

JERRY L. WHITE
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

I have audited the financial statements of Association for Community Training, Inc., as of and for the year ended June 30, 1996, and have issued my report thereon dated November 29, 1996.

I 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, "Audits of Higher Education and Other Non-Profit Organizations." 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 Association for Community Training, Inc., for the year ended June 30, 1996, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of Association for Community Training, 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

This report is intended for the information of the audit committee, management, and the State of Louisiana Legislative Auditor's office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

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November 29, 1996

Association For Community Training, Inc.
Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

AFTER SCHOOL STUDY
For the Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
SUPPORT			
Governmental grant	\$ 180,000	\$ 165,500	\$ (14,500)
TOTAL SUPPORT	<u>180,000</u>	<u>165,500</u>	<u>(14,500)</u>
EXPENDITURES			
Personnel	112,890	100,109	12,781
Supplies	10,982	8,796	2,186
Equipment	1,000	-	1,000
Operating Services	55,128	56,190	(1,062)
TOTAL EXPENDITURES	<u>180,000</u>	<u>165,095</u>	<u>14,905</u>
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES	\$ <u>-</u>	\$ <u>405</u>	\$ <u>405</u>

Association For Community Training, Inc.
Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

TEEN OUTREACH
For the Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
SUPPORT			
Governmental grant	\$ 76,000	\$ 73,500	\$ (2,500)
TOTAL SUPPORT	<u>76,000</u>	<u>73,500</u>	<u>(2,500)</u>
EXPENDITURES			
Personnel	46,813	45,704	1,109
Supplies	6,262	6,988	(726)
Equipment	1,000		1,000
Operating Expenses	21,925	20,576	1,349
TOTAL EXPENDITURES	<u>76,000</u>	<u>73,268</u>	<u>2,732</u>
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES	\$ <u>-</u>	\$ <u>232</u>	\$ <u>232</u>

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

Board of Directors
Association for Community Training, Inc.
Shreveport, Louisiana

I have audited the general purpose financial statements of the Association for Community Training, Inc., (a non-profit organization) as of and for the year ended June 30, 1996, and have issued my report thereon dated November 29, 1996.

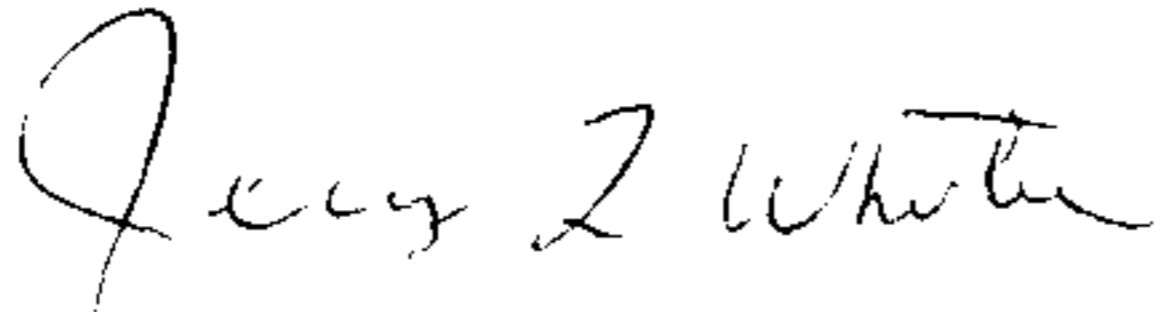
I have applied procedures to test the Association for Community Training, Inc., compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying schedule of federal awards, for the year ended June 30, 1996:

1. Political Activity
2. Civil Rights
3. Cash Management
4. Federal Financial Reports
5. Allowable Costs/Cost Principles
6. Drug-Free Workplace Act

Our 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 Non-Profit Institutions". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Association for Community Training, Inc., compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the Association for Community Training, Inc., had not complied, in all material respects, with those requirements.

This report is intended for the information of the board of directors, management, and State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



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November 29, 1996

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

Board of Directors
Association for Community Training, Inc.
Shreveport, Louisiana

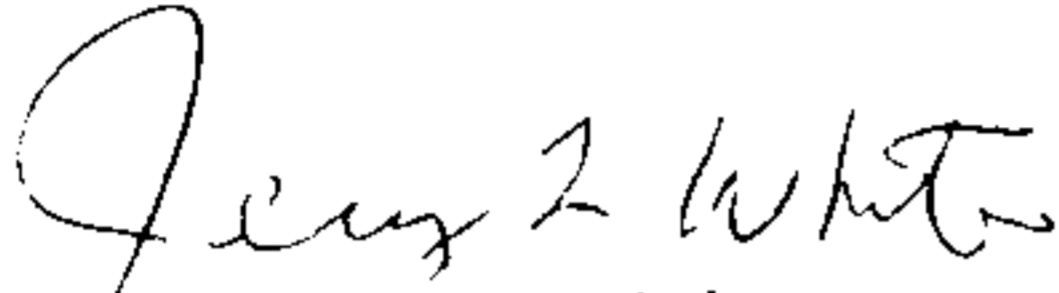
I have audited the financial statements of the Association for Community Training, Inc., (a non-profit organization) as of and for the year ended June 30, 1996 and have issued my report dated November 29, 1996.

In connection with my audit of the 1996 financial statements of the Association for Community Training, Inc., (a non-profit organization), and with my consideration of the Association's control structure used to administer federal awards, as required by Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions," I selected certain transactions applicable to certain nonmajor programs for the year ended June 30, 1996. As required by Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or not allowed and eligibility 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 Association's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items tested, nothing came to my attention that me to believe that the Association for Community Training, Inc.

had not complied, in all material aspects, with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

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November 29, 1996

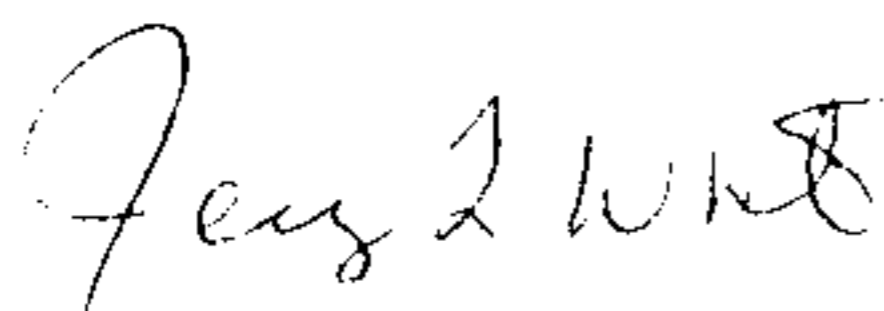
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MANAGEMENT LETTER COMMENTS

Board of Directors
Association for Community Training, Inc.
Shreveport, Louisiana

No management letter comments for 1995-1996 audit.



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November 29, 1996

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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 ISSUED BY THE GAO

Board of Directors
Association for Community Training, Inc.
Shreveport, Louisiana

I have audited the financial statements of the Association for Community Training, Inc., Shreveport, Louisiana as of and for the year ended June 30, 1996 and have issued my report thereon dated November 29, 1996.

I conducted my audit in accordance with generally accepted auditing standards, Governmental Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133, "Audits of Higher Education and Other Non-Profit Organizations." 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.

Compliance with laws, regulations, contracts, and grants, applicable to Association for Community Training, Inc., Shreveport, Louisiana is the responsibility of the Association for Community Training's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Association for Community Training's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that my objective was not to provide an opinion on overall compliance with such provisions.

Association For Community Training, Inc.
Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

ACCESS II
For the Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
SUPPORT			
Governmental grant	\$ 83,000	\$ 81,000	\$ (2,000)
TOTAL SUPPORT	<u>83,000</u>	<u>81,000</u>	<u>(2,000)</u>
EXPENDITURES			
Personnel	52,276	50,245	2,031
Supplies	5,399	6,922	(1,523)
Equipment	1,000		1,000
Operating Expenses	24,325	23,705	620
TOTAL EXPENDITURES	<u>83,000</u>	<u>80,872</u>	<u>2,128</u>
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES	\$ - =====	\$ 128 =====	\$ 128 =====

ASSOCIATION FOR COMMUNITY TRAINING, INC.
Shreveport, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Organization

The Association for Community Training, Inc. was incorporated on May 11, 1984 in Shreveport, Louisiana for civic and charitable purposes.

Program Activities

Access II - The goal of this program is providing fifty (50), at-risk male youths with activities focused on positive thinking on education, life goals, self-esteem and self-sufficiency. by being actively involved with effective functioning of their bodies, minds and emotions.

After School Study - This is an after-school study program designed to enable under-achieving students to perform at the state minimum requirements in reading, mathematics, and writing. Through a contract with the Caddo Parish School Board, the program utilizes classrooms in two school locations and employs retired, certified teachers who provide individual instruction in small group settings to students in grades 6th through 10th.

Teen Outreach - This program provides an organization to help prevent adolescent pregnancies and encourage regular progression in school. Its aim is to improve the quality of life and experience success. The program's primary focus is teenage girls living in a single-parent household with multiple siblings at or below the poverty level.

ASSOCIATION FOR COMMUNITY TRAINING, INC.
Shreveport, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1996
(Continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Program Activities

Homemakers - this program educates and assists families in good health, sanitation, and home safety. The services provided include performing routine household tasks, including laundry, mending, ironing, shopping and running errands, preparing and serving nutritious meals, cleaning, writing letters and completing forms on behalf of clients to secure services from governmental agencies, providing companionship, emotional support, and social stimulation, arranging or providing transportation as necessary in delivering these services, assisting clients with bathing, toileting, eating, ambulating, and performing "handy-man" activities.

Drug Abuse and Education - this program provides residents of Ledbetter Heights (a low income, economically deprived neighborhood) with a drug abuse education and prevention program focusing on: harmful effects of drugs, early intervention, individual counseling, and rehabilitation referral for the drug user.

Child Care Food - This program funds the provision of food to dependent recipients in approximately 300 day care homes. Homes must pass periodic fire and sanitation inspections and eligible providers must serve meals in conformity with meal plans approved by the United States Department of Agriculture.

Communtiy Relations - This program is an extension of the Access II program with the same targeted population. This program attempts to provide self esteem and self promoting activities directly in targeted neighborhoods by offering those services in rental facilities located in those neighborhoods.

ASSOCIATION FOR COMMUNITY TRAINING, INC.
Shreveport, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1996
(Continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Association for Community Training, Inc., the accounts are maintained in accordance with the principles of "fund accounting". This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds which are in accordance with activities or objectives specified. Separate accounts are maintained for each fund.

Summarized Financial Information for 1995

The financial information for the year ended June 30, 1995, presented for comparative purposes, is not intended to be a complete financial statement presentation.

NOTE B - DEBT

Debt of Association for Community Training, Inc. at June 30, 1996 consists of the following:

Mortgage payable, due in monthly installments of \$354.37, and \$175, maturing, November 1996, and December 1996 respectively, secured by real estate. Interest is 19.75%, and 8.5% respectively.

Detail of Mortgage Payable:	
Merrill Lynch	\$ 10,669
Lomas Mortgage	11,247
Balance 6/30/96	<u>21,916</u>
Less: Current Portion	21,916
Total	<u>\$ -</u> =====

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR PROGRAMS

Board of Directors
Association for Community Training, Inc.
Shreveport, Louisiana

I have audited the financial statements of the Association for Community Training, Inc., (a non-profit organization) as of and for the year ended June 30, 1996 and have issued my report dated November 29, 1996.

I have also audited the Association for Community Training, Inc., compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal awards, for the year ended June 30, 1996. The management of the Association for Community Training, Inc., is responsible for the Organization's compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I 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, "Audits of Institutions of Higher Education and Other Non-Profit Institutions." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain

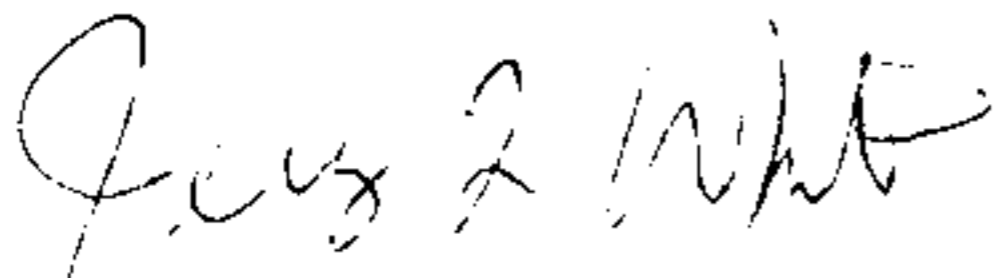
ASSOCIATION FOR COMMUNITY TRAINING, INC.

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Year Twelve Month Period Ended June 30, 1995

FEDERAL GRANTOR/PASS - THROUGH GRANTOR/PROGRAM TITLE -----	CFDA NUMBER =====	1995 EXPENDITURES =====
<u>MAJOR PROGRAMS:</u>		
United States Department of Agriculture -----		
Passed through Louisiana Department of Education Child and Adult Care	10.558	456,800
	-----	-----
Total Major Federal Program Expenditures		456,800 -----
<u>OTHER FEDERAL ASSISTANCE:</u>		
Department of Substance Abuse and Mental Health: -----		
Passed Through Louisiana Department of Education Drug Education and Prevention	None Assigned	14,191 -----
Total Federal Program Expenditures		470,991 =====

The results of my tests indicate that, with respect to the items tested, Association for Community Training, Inc. complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that Association for Community Training, Inc. had not complied, in all material respects, with those provisions.

This report is intended for the information of the audit committee, management, and State of Louisiana Legislative Auditor's. This restriction is not intended to limit the distribution of this, which is a matter of public record.



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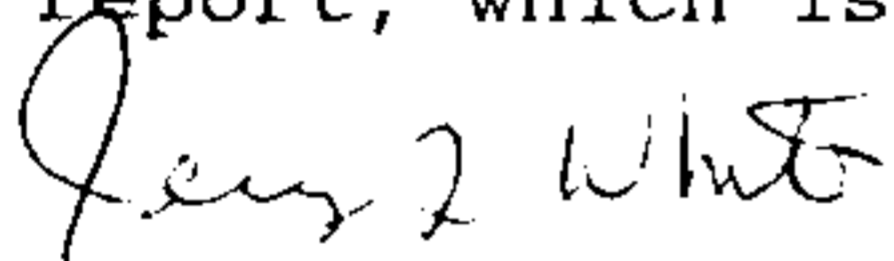
November 29, 1996

reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

The results of my audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In my opinion, the Association for Community Training, Inc., complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1996.

This report is intended for the information of the board of directors, management, and State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



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November 29, 1996

Association For Community Training, Inc.
Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

COMMUNITY RELATIONS
For the Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
SUPPORT			
Governmental Grant	\$ 149,000	\$ 126,000	\$ (23,000)
TOTAL SUPPORT	<u>149,000</u>	<u>126,000</u>	<u>(23,000)</u>
EXPENDITURES			
Personnel	17,619	11,826	5,793
Supplies	15,281	3,422	11,859
Equipment			
Operating Expenses	116,100	110,395	5,705
TOTAL EXPENDITURES	<u>149,000</u>	<u>125,643</u>	<u>23,357</u>
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES	\$ <u>-</u>	\$ <u>357</u>	\$ <u>357</u>

Association For Community Training, Inc.
 STATEMENT OF CHANGES IN FINANCIAL POSITION
 June 30, 1996

	Teen Outreach	Home- makers	Child Care	Drug Abuse
SOURCES OF FUNDS				
Operations:				
Excess (Deficiency) of Revenues over Expenditures	\$ 232	\$ 212	\$	\$
Items not requiring an outlay of working capital:				
Depreciation				
Disposition of equip.				
Increase in Accrued Payroll	50	1,127		
Increase in Accounts Payable				
Decrease in Other Assets				
Decrease in Grants Receivable		1,580	35,321	485
Increase in Taxes Payable				
Increase in Deposits				
Increase in Due to Other Funds			3,000	
Decrease in Due From Other Funds		6,282		
Increase in Fund Balance				
Total Sources of Funds	<u>282</u>	<u>9,201</u>	<u>38,321</u>	<u>485</u>
USES OF FUNDS				
Increase in Grant Receivable				
Increase in Prepaid Expense	304	2,061	3,945	
Decrease in Accounts Payable	20	628	6,399	43
Decrease in Taxes Payable	56	544	117	35
Increase in Accts Receivable				
Decrease in Accrued Payroll			1,842	
Increase in Fixed Assets				
Decrease in Fund Balance	134	466		
Decrease in Due to Other Funds				100
Increase in Due From Other Funds				
Total Uses of Funds	<u>514</u>	<u>3,699</u>	<u>12,303</u>	<u>178</u>
INCREASE (DECREASE) IN FUNDS	(232)	5,502	26,018	307
UNRESTRICTED CASH @ 7/01/95	2,254	1,096	9,364	515
UNRESTRICTED CASH @ 6/30/96	\$ <u>2,022</u>	\$ <u>6,598</u>	\$ <u>35,382</u>	\$ <u>822</u>

The accompanying notes are an integral part of this financial statement.

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Board of Directors
Association for Community Training, Inc.
Shreveport, Louisiana

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE

I have audited the accompanying general purpose financial statements of Association for Community Training, Inc., a non-profit corporation, as of June 30, 1996 and for the year then ended and the Child Care Food Program Fund of Association for Community Training, Inc., for the twelve month period ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Corporation'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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133, "Audits of Higher Education and Other Non-Profit Organizations." Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

Association for Community Training, Inc.
 STATEMENT OF ACTIVITY
 June 30, 1996
 with Comparative Totals at June 30, 1995

	Teen Outreach	Home- makers	Child Care	Drug Abuse
Excess (deficiency) of Support and Revenue over Expenditures	\$ 232	\$ 212	\$	\$
Fund Balance, Beginning of Year	<u>134</u>	<u>466</u>	_____	_____
Interfund Transfers	<u>(134)</u>	<u>(466)</u>	_____	_____
Fund Balance Ending of Year	\$ <u>232</u> =====	\$ <u>212</u> =====	\$ _____ =====	\$ _____ =====

The accompanying notes are an integral part of this financial statement

After School	Access II	Community Relations	Woodlawn Terrace	General Fund	Total Funds	1995 Total Funds
\$ 165,500	\$ 81,000	\$126,000	\$ 128,438	\$	\$1,450,429	\$1,429,836
			380,000	84,600	84,600	50,400
				17,590	397,590	539,125
<u>165,500</u>	<u>81,000</u>	<u>126,000</u>	<u>508,438</u>	<u>102,190</u>	<u>1,932,619</u>	<u>2,019,361</u>
42,774	45,960	10,892	104,941		586,914	530,611
8,624	4,285	934	1,725		74,972	81,390
	2,848		700	347	17,859	22,458
403	2,092		26,569		34,630	30,658
1,549	2,059	628	5,641	442	14,980	17,936
123	123	24		275	1,666	15,673
765	765	726	94		4,800	680
	1,000	3,500	91,983	73,191	182,425	7,631
37,828	2,700	92,718			157,621	98,127
1,180	728	977	6,570		14,495	138,854
86	219		61,651		62,261	14,727
1,371	810		103,191		109,892	91,605
322	4,908		40		12,792	99,217
					1,505	11,482
6,359	3,975	2,044	37,755	793	56,759	5,119
48,711					48,711	19,080
			63,952		63,952	68,295
				139	139	693
					4,643	867
15,000	8,400	13,200	3,600		84,600	149,392
			2,861	8,848	11,709	92,076
				42,208	42,208	40,326
			128	420	548	22,017
					368,640	416
<u>\$ 165,095</u>	<u>\$ 80,872</u>	<u>\$125,643</u>	<u>\$ 511,401</u>	<u>\$126,663</u>	<u>\$1,958,721</u>	<u>\$1,912,330</u>

Association for Community Training, Inc.
STATEMENT OF ACTIVITY
June 30, 1996
with Comparative Totals at June 30, 1995

	Teen Outreach	Home- makers	Child Care	Drug Abuse
SUPPORT AND REVENUE				
Government Grants	\$ 73,500	\$ 405,000	\$ 456,800	\$ 14,191
Fiscal Management				
Other				
Total Support and Revenue	73,500	405,000	456,800	14,191
EXPENDITURES				
Salaries	41,885	279,428	50,698	10,336
Fringe Benefits	3,819	49,537	5,088	960
Travel	1,132	11,287	1,545	
Insurance	81	5,485		
Equipment				
Office Supplies	1,408	2,696	446	111
Postage	158	123	776	64
Printing	765	985	700	
Professional Services	2,200		9,100	1,451
Rent	2,700	11,775	9,900	
Telephone	682	2,159	2,199	
Repairs	154	86	65	
Utilities	774	2,522	1,224	
Retreats and Field Trips	4,478		2,951	93
Homemaker Supplies		1,505		
Material and Supplies	4,657			1,176
Teachers and Aides				
Security				
Real Estate Interest				
Furn & Equip Rental	1,175		3,468	
Deposits				
Fiscal Management	7,200	37,200		
Miscellaneous				
Depreciation				
Bank Charges				
Provider Reimbursement			368,640	
Total Expenditures	\$ 73,268	\$ 404,788	\$ 456,800	\$ 14,191

The accompanying notes are an integral part of this financial statement.

Association For Community Training, Inc.
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 June 30, 1996
 (Continued)
 With Comparative Totals at June 30, 1995

	Teen Outreach	Home- makers	Child Care	Drug Abuse
LONG TERM LIABILITIES				
Mortgage Payable (Note B) \$	\$	\$	\$	\$
Total Liabilities	<u>2,175</u>	<u>15,500</u>	<u>69,637</u>	<u>849</u>
FUND BALANCE	232	212		
Total Liabilities and Fund Balances	<u>\$ 2,407</u> =====	<u>\$ 15,712</u> =====	<u>\$ 69,637</u> =====	<u>\$ 849</u> =====

The accompanying notes are an integral part of this financial statement.

After School	Access II	Community Relations	Woodlawn Terrace	General Fund	Total Funds	1995 Total Funds
\$ 288	\$ 1,236	\$ 546	\$ 63,972	\$ 24,935	\$ 135,801	\$ 56,018
84					30,337	66,143
918	430		11,068		84	1,580
500	500	500	5,000	3,200	19,372	11,919
					16,188	14,602
1,790	2,166	1,046	80,040	28,135	201,782	150,262
				36,000	36,000	36,000
				410,331	410,331	410,331
				42,548	42,548	41,798
				2,332	2,332	2,332
				53,526	53,526	53,526
				(114,339)	(114,339)	(71,236)
				430,398	430,398	472,751
\$ 1,790	\$ 2,166	\$ 1,046	\$ 80,040	\$ 458,533	\$ 632,180	\$ 623,019
\$ 1,223	\$ 231	\$ 350	\$ 65,131	\$	\$ 135,023	\$ 102,295
162	1,603	337	650		18,219	18,892
	204	2	23		1,835	2,888
				12,998	15,998	16,182
				21,916	21,916	21,916
			17,199		17,199	12,748
1,385	2,038	689	83,003	34,914	210,190	174,921

Association For Community Training, Inc.
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 June 30, 1996
 With Comparative Totals at June 30, 1995

ASSETS	Teen Outreach	Home- makers	Child Care	Drug Abuse
CURRENT ASSETS				
Cash	\$ 2,022	\$ 6,598	\$ 35,382	\$ 822
Grants Receivable			30,310	27
Accounts Receivable				
Prepaid Expenses	385	2,626	3,945	
Due From Other Funds		<u>6,488</u>		
Total Current Assets	2,407	15,712	69,637	849
PROPERTY AND EQUIPMENT				
at cost (Note A)				
Land				
Building				
Equipment				
Furniture and Fixtures				
Vehicle				
Less accumulated depreciation				
Net Property, Plant and Equipment				
OTHER ASSETS				
Deposits				
Total Assets	\$ 2,407	\$ 15,712	\$ 69,637	\$ 849
LIABILITIES AND FUND BALANCES				
CURRENT LIABILITIES				
Accounts Payable	\$ 271	\$ 2,106	\$ 66,520	\$ 414
Accrued Payroll	1,715	12,261		430
Payroll Taxes Payable	189	1,133	117	5
Due To Other Funds			3,000	
Current Portion of Mortgage Payment (Note B)				
Deposits				
Total Current Liabilities	2,175	15,500	69,637	849

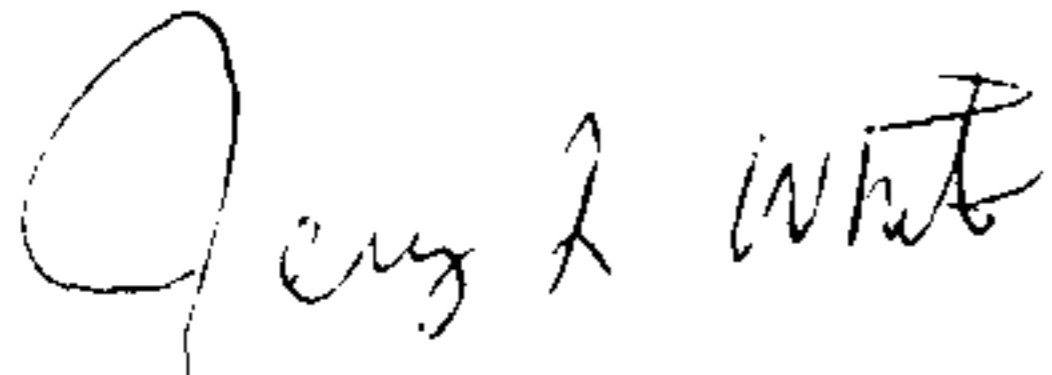
The accompanying notes are an integral part of this financial statement.

Association For Community Training, Inc.
Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL
HOMEMAKERS
For the Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
SUPPORT			
Governmental Grant	\$ 415,000	\$ 405,000	\$ (10,000)
TOTAL SUPPORT	<u>415,000</u>	<u>405,000</u>	<u>(10,000)</u>
EXPENDITURES			
Personnel	340,600	328,965	11,635
Supplies	7,000	5,309	1,691
Equipment	1,000	-	1,000
Operating Expenses	66,400	70,514	(4,114)
TOTAL EXPENDITURES	<u>415,000</u>	<u>404,788</u>	<u>10,212</u>
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES			
	\$ - =====	\$ 212 =====	\$ 212 =====

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the Association for Community Training, Inc. taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements as a whole.



JERRY L. WHITE
CERTIFIED PUBLIC ACCOUNTANT

November 29, 1996

ASSOCIATION FOR COMMUNITY TRAINING, INC.
SHREVEPORT, LOUISIANA

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS,
INTERNAL CONTROL AND COMPLIANCE
JUNE 30, 1996

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ASSOCIATION FOR COMMUNITY TRAINING, INC.
Shreveport, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1996
(Continued)

NOTE C - ACCUMULATED UNPAID VACATION

Association policy provides for terminating employees to receive pay in lieu of accrued annual leave in accordance with the following:

1. Employees terminated during probationary period receive leave pay settlement.
2. Employees terminating with less than six (6) months service receive no settlement for unused vacation.
3. Employees with six (6) months or more service are paid for unused leave in accordance with policies.

Permanent employees accrue annual leave at a rate of 1 1/2 days per month of full-time employment. Maximum accrual vacation credit to be carried from one calendar year to the next shall not exceed thirty (30) days.

NOTE D - COMMITMENTS AND CONTINGENCIES

Grants require the fulfillment of certain conditions as set forth in the instrument of grant. Failure to fulfill the conditions could result in the return of the funds to grantors. Although that is a possibility, the board deems the contingency remote, since by accepting grants and their terms, it has accommodated the objectives of the organization to the provision of the grant.

ASSOCIATION FOR COMMUNITY TRAINING, INC.
Shreveport, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1996
(Continued)

NOTE E - SUMMARY OF FIXED ASSETS AND DEPRECIATION

Property, Plant and Equipment are stated at cost. The organization follows the practice of capitalizing all expenditures for property, plant and equipment in excess of \$75; the fair value of donated fixed assets is similarly capitalized. Depreciation is provided over the estimated useful lives of the respective assets on the straight-line basis.

	<u>COST</u>	<u>ACCUMULATED DEPRECIATION</u>	<u>NET</u>	<u>DEPRECIATION ANNUAL RATES</u>
LAND	\$ 36,000	-	36,000	n/a
BUILDING	410,331	50,705	359,626	6.7 percent
EQUIPMENT	42,548	33,773	8,775	14-20 percent
FURNITURE & FIXTURES	2,332	804	1,528	14 percent
VEHICLES	53,526	29,057	24,469	14 percent
	<u>\$ 544,737</u> =====	<u>114,339</u> =====	<u>430,398</u> =====	

After School	Access II	Community Relations	Woodlawn Terrace	General Fund	Combined Funds
\$ 405	\$ 128	\$ 357	\$ (2,963)	\$ (24,473)	\$ (26,102)
				42,208	42,208
		337	650		2,164
		350	39,790		40,140
			128,853		128,853
					37,386
		2	23		25
			4,451		4,451
				228	3,228
					6,282
				103,298	103,298
<u>405</u>	<u>128</u>	<u>1,046</u>	<u>170,804</u>	<u>121,261</u>	<u>341,933</u>
515	322		306		7,453
181	141				7,412
253	73				1,078
84					84
477	518				2,837
				104,235	104,235
687			126,484		127,771
			3,112		3,212
500	500	500	5,000	1,368	7,868
<u>2,697</u>	<u>1,554</u>	<u>500</u>	<u>134,902</u>	<u>105,603</u>	<u>261,950</u>
(2,292)	(1,426)	546	35,902	15,658	79,983
2,580	2,662		28,070	9,277	55,818
\$ <u>288</u>	\$ <u>1,236</u>	\$ <u>546</u>	\$ <u>63,972</u>	\$ <u>24,935</u>	<u>135,801</u>

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ASSOCIATION FOR COMMUNITY TRAINING, INC
SHREVEPORT, LOUISIANA

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS,
INTERNAL CONTROL AND COMPLIANCE

JUNE 30, 1996

JERRY L. WHITE
CERTIFIED PUBLIC ACCOUNTANT
3951 LONG POINT BLVD
PORTSMOUTH, VIRGINIA 23703
PHONE: (804) 686-1393

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

Release Date DEC 11 1996

S U P P L E M E N T A R Y I N F O R M A T I O N

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 June 30, 1996, the Association for Community Training, Inc., expended 97 percent of its total federal awards under major programs.

I performed tests of controls, as required by OMB Circular A-133, 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 each of the Organization's major programs, which are identified in the accompanying schedule of federal awards. 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.

My consideration of the internal control structure policies and procedures used in administering federal awards 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 elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

Association For Community Training, Inc.
Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

DRUG ABUSE
For the Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
SUPPORT			
Governmental Grant	\$ 20,000	\$ 14,191	\$ (5,809)
TOTAL SUPPORT	<u>20,000</u>	<u>14,191</u>	<u>(5,809)</u>
EXPENDITURES			
Salaries	10,380	10,336	44
Fringe benefits	1,126	960	166
Contracted Services	1,000	1,451	(451)
Material and Supplies	3,862	1,351	2,511
Travel		93	(93)
Other Expenses	1,750	-	1,750
Equipment	-	-	
Indirect Cost	1,882	-	1,882
TOTAL EXPENDITURES	<u>20,000</u>	<u>14,191</u>	<u>5,809</u>
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

ASSOCIATION FOR COMMUNITY TRAINING, INC.
SHREVEPORT, LOUISIANA

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS,
INTERNAL CONTROL AND COMPLIANCE
JUNE 30, 1996

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JERRY L. WHITE
Certified Public Accountant

3951 Long Point Blvd.
Portsmouth, Virginia 23703
(804) 686-1393

Board of Directors
Association for Community Training, Inc.
Shreveport, Louisiana

INDEPENDENT AUDITOR'S REPORT

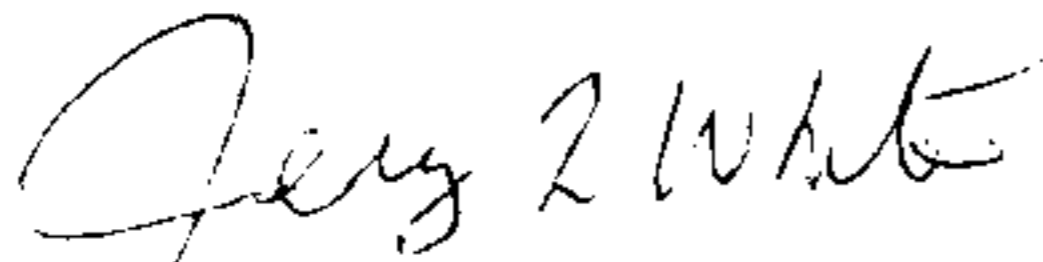
I have audited the accompanying financial statements of Association for Community Training, Inc., a non-profit corporation, as of June 30, 1996 and for the year then ended and the Child Care Food Program Fund of Association for Community Training, Inc., for the twelve month period ended June 30, 1996, as listed in the table of contents. These financial statements are the responsibility of the Corporation'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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133, "Audits of Higher Education and Other Non-Profit Organizations." Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used 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 Association for Community Training, Inc., as of June 30, 1996, and the results of its operations and changes in

financial position for the year then ended and the Child Care Food Program Fund of Association for Community Training, Inc., for the twelve month period ended June 30, 1996, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the basic financial statements of the Association for Community Training, Inc. taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents 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 general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements as a whole.



Jerry L. White
Certified Public Accountant

November 29, 1996

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 general 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.

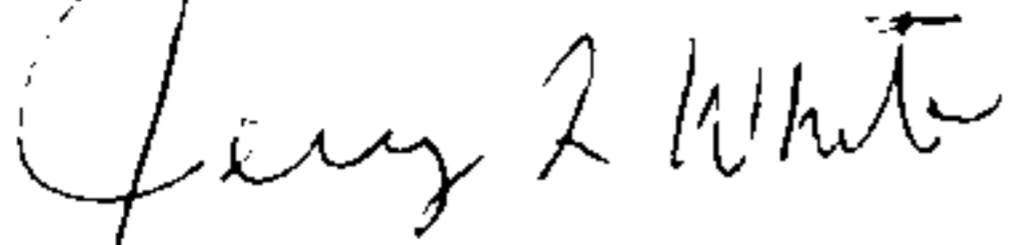
For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

- o Cash Receipts
- o Cash Disbursements
- o Purchasing and Receiving
- o Payroll
- o Property and Equipment

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.

My 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 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 audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, and the State of Louisiana Legislative Auditor's office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



JERRY L. WHITE
CERTIFIED PUBLIC ACCOUNTANT

November 29, 1996

JERRY L. WHITE
Certified Public Accountant

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SINGLE AUDIT REPORT ON THE INTERNAL CONTROL
STRUCTURE USED IN ADMINISTERING FEDERAL AWARDS

To the Board of Directors
Association for Community Training, Inc.
Shreveport, Louisiana

I have audited the financial statements of Association for Community Training, Inc., (a non-profit organization) for the year ended June 30, 1996, and have issued my report thereon dated November 29, 1996. I have also audited the Organization's compliance with requirements applicable to major programs and have issued my report thereon dated November 29, 1996.

I 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, "Audits of Higher Education and Other Non-Profit Organizations." 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 and about whether the financial statements are free of material misstatement and about whether the Organization complied with laws and regulations, noncompliance with which would be material to a major program.

In planning and performing my audit of the financial statements of Association for Community Training, Inc., for the year ended June 30, 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 not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal awards.

The management of Association for Community Training, 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 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 general accepted accounting principles and that federal awards are managed in compliance with applicable laws and regulations. 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:

- o Expenditure Cycle
- o Payroll
- o Revenue Cycle
- o Government Financial Assistance Programs
 - o Political Activity
 - o Civil Rights
 - o Cash Management
 - o Federal Financial Reports
 - o Allowable Costs/Cost Principles
 - o Drug-Free Workplace Act
 - o Administrative Requirements

Specific Requirements:

- o Types of services allowed or unallowed
- o Eligibility
- o Matching, level of efforts, or earmarking and allowability of amounts claimed or used for matching
- o Federal financial reports and claims for advances and reimbursements
- o Cost Allocation