

WHOLE HEALTHOUTREACH, INC.

Balance Sheet

December 31, 1998

A S S E T S

	Restricted Funds		Unrestricted Funds		Totals
	APP	AS	AS	Programs	
Cash	\$ 8,736	\$ 0	\$ 8,736	\$ 5,394	\$ 14,130
Grants Receivable	11,785	0	11,785	0	11,785
Due From Other Programs	0	0	0	4,000	4,000
Total Assets	\$ 20,521	\$ 0	\$ 20,521	\$ 9,394	\$ 29,915

LIABILITIES AND FUNDED BALANCE

Accounts Payable	\$ 8,979	\$ 5	\$ 8,979	\$ 5	\$ 8,979
Due To Other Programs	11,501	0	11,501	0	11,501
Loans Payable	0	0	0	0	0
Total Liabilities	\$ 20,521	\$ 5	\$ 20,521	\$ 5	\$ 20,521
Fund Balance	0	0	0	9,389	9,389
Total Liabilities and Fund Balance	\$ 20,521	\$ 5	\$ 20,521	\$ 9,389	\$ 29,915

Notes to the Financial Statements (continued)

Below is a summary of the fixed assets acquired. All fixed assets are stated at the historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated.

Description	Quantity	Date Acquired	Cost	Condition
1. Copier	1	Jan 1981	\$ 897.00	Fair
2. Stencil free Copier	1	Jan 1981	89.00	Fair
3. Computer w/ Software	1	Dec 28, 1989	1,755.00	Very Poor
4. Overhead Projector	1	1992	482.00	Good
5. Computer	1	Jan 1986	725.00	Good
	TOTAL		<u>\$ 3,948.00</u>	

NOTE 4 - BOARD OF DIRECTORS COMPENSATION

The Board of Directors is a voluntary board, therefore no compensation has been paid to any member in his/her capacity as a director.

WORLD HEALTH OUTREACH, INC.

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1986

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the contractor's significant accounting policies consistently applied on the preparation of the accompanying financial statements follows:

1. Statement of Presentation

The agency maintained two bank accounts:

- (a) "AEP and AP" - AIDS Education Project Account - funds received from the State for AIDS education and prevention and AIDS Surveillance projects were deposited into this account and separate funds were maintained. These funds are presented as "Restricted" funds.
- (b) "WIOC" - World Health Outreach Account - All other funds generated by the agency were deposited into this account. These funds were monies received from donations and administrative fees and are presented as "Unrestricted" funds.

The AIDS Education Project is funded as a cost reimbursement program. The AIDS Surveillance Project contract ended in 1985, however, did not cease operation until January, 1986. The program contract period overlaps the agency's calendar year.

NOTE 2 - INCOME TAXES

The corporation is recognized by the Internal Revenue Service as a Section 501(c)(3) organization.

NOTE 3 - FIXED ASSETS

The agency's operations are accounted for on a spending or financial flow measurement basis and only current assets and current liabilities are included on its balance sheet.

Fixed assets are recorded as expenditures (capital outlay) when purchased with restricted funds. Because of the limited impact on the results of operations on financial position, depreciation was not charged as an operating cost.

WORLD HEALTH ORGANIZATION, INC.

Statement of Revenues, Expenditures
and Changes in Fund Balances

For the period

January 1, 1994 to December 31, 1994

	Restricted Funds		Unrestricted Funds		Total Reversal of Revenues
	AIDS Program	Reversal Program	Total Programs	Total	
REVENUES					
Basic Grant	\$ 32,111	\$ 3,493	\$ 35,604	\$ 0	\$ 35,604
Donations	4,289		4,289	0	4,289
Administrative Fees					
Other Income Sources					
Total Revenues	\$ 36,400	\$ 3,493	\$ 39,893	\$ 0	\$ 39,893
EXPENDITURES					
Employment - Office	549		549	729	1,278
Services & Materials	191		191		191
Printing	76,495	1,493	77,988	1,251	79,239
Revenues (Contract Fund)	12,578		12,578		12,578
Travel	5,545		5,545		5,545
Materials	119		119		119
Rent (Utilities)	2,106		2,106		2,106
Office Supplies	542		542	1,055	1,597
Telephone	2,563		2,563		2,563
Bank Charges	49		49		49
Printing	244		244		244
Audit Fees	1,500		1,500	5	1,505
Administrative Costs	1,806		1,806		1,806
Total Expenditures	\$ 95,147	\$ 1,493	\$ 96,640	\$ 1,065	\$ 97,705
Reversal of Revenues					
Reversal of Expenditures	1,176	0	1,176	14,914	16,090
Fund Balance - 1/1/94	0	0	0	1,668	1,668
Fund Balance - 12/31/94	1,176	0	1,176	11,714	12,890

This financial statement was prepared by the Treasurer of the organization.



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**INDEPENDENT AUDITOR'S COMBINED REPORT
ON INTERNAL CONTROL STRUCTURE**

To the Directors:
Whole Health Outreach, Inc.

I have audited the financial statements of Whole Health Outreach, Inc. as of and for the year ended December 31, 1996 and have issued my report thereon on June 30, 1997.

I conducted my audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and other Nonprofit Institutions." 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 from material misstatement.

In planning and performing my audits for the year ended December 31, 1996, I considered the internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements of Whole Health Outreach, Inc. and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs.

The management of Whole Health Outreach, 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 an 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, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance 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 used in administering federal award programs in the following categories:





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INDEPENDENT AUDITORS' REPORT

To the Directors:
Whole Health Outreach, Inc.

I have audited the accompanying balance sheet of Whole Health Outreach, Inc. as of December 31, 1996, and the related statements of revenues, expenditures and changes in fund balances for the year then ended. These financial statements are the responsibility of the management of Whole Health Outreach, Inc. 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 Office of Management and Budget Circular (OMB) Circular A-33, "Standards of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-33 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 Whole Health Outreach, Inc. as of December 31, 1996 and the results of its operations and the changes in fund balances for the year then ended, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the basic financial statements, taken as a whole. The accompanying schedule of federal financial assistance for the year ended December 31, 1996 is prepared for purposes of additional analysis in accordance with the requirements of Office of Management and Budget (OMB) Circular A-33, and is not a required part of the basic financial statements. The information in this schedule and other schedules has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion is fairly presented in all material respects in relation to the basic financial statements taken as a whole.


JIM MARTIN, CPA
Monroe, Louisiana

June 27, 1997



WHOLE HEALTH OUTREACH, INC.
Arlon, LA 70532

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Accounting Applications

1. Billings (in regards to reimbursement requests)
2. Cash Receipts
3. Cash Disbursements
4. Revenues and Receivables
5. Purchasing
6. Payroll
7. Property and Equipment

Controls used in administering Federal programs

1. Political Activities
2. Civil Rights
3. Cash Management
4. Federal Financial Reports

Specific Requirements

1. Types of Services
2. Eligibility of Cost
3. Cost Allocation
4. Cost Incurred in Approved Period
5. Given Budgets and Revisions

For all of the internal control structure categories listed in the preceding paragraph, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1986, Whole Health Outreach, Inc. had no major federal award programs and expended 107% of its total federal awards under the following nonmajor program: AIDS Education Project

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 applicable to the aforementioned nonmajor program. My procedures were less in scope than would be necessary to render an opinion on their internal control structure policies and procedures. Accordingly, I do not express such an opinion.

I noted no matters involving the internal control structure and its operation that I considered to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect Whole Health Outreach's ability to administer federal award programs in accordance with applicable laws and regulations.

A material weakness is a reportable 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 noncompliance with laws and regulations that would be material to a federal award program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matter in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe that none of the reportable conditions described above is a material weakness.

This report is intended for the information of the directors and management of Whole Health Outreach, Inc. and the appropriate state and federal agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Jeff Mackinnon, CPA
Mer Rouge, Louisiana

June 30, 2007



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON
AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Directors:
Whole Health Outreach, Inc.

I have audited the financial statements of Whole Health Outreach, Inc. as of and for the year ended December 31, 1996 and have issued my report thereon on June 30, 1997.

I conducted my audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those 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, contracts, and grants applicable to Whole Health Outreach, Inc. is the responsibility of the management of Whole Health Outreach, Inc. As part of my audit, I assessed the risk that noncompliance with certain provisions of laws, regulations, contracts, and grants could cause the financial statements to be materially misstated. I concluded that the risk of such material misstatement was sufficiently low that it was not necessary to perform tests of Whole Health Outreach's compliance with such provisions of laws, regulations, contracts, and grants. However, my objective 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 under Government Auditing Standards.

This report is intended for the information of the Directors and management of Whole Health Outreach, Inc. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


JIM MARTIN, CPA
Monroe, Louisiana

June 30, 1997



Whole Health Outcomes, Inc.
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1998

Grantor	CFDA Program	Program	Award Period	Beginning Fund Balance	Amount of Award	Revenues	Expenditures	Ending Fund Balance
Non-Federal Program								
LA Office of Public Health	31.066	AIDS Surveillance Project	11/1/98 to 11/31/98	—	7,483	7,483	7,483	0
U.S. Dept. of Health & Human Services LA Office of Public Health	31.999	AIDS Education Project	11/1/98 to 12/31/98	—	98,900	18,733	79,997	1,276
Total Federal Financial Assistance								
					106,383	26,216	88,480	1,276
Other Revenues								
				17,466		2,152	7,065	12,553
Total				17,466	106,383	28,368	95,545	14,029

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INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDING

DECEMBER 31, 1996

Whole Health Outcomes, Inc.
100 HOWLEY BOULEVARD
AMAR, LA 70002

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, an independent auditing and other appropriate judicial officers. This report is available for public inspection at the State Comptroller's Office, Legislative Auditor, when appropriate, at the office of the clerk of court.

Revised Date 11-14-01

JIM MARTIN

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