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MONROE AREA GUIDANCE CENTER
A/M/A EMMOTT HOUSE
MONROE, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
JUNE 30, 1987

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 July 2, 1988

HEWLETT PACKER GUIDANCE CENTER
A/K/A BARRMONT HOUSE
JUNE 30, 1997

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September 8, 1997

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Monroe Area Guidance Center
a/k/a Harmony House
Monroe, Louisiana 70120

We have audited the accompanying statement of financial position of the Monroe Area Guidance Center, a/k/a Harmony House (a nonprofit organization) as of and for the year ended June 30, 1997, and the related statements of activities, functional expenses, and cash flow for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards: GENERAL 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 audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Monroe Area Guidance Center, a/k/a Harmony House, as of June 30, 1997, and the changes in its net assets and its cash flows for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Monroe Area Guidance Center a/k/a Harmony House taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents for the year ended June 30, 1997, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied to

In the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated September 8, 1997 on our consideration of Monroe Area Guidance Center a/k/a Harmony House's internal control structure and a report dated September 8, 1997 on its compliance with laws and regulations.

Larry J. Conway
LARRY J. CONWAY

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Partner: H. Perry, CPA
Partner: E. Thomas, CPA/SEC

Senior Partner: G.P.
Partnership: G.P.

September 8, 1997

INDEPENDENT AUDITORS' REPORT ON THE
INTERNAL CONTROL STRUCTURE BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Directors
Monroe Area Guidance Center
a/k/a Harmony House
Monroe, Louisiana 71201

We have audited the financial statements of Monroe Area Guidance Center, a/k/a Harmony House, as of and for the year ended June 30, 1997, and have issued our report thereon dated September 8, 1997.

We conducted our audit in accordance with generally accepted auditing standards and 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.

The management of Monroe Area Guidance Center a/k/a Harmony House is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgment by management are required to assess the expected benefits and relative costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of Monroe Area Guidance Center, a/k/a Harmony House, for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained

an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

The Organization maintained a cash account that exceeded the FDIC insurance limitation during the year.

We recommend that the bank balance be maintained on a regular basis so as to allow excess amounts to be transferred to FDIC protected limits.

A material weakness is a reportable condition in which the design or operation 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the use of management and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Perry & Company
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Richard H. Perry, CPA
Perry's Son, Thomas, CPA (Dec)

Lyle Pickett, CPA
Richard Perry, CPA

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September 8, 1997

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH LAWS, REGULATIONS, CONTRACTS AND GRANTS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To Monroe Area Guidance Center
a/k/a Harmony House
Monroe, Louisiana

We have audited the financial statements of Monroe Area Guidance Center, a/k/a Harmony House as of and for the year ended June 30, 1997, and have issued our report thereon dated September 8, 1997.

We conducted our audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Monroe Area Guidance Center, a/k/a Harmony House is the responsibility of Monroe Area Guidance Center, a/k/a Harmony House's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Monroe Area Guidance Center, a/k/a Harmony House's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, Monroe Area Guidance Center, a/k/a Harmony House complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Monroe Area Guidance Center, a/k/a Harmony House had not complied, in all material respects, with those provisions.

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

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NORWICH AREA GUIDANCE CENTER
A/K/A HARMONY HOUSE
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1997

ASSETS

Current Assets		
Cash and Cash Equivalents		85,404
Accounts Receivable - Grants		57,300
Unconditional Promises to Give		
United Way Services Funding		<u>29,347</u>
<u>TOTAL CURRENT ASSETS</u>		171,949
Property and Equipment		
Land	165,800	
Buildings	987,718	
Furniture and Equipment	<u>202,128</u>	
	1,285,843	
Less: Accumulated Depreciation	<u>332,815</u>	
<u>NET PROPERTY AND EQUIPMENT</u>		1,843,528
<u>TOTAL ASSETS</u>		1,214,817

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts Payable	2,169	
Notes Payable Due Within One Year	<u>177,319</u>	
<u>TOTAL CURRENT LIABILITIES</u>		180,388
Net Assets		
Unrestricted	1,809,442	
Temporarily Restricted	<u>29,147</u>	
<u>TOTAL NET ASSETS</u>		1,838,589
<u>TOTAL LIABILITIES AND NET ASSETS</u>		1,214,817

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

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MONROE AREA GUIDANCE CENTER
 A/K/A HARBONY HOUSE
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 1997

UNRESTRICTED NET ASSETS

Support	
Grants and Contracts	405,913
Contributions	<u>608,027</u>
<u>TOTAL UNRESTRICTED SUPPORT</u>	<u>1,231,984</u>
Revenues	
Medicaid	264,326
Client Fees	23,000
Interest	1,247
Miscellaneous	<u>1,243</u>
<u>TOTAL UNRESTRICTED REVENUES</u>	<u>295,800</u>
Net Assets Released from Restrictions	
United Way Services Pending	<u>24,619</u>
<u>TOTAL UNRESTRICTED SUPPORT, REVENUES AND RECLASSIFICATION</u>	<u>1,542,470</u>

EXPENSES

Program Services	
Community Support	187,583
Fairhaven Shelter	175,394
Case Management and Preparation	18,802
Supportive Living	41,817
Laundry Services	19,305
Housing Offices	65,779
Harmony House	95,167
Supportive Employment	55,863
Supportive Services	<u>15,518</u>
<u>TOTAL PROGRAM SERVICES</u>	<u>675,221</u>
Supporting Services	
Management and General	31,832
Fund Raising	<u>-</u>
<u>TOTAL SUPPORTING SERVICES</u>	<u>31,832</u>
<u>TOTAL EXPENSES</u>	<u>707,053</u>
<u>INCREASE IN UNRESTRICTED NET ASSETS</u>	<u>835,417</u>

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

MONROE AREA GUIDANCE CENTER
 2101/A BRANSON HOUSE
 STATEMENT OF ACTIVITIES (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 1997

TEMPORARILY RESTRICTED NET ASSETS

United Way Services Pending for the Next Year	29,147
Net Assets Released from Restrictions	
Expiration of Time Restriction on United Way Service Funding	(24,619)

<u>TOTAL INCREASE IN TEMPORARILY RESTRICTED NET ASSETS</u>	<u>4,528</u>
--	--------------

<u>TOTAL INCREASE IN NET ASSETS</u>	<u>132,740</u>
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<u>NET ASSETS AT BEGINNING OF YEAR BEFORE PRIOR PERIOD ADJUSTMENTS</u>	193,100
--	---------

PERIOD ADJUSTMENTS

Accumulated Depreciation on Fixed Assets	(222,479)
Unconditional Promise to Give	<u>24,619</u>

<u>NET ASSETS AT BEGINNING OF YEAR, REVERSED</u>	<u>125,240</u>
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<u>NET ASSETS AT END OF YEAR</u>	<u>1,134,389</u>
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The accompanying notes are an integral part of these financial statements.

**VOICE AREA SERVICE CENTER
A/V/A BARRIST HOUSE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 1997**

	COMMUNITY SERVICE CENTER		TOTAL		OPERATING SERVICES		NONOPERATING SERVICES		TOTAL	
	EXPENSE	REVENUE	EXPENSE	REVENUE	EXPENSE	REVENUE	EXPENSE	REVENUE	EXPENSE	REVENUE
General Services	118,494	107,446	118,494	107,446	118,494	107,446	118,494	107,446	118,494	107,446
Administrative	18,474	17,446	18,474	17,446	18,474	17,446	18,474	17,446	18,474	17,446
Travel	5,328	4,446	5,328	4,446	5,328	4,446	5,328	4,446	5,328	4,446
Operating Services	50,967	49,446	50,967	49,446	50,967	49,446	50,967	49,446	50,967	49,446
Supplies	6,268	5,446	6,268	5,446	6,268	5,446	6,268	5,446	6,268	5,446
Nonoperating Services	4,200	4,000	4,200	4,000	4,200	4,000	4,200	4,000	4,200	4,000
Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING SERVICES	193,463	183,724	193,463	183,724	193,463	183,724	193,463	183,724	193,463	183,724
DEPRECIATION	15,200	15,200	15,200	15,200	15,200	15,200	15,200	15,200	15,200	15,200
TOTAL	208,663	198,924	208,663	198,924	208,663	198,924	208,663	198,924	208,663	198,924

PROGRAM SERVICES

	COMMUNITY SERVICE CENTER		TOTAL		OPERATING SERVICES		NONOPERATING SERVICES		TOTAL	
	EXPENSE	REVENUE	EXPENSE	REVENUE	EXPENSE	REVENUE	EXPENSE	REVENUE	EXPENSE	REVENUE
General Services	118,494	107,446	118,494	107,446	118,494	107,446	118,494	107,446	118,494	107,446
Administrative	18,474	17,446	18,474	17,446	18,474	17,446	18,474	17,446	18,474	17,446
Travel	5,328	4,446	5,328	4,446	5,328	4,446	5,328	4,446	5,328	4,446
Operating Services	50,967	49,446	50,967	49,446	50,967	49,446	50,967	49,446	50,967	49,446
Supplies	6,268	5,446	6,268	5,446	6,268	5,446	6,268	5,446	6,268	5,446
Nonoperating Services	4,200	4,000	4,200	4,000	4,200	4,000	4,200	4,000	4,200	4,000
Capital Outlay	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING SERVICES	193,463	183,724	193,463	183,724	193,463	183,724	193,463	183,724	193,463	183,724
DEPRECIATION	15,200	15,200	15,200	15,200	15,200	15,200	15,200	15,200	15,200	15,200
TOTAL	208,663	198,924	208,663	198,924	208,663	198,924	208,663	198,924	208,663	198,924

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

MONROE AREA GUIDANCE CENTER
A/S/A HARMONY BLDG
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 1987

<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	
Increase (Decrease) in Net Assets	839,985
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided (Used) by Operating Activities	
Donated Fixed Assets	1771,507
Depreciation	29,575
(Increase) Decrease in Operating Assets - Unconditional Promises to Give	4,900
Increase (Decrease) in Operating Liabilities - Accounts Payable	<u>3,301</u>
<u>NET CASH USED BY OPERATING ACTIVITIES</u>	<u>500,308</u>
<u>NET CASH PROVIDED BY INVESTING ACTIVITIES</u>	-
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>	
Net Decrease in Short Term Debt	(20,783)
<u>NET CASH USED BY FINANCING ACTIVITIES</u>	<u>(20,783)</u>
<u>NET INCREASE (DECREASE) IN CASH</u>	79,533
<u>BEGINNING CASH AND CASH EQUIVALENTS</u>	<u>5,882</u>
<u>ENDING CASH AND CASH EQUIVALENTS</u>	<u>85,414</u>
<u>SUPPLEMENTAL CASH BASIS DATA</u>	
Interest Paid	20,934
Income Taxes Paid	-0-

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

HOOROCK AREA HABILITATION CENTER
A/R/A BARRONET HOUSE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE 1 - Summary of Significant Accounting Policies

A. Statement of Presentation:

The accompanying financial statements conform to generally accepted accounting principles for not-for-profit organizations.

B. Organization:

The Organization provides a spectrum of habilitation-oriented services to the chronically mentally ill in northeast Louisiana, including providing employment opportunities, helping clients with physical and emotional problems in order to help them get into the mainstream of community life, and operating a group home for the mentally ill. The Organization also carries out a janitorial program to help train clients for employment.

C. Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

D. Cash and Cash Equivalents:

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents.

E. Budget Policy:

Budgets for various programs are prepared by the Organization and approved by grantor of the funds for each respective program.

F. Financial Statement Presentation:

In a previous year, the Organization elected to adopt Statement of Financial Accounting standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations," early. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the

MONROE AREA GUIDANCE CENTER
A/R/A HARBORWAY HOUSE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1997

NOTE 2 - Funding Policies and Sources of Funds

The Organization receives its monies through various methods of funding. Most of the funds are received on a grant basis from Louisiana Department of Health and Hospitals and Vocational Rehabilitation. The Organization also receives funds as a reimbursement of actual expenditures, and upon a per unit of service provided method, including Medicaid funds. The Organization also receives funds by contributions from both public and private sources.

NOTE 3 - Unconditional Promises to Give

Grants

Grants at June 30, 1997 generally consist of reimbursements from the Department of Health and Hospitals for expenditures incurred under the grant program. Such receivables have been pledged to secure the short term loan.

United Way

United Way services funding at June 30, 1997 is the last six months of the pledge which ends December 31, 1997.

NOTE 4 - Board of Directors' Compensation

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 5 - In-Kind Contributions

The Organization received various in-kind contributions during the year from private and public sources. The value of donated/volunteer services is not reflected in the accompanying financial statements since there is no objective basis available by which to measure the value of such services.

NOTE 6 - Income Tax Status

The Organization, a non-profit corporation, is exempt from federal income taxes under Section 501 (C) (3) of the Internal Revenue Code.

HONOLULU AREA GUIDANCE CENTER
A/R/M/A HANDBOOK BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1993

NOTE 7 - Changes in Fixed Assets

A summary of changes in fixed assets recorded at cost follows:

	Balance July 1, 1992	Additions	Retirements	Balance June 30, 1993
Land	-	185,808	-	185,808
Harmony House Bldg.	-	640,808	-	640,808
Fiveaven Bldg.	287,718	-	-	287,718
Furniture & Equipment	318,788	6,200	25,018	300,000
TOTAL	616,504	121,207	25,018	712,693
Accumulated Depreciation	282,418	22,328	28,718	306,038

NOTE 8 - Accrued Leave

As of June 30, 1993, unrecorded accrued annual leave time was 22,268.

NOTE 9 - Claims on Medicaid

The Organization's policy is to bill the Department of Health and Hospitals for non-Medicaid clients. If the client later becomes Medicaid eligible, Medicaid may reimburse the Organization for past services that were originally billed and paid by the Department of Health and Hospitals to the Organization. When the Medicaid reimbursement for these past services is received by the Organization, the Organization reduces the amount of the current monthly funds request to the Department of Health and Hospitals.

NOTE 10 - Pension

The Organization maintains an employee retirement plan for full-time salaried employees. Employer contributions equal seven percent of compensation, up to a maximum of \$8,600 per year, per employee.

NOTE 11 - Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

NONPROFIT AREA GUIDANCE CENTER
A/R/A HARBORFRONT HOUSE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1997

NOTE 12 - Fair Values of Financial Instruments

The Organization's financial instruments, none of which are held for trading purposes, include cash and a note payable. The Organization estimates that the fair value of all financial instruments at June 30, 1997 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position.

NOTE 13 - Bank Loan Payable

At June 30, 1997, the organization had a \$24,000 line of credit with a bank, with a variable interest rate of 10% at June 30, 1997. The line of credit is secured by real estate and accounts receivable.

At January 1, 1997, the above line of credit converted \$325,000 of the line to a one year installment loan. The 9.75% installment note with \$1,640 monthly principal and interest payments had a \$121,318 balance at June 30, 1997. It matures on December 17, 1999 and is secured by real estate and accounts receivable.

NOTE 14 - Prior Period Adjustments

Depreciation:

The Organization did not record depreciation expense on fixed assets in the previous years. This error was corrected by restating the amount of net assets - unrestricted. The effects of the error were to overstate net income by \$223,478 during its previous years.

Unconditional Promise to Give:

In accordance with SFAS No. 116, "Accounting for Contributions Received and Contributions Made", unconditional promises to give are to be recorded at the time of the commitment. The commitment as of June 30, 1996 was corrected by restating the amount of net assets - temporarily restricted at the beginning of this year by \$24,400.

NOTE 15 - Donated Property

During 1996, a building with three acres of land, worth an estimated amount of \$660,000 for the building and \$105,000 for the land, was donated by the government. The \$765,000 was included in contributions on the statement of activities.

MEMPHIS AREA GUIDANCE CENTER
A/K/A HARMONY HOUSE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1997

NOTE 16 - Audit Requirements

The Organization did not fall under the new A-133 audit regulations which became effective for fiscal years beginning July 1, 1994 due to Federal funds expended being under \$380,000.

NOTE 17 - Concentration of Credit Risk

Cash was maintained in a checking account that exceeded the \$100,000 FDIC coverage temporarily during the fiscal year. At June 30, 1997 the balance was less than the FDIC \$100,000 coverage.

SUPPLEMENTARY FINANCIAL INFORMATION

HOSPICE AREA GUIDANCE CENTER
A/K/A HARDY HOUSE
COMPENSATION TO BOARD MEMBERS
FOR THE YEAR ENDED JUNE 30, 1997

No compensation was paid any board member during the year under audit.

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

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HEALTH AREA DISEASE CENTER
 A/V/A REPORT NOTES
 SCHEDULE OF FINANCIAL REVENUE AND EXPENSES - GRANTOR BASIS
 FOR THE YEAR ENDED JUNE 30, 1997

PROGRAM SERVICES

SUPPORT SERVICES AND CONTRACTS	PROGRAM SERVICES						
	COMMITTEE SUPPORT SERVICES	PAIRED SERVICES	CONSUMER AND ADMINISTRATIVE SERVICES	ADMINISTRATIVE SERVICES	GRANTOR SERVICES	MINIMUM SERVICE LEVELS	GRANTOR SERVICES
ADJ. Comm. (AC)	-	81,488	-	48,883	18,188	44,887	81,783
AV	-	14,823	-	-	-	-	-
BA	-	24,889	-	-	-	-	-
CCI Comm.	-	38	-	-	-	-	-
CDMS	9,789	-	-	-	-	-	6,981
CS	-	-	-	-	-	-	-
DEPT OF HEALTH -	-	-	-	-	-	-	-
Taxes Comm.	-	-	-	-	-	-	-
EMERGENCY MEDICAL SERVICE	-	-	-	-	-	-	-
Health Admin. Study	-	-	-	-	-	-	-
DEPT OF TRANSPORTATION	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Boland Mtg.	26,189	-	-	-	-	-	18,189
Other	231,812	-	-	-	-	-	-
TOTAL REVENUE	257,978	329,328	-	48,883	18,188	44,887	81,783
TOTAL EXPENSES	221,358	81,812	-	-	-	172	-
TOTAL REVENUE AND EXPENSES	3,858,872	183,888	-	48,883	18,188	41,872	81,783

SUPPORT SERVICES AND CONTRACTS	PROGRAM SERVICES						
	COMMITTEE SUPPORT SERVICES	PAIRED SERVICES	CONSUMER AND ADMINISTRATIVE SERVICES	ADMINISTRATIVE SERVICES	GRANTOR SERVICES	MINIMUM SERVICE LEVELS	GRANTOR SERVICES
ADJ. Comm. (AC)	-	81,488	-	48,883	18,188	44,887	81,783
AV	-	14,823	-	-	-	-	-
BA	-	24,889	-	-	-	-	-
CCI Comm.	-	38	-	-	-	-	-
CDMS	9,789	-	-	-	-	-	6,981
CS	-	-	-	-	-	-	-
DEPT OF HEALTH -	-	-	-	-	-	-	-
Taxes Comm.	-	-	-	-	-	-	-
EMERGENCY MEDICAL SERVICE	-	-	-	-	-	-	-
Health Admin. Study	-	-	-	-	-	-	-
DEPT OF TRANSPORTATION	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Boland Mtg.	26,189	-	-	-	-	-	18,189
Other	231,812	-	-	-	-	-	-
TOTAL REVENUE	257,978	329,328	-	48,883	18,188	44,887	81,783
TOTAL EXPENSES	221,358	81,812	-	-	-	172	-
TOTAL REVENUE AND EXPENSES	3,858,872	183,888	-	48,883	18,188	41,872	81,783

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

KONROCK AREA SCIENCE CENTER
A/R/A MEMBERS SCORE
STATEMENT OF FUNCTIONAL REVENUES AND EXPENSES - GRANTOR BASIS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 1967

	CONDUCTED PROJECT (DOLLARS)	FUNDING SOURCE	PROGRAM SERVICES				TOTAL REVENUE (DOLLARS)	TOTAL EXPENSE (DOLLARS)	RESERVE (DOLLARS)	OPERATING DEFICIT (DOLLARS)
			MANAGEMENT FEE	ADMINISTRATIVE EXPENSES	LABORAL EXPENSES	RESEARCH SERVICES				
Personnel Services	119,884	187,200	-	87,853	12,850	7,428	14,880	28,028	1,188	
Business Services	18,876	13,292	-	8,871	1,429	989	11,128	8,781	2,347	
Taxes	8,200	6,842	-	3,800	380	-	-	489	-	
Operating Services	50,987	28,082	25,812	2,200	8,180	23,023	28,790	3,188	13,284	
Depreciation	8,240	3,915	-	131	-	1,407	1,944	27	1,470	
PROFESSIONAL SERVICES	2,800	1,800	-	800	280	485	1,000	-	184	
Capital Outlay	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE	184,207	169,226	25,812	85,853	18,139	24,807	55,252	28,812	23,288	
TOTAL EXPENSE	186,888	134,318	128,812	-	-	131	-	1,000	14,200	

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

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WENDEE AREA GUIDANCE CENTER
A/P/A EARMONT HOUSE
QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1997

There were no questioned costs for the year ended June 30, 1997.

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

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HOOPER AREA GUARANTEE CENTER
A/R/A BRANCH HOUSE
FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTIONS - CURRENT YEAR
FOR THE YEAR ENDED JUNE 30, 1997

Findings: The Organization maintained a cash account that exceeded the FDIC insurance limitation during the year.

Criteria: The Organization should maintain balances at one and the same financial institution that are less than the FDIC limit of \$100,000.

Cause: The daily balance was not monitored during the year.

Effect: The Organization was at risk of loss for the excess amount over the \$100,000 during the year.

Recommendation: We recommend that the bank balance be monitored on a regular basis so as to allow excess amounts to be transferred to FDIC protected limits.

MONROE AREA GUIDANCE CENTER
A/E/A BRAMMONT HOUSE
CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS
JUNE 30, 1967

Prior Year Finding/Noncompliance:

The Organization used both computerized and hand bookkeeping systems.

Corrective Action:

The organization prepared hand journals only and had financials prepared by their CPA firm on a quarterly basis.

Prior Year Finding/Noncompliance:

The Organization operated at a deficit in the fiscal year ended June 30, 1966.

Corrective Action:

The Organization increased revenues and reduced program expenses during the current fiscal year providing for a profit for the year ended June 30, 1967.

MONROE AREA GUIDANCE CENTER
A/K/A SPANNEY HOUSE
EXIT CONFERENCE
JUNE 30, 1967

An exit conference was held on September 30, 1967 at the administrative office of the Monroe Area Guidance Center in Monroe, Louisiana. Mr. Rowland Perry, CPA represented the auditors and the Executive Director and Accountant represented the Organization.

We reported that we did not discover any material weaknesses in internal control. We did not discover any instances of non-compliance with state laws. We did note a matter as discussed on page 4 of this report.

The Executive Director and Accountant received our finding and recommendation favorably and have taken action to implement the recommendations.