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**ASSOCIATION FOR COMMUNITY TRAINING, INC
BIRMINGHAM, LOUISIANA**

**REPORT ON EXAMINATION OF FINANCIAL STATEMENTS,
INTERNAL CONTROL, AND COMPLIANCE**

JUNE 30, 1987

**FERRY L. WHITE
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Under provisions of state law, this report is a public document. A copy of the report shall be submitted to the auditor, or treasurer, and all other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Revised Form **REG 10 1988**

ASSOCIATION FOR COMMUNITY TRAINING, INC
ORLEANS, LOUISIANA

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS,
INTERNAL CONTROL AND COMPLIANCE

JUNE 30, 1997

JERRY L. MITCH
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ASSOCIATION FOR COMMUNITY TRAINING, INC.
MONROE, LOUISIANA

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS,
INTERNAL CONTROL AND COMPLIANCE
JUNE 30, 1987

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ASSOCIATION FOR COMMUNITY TRAINING, INC.
SHREVEPORT, LOUISIANA

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS,
INTERNAL CONTROL, AND COMPLIANCE
JUNE 30, 1997

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JERRY L. WHITE
Certified Public Accountant

1349 W. Norfolk Road
Farmsboro, Virginia 23703
(757) 483-7191

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

INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying financial statements of Association for Community Training, Inc., a non-profit corporation, as of June 30, 1997 and for the year then ended and the Child Care Fund Program Fund of Association for Community Training, Inc., for the twelve month period ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget circular A-133, "Audits of Higher Education and Other Non-Profit Organizations." 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 by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Association for Community Training, Inc., as of June 30, 1997, and the results of its operations and changes in

financial position for the year then ended and the Child Care Food Program Fund of Association for Community Training, Inc., for the twelve month period ended June 30, 1987, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the basic financial statements of the Association for Community Training, Inc. taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements as a whole.


Jerry L. White
Certified Public Accountant

November 29, 1987

Association For Community Training, Inc.
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 June 30, 1997
 With Comparative Totals at June 30, 1996

ASSETS	Teen Outreach	Home- makers	Child Care	Drug Abuse
CURRENT ASSETS				
Cash	\$ 11,562	\$ 18,008	\$ 15,661	\$ 250
Grants Receivable			28,932	1,400
Accounts Receivable				
Prepaid Expenses			8,032	
Due From Other Funds				
Total Current Assets	11,562	18,008	42,625	1,710
PROPERTY AND EQUIPMENT at cost (Note K)				
Land				
Building				
Equipment				
Furniture and Fixtures				
Vehicle				
less accumulated depreciation				
Net Property, Plant and Equipment				
OTHER ASSETS				
Deposits				
Total Assets	\$ 11,562	\$ 18,008	\$ 67,848	\$ 2,720
LIABILITIES AND FUND BALANCES				
CURRENT LIABILITIES				
Accounts Payable	\$ 2,246	\$ 4,596	\$ 61,813	\$ 436
Accrued Payroll	234	1,417		
Payroll Taxes Payable	236	1,388	379	7
Due To Other Funds			19,234	2,267
Current Portion of Mortgage Payable (Note N)				
Deposits				
Total Current Liabilities	2,716	7,801	72,325	2,710

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

Association For Community Training, Inc.
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 June 30, 1997
 (Continued)
 With Comparative Totals of June 30, 1996

	Teen Outreach	Home- makers	Child Care	Prog Aids
LONG TERM LIABILITIES:				
Mortgage Payable (Note B) \$	\$	\$	\$	\$
Total Liabilities	<u>3,718</u>	<u>7,601</u>	<u>72,128</u>	<u>3,718</u>
FUND EQUITY:				
Investment in general fixed assets				
FUND DEFICIT:				
Unreserved	<u>3,844</u>	<u>10,207</u>	<u>(4,777)</u>	<u> </u>
Total Liabilities and Fund Equity	<u>\$ 11,542</u>	<u>\$ 18,008</u>	<u>\$ 67,548</u>	<u>\$ 3,718</u>

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

After School	Academy II	Summer Booth	Woodham Terrace	General Fund	Total Funds	1996 Total Funds
\$ 3,885	\$ 54,887	\$ 6,388	\$ 56,287	\$ 51,872	\$ 258,411	\$ 218,189
4,838	20,724		(12,883)	802,323	802,323	
				14,284	49,885	421,800
<u>\$ 0,123</u>	<u>\$ 115,334</u>	<u>\$ 6,388</u>	<u>\$ 43,404</u>	<u>\$ 568,877</u>	<u>\$ 841,717</u>	<u>\$ 639,989</u>

Association for Community Training, Inc.
 STATEMENT OF ACTIVITY
 June 30, 1997
 with Comparative Totals at June 30, 1996

	Year Outreach	Home- making	Child Care	Drug Abuse
SUPPORT AND REVENUE				
Government Grants	\$ 100,000	\$ 461,000	\$ 414,753	\$ 11,543
Fiscal Management				
Other				
Total Support and Revenue	100,000	461,000	414,753	11,543
EXPENDITURES				
Salaries	62,617	300,007	60,617	0,778
Fringe Benefits	8,361	11,413	5,471	785
Travel	1,914	11,079	1,942	
Insurance	2,115	8,912		
Equipment		24,222		
Office Supplies	1,000	2,824	1,883	103
Postage	153	127	634	64
Printing	178	310		
Professional Services	9,000	10,180	9,095	1,250
Rent	2,700	12,000	12,100	
Telephone	1,175	2,071	1,885	
Repairs	372	1,759	40	
Utilities	877	2,886	1,441	
Outreach and Field Trips	4,403	10	2,266	140
Household Supplies		1,878		
Material and Supplies	1,785			100
Teachers and Aides				
Security				
Real Estate Interest				
Furn & Equip Rental				
Community Projects				
Fiscal Management	2,460	16,115		
Outside Services				
Depreciation				
Bank Charges				
Provider Reimbursement			142,000	
Total Expenditures	\$ 99,154	\$ 490,793	\$ 439,030	\$ 12,121

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

After School	Access II	Summer Youth	Woodlawn Terrace	General Fund	Total Funds	1986 Total Funds
\$ 220,470	\$ 270,833	\$ 17,700	\$	\$	\$1,524,500	\$1,450,420
			418,544	20,543	28,563	84,600
				15,255	434,601	387,500
220,470	270,833	17,700	418,544	41,810	1,985,872	1,932,619
45,212	55,051	18,431	4,769		554,042	586,514
0,500	4,714	2,100	304		41,888	24,972
380	2,412		1,150	302	18,098	17,050
2,331	3,181		10,000		37,123	34,670
27,088	71,448				122,827	
2,474	3,628	235	8,440	892	21,417	14,000
321	628			467	2,775	1,664
12,280	127		222	237	14,370	4,800
42,500	17,320	000	15,405	28,000	141,020	182,425
4,878	2,700		4,725		12,710	14,000
302	1,482		89,044		102,000	42,351
2,100	43		70,000		87,000	100,000
1,807	5,987		382		10,200	12,700
					1,070	1,505
12,120	1,827	100	2,621	220	19,073	50,250
82,200		4,516			57,842	40,731
			10,110		10,110	62,952
						170
						4,441
	74,100				74,100	
2,713	4,230		115,720	12,341	26,563	81,400
				12,887	30,884	11,700
			32	698	22,807	42,200
					770	548
					342,000	100,440
\$ 530,133	\$ 368,868	\$ 17,700	\$ 432,433	\$ 74,782	\$1,902,855	\$1,650,731

Association for Community Training, Inc.
 STATEMENT OF ACTIVITIES
 June 30, 1967
 with Comparative Totals as June 30, 1966

	Teen Outreach	Home- makers	Child Care	Drug Abuse
Excess (deficiency) of Support and Revenue over Expenditures	\$ 8,846	\$ 10,287	\$ 14,777	\$
Fund Balance, Beginning of Year	<u>212</u>	<u>212</u>	<u> </u>	<u> </u>
Interfund Transfers	<u>(1221)</u>	<u>(1212)</u>	<u> </u>	<u> </u>
Fund Balance End of Year	\$ 8,846	\$ 10,287	\$ 14,777	\$

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

After School	Access II	Summer Youth	Woodlawn Terrace	General Fund	Total Funds	1986 Total Funds
\$ 4,538	\$ 20,774	\$	\$ (12,887)	\$ (22,884)	\$ (6,183)	\$ (28,102)
<u>400</u>	<u> </u>	<u> </u>	<u>(2,982)</u>	<u>322,518</u>	<u>321,885</u>	<u>448,987</u>
<u>(400)</u>	<u> </u>	<u> </u>	<u>2,982</u>	<u>(276,882)</u>	<u>(278,327)</u>	<u> </u>
\$ 4,538	\$ 20,774	\$	\$ (12,887)	\$ 24,304	\$ 40,988	\$ 448,987

Association for Community Training, Inc.
 STATEMENT OF CHANGES IN FINANCIAL POSITION
 June 30, 1997

	Year Outreach	Home- makers	Child Care	Drop Inn
SOURCES OF FUNDS				
Operations:				
Excess (Deficiency) of Revenues over Expenditures	\$ 8,848	\$ 18,297	\$(4,777)	\$
Items not requiring an outlay of working capital:				
Depreciation				
Disposition of equip.				
Increase in Accrued Payroll				
Increase in Accounts Payable	1,975	2,498		82
Increase in Prepaid Expense	388	2,628		
Increase in Accounts Receivable				
Increase in Taxes Payable	47	655	161	2
Increase in Deposits				
Increase in Due to Other Funds			7,234	2,307
Increase in Due From Other Funds		6,468		
Increase in Fund Balances				
Total Sources of Funds	11,333	31,466	7,618	2,389
USES OF FUNDS				
Increase in Grant Receivable			625	2,452
Increase in Prepaid Expense			1,087	
Increase in Accounts Payable			4,707	
Increase in Taxes Payable				
Increase in Assets Receivable				
Increase in Accrued Payroll	1,481	10,864		433
Increase in Fixed Assets				
Increase in Fund Balances	232	232		
Increase in Due to Other Funds				
Increase in Due From Other Funds				
Total Uses of Funds	1,713	31,956	6,419	2,885
INCREASE (DECREASE) IN FUNDS	9,620	31,410	(1,801)	(596)
UNRESTRICTED CASH 8/1/96	2,823	6,988	26,283	833
UNRESTRICTED CASH 8/31/97	\$ 12,443	\$ 38,398	\$ 24,482	\$ 327

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

After School	Access II	Summer Youth	Woodlawn Terrace	General Fund	Combined Funds
\$ 4,538	\$ 28,774	\$	\$ (12,887)	\$ (22,884)	\$ (8,382)
				22,887	22,882
		2,342		60	2,402
		619			102,929
2,899	53,844				3,075
84					1,348
918	430	1,387	4,319	14,988	2,537
232	93				4,319
		910			27,409
			5,028		22,488
509	800		3,263		2,063
			(405)		325,382
<u>5,171</u>	<u>115,261</u>	<u>6,258</u>		<u>17,171</u>	
			16,928		3,078
			20,162		20,925
			29		24,859
					23
			658		28,774
931	1,428				923
495	128				
			48,783	11,222	11,222
<u>1,735</u>	<u>1,556</u>			<u>11,222</u>	<u>85,625</u>
		8,258	(50,388)	8,844	100,373
1,815	114,098		81,972	24,928	125,355
288	1,236				
<u>\$ 7,123</u>	<u>\$115,261</u>	<u>\$ 6,258</u>	<u>\$ 13,484</u>	<u>\$ 30,879</u>	<u>\$75,674</u>

ASSOCIATION FOR COMMUNITY TRAINING, INC.
Shreveport, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Organization

The Association for Community Training, Inc. was incorporated on May 11, 1988 in Shreveport, Louisiana for civic and charitable purposes.

Program Activities

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

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

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

ASSOCIATION FOR COMMUNITY TRAINING, INC.
Shreveport, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1987
(Continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Program Activities

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

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

Child Care Food - This program funds the provision of food to dependent recipients in approximately 100 day care homes. Homes must pass periodic fire and sanitation inspections and eligible providers must serve meals in conformity with meal plans approved by the United States Department of Agriculture.

Summer Youth - This program addresses a target population which includes low-income youth, potential school dropouts, and youth with difficulties that will hamper their capacity to enter the labor market and become self-sufficient citizens in the community. This is a nine week summer program designed to increase the basic skills and reduce the risks associated with the targeted group.

ASSOCIATION FOR COMMUNITY TRAINING, INC.
Shreveport, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1997
(Continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Summarized Financial Information for 1996

The financial information for the year ended June 30, 1996, presented for comparative purposes, is not intended to be a complete financial statement presentation.

NOTE B - DEBT

DEBT of Association for Community Training, Inc. at June 30, 1997 consists of the following:

Mortgage payable, due in monthly installments of \$354.33, and \$178, maturing, November 1998, and December 1996 respectively, secured by real estate. Interest is 10.75% and 8.5% respectively. ACT is currently in dispute with the mortgage companies over the amount payable and made only interest payments during the audit period. The amounts are shown on the statement of assets and liabilities at their full value.

Detail of Mortgage Payable:	
Merrill Lynch	\$ 10,669
Loans Mortgage	11,347
	<hr/>
Balance 4/30/97	22,016
Less: Current Portion	31,918
	<hr/>
Total	\$ -

ASSOCIATION FOR COMMUNITY TRAINING, INC.
Shreveport, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1997
(Continued)

NOTE C - ACCUMULATED UNPAID VACATION

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

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

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

NOTE D - COMMITMENTS AND CONTINGENCIES

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

ASSOCIATION FOR COMMUNITY TRAINING, INC.
Shreveport, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1983
(Continued)

NOTE E - SUMMARY OF FIXED ASSETS AND DEPRECIATION

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

	<u>COST</u>	<u>ACCUMULATED DEPRECIATION</u>	<u>NET</u>	<u>DEPRECIATION ANNUAL RATE</u>
LAND	\$ 18,000	-	18,000	n/a
BUILDING	410,331	70,071	340,260	6.9 percent
EQUIPMENT	134,651	32,201	102,450	14-28 percent
FURNITURE & FIXTURES	2,302	1,144	1,158	14 percent
VEHICLES	73,748	32,810	40,938	14 percent
	<u>\$ 637,382</u>	<u>137,026</u>	<u>500,356</u>	

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

Association For Community Training, Inc.
 Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

TECH OUTREACH
 For the Year Ended June 30, 1987

	Budget	ACTUAL	Variance Favorable (Unfavorable)
SUPPORT			
Governmental grant	\$ 100,000	\$ 100,000	\$ -
TOTAL SUPPORT	100,000	100,000	-
EXPENDITURES			
Personnel	10,000	60,000	1,000
Travel	0,000	0,000	0,000
Supplies	0,000	1,000	1,000
Equipment	000	000	(20)
Operating Expenses	10,000	17,000	1,570
TOTAL EXPENDITURES	100,000	80,000	8,000
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES			
	\$ -	\$ 8,000	\$ 8,000

Association for Community Training, Inc.
 Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

HOEMAKERS
 For the Year Ended June 30, 1967

	Budget	Actual	Variance Favorable (Unfavorable)
SUPPORT			
Governmental Grant	\$ 441,000	\$ 441,000	\$ -
TOTAL SUPPORT	441,000	441,000	-
EXPENDITURES			
Personnel	348,000	348,000	0,000
Travel	22,000	12,100	(10,000)
Equipment	27,000	28,201	1,200
Other Support Cost	70,000	69,142	(858)
Activities	2,100	2,678	478
TOTAL EXPENDITURES	469,100	458,121	10,979
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES			
	\$ -	\$ 10,979	\$ 10,979

Association For Community Training, Inc.
 Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

1968 AMSE
 For the Year Ended June 30, 1967

	Budget	Actual	Variance Favorable (Unfavorable)
SUPPORT			
Governmental Grant	\$ 16,800	\$ 11,543	\$ (5,257)
TOTAL SUPPORT	16,800	11,543	(5,257)
EXPENDITURES			
Salaries	9,950	8,778	1,171
Fringe benefits	800	765	131
Contracted Services	800	1,250	(450)
Material and Supplies	2,650	788	1,861
Travel	-	140	(140)
Other Expenses	1,214	255	959
Equipment	-	-	-
Indirect Cost	1,240	-	1,240
TOTAL EXPENDITURES	18,800	11,973	6,827
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES	\$ -	\$ -	\$ -

Association For Community Training, Inc.
Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

AFTER SCHOOL STUDY
For the Year Ended June 30, 1967

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
SUPPORT			
Governmental grant	\$ 320,470	\$ 320,470	\$ -
TOTAL SUPPORT	320,470	320,470	-
EXPENDITURES			
Personnel	120,150	106,987	5,263
Travel	400	180	220
Equipment	28,000	27,100	800
Other Support Cost	10,433	10,100	243
Activities	40,887	40,350	537
TOTAL EXPENDITURES	240,070	215,717	4,538
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES			
	\$ -	\$ 4,538	\$ 4,538

Association For Community Training, Inc.
 Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

ACCOUNT II
 For the Year Ended June 30, 1977

	Budget	Actual	Variance Favorable (Unfavorable)
SUPPORT			
Governmental grant	\$ 283,778	\$ 270,833	\$ 12,945
TOTAL SUPPORT	283,778	270,833	(12,945)
EXPENDITURES			
Personnel	67,800	67,798	24
Travel	12,600	12,326	274
Supplies	5,848	5,487	361
Equipment	88,500	73,488	15,012
Community Projects	85,000	74,100	10,900
Operating Expenses	25,000	24,818	182
TOTAL EXPENDITURES	283,778	268,858	14,920
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES	\$ -	\$ 20,174	\$ 20,174

Association For Community Training, Inc.
 Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

SIXTEEN YEARS
 For the Year Ended June 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
SUPPORT			
Governmental Grant	\$ 18,000	\$ 17,728	\$ (272)
TOTAL SUPPORT	<u>18,000</u>	<u>17,728</u>	<u>(272)</u>
EXPENDITURES			
Personnel	15,531	15,107	424
Printing	1,377	1,350	27
Supplies	400	343	145
Equipment			
Operating Expenses	780	903	(123)
TOTAL EXPENDITURES	<u>18,088</u>	<u>17,703</u>	<u>385</u>
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

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

INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FINANCIAL STATEMENTS

I have audited the financial statements of Association for Community Training, Inc., a non-profit corporation, as of June 30, 1997 and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133, "Audits of Higher Education and Other Non-Profit Organizations." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the basic financial statements of the Association for Community Training, Inc., taken as a whole. The accompanying schedule of federal awards is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The information in that schedule 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 as a whole.



Jerry L. White
Certified Public Accountant

November 28, 1957

ASSOCIATION FOR COMMUNITY TRAINING, INC.
 (SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE)
 For the Year Twelve Month Period Ended June 30, 1987

FEDERAL GRANTOR/PASS-THROUGH ORGANIZATION/PROGRAM TITLE	CIDA NUMBER	1987 EXPENDITURES
MAJOR PROGRAMS:		
United States Department of Agriculture		
Passed through Louisiana Department of Education Child and Adult Care	18-050	428,320
Total Major Federal Program Expenditures		428,320
OTHER FEDERAL ASSISTANCE:		
Department of Substance Abuse and Mental Health		
Passed through Louisiana Department of Education Drug Education and Prevention	None Assigned	11,978
Total Federal Program Expenditures		440,298

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

I have audited the financial statements of Association for Community Training, Inc., as of and for the year ended June 30, 1987, and have issued my report thereon dated November 28, 1987.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Higher Education and Other Non-Profit Organizations." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of Association for Community Training, Inc., for the year ended June 30, 1987, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of Association for Community Training, Inc., is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with

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, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

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

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

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

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



JAMES L. WHITE
CERTIFIED PUBLIC ACCOUNTANT

November 29, 1993

JERRY L. WHITE
Certified Public Accountant

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

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

I have audited the financial statements of Association for Community Training, Inc., (a non-profit organization) for the year ended June 30, 1997, and have issued my report thereon dated November 29, 1997. I have also audited the Organization's compliance with requirements applicable to major programs and have issued my report thereon dated November 29, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-333, "Audits of Higher Education and Other Non-Profit Organizations." These standards and OMB Circular A-333 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the Organization complied with laws and regulations, noncompliance with which would be material to a major program.

In planning and performing my audit of the financial statements of Association for Community Training, Inc., for the year ended June 30, 1997, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal awards.

The management of Association for Community Training, Inc., is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles and that federal awards are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

- o Expenditure Cycle
- o Payroll
- o Revenue Cycle
- o Government Financial Assistance Program
 - o Political Activity
 - o Civil Rights
 - o Cash Management
 - o Federal Financial Reports
 - o Allowable costs/cost principles
 - o Drug-Free Workplace Act
 - o Administrative Requirements
- Specific Requirements:
 - o Types of services allowed or unallowed
 - o Eligibility
 - o Matching, level of efforts, or cost-sharing and allowability of amounts claimed or used for matching
 - o Federal (financial) reports and claims for advances and requirements
 - o Cost Allocation

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

During the year ended June 30, 1987, the Association for Community Training, Inc., expended 87 percent of its total Federal awards under major programs.

I performed tests of controls, as required by SAS Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Organization's major programs, which are identified in the accompanying schedule of Federal awards. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering Federal awards would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

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


JERRY L. MILLER
CERTIFIED PUBLIC ACCOUNTANT

November 28, 1993

JERRY L. WHITE
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO

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

I have audited the financial statements of the Association for Community Training, Inc., Shreveport, Louisiana as of and for the year ended June 30, 1983 and have issued my report thereon dated November 28, 1983.

I conducted my audit in accordance with generally accepted auditing standards, Governmental Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133, "Audits of Higher Education and Other Non-Profit Organizations." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

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



JERRY L. WHITE
CERTIFIED PUBLIC ACCOUNTANT

November 29, 1977

JERRY L. WHITE
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR PROGRAMS

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

I have audited the financial statements of the Association for Community Training, Inc., (a non-profit organization) as of and for the year ended June 30, 1987 and have issued my report dated November 29, 1987.

I have also audited the Association for Community Training, Inc., compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort, or earmarking; reporting; claims for advances and reimbursements; and accounts claimed or used for matching that are applicable to each of its major Federal financial assistance programs, which are identified in the accompanying schedule of Federal awards, for the year ended June 30, 1987. The management of the Association for Community Training, Inc., is responsible for the Organization's compliance with these requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Non-Profit Institutions." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain

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

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

In my opinion, the Association for Community Training, Inc., complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; cost accounting; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major Federal financial assistance programs for the year ended June 30, 1997.

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


Jerry L. White
Certified Public Accountant

November 29, 1997

JERRY L. WHITE
Certified Public Accountant

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

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

I have audited the general purpose financial statements of the Association for Community Training, Inc., (a non-profit organization) as of and for the year ended June 30, 1987, and have issued my report thereon dated November 28, 1987.

I have applied procedures to test the Association for Community Training, Inc., compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying schedule of federal awards, for the year ended June 30, 1987:

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

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Audits of Educational Institutions and Other Non-Profit Institutions". Our procedures were substantially less in scope than an audit, the objective of which in the expression of an opinion on the Association for Community Training, Inc., compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express an opinion.

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

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



Jerry L. White
Certified Public Accountant

November 26, 1987

JOHN L. WHITE
Certified Public Accountant

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

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

I have audited the financial statements of the Association for Community Training, Inc., (a non-profit organization) as of and for the year ended June 30, 1997 and have issued my report dated November 29, 1997.

In connection with my audit of the 1997 financial statements of the Association for Community Training, Inc., (a non-profit organization), and with my consideration of the Association's control structure used to administer federal awards, as required by Office of Management and Budget Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions," I selected certain transactions applicable to certain major programs for the year ended June 30, 1997. As required by Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or not allowed and eligibility that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Association's compliance with these requirements. Accordingly, I do not express such an opinion.

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

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

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



Jerry L. White
Certified Public Accountant

November 19, 1967

JERRY L. WHITE
Certified Public Accountant

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MANAGEMENT LETTER COMMENTS

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

No management letter comments for 1986-1987 audit.



JERRY L. WHITE
CERTIFIED PUBLIC ACCOUNTANT

November 20, 1987