

Hollis Myers Training Center, Inc.

Statement of Support, Revenue and Functional Expenses
Program and Supporting Services

For the Year Ended June 30, 1994

	Adult Fabrication Services	Work Activity Program	General and Admin.	Total
				Expenses
Support and Revenue				
State Funds	\$ 172,295	\$ -	\$ -	\$ 172,295
Fee-Case	22,668	-	-	22,668
Donations	-	-	21,321	21,321
Membership	-	-	600	600
SALE OF SERVICES	-	68,287	-	68,287
Interest Income	-	-	3,821	3,821
Miscellaneous	-	151	522	673
Total Support	194,963	68,438	26,424	289,825
Expenses				
Salaries	112,753	68,232	18,894	199,879
Payroll Tax Expense	8,808	3,181	1,321	13,310
Workers' Compensation	4,128	3,288	428	7,844
Maintenance	794	5,884	-	6,678
Telephone	1,773	628	592	2,993
Utilities	3,688	3,529	1,329	8,546
Insurance	11,648	581	-	12,229
Garbage Fee	-	-	828	828
Office Expenses	1,957	3,212	-	5,169
Fuel	8,392	38	-	8,430
Professional	2,268	-	-	2,268
Professional Fees	4,108	-	-	4,108
Miscellaneous	3,818	798	-	4,616
Gift Shop Rent	-	3,488	-	3,488
Trifles and Drinks	-	422	-	422
Depreciation expense	8,828	3,188	-	12,016
Supplies	3,764	6,448	-	10,212
Ground Maintenance	-	3,527	-	3,527
Total Expenses	189,248	98,888	28,299	282,335
Support and revenue over (under) expenses	\$ 5,615	\$ 30,550	\$ 3,125	\$ 39,290

The accompanying notes are an integral part of this statement.

Wells Spers Training Center, Inc.

Statement of Support, Revenues, Expenses and Changes in Fund Balance

For the Year Ended June 30, 1996

Support and Revenue

Public support received directly:	
Donations	\$ 21,931
Grants from governmental and private provider agencies	194,955
Other revenues:	
Sale of services	60,307
Interest income	3,883
Membership dues	800
Other	<u>684</u>
Total other revenue	<u>73,682</u>
Total public support and revenue	290,870

Expenses

Adult habilitation services	169,140
Work activity program	89,586
General and administrative	<u>18,232</u>
Total expenses	<u>383,382</u>

Support and revenue in excess
of expenses 4,475

Fund balance at beginning of year	<u>242,252</u>
Fund balance at end of year	<u>\$ 246,827</u>

The accompanying notes are an integral part of this statement.

Wells Myers Training Center, Inc.

Balance Sheet

June 30, 1988

ASSETS

CURRENT ASSETS

Cash	\$ 157,680
Grants Receivable	32,880
Other Receivable	1,753
Prepaid Expenses	<u>5,266</u>
Total current assets	197,579

PROPERTY, PLANT AND EQUIPMENT-AT COST

Vehicles	48,397
Buildings	18,000
Equipment	41,338
Leasehold Improvements	<u>18,442</u>
	126,177
Less Accum. Deprec.	<u>(74,702)</u>
Total property, plant and equipment	51,475

Total assets \$ 249,054

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

Accounts Payable	\$ 883
Payroll Taxes Payable	<u>-</u>
Total current liabilities	883

LONG-TERM LIABILITIES

Notes Payable	<u>-</u>
Total long-term liabilities	-

FUND BALANCE 248,227

Total liabilities and fund balance \$ 249,110

The accompanying notes are an integral part of this statement.

FINANCIAL STATEMENTS

TIM RATCLIFF, CPA

A Professional Accounting Corporation

INDEPENDENT AUDITOR'S REPORT


Board of Directors
Nellie Byars Training Center, Inc.

I have audited the accompanying balance sheet of Nellie Byars Training Center, Inc. (a Louisiana corporation) as of June 30, 1988 and the related statement of support, revenue, expenses and changes in fund balance; support revenue and functional expenses - program and supporting services; and cash flows for the year then ended. These financial statements are the responsibility of the organization'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 and Governmental Auditing Standards, issued by the Comptroller General of the United States. These 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 and significant estimates made 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 Nellie Byars Training Center, Inc. at June 30, 1988 and the results of its operations and cash flows for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Governmental Auditing Standards, I have also issued a report dated December 18, 1988 on my consideration of Nellie Byars Training Center, Inc.'s internal control structure and a report dated December 18, 1988 on its compliance with laws and regulations.


December 18, 1988

RECEIVED
LEGISLATIVE AUDITOR
96 DEC 23 AM 9:16

OFFICIAL
FILE COPY

DO NOT REMOVE

These documents
appear from this
copy and shall
not be used

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
NELLIE DYERS TRAINING CENTER, INC.
JUNE 30, 1994

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the District, or parish, 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 FEbruary 5, 1995

Wells Space Training Center, Inc.

Statement of Cash Flows

For the Year Ended June 30, 1996

CASH FLOW FROM OPERATING ACTIVITIES	
Public support and revenues in excess of expenses	\$ 4,878
adjustments to reconcile net income to net cash provided by operations:	
Depreciation	10,828
(increase) decrease in grants receivable	(14,144)
(increase) decrease in prepaid expenses	(774)
(increase) decrease in other receivables	(1,703)
Increase (decrease) in payroll taxes payable	(318)
Increase (decrease) in accounts payable	(718)
Total adjustments	(6,831)
Net cash provided by operating activities	(193)
CASH FLOW FROM FINANCING ACTIVITIES	
Acquisition of property, plant and equipment	(700)
Net cash used for financing activities	(700)
CASH FLOW FROM FINANCING ACTIVITIES	
Repayment of long-term debt	(2,800)
Net cash used for financing	(2,800)
Net increase (decrease) in cash and cash equivalents	(3,693)
Cash at beginning of the year	188,371
Cash at end of the year	<u>\$ 184,678</u>

The accompanying notes are an integral part of this statement.

Hollie Speers Training Center, Inc.

SCHEDULE OF STATE AWARDS

For the Year Ended June 30, 1996

Expenditures

Agency/Program Title

Department of Health and Human
Services:

Pass-through from State
Department of Health and
Hospitals - Office of Citizens
with Developmental Disabilities

Adult Rehabilitation

\$ 172,255

CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	3
FINANCIAL STATEMENTS	4
BALANCE SHEET	
STATEMENT OF SUPPORT, REVENUE, EXPENSES AND CHANGES IN FUND BALANCE	
STATEMENT OF SUPPORT, REVENUE, AND FUNCTIONAL EXPENSES - PROGRAM AND SUPPORTING SERVICES	
STATEMENT OF CASH FLOWS	
NOTES TO FINANCIAL STATEMENTS	
SUPPLEMENTARY SCHEDULE	
REPORT	13
SCHEDULE OF STATE AWARDS	14
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS	15
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL	16

Hellie Myers Training Center, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 1966

NOTE A - SUMMARY OF ACCOUNTING POLICIES

A summary of the organization's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

Nature of Activities

Hellie Myers Training Center, Inc. is a "not for profit" agency providing day care services and work training services for retarded citizens of Washington Parish.

Basis of Presentation of Financial Statements

The financial statements are presented on the accrual basis of accounting and conform to the standards included in the audit and accounting guide prepared by the Committee on Voluntary Health and Welfare Organizations of the American Institute of Certified Public Accountants.

To ensure observance of limitations and restrictions placed on the use of the resources available to the organization, the accounts are maintained in accordance with the principles of fund accounting. Resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with activities or objectives specified. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Expendable Restricted Resources

Operating and plant funds restricted by the donor, grantor, or other outside party for particular operating purposes or for property, plant and equipment acquisitions are deemed to be earned and reported as revenues of operating funds or as additions to property, plant and equipment, respectively, when the organization has incurred expenditures in compliance with the specific restrictions. Such amounts received but not yet earned are reported as restricted deferred amounts.

Willie Myers Training Center, Inc.

NOTES TO FINANCIAL STATEMENTS - Continued

June 30, 1996

NOTE A - SUMMARY OF ACCOUNTING POLICIES - Continued

Property, Plant and Equipment

Property, plant and equipment are recorded at cost. The organization follows the practice of capitalizing all expenditures for property, plant and equipment of \$100 and greater. The fair value of donated fixed assets is similarly capitalized.

Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives on the straight line method.

Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of support and revenue and functional expenses for the various programs conducted by the organization. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Distribution of all expenses is based upon management's estimates of usage applicable in conducting the various functional activities.

Donated Materials and Services

Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt. No amounts have been reflected in the statements for donated services inasmuch as an objective basis is available to measure the value of such services.

Cash Equivalents

For purposes of these financial statements, the organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Willie Byers Training Center, Inc.

NOTES TO FINANCIAL STATEMENTS - Continued

June 30, 1988

NOTE B - FEDERAL GRANTS

Willie Byers Training Center, Inc. was organized to promote the general welfare of the mentally retarded, to foster the development of programs in their behalf, to advise and aid parents in the solution of mentally retarded problems and to coordinate their efforts and activities. To help meet these objectives, the organization maintains and operates a training facility for persons with mental retardation.

A substantial portion of the organization's support and revenue is derived from restricted grants for the various programs conducted. The grants are approved on a year-to-year basis and generally apply for the period July 1 through June 30. Any unexpended grant funds, or unauthorized expenditures charged against the programs, must be refunded to the grantors.

NOTE C - INCOME TAXES

The organization has been operating as a "not for profit" entity since its inception in 1975. The organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from State income taxes under Section 121(5) of Title 47 of the Louisiana Statutes of 1980.

TIM RATCLIFF, CPA

A Professional Accounting Corporation

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors
Mellie Myers Training Center, Inc.
Bogalusa, Louisiana

My report on my audit of the basic financial statements of the Mellie Myers Training Center, Inc. for the year ended June 30, 1994 appears on page three. That audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of state awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Tim Ratcliff, CPA (auditor)

December 19, 1994

TIM RATCLIFF, CPA

A Professional Accounting Corporation

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH APPLICABLE LAWS, REGULATIONS, AND GRANTS

Board of Directors
Hollie Byers Training Center, Inc.
Bogalusa, Louisiana

I have audited the financial statements of Hollie Byers Training Center, Inc. as of and for the year ended June 30, 1986, and have issued my report thereon dated December 18, 1986.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of OMB Circular A-133. These standards 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, and grants applicable to Hollie Byers Training Center, Inc. is the responsibility of management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Hollie Byers Training Center, Inc.'s compliance with certain provisions of laws, regulations, and grants. However, my objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of management, and the Louisiana Legislative Auditor. However, this report which is a matter of public record and its distribution is not limited.

Tim Ratcliff, CPA (PCA)
December 18, 1986

TIM RATCLIFF, CPA

A Professional Accounting Corporation

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL

Board of Directors
Mellie Byers Training Center, Inc.
Bogalusa, Louisiana

I have audited the financial statements of Mellie Byers Training Center, Inc. as of and for the year ended June 30, 1998 and have issued my report thereon dated December 18, 1998.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of OAG Circular A-133, Audit of Institutions of Higher Education and other nonprofit institutions. These standards require that I plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Mellie Byers Training Center, 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 the assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of Nellie Myers Training Center, Inc. for the year ended June 30, 1994, I obtained an understanding of the internal control structure. With respect to the internal control structure, 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 in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

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 condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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 operations that I consider to be material weaknesses as defined above.

This report is intended for the information of management and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Jim Longoria (CPA)

December 19, 1994

SUPPLEMENTAL SCHEDULE