

## COMPLIANCE WITH RYAN WHITE GRANT REQUIREMENTS

### Observation

During our audit, we noted that the Task Force had been informed by the City of additional Ryan White compliance requirements, including documentation of proof of financial eligibility for services. For certain programs funded under Ryan White, the Task Force has previously only required verbal representations regarding financial eligibility from their clients.

### Recommendation

The Task Force has developed a "Client Eligibility Verification" (CEV) form to be used to document compliance with certain Ryan White compliance requirements, including financial eligibility, residency, and proof of diagnosis; this form has been approved by the City. The Task Force has implemented the use of this CEV form, and management should consider performing "spot checks" of client files to ensure compliance with this policy.

## ACCOUNTING FOR DONATED MATERIALS AND SERVICES UNDER FASB 116

### Observation

Donated materials and services are only recorded at year-end via an adjusting journal entry; they are not being recorded throughout the year.

### Recommendation

Consider recording amounts for donated materials and services on a quarterly basis. Statement of Financial Accounting Standards No. 116, *Accounting for Contributions Received and Contributions Made*, requires that these contributions are to be recorded as received; therefore, in order to be in compliance with this statement, donations should be recorded on a more timely basis.

## ACCOUNTING FOR UNCONDITIONAL PROMISES TO GIVE UNDER FASB 116

### Observations

Unconditional promises to give are not recorded during the year. An adjusting journal entry was made at year-end to record outstanding pledges receivable.

#### **Observations**

Several immaterial discrepancies between the general ledger and supporting details were noted.

#### **Recommendation**

Supporting details should be agreed to the general ledger and any differences should be recorded and resolved on a periodic basis. Reconciliations help to ensure the accuracy of reported financial information.

#### **Observations**

Documentation of the balance in the credit card account is not maintained.

#### **Recommendation**

Reconcile the credit card account to supporting charges on a periodic basis.

### **COMPETITIVE PURCHASING POLICY**

#### **Observations**

Two equipment purchases selected for testing were not supported by written bids. The Task Force has a policy requiring written bids for equipment purchases exceeding a certain dollar threshold.

#### **Recommendation**

Reemphasize to all employees involved in purchasing the importance of adhering to the Task Force's policy of requiring written bids. Although the equipment was not purchased with grant funds, in order to ensure future compliance with grants and contracts, this competitive purchasing policy should be followed.



August 22, 1997

To the Board of Directors of  
NO/AIDS Task Force  
New Orleans, Louisiana

In planning and performing our audit of the financial statements of NO/AIDS Task Force ("the Task Force") for the year ended June 30, 1997, we considered the Task Force'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.

As a result of this consideration, we developed the following observations and recommendations concerning certain internal control structure and other operational matters that are designed to help the Task Force make improvements and achieve operational efficiencies. Our comments reflect our desire to be of continuing assistance to the Task Force. Our comments are summarized as follows:

#### **GENERAL INTERNAL CONTROL PRACTICES/CONTRACT COMPLIANCE**

##### Observations

One disbursement selected for testing was credited to the incorrect vendor. Approved supporting documentation was noted and, because the Task Force has an account with the vendor who was incorrectly paid, the vendor properly credited the Task Force's account for the payment received. The disbursement was of a minor dollar amount.

##### Recommendation

Reemphasize the importance of verifying the accuracy of disbursements during the review and approval process, and perform a review of information that has been entered into the general ledger for accuracy. Maintaining proper controls over disbursements facilitates the presentation of proper financial information while adhering to compliance requirements regarding expenditures for federal programs.

**NO/AIDS TASK FORCE**

**REPORT TO MANAGEMENT**

**JUNE 30, 1997**

**NOAA/MS TASK FORCE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 1997**

**1. Summary of Auditors' Results**

Reporting Issues

An unqualified opinion was issued on the financial statements of the NOAA/MS Task Force (the "Task Force") as of June 30, 1997 and for the year then ended. The audit disclosed no instances of noncompliance which are material to the financial statements of the Task Force. In addition, an unqualified opinion was issued on compliance for major programs. The audit did not disclose any findings required to be reported under OMB Circular A-133.

Program Determination

The Task Force's major program is CFDA number 93.515 -- Ryan White C.A.R.E. Act Title I Funds, HIV Emergency Relief Programs Grant. The dollar threshold used to distinguish Type A and Type B programs is \$300,000. The Task Force did qualify as a low-risk auditee.

**2. Findings to be Reported Under GAGAS**

None

**3. Findings and Questioned Costs for Federal Awards**

None

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level of risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the finance committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Lejia L. Peterson, CPA*

August 22, 2007



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH  
OMB CIRCULAR A-133**

To the Board of Directors of  
the NO/AIDS Task Force  
New Orleans, Louisiana

**Compliance**

We have audited the compliance of the NO/AIDS Task Force with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1987. The NO/AIDS Task Force's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the NO/AIDS Task Force's management. Our responsibility is to express an opinion on the NO/AIDS Task Force's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audit of State, Local Governments, and Non-Profit Organizations*.

These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the NO/AIDS Task Force's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the NO/AIDS Task Force's compliance with those requirements.

In our opinion, the NO/AIDS Task Force complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1987.

**Internal Control Over Compliance**

The management of the NO/AIDS Task Force is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs.

In planning and performing our audit, we considered the NO/AIDS Task Force's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.





**NOAA'S TASK FORCE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 1997**

Grantor/Pass Through Grantor/Program Title	CFDA Number	Disbursements/ Expenditures
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>		
Pass through:		
<i>Major's Office of Health Policy</i>		
Ryan White CARE Act Title I Funds HIV Emergency Relief/Formula Grants	93.813	\$ 847,140
<i>Louisiana Department of Health and Hospitals</i>		
Office of Public Health - HIV/AIDS Services Acquired Immunodeficiency Syndrome (AIDS) Activity	93.818	264,720
<i>Social Security Administration</i>		
SSI Outreach Program for HIV-Infected Individuals	93.812	146,579
<i>National Institute of Allergy and Infectious Diseases</i>		
<i>Tulane University School of Medicine</i>		
Microbiology and Infectious Diseases Research	93.836	9,982
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>		
Pass through:		
<i>City of New Orleans Division of Housing and Neighborhood Development and Help for the Homeless</i>		
Housing Opportunities for Persons with AIDS	14.041	364,277
<b>TOTAL FEDERAL AWARDS</b>		<b>\$ 1,652,954</b>

**Notes of Accounting**

The Task Force's Federal awards are operated on a cost reimbursement basis whereby the Task Force applies for reimbursement of costs incurred in conjunction with program activities. Accordingly, this schedule presents, on the accrual basis of accounting, the revenues earned through the expenditure of funds in conjunction with these grants.

**NOORDS TASK FORCE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 7 - JOINT COSTS**

During the year ended June 30, 1997, the Task Force incurred joint costs of approximately \$78,000 for informational materials and activities that included fund raising appeals. Postage, printing and publications relating to the Task Force's monthly news publications comprise the total of these joint costs. These costs were allocated as follows: \$8,500 was allocated to Fund Raising expense, \$13,200 was allocated to Education expense, \$3,900 was allocated to Primary Medical Care expense, \$18,200 was allocated to Case Management expense, \$3,100 was allocated to Mental Health expense, \$10,900 was allocated to Volunteer expense, \$8,600 was allocated to Food for Friends expense, \$7,800 was allocated to Social Security expense, and \$8,500 was allocated to Management and General expense.

During the year ended June 30, 1996, the Task Force incurred joint costs of approximately \$40,000 for informational materials and activities that included fund raising appeals. Of these costs, approximately \$4,200 was allocated to Fund Raising expense, with the remainder being allocated among the Task Force's programs on the basis of the number of personnel. As noted above, postage, printing and publications relating to the Task Force's monthly news publications comprise the total of these joint costs.

**BOARD TASK FORCE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 3 - EQUIPMENT AND LEASEHOLD IMPROVEMENTS**

Equipment and leasehold improvements are summarized as follows at June 30:

	1997	1996
Computer equipment and software	\$194,325	\$194,875
Furniture and fixtures	72,350	60,373
Leasehold improvements	123,815	187,514
	390,490	342,762
Less - Accumulated depreciation and amortization	(248,340)	(212,355)
	<u>\$142,150</u>	<u>\$130,407</u>

**NOTE 4 - OPERATING LEASES**

The Task Force leases its administrative and operational facility under an operating lease that provides for monthly rentals of \$5,200 through March 31, 1998. In addition, the Task Force leases a facility for program activities; monthly rentals amount to \$600 under this lease agreement, which had an initial lease term of one year.

Minimum lease payments under the terms of the administrative and operational facility lease agreement for fiscal 1998 are \$46,800. Rental expense relating to these leases was \$70,800 and \$65,005 for the years ended June 30, 1997 and 1996, respectively.

**NOTE 5 - NOTE PAYABLE**

As of June 30, 1997, the Task Force had a note payable to a local bank. Interest at 7.890% is payable monthly, and the note is collateralized by a certificate of deposit in the amount of \$24,800. The note and the certificate of deposit matured in July, 1997 and were renewed for one year.

**NOTE 6 - PENSION PLAN**

The Task Force provides a simplified employee plan to its employees. The plan provides, to all employees who have been with the Task Force for a minimum of two years, an annual contribution to an Individual Retirement Account (IRA) equal to three percent of the employee's annual gross eligible compensation. Contributions to the plan totaled \$24,352 and \$21,623 for the years ended June 30, 1997 and 1996, respectively.

NOAH'S TASK FORCE  
NOTES TO FINANCIAL STATEMENTS

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**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 amount 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 differ from those estimates. The Task Force's estimates include those regarding the fair value of donated materials and services.

**Contributions**

Grants received require the fulfillment of certain conditions as set forth in the grant instruments. The Task Force intends to fulfill the condition of all grants, recognizing that failure to fulfill the conditions could result in the return of the funds to donors. The Task Force, by accepting the grants and their terms, has agreed to the conditions of the donors. For fiscal 1997 and 1996, government grants represent approximately 65% and 62%, respectively, of the Task Force's total support and revenues. In addition, approximately the entire balance of reimbursements receivable is comprised of government grants.

**Reclassification**

Certain amounts in the 1996 financial statements have been reclassified in order to conform to the classifications adopted for reporting in 1997.

**NOTE 2 - RESTRICTIONS ON NET ASSETS**

Temporarily restricted net assets are available for the following purposes at periods at June 30:

	<u>1997</u>	<u>1996</u>
Community activities funds	870,908	831,832
Periods after June 30, 1997	<u>12,813</u>	<u>          </u>
	<u>\$883,721</u>	<u>\$831,832</u>

NIMHNS TASK FORCE  
NOTES TO FINANCIAL STATEMENTS

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**Donated Property and Equipment**

Donations of property and equipment are recorded at support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support, unless the donor has restricted the donated asset to a specific purpose or for use for a specified period of time. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

When donor stipulations regarding how long these donated assets must be maintained, the Task Force reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Task Force revalues fair temporarily restricted net assets to unrestricted net assets at that time. If a time restriction has been stipulated by the donor, the expiration of this restriction is reported as the related asset is depreciated.

**Functional Allocation of Expenses**

The costs of providing the various programs and other activities of the Task Force have been summarized on a functional basis in the accompanying statement of functional expenses. In preparing this statement, certain costs such as rent, utilities and supplies have been allocated among the various programs and supporting services on the basis of the number of personnel involved in each activity.

**Equipment and Leasehold Improvements**

Equipment and leasehold improvements are recorded at cost. The Task Force capitalizes all expenditures for equipment in excess of \$500; the fair value of donated assets is similarly capitalized. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. Leasehold improvements are amortized over the life of the related lease.

**Unconditional Promises to Give**

Substantially all of the balance of unconditional promises to give are expected to be collected within the year.

**Allocation to AIDS-Related Agencies**

A percentage of proceeds from certain fund raising activities are earmarked for donation to other community AIDS-related agencies by management of the Task Force.

**Tax Status**

The Task Force is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and it is not a private foundation.

NOLAIDS TASK FORCE  
NOTES TO FINANCIAL STATEMENTS

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

**Organization**

NOLAIDS Task Force (the Task Force) is a nonprofit organization providing support and services to people affected by acquired immune deficiency syndrome (AIDS) and human immunodeficiency virus (HIV) in the Greater New Orleans area. The Task Force also offers educational programs and informational materials to the general public, in order to prevent more people from becoming infected and to build awareness of the serious medical, legal, social and emotional problems faced by those already infected.

**Basic Accounting**

The accompanying financial statements are prepared using the accrual method of accounting. Under this method, revenues are recognized in the period earned and expenses are recognized in the period incurred. Grants are recognized as revenues when the conditions of the grant are considered to have been met. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

**Change in Accounting Principles**

The Task Force adopted Statement of Financial Accounting Standards (SFAS) No. 116, *Accounting for Contributions Received and Contributions Made*, in fiscal 1996. 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. When a restriction is satisfied or expires, temporarily restricted net assets are reclassified to unrestricted net assets. The adoption of this new standard had no effect on the Task Force's total net assets or the change in total net assets.

In fiscal 1996, the Task Force adopted Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Task Force is required to report information regarding its financial position and activities according to three classes of net assets, as applicable: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As permitted by this new Statement, the Task Force has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the classes of net assets required.

**Donated Services**

Donated services are reflected as contributions in the accompanying statements at their estimated value at the date of receipt. During fiscal 1996, a printing company has donated its services, primarily for the Education program. The estimated value of this donated service and the corresponding expenses for the year ended June 30, 1996, are \$3,000, and are reflected in these financial statements as other support and revenue and program service expenses.

**WOLVERINE TANK PONDICE**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED JUNE 30, 1997 AND 1996**

	1997	1996
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ (121,428)	\$ (64,600)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	54,026	54,591
Donated assets	(5,488)	(17,800)
Donated investments	(80,786)	
Loss on disposition of equipment	3,705	4,694
Changes in assets and liabilities:		
Reimbursements receivable	27,068	130,877
Unconditional promises to give	(12,618)	
Prepaid expenses	(779)	(3,100)
Other noncurrent assets	176	(980)
Trade accounts payable	49,224	(25,364)
Accrued expenses	12,258	(6,870)
Deferred revenue		(18,970)
Net cash provided by operating activities	<u>(7,379)</u>	<u>69,377</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of equipment and leasehold improvements	(51,333)	(22,364)
Maturity of certificate of deposit		32,521
Net cash provided by (used in) investing activities	<u>(19,812)</u>	<u>10,157</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from notes payable	13,025	
Payments on note payable		(5,547)
Net cash provided by (used in) financing activities	<u>13,025</u>	<u>(5,547)</u>
Increase (decrease) in cash	(40,695)	79,934
Cash at beginning of year	113,228	33,294
Cash at end of year	<u>\$ 69,670</u>	<u>\$ 113,228</u>
<b>Supplemental Disclosures:</b>		
Interest paid		<u>\$ 95</u>
<b>Non-cash Investing Activity:</b>		
During fiscal 1997 and 1996, a certificate of deposit in the amount of \$50,000 matured and was renewed for this same amount.		

**FOURIER TRUST FIDELITY**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**TERMINATED JUNE 30, 1995**

Description	Program Assets					Program Liab. Serv. Liab.					Total Expense
	Each Investment/ Cash Alternative/ Fixed Asset	Portfolio	Fee for Benefits	Total Benefits	Contract Reserves	Total	Reserves and Liab.	Fixed Liab.	Total		
Admin	\$ 11,001	\$ 16,079	\$ 10,488	\$ 11,011		\$ 1,060,137	\$ 1,050,288	\$ 1,050	\$ 1,051,338	\$ 1,051,338	\$ 1,051,338
Employee health and welfare benefits	23,446	19,649	13,774	14,211		127,786	127,786	28,000	155,786	155,786	155,786
Payroll taxes	15,150	11,100	7,320	7,534		81,380	81,380	14,418	95,798	95,798	95,798
Total investment related expenses	28,197	176,828	111,080	114,489		1,269,304	1,269,304	50,418	1,319,722	1,319,722	1,319,722
Fee and license expenses	17,000	16,401	14,070	13,94		81,071	81,071	1,021	82,092	82,092	82,092
Supplies and materials	25,646	6,401	19,678	9,1		204,729	204,729	1,491	206,220	206,220	206,220
Telephone	4,011	7,970	3,008	1,491		22,282	22,282	4,601	26,883	26,883	26,883
Printing	4,111	6,148	661	1,000		17,716	17,716	1,000	18,716	18,716	18,716
Travel	28,198	17,718	12,213	11,078		63,078	63,078	9,000	72,078	72,078	72,078
Depreciation	1,291	3,011	3,217	302		11,495	11,495	4,214	15,709	15,709	15,709
Commissions	22,979	9,611	3,568	661		26,817	26,817	1,571	28,388	28,388	28,388
Contractor	21,070	11,010				65,011	65,011	2,010	67,021	67,021	67,021
Printing and fees	541	4,084	2,119	1,011		22,119	22,119	1,011	23,130	23,130	23,130
Mediation and other utility expenses	1,000	4,012	3,119	1,717		4,812	4,812	1,011	5,823	5,823	5,823
Lease	1,041	1,102	611			4,712	4,712		4,712	4,712	4,712
Advertising and promotion											
Site visits											
Investment related expenses											
Contractor related											
Mediation											
Total investment expenses & interest	22,217	175,004	141,119	141,514		1,201,079	1,201,079	50,418	1,251,497	1,251,497	1,251,497
Depreciation of investments	8,511	7,000	4,500	4,500		44,518	44,518		44,518	44,518	44,518
Total expenses	\$ 282,000	\$ 287,726	\$ 184,348	\$ 187,462		\$ 1,385,397	\$ 1,385,397	\$ 11,000	\$ 1,396,397	\$ 1,396,397	\$ 1,396,397

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



**SO-METS TASK FORCE**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDING 6/30/2007**

	Salaries	Fringe Benefits	Com. Expenses	Travel	Materials	Equipment	Travel	Miscellaneous	Total	Accounting Services			Total	Total Expenses
										Nonpersonnel and Materials	Personnel	Total		
Salaries	\$ 127,251	\$ 76,025	\$ 38,640	\$ 10,289	\$ 14,238	\$ 11,552	\$ 11,552	\$ 11,552	\$ 114,048	\$ 128,488	\$ 128,488	\$ 128,488	\$ 128,488	\$ 128,488
Supplies, travel and software benefits	12,271	10,487	10,478	2,347	19,204	11,006			60,763	49,274	17,277	20,028	20,028	24,110
Payroll taxes	18,025	2,000	20,000	2,000	20,000	2,000			38,000	38,000	38,000	38,000	38,000	38,000
Total salaries and related expenses	247,547	88,512	69,118	14,636	53,442	33,558			210,811	245,762	245,762	245,762	245,762	245,762
Fringe and contract expenses	5,779	20,744	2,497	8,548	1,484	890			40,754	49,493	49,493	49,493	49,493	113,219
Supplies and materials	14,044	4,118	1,039	937	5,544	289,212	1,074		133,847	13,877	81,720	16,076	16,076	481,881
Printing	3,894	338	1,099	1,448	6,764	1,056	1,056		94,758	3,994	4,475	1,000	1,000	31,189
Printing	4,874	1,348	5,300	1,070	4,678	2,648	2,648		20,884	5,271	8,548	11,147	11,147	31,189
Outpatient	24,284	6,120	26,478	4,470	16,670	18,470	18,470		97,998	7,511	4,475	13,848	13,848	113,219
Expenses on	4,811	1,890	6,772	1,685	1,000	7,607	7,607		40,368	5,144	1,000	11,358	11,358	41,005
Transportation	3,100	46	1,600	1,000	1,000	1,000	1,000		2,000	1,000	1,000	1,000	1,000	41,005
Contractors	1,000	1,000	1,000	1,000	1,000	1,000	1,000		1,000	1,000	1,000	1,000	1,000	41,005
Printing and media	1,000	1,000	1,000	1,000	1,000	1,000	1,000		1,000	1,000	1,000	1,000	1,000	41,005
Subscriptions, not for resale expenses	11,000	6,517	18,607	6,117	77,489	70,000	1,074		133,847	24,029	46,007	16,000	16,000	175,444
Insurance	1,074	18,776	12,104	1,129	7,710	2,269	1,099	933	7,019	2,793	1,473	1,296	1,296	175,444
Life Ins.	80,884	2,800	747	89	89	89			80,961	2,889	1,473	1,296	1,296	175,444
Advertising and promotion	1,000	1,000	1,000	1,000	1,000	1,000			1,000	1,000	1,000	1,000	1,000	175,444
Site expenses														175,444
Printing and related expenses														175,444
Contracting activities														175,444
Miscellaneous														175,444
Total expenses for operations as budgeted	348,051	207,407	275,248	26,438	104,642	111,336			279,128	319,111	279,111	279,111	279,111	628,249
Depreciation and amortization	4,241	2,174	(11,499)	1,719	5,919	1,406			46,197	5,473	3,004	2,279	2,279	44,560
Total expenses	352,292	209,581	263,749	28,157	110,561	112,742			325,325	324,584	324,584	324,584	324,584	672,809

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

**NOAA'S TASK FORCE  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 1986**

	Unrestricted	Temporarily Restricted	Total
<b>PUBLIC SUPPORT AND REVENUE:</b>			
Grants and contracts	\$ 1,624,623		\$ 1,624,623
Fund raising	683,964		683,964
Fines/pen	253,622		253,622
Other support and revenue	65,447		65,447
Net assets released from restrictions:			
Satisfaction of program restrictions	29,790	\$ (29,790)	
Total public support and revenue	<u>2,657,446</u>	<u>(29,790)</u>	<u>2,627,656</u>
<b>EXPENSES:</b>			
Program services	1,963,492		1,963,492
Support services	699,770		699,770
Total expenses	<u>2,663,262</u>		<u>2,663,262</u>
<b>ALLOCATIONS:</b>			
Allocations to other AIMS related agencies	40,000		40,000
<b>CHANGE IN NET ASSETS</b>	(34,516)	(29,790)	(64,306)
Net assets, beginning of year	444,596	61,822	506,418
Net assets, end of year	<u>\$ 409,740</u>	<u>\$ 32,032</u>	<u>\$ 441,772</u>

**SENATE TASK FORCE  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 1997**

	Unrestricted	Temporarily Restricted	Total
<b>PUBLIC SUPPORT AND REVENUE:</b>			
Grants and contracts	\$ 1,897,200		\$ 1,897,200
Fund raising	641,081	\$ 3,000	644,081
Refuges	242,900	61,611	304,511
Other support and revenue	71,807		71,807
Net assets released from restrictions:			
Satisfaction of program restrictions	52,924	(52,924)	
Total public support and revenue	<u>2,865,914</u>	<u>11,694</u>	<u>2,877,608</u>
<b>EXPENSES:</b>			
Program services	2,316,967		2,316,967
Support services	792,099		792,099
Total expenses	<u>3,079,066</u>		<u>3,079,066</u>
<b>ALLOCATIONS:</b>			
Allocations to other AIDS related agencies	20,000		20,000
<b>CHANGE IN NET ASSETS</b>	<u>(133,151)</u>	<u>11,694</u>	<u>(121,457)</u>
Net assets, beginning of year	<u>408,740</u>	<u>31,852</u>	<u>441,572</u>
Net assets, end of year	<u>\$ 275,589</u>	<u>\$ 43,526</u>	<u>\$ 320,114</u>

**NOAA'S TASK FORCE  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 1997 AND 1996**

<b>ASSETS</b>	<b>1997</b>	<b>1996</b>
Cash	\$ 69,670	\$ 113,328
Reimbursables receivable	268,085	258,285
Unconditional promises to give	12,638	
Prepaid expenses	10,831	10,032
Certificates of deposit	30,320	30,186
Other current assets	18,400	13,000
Equipment, and leasehold improvements, less accumulated depreciation and amortization	148,534	150,000
Other noncurrent assets	19,976	9,386
Total assets	<u>\$ 918,234</u>	<u>\$ 903,153</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 99,146	\$ 49,927
Accrued expenses	83,949	71,689
Note payable	15,025	
Total liabilities	<u>198,120</u>	<u>121,621</u>
<b>Net Assets:</b>		
Unrestricted	276,588	409,740
Temporarily restricted	45,526	91,832
Total net assets	<u>320,114</u>	<u>441,572</u>
Total liabilities and net assets	<u>\$ 918,234</u>	<u>\$ 903,153</u>

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



**INDEPENDENT AUDITORS' REPORT ON  
BASIC FINANCIAL STATEMENTS AND  
ACCOMPANYING SCHEDULES**

To the Board of Directors of  
NCOAIDS Task Force  
New Orleans, Louisiana

We have audited the accompanying statements of financial position of NCOAIDS Task Force (the "Task Force") as of June 30, 1987 and 1986, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Task Force's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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. 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 audits provide 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 the Task Force as of June 30, 1987 and 1986, and the changes in its net assets and its cash flows for the years then ended, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued reports dated August 22, 1987, on our consideration of the Task Force's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audits were performed for the purpose of forming an opinion on the basic financial statements of the Task Force taken as a whole. The accompanying schedule of expenditures of federal awards for the year ended June 30, 1987, is prepared for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Legier & Matern, CPAs*

August 22, 1987

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**NO/AIDS TASK FORCE**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 1997**

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Under provisions of state law, this report is a public document. A copy of the report has been furnished to the Auditor, or reviewer, and may use of for appropriate public officials. This report is available for public inspection at the State House office of the Legislative Auditor and, upon application, at the office of the public clerk of court.

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