel-Med</u>	<u>Tel-Law</u>	<u>Helpline</u>	<u>Project RX</u>	<u>Epilepsy</u>	<u>Total</u>
Beginning Balance (1/1/98)	\$ 8,823	\$ 549	\$ 32,365	\$ 74,347	\$ 235	\$ 116,319
Support Received	\$ 174	\$ 8	\$ 62,403	\$ 48,455	\$ 185	\$ 111,225
Released from restrictions	(360)	(96)	(58,889)	(96,340)	(224)	(155,909)
Total Temporarily Net Assets (12/31/98)	<u>\$ 8,637</u>	<u>\$ 461</u>	<u>\$ 35,879</u>	<u>\$ 26,462</u>	<u>\$ 196</u>	<u>\$ 71,635</u>
1998 Changed in temporarily restricted net assets by specific program	<u>\$ (186)</u>	<u>\$ (88)</u>	<u>\$ 3,514</u>	<u>\$ (47,885)</u>	<u>\$ (39)</u>	<u>\$ (44,684)</u>

**SCHEDULE OF DONATED PROFESSIONAL SERVICES**

	<u>Number of Vists</u>	<u>In Kind Value</u>
Detention Home		
Children seen by Doctors	322	\$ 25,760
Children seen by Dentists	61	3,660
Monthly on Call Fee	-	9,600
Monthly Medication Fee	23	2,300
Monthly Transportation Fee	-	756
Pregnancy Tests Performed	111	1,843
Drug Screens Performed	13	331
Total Detention Home	<u>530</u>	<u>\$ 44,250</u>
Campaign of Concern	1,094	66,155
Donated Dental Services	206	63,221
Eyecare Program	<u>20</u>	<u>2,000</u>
Total Donated Professional Services	1,850	\$ 175,626

**SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.**  
**SUPPLEMENTAL INFORMATION**

*Statement of Revenues and Expenses*  
For the Twelve Month Period Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
<b>Revenues:</b>		
Support	\$ 324,385	\$ 332,590
Donated Services	175,626	167,163
Bingo Income (Net)	594	7,371
Program Services	110,323	161,013
Interest	3,167	\$ 2,365.00
<b>Total Revenue</b>	<b>\$ 614,095</b>	<b>\$ 670,502</b>
<b>Expenses:</b>		
Wages	\$ 206,245	\$ 197,340
Payroll Taxes	15,962	16,058
Bank Charges	585	453
Computer Expense	4,286	979
Contract Labor	1,535	1,024
Depreciation	11,049	12,196
Dues & Subscriptions	1,663	2,574
Equipment Rental	3,507	-
Insurance	3,514	3,859
Insurance - Group	9,489	8,004
Literature	1,286	1,280
Meetings	2,524	1,576
Office Supplies	9,897	13,860
Postage	6,314	7,968
Professional Fees	4,565	3,614
Programs	-	2,980
Rent	15,600	15,600
Repairs and Maintenance	1,684	1,083
Seminars and Conferences	910	3,261
Taxes and Licenses	90	135
Telephone	8,202	7,637
Travel	3,343	1,305
Utilities	3,424	2,763
System Maintenance	360	5,180
Individual Assistance	58,568	96,378
Prescriptions	95,165	56,586
Donated Professional Services	175,626	167,163
Accounting and Legal	3,100	3,525
United Way Payment	-	3,615
Miscellaneous	810	155
<b>Total Expenses</b>	<b>\$ 649,303</b>	<b>\$ 638,151</b>
<b>Net Income</b>	<b>\$ (35,208)</b>	<b>\$ 32,351</b>