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GULF COAST TEACHING FAMILY SERVICES, INC.  
(A NON PROFIT ORGANIZATION)

FINANCIAL REPORT AND  
SUPPLEMENTARY INFORMATION

JUNE 30, 1988

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, to reviewers, county and other appropriate public officials. The report is available for public inspection at the State Budget Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: FEB 2 1989

GULF COAST TEACHING FAMILY SERVICES, INC.

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*Bernard & Frank*  
*A Corporation of Certified Public Accountants*

2001 PLEASANT HIGHLANDS

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MEMBERS

MEMBER SOCIETY OF CHARTERED PUBLIC ACCOUNTANTS  
SOCIETY OF CERTIFIED COST ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS**

To the Board of Directors,  
Gulf Coast Teaching Family Services, Inc.  
New Orleans, Louisiana

We have audited the accompanying statement of financial position of Gulf Coast Teaching Family Services, Inc., a nonprofit corporation, as of June 30, 1998, and the related statements of activities, changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of Gulf Coast Teaching Family Services, Inc.'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 and the standards applicable to financial audits contained in *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. 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 Gulf Coast Teaching Family Services, Inc. as of June 30, 1998, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 1998, on our consideration of Gulf Coast Teaching Family Services, Inc.'s internal control over financial reporting and its compliance with certain provisions of laws, regulations, contracts and grants.

December 23, 1998

*Bernard & Frank*

GULF COAST TEACHING FAMILY SERVICES, INC.

STATEMENT OF FINANCIAL POSITION  
 JUNE 30, 1998

**ASSETS**

**CURRENT ASSETS**

Cash and cash equivalents		\$ 180,178
Investment securities		182,700
Receivables		
Programs	\$ 1,384,088	
Allowance for doubtful accounts	(253,264)	
Other	34,667	1,565,411
Prepaid expenses		<u>87,930</u>
Total current assets		\$ 1,996,237

**PROPERTY AND EQUIPMENT - AT COST**

Land	247,588	
Building and improvements	876,987	
Software	30,574	
Leasehold improvements	25,151	
Furniture and equipment	488,233	
Transportation equipment	189,573	
Leased equipment under capitalized leases	33,783	
	<u>1,711,589</u>	
Less accumulated depreciation and amortization	(488,911)	1,212,659

**DEPOSITS**

		<u>3,893</u>
Total assets		\$ 3,212,899

See notes to financial statements.

## LIABILITIES AND NET ASSETS

### CURRENT LIABILITIES

Notes payable	\$ 19,556
Current portions of obligations under capital leases	2,852
Current portions of mortgage notes payable	38,673
Accounts payable	268,875
Accrued liabilities	<u>658,292</u>
Total current liabilities	\$ 1,009,028

### LONG-TERM LIABILITIES, LESS CURRENT PORTION

Obligations under capital leases	6,862
Mortgage notes payable	<u>606,479</u>
Total	<u>\$ 613,341</u>

### COMMITMENTS AND CONTINGENCIES

-

### UNRESTRICTED NET ASSETS

1,612,782

Total liabilities and net assets \$ 2,235,051

GULF COAST TEACHING FAMILY SERVICES, INC.

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 1998

**UNRESTRICTED NET ASSETS**

**REVENUES, GAINS AND SUPPORT:**

Grants and fees for services	\$ 15,819,265
Donations	418,647
Interest income	37,181
Other income	66,748

Total revenues, gains and support \$ 16,341,841

**EXPENSES**

**PROGRAM SERVICES:**

Community group homes	\$ 581,244
Foster care	1,651,636
Personal care attendants	1,784,733
Supervised independent living	2,280,648
Respite services	2,553,788
Others, in total	<u>2,234,267</u>

Total program expenses \$ 12,996,302

**ADMINISTRATIVE AND GENERAL**

2,156,869

Total expenses \$ 15,153,171

**INCREASE IN**

**UNRESTRICTED NET ASSETS 18,666**

**NET ASSETS, BEGINNING \$ 1,933,314**

**NET ASSETS, ENDING \$ 1,612,380**

See notes to financial statements

GULF COAST TEACHING FAMILY SERVICES, INC.

STATEMENT OF CHANGES IN NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 1998

Unrestricted net assets, beginning of year	\$ 1,903,314
Increase in unrestricted net assets	<u>19,464</u>
Unrestricted net assets, end of year	<u>\$ 1,922,778</u>

See notes to financial statements.

GULF COAST TEACHING FAMILY SERVICES, INC.

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 1998

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Increase in unrestricted net assets	\$ 18,466
Adjustments to reconcile increase in unrestricted net assets	
To net cash provided by operating activities:	
Depreciation	81,123
Donation of property received	(248,000)
Changes in assets and liabilities:	
Decrease in program receivables	193,683
Increase in other receivables	(36,400)
Decrease in prepaid expenses	24,750
Increase in accounts payable and accrued liabilities	<u>185,882</u>
Net cash provided by operating activities	<u>158,411</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Increase in investment securities, net	(5,344)
Purchases of property and equipment, net of non-cash items	<u>(151,832)</u>
Net cash used in investing activities	<u>(156,956)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Proceeds from mortgage notes payable	30,800
Proceeds from notes payable	42,891
Principal payments on notes payable	(55,732)
Principal payments on obligations under capital leases	(1,284)
Principal payments on mortgage notes payable	<u>(27,372)</u>
Net cash used in financing activities	<u>(12,362)</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>18,887</b>
<b>CASH AND CASH EQUIVALENTS</b>	
Beginning of year	<u>199,057</u>
End of year	<u>\$ 180,170</u>

(CONTINUED)



GULF COAST TEACHING FAMILY SERVICES, INC.

STATEMENT OF CASH FLOWS  
(CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 1998

SUPPLEMENTAL SCHEDULE OF NON-CASH INVESTING  
AND FINANCING ACTIVITIES

Acquisition of land and building with a mortgage note payable	<u>\$ 400,000</u>
Donation of land and building	<u>\$ 340,000</u>
Cash Payments	
Interest	<u>\$ 32,800</u>

See notes to financial statements.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1998

**Note 1 – ORGANIZATION**

Gulf Coast Teaching Family Services, Inc. is a nonprofit corporation organized exclusively for charitable, religious, educational and scientific purposes. The Organization maintains group homes, child and family centers and other related programs for the youth and their families and provides a program, which will give the young people and their families an opportunity to become assimilated, independent, productive and respected citizens of the community. These services are provided in the South Louisiana area.

The Organization's major programs include the following.

**Professional Care Program** - This program provides foster homes in the community for abused, neglected or troubled children and adolescents, emotional disturbed children and children and adults with physical and/or mental disabilities.

**Supported Independent Living** - The SII program works with individuals with mental and/or physical disabilities and for older adolescents in need of extra support, assistance and monitoring.

**Respite Services** - Respite Services are offered to persons with children or adults with physical/mental illness and is designed to offer relief from the demanding care for their special needs.

**Personal Care Attendant Services** - PCA provides assistance for adults or children with mental or physical disabilities in performing the activities of daily living that they might otherwise not be able to perform alone.

**Community Group Homes** - The focus of these programs is on supporting appropriate behavior so as to permit independence.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
JUNE 30, 1998

**Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A summary of the significant accounting policies used in the preparation of the accompanying financial statements follows:

**1. Basis of Accounting and Financial Statement Presentation**

The accompanying financial statements are presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

The Organization follows the financial statement presentation recommended by Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-For-Profit Organizations*. 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) based upon the existence or absence of donor-imposed restrictions. In addition, the Organization is required to present a statement of cash flows. At present, all of the Organization's funds are included in the (unrestricted) category.

The Organization also follows the recommendations included in SFAS No. 116, *Accounting for Contributions Received and Contributions Made*. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. As of June 30, 1998, the Organization has not received any contributions with donor-imposed restrictions that would result in temporarily or permanently restricted net assets.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
JUNE 30, 1998

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**1. Basis of Accounting and Financial Statement Presentation(Continued)**

The accounts of the Organization are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, all funds have been combined.

**2. Use of 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.

**3. Income Taxes**

The Organization is a nonprofit organization and exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

**4. Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers cash on hand and demand deposits to be cash equivalents.

**5. Receivables**

The Organization considers most accounts receivable to be fully collectible since the balance consists principally of payments due under governmental contracts. If amounts do become uncollectible, they are charged to operations when that determination is made.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
JUNE 30, 1998

**Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Allowance For Doubtful Accounts**

The Organization has established an allowance for doubtful accounts in order to allow for corrections and billing adjustments that may be related to accounts receivable balances at June 30, 1998.

Actual billing adjustments and bad debts, if any, are charged to the specific fund or programs as determined.

**7. Depreciation and Amortization**

Property and equipment are carried at cost. Depreciation and amortization are calculated using the straight-line method. Depreciable lives for most assets in the class are as follows: Buildings, 20 years; Leasehold improvements, 10 years or lease term if shorter; Furniture and fixtures, 10 years; Computers and related equipment, 3 to 5 years; Transportation equipment, 3 to 5 years. When assets are retired or disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in income for the period. The cost of maintenance and repairs is charged to income as incurred; significant renewals and betterments are capitalized. Donated property is capitalized at fair value. Depreciation and amortization expense amounted to \$81,123 for the year ended June 30, 1998.

**8. Capital Leases**

For financial reporting, the Organization has capitalized certain leased equipment. The statement of financial position reflects all capitalized lease equipment as assets and obligations under capital lease. The capital lease obligations are recorded at the present value of the future minimum lease payments discounted at the interest rate implicit in each lease.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
JUNE 30, 1998

**Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**9. Employee Vacation Benefits**

Employee vacation benefits are accrued and expensed in the period earned by the employee.

**10. Program Revenues**

Program revenues earned under reimbursement type contracts are recorded as revenues in the appropriate program when the related expenses are incurred.

Program revenues earned on fee for service and per-diem contracts are recorded as revenues when services are provided.

**11. Allocated Costs**

The Organization allocated administrative costs of the central and regional offices in the amount of \$ 2,482,810 to the various programs it administered during the year ended June 30, 1998. The allocation is based on proportion of direct program cost to total direct program costs.

**12. Contributions - Donations**

Contributed property and equipment is recorded at fair value at the date of donation. If the donors stipulate how long the assets must be used, the contribution is recorded as restricted support. In the absence of such stipulation, contributions of property and equipment are recorded as unrestricted support. To date, all contributions have been included in unrestricted support.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
JUNE 30, 1998

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. In Kind - Matching

Independent Living Program contracts require a match of Program B funds by Gulf Coast Teaching Family Services, Inc. of an equal amount. This match is provided through in-kind services. These services are reported to the funding agency on monthly billings. They are not included in the revenues and expenditures in the Statements of Activities of the financial statements, or in the supplemental information schedules. During the year ended June 30, 1998 in-kind services provided as match were: Lafayette \$20,652 and Houma \$52,113.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
JUNE 30, 1998

**Note 3 - INVESTMENT SECURITIES**

Investment securities at June 30, 1998 consist of the following:

Mutual Fund - U.S. Government Obligations Fund	<u>\$102,701</u>
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Cost and fair market value are the same at June 30, 1998.

These funds earned approximately \$8,200 in the current year and incurred expenses of approximately \$ 200.



GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS

(CONTINUED)

JUNE 30, 1998

**Note 4 - PROGRAM RECEIVABLES**

Program receivables consist of reimbursements for expenses incurred or revenue earned on fee for service and per-diem contracts. Program receivables are due primarily from agencies from the State of Louisiana including the following: Department of Public Safety and Corrections, Office of Mental Health, Office of Community Services, Office of Citizens with Developmental Disabilities, Louisiana Rehabilitation Services and some private organizations.

State of Louisiana:	\$1,727,296
Other:	
Private	56,712
	<hr/>
Total	<u>\$1,784,008</u>

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS

(CONTINUED)

JUNE 30, 1988

Note 5 - NOTES PAYABLE

Notes payable consist of the following at June 30, 1988:

Notes payable to OMBAC, dated 6-7-85 in the original amount of \$19,555 and payable in 48 monthly payments of \$549. Note bears interest at 15.5% and is secured by automobile. Final payment due June, 1989.	\$5,650
Note payable to Commerce, Inc. dated 2-12-88 in the original amount of \$42,031 and payable in nine monthly payments of \$4,852. Note bears interest at 9.5% Final payment due 10-12-88.	14,277
Total	<u>\$19,927</u>

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
JUNE 30, 1998

Note 6 - OBLIGATIONS UNDER CAPITAL LEASES

The obligations under capital leases consist of the following at June 30, 1998:

Lease payable to NTHC Capital Corporation, dated June 18, 1997 in the original amount of \$13,058 and payable in 48 monthly payments of \$321. Lease bears interest at 13.5% and is secured by telephone equipment. Principal payments are due as follows:

1999 - current	<u>\$2,852</u>
2000	3,519
2001	3,693
	<u>\$6,852</u>

Future interest amounts to \$1,541.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
JUNE 30, 1988

Note 7 - MORTGAGE NOTES PAYABLE

Mortgage notes payable consists of the following at June 30, 1988:

	Current	Long-term
Note payable to Randolph Trappay, dated 9-10-85 in the original amount of \$80,319 and payable in 60 monthly payments of \$1,943. Note bears interest at 10.5 % and is secured by real estate. Final payment is due 8-10-2000.	\$ 17,948	\$ 25,499
Note payable to Richard X. Paris dated 7-1-87 in the original amount of \$ 180,000 and payable in 180 monthly payments of \$1,772. Note bears interest at 8.5 % and is secured by real estate. Final payment due July 2012.	6,757	166,483
Note payable to Richard X. Paris dated 11-12-87 in the original amount of \$ 90,000 and payable in 180 monthly payments of \$ 295. Note bears interest at 8.5 % and is secured by real estate. Final payment due 11-12- 2012.	1,089	28,312
Note payable to Hibernia National Bank dated 6-4-88 in the original amount of \$ 480,000 and payable in 180 monthly payments of \$3,876. Note bears interest at 2.55 % over the interest rate on 1-5 year U.S. Treasury Securities. Rate at issue was 8.01%. Note is secured by real estate having an appraisal value of \$ 648,000.	<u>12,879</u>	<u>186,173</u>
Total	<u>\$38,673</u>	<u>\$606,472</u>

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS  
 (CONTINUED)  
 JUNE 30, 1998

Note 7 - MORTGAGE NOTES PAYABLE (CONTINUED)

The maturities for the mortgage notes payable are as follows:

Year Ending	
June 30,	
1999	<u>\$ 38,673</u>
2000	48,108
2001	31,968
2002	38,564
2003	33,152
Thereafter	164,686
Total	<u>\$605,479</u>

Interest expense for the year ended June 30, 1998 amounted to \$36,275.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
JUNE 30, 1998

Note 8 - ACCRUED LIABILITIES

Accrued liabilities consist of the following at June 30, 1998:

Accrued salaries and payroll taxes	370,917
Compensated absences	236,466
Due to agencies	71,475
Other	<u>9,438</u>
Total	<u>\$688,302</u>

Note 9 - COMMITMENTS

The Organization leases facilities and equipment under operating leases expiring through the year 2002. Rental expense related to these leases was \$ 362,120 for the year ended June 30, 1998. Minimum future rental payments due under these leases as of June 30, 1998 are as follows:

Year Ending June 30,	
1999	\$123,874
2000	83,918
2001	42,858
2002	<u>1,000</u>
Total	<u>\$251,650</u>

Management expects that in the normal course of business, leases will be renewed or replaced by other leases.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
JUNE 30, 1998

**Note 10 - PENSION PLAN**

The Organization had a defined contribution pension plan covering substantially all of its full-time and part-time employees. There were no contributions for the year ended June 30, 1998. The Plan was terminated as of June 30, 1998. The IRS has approved the termination.

**Note 11 - CONCENTRATIONS OF CREDIT RISK**

State law requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralizations includes FDIC/SLIC insurance and the market value of securities purchased and pledged to the political subdivision. The Organization, being a quasi-public nonprofit entity, is required to comply with these regulations. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision. At various times during the year, deposits in excess of FDIC insurance were collateralized by the securities described above.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
JUNE 30, 1998

**Note 12 - UNEMPLOYMENT INSURANCE FUND**

Effective July 1, 1992, the Organization became self-insured for employee unemployment compensation claims through the establishment of an Organization unemployment insurance fund.

For the year ended June 30, 1998, \$24,687 in unemployment expense was charged to the programs and is accounted for as an expense of the related programs. The unemployment insurance fund reimburses the general fund for all direct and indirect costs in administering the program and transfers all interest income earned on unemployment insurance funds to the general fund.

Actual payments to the State for Unemployment benefits paid totaled \$ 47,946 for the year. The net of these two amounts is recorded as income in the insurance fund and is eliminated against the expense in the accompanying financial statements.

All known claims as of June 30, 1998 have been recorded in the financial statements. The fund balance of the Unemployment Insurance Fund totaled \$ 64,041 as of June 30, 1998. The Unemployment Insurance Fund balance is included in unrestricted net assets for financial statement presentation.

**Note 13 - CASH FLOW INFORMATION**

During the year ended June 30, 1998, cash paid for interest totaled \$ 32,800.

**Note 14 - ECONOMIC DEPENDENCY**

The Organization receives a majority of its revenue from funds provided through programs administered by the State of Louisiana. The program accounts are appropriated each year by the federal and state governments. If significant budget cuts are effected at the federal and/or state level, the amount of the funds the Organization receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Organization will receive in the next fiscal year.



GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
JUNE 30, 1998

**Note 15 - CONTINGENCIES**

Programs administered by the Organization are subject to review and audit by the various funding agencies. Accordingly, any disallowed payments which may arise as a result of these audits, may be recovered by the funding agencies in subsequent years.

*Bernard & Franks*  
*A Corporation of Certified Public Accountants*

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**INDEPENDENT AUDITOR'S REPORT ON THE SUPPLEMENTARY INFORMATION**

To the Board of Directors,  
Gulf Coast Teaching Family Services, Inc.,  
New Orleans, Louisiana

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information 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 our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Bernard & Franks*

December 23, 1998

## SUPPLEMENTAL INFORMATION

GULF COAST TEACHING FAMILY SERVICES, INC.

COMBINED STATEMENT OF REVENUES AND EXPENSES BY COST  
REPORT GROUPING  
FOR THE YEAR ENDED JUNE 30, 1998

<b>REVENUE</b>	
Programs	\$ 13,019,285
Donations	418,647
Interest	37,181
Other	65,749
	<hr/>
Total revenue	\$ 13,541,862
 <b>EXPENSES</b>	
Administrative and general	\$ 3,348,126
Plant operation and maintenance	130,216
Cost related to capital assets	480,665
History	97,633
Laundry and linen	353
Housekeeping	12,823
Personal client needs	139,864
Therapeutic and training	10,888,247
Medical and nursing	34,891
Recreational	38,276
Consultants	181,782
Educational	3,737
Auxiliary Service	(2,854)
	<hr/>
Total expenses	\$ 15,532,367
<b>INCREASE IN UNRESTRICTED NET ASSETS</b>	<u>\$ 19,495</u>

See notes to financial statements.

GAIP GOALS TRAINING, EMERGENCY FOOD, ETC.  
 AND OTHER CAPABILITIES AND PERSONNEL  
 SERVICES  
 FOR THE YEAR ENDED 3/31/85, 1984

Category	Total		Subcontract		Independent Living		Department of Community Development Services	Department of Economic Development Services
	Amount	Units	Amount	Units	Amount	Units		
Administrative and general	\$ 1,180.00	23,410	\$ 1,180.00	23,410	\$ 0.00	0	\$ 1,180.00	\$ 0.00
Food operations and maintenance	\$ 34,000.00	39,200	\$ 34,000.00	39,200	\$ 0.00	0	\$ 34,000.00	\$ 0.00
Food related expenditures	\$ 6,310.00	33,344	\$ 6,310.00	33,344	\$ 0.00	0	\$ 6,310.00	\$ 0.00
Energy	\$ 24,690.00	8,200	\$ 24,690.00	8,200	\$ 0.00	0	\$ 24,690.00	\$ 0.00
Security and loss	\$ 200.00	34	\$ 200.00	34	\$ 0.00	0	\$ 200.00	\$ 0.00
Stewardship	\$ 3,250.00	2,850	\$ 3,250.00	2,850	\$ 0.00	0	\$ 3,250.00	\$ 0.00
Personal direct costs	\$ 3,500.00	4,810	\$ 3,500.00	4,810	\$ 0.00	0	\$ 3,500.00	\$ 0.00
Medical and nursing	\$ 3,850.00	604	\$ 3,850.00	604	\$ 0.00	0	\$ 3,850.00	\$ 0.00
Transportation and training	\$ 50,000.00	179,840	\$ 50,000.00	179,840	\$ 0.00	0	\$ 50,000.00	\$ 0.00
Site related	\$ 2,880.00	1,176	\$ 2,880.00	1,176	\$ 0.00	0	\$ 2,880.00	\$ 0.00
Transients	\$ 8,000.00	39,444	\$ 8,000.00	39,444	\$ 0.00	0	\$ 8,000.00	\$ 0.00
Unallocated	\$ 0.00	0	\$ 0.00	0	\$ 0.00	0	\$ 0.00	\$ 0.00
Unfilled orders	\$ 0.00	0	\$ 0.00	0	\$ 0.00	0	\$ 0.00	\$ 0.00
Subtotal	\$ 147,440.00	597,794	\$ 147,440.00	597,794	\$ 0.00	0	\$ 147,440.00	\$ 0.00
Management general	\$ 48,200.00	50,000	\$ 48,200.00	50,000	\$ 0.00	0	\$ 48,200.00	\$ 0.00
Management special	\$ 23,750.00	20,000	\$ 23,750.00	20,000	\$ 0.00	0	\$ 23,750.00	\$ 0.00
<b>Totals</b>	<b>\$ 219,390.00</b>	<b>667,794</b>	<b>\$ 219,390.00</b>	<b>667,794</b>	<b>\$ 0.00</b>	<b>0</b>	<b>\$ 219,390.00</b>	<b>\$ 0.00</b>

**GOLD COAST TECHNICAL TRAINING SERVICES, INC.**  
**STATEMENT OF OPERATIONS FOR FISCAL YEAR 2010**  
**CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2010**

	Department of Public Safety and Correctional Institutions \$1,000	County Sheriff's Office 17%	Quadrant Law Firm Partnership \$100,000	ES&S Contract \$10	ES&S Benefits Contract \$100,000	Supported Institution Laboratory \$1,000	2008 Approved Programs Contract \$100,000	Recent Partners New Contract \$100,000	Approved Agencies Program Costs \$100,000
Administrative and general	\$ 27								
Plant operation and maintenance	\$ 60	1.7							
Cost related to capital assets	\$ 60								
Depreciation	\$ 60								
Security and alarm									
Supplies									
Travel									
Professional fees									
Medical and nursing									
Telephone and mailing									
Utilities									
Insurance									
Depreciation									
Security Service									
Interest									
Management fees - contract									
Other									
<b>Total</b>	<b>\$ 187</b>	<b>\$ 1.7</b>	<b>\$ 100</b>	<b>\$ 10</b>	<b>\$ 100</b>	<b>\$ 1</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>

Appendix 2

2017-2018 Financial Report Appendix 2  
 Financial Report Appendix 2  
 Financial Report Appendix 2  
 Financial Report Appendix 2

Account and group	2017-2018 Total	Regular Fees		Regular Fees - Car Leases		Regular Fees - Car Leases 2018		Regular Fees - Car Leases 2018		Regular Fees - Car Leases 2018		Regular Fees - Car Leases 2018		Regular Fees - Car Leases 2018		Regular Fees - Car Leases 2018		Regular Fees - Car Leases 2018		Regular Fees - Car Leases 2018		
		Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases	Car Leases
Accession and ground	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Plant species and maintenance	0	260	0	440	0	260	0	21	0	20	0	0	0	0	0	0	0	0	0	0	0	0
Cost related to special events	0	1,000	0	311	0	1,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Landscaping and trees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Herbarium	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Practical - Science needs	0	260	0	5,000	0	3,771	0	4,324	0	15,448	0	49	0	0	0	0	0	0	0	0	0	0
Medical and science	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Therapeutic and training	0	10,000	0	30,000	0	10,000	0	10,000	0	40,000	0	0,000	0	0,000	0	0,000	0	0,000	0	0,000	0	0,000
Research	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Security - Security	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Management general	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative - other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>10,260</b>	<b>0</b>	<b>31,140</b>	<b>0</b>	<b>10,260</b>	<b>0</b>	<b>10,260</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0,000</b>	<b>0</b>	<b>0,000</b>	<b>0</b>	<b>0,000</b>	<b>0</b>	<b>0,000</b>	<b>0</b>	<b>0,000</b>	<b>0</b>	<b>0,000</b>

Schedule 3

IN THE COURT OF COMMON PLEAS, HANCOCK COUNTY, OHIO  
 PROBATION DEPARTMENT FINANCIAL STATEMENT  
 FISCAL YEAR 2020-2021 BY: 1/20/21

	PROBATION DEPARTMENT REVENUE	PROBATION DEPARTMENT EXPENSES	PROBATION DEPARTMENT NET REVENUE	PROBATION DEPARTMENT NET REVENUE	PROBATION DEPARTMENT NET REVENUE	PROBATION DEPARTMENT NET REVENUE	PROBATION DEPARTMENT NET REVENUE	PROBATION DEPARTMENT NET REVENUE	PROBATION DEPARTMENT NET REVENUE
	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
Administrative and general	0	4,364	4,364	0	0	0	0	0	0
Multi-agency and interagency	0	100	100	0	0	0	0	0	0
Operational support services	0	6,000	6,000	0	0	0	0	0	0
GRANT	0	0	0	0	0	0	0	0	0
LEARNERS and fees	0	0	0	0	0	0	0	0	0
Investigating	0	0	0	0	0	0	0	0	0
Program/field work	0	0	0	0	0	0	0	0	0
Medical and nursing	0	0	0	0	0	0	0	0	0
Transportation and housing	0	0	0	0	0	0	0	0	0
Recruitment	0	0	0	0	0	0	0	0	0
Construction	0	0	0	0	0	0	0	0	0
Maintenance	0	0	0	0	0	0	0	0	0
Workshop services	0	0	0	0	0	0	0	0	0
miscellaneous	0	0	0	0	0	0	0	0	0
miscellaneous general	0	0	0	0	0	0	0	0	0
miscellaneous non - allowed	0	0	0	0	0	0	0	0	0
total	0	10,464	10,464	0	0	0	0	0	0



GOLF COURSE TENDING FUND SERVICES, INC.  
 STATEMENT OF EXPENSES BY PROGRAM/TYPE  
 COMPOUND  
 FISCAL YEAR ENDED AUGUST 31, 2018

	Approved Indemnity Cover This Year (Long Term)	OCI Rates Based on Covered Years	Approved Amount	Approved Rate	Approved Amount	Approved Rate	Approved Amount	Approved Rate	Approved Amount	Approved Rate	Approved Amount	Approved Rate
	(\$)	(%)	(\$)	(%)	(\$)	(%)	(\$)	(%)	(\$)	(%)	(\$)	(%)
administration and general	27	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Personnel expenses and maintenance	476	1.9	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
State related to capital assets	1,038	4.3	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Tenure												
Landscaping activities												
Personnel related assets	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Medical and supplies	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Transportation and training	1,662	6.7	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Recreation	1,626	6.6	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Contributions												
Materials												
miscellaneous services												
miscellaneous												
Management/operational												
administration costs - covered												
Totals												

Schedule 2

ROY ROYAL HOLDINGS LIMITED SECURITIES INC.  
 A COMPANY INCORPORATED IN ONTARIO  
 CONSOLIDATED  
 FINANCIAL STATEMENTS AS AT 31.12.1998

	Financial Statements of the Company	Share holders (Share holders and Share holders Associates)	Supervisors (Supervisors and Supervisors Associates)	2000 Financial Statements (Share holders and Share holders Associates)	2000 Financial Statements (Share holders and Share holders Associates)	2000 Financial Statements (Share holders and Share holders Associates)
Administrative and general	\$ 1,212 \$ 91 \$ 2,028 \$ 2,152	\$ 113 \$ 113	\$ 113 \$ 113	\$ 113 \$ 113	\$ 113 \$ 113	\$ 113 \$ 113
Plant operations and maintenance	\$ 90	\$ 148 \$ 148	\$ 148 \$ 148	\$ 148 \$ 148	\$ 148 \$ 148	\$ 148 \$ 148
Plant related to operations		\$ 243 \$ 243	\$ 243 \$ 243	\$ 243 \$ 243	\$ 243 \$ 243	\$ 243 \$ 243
Inventory						
Leasehold and lease						
Receivables		\$ 14	\$ 14	\$ 14	\$ 14	\$ 14
Prepaid client costs	\$ 1,000	\$ 1,471 \$ 1,471	\$ 1,471 \$ 1,471	\$ 1,471 \$ 1,471	\$ 1,471 \$ 1,471	\$ 1,471 \$ 1,471
Retained and carried	\$ 20	\$ 29 \$ 29	\$ 29 \$ 29	\$ 29 \$ 29	\$ 29 \$ 29	\$ 29 \$ 29
Prepayments and accruals	\$ 14,000 \$ 1,000	\$ 15,000 \$ 15,000	\$ 15,000 \$ 15,000	\$ 15,000 \$ 15,000	\$ 15,000 \$ 15,000	\$ 15,000 \$ 15,000
Investments	\$ 7	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
Accounts	\$ 147	\$ 147 \$ 147	\$ 147 \$ 147	\$ 147 \$ 147	\$ 147 \$ 147	\$ 147 \$ 147
Other	\$ 7					
Activity Income						
Income	\$ 10,000	\$ 10,000 \$ 10,000	\$ 10,000 \$ 10,000	\$ 10,000 \$ 10,000	\$ 10,000 \$ 10,000	\$ 10,000 \$ 10,000
Management fees - obtained	\$ 1,000	\$ 1,000 \$ 1,000	\$ 1,000 \$ 1,000	\$ 1,000 \$ 1,000	\$ 1,000 \$ 1,000	\$ 1,000 \$ 1,000
Income	\$ 11,000	\$ 11,000 \$ 11,000	\$ 11,000 \$ 11,000	\$ 11,000 \$ 11,000	\$ 11,000 \$ 11,000	\$ 11,000 \$ 11,000



## Schedule F

TRIP GROUP INCORPORATED TRAVEL SERVICES, INC.  
 COMMITTEE OF ASSOCIATES INCORPORATING  
 COMMITTEES  
 FISCAL YEAR ENDED JUNE 30, 1988

	Receipts	Receipts from Members	Receipts from Corporate Sponsors	Receipts from Individual Sponsors	Receipts from Other Sources	Receipts from Other Sources	Receipts from Other Sources	Receipts from Other Sources	Receipts from Other Sources	Receipts from Other Sources	Receipts from Other Sources	Receipts from Other Sources	Receipts from Other Sources	Receipts from Other Sources	Receipts from Other Sources	Receipts from Other Sources	Receipts from Other Sources	Receipts from Other Sources						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19					
Administrative and general	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000				
Phone operation and maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000			
Gas related to capital needs	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		
Electricity	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Laundry utilities	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Restaurants	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Personal items needs	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Medical and services	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Transportation services	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Recreation	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Commuters	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Activity events	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Interest	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Management general	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Administrative costs - General	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Total	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000

## Schedule 2

## C&amp;P Fund Financial Goals &amp; Services, Inc.

Statement of Assets as of January 1, 2019

C&amp;P Fund Financial Goals &amp; Services, Inc.

	BOS Assets \$	C&P Fco Fund Assets \$	C. Williams SAR FCOs \$	Special Allowance SAR FCOs \$	The Richard Dillon Trust \$	The Richard Dillon Trust \$	The Richard Dillon Trust \$	The Richard Dillon Trust \$	The Richard Dillon Trust \$	The Richard Dillon Trust \$	Assets	
											Admitted to Trust	Assets
Administrative and general												
Real estate and investments		181		64	141							
Due to related entities		149		64	4							
Other		149		64	4							
Liability and fees												
Investments		2,379		271								
Prepaid fees and												
Additional assets												
Temporary and pending	1,044	94	1,000	14,888	10,844	1,079	6,643	1,047	1,047	1,047	1,047	4,000
Revolving												
Contributions		77		69								
See also notes												
Net assets		2,379	2,379	14,952	10,915	1,079	6,643	1,047	1,047	1,047	1,047	4,000
Investment		187	1,047	1,047	2,271	2,271	2,271	2,271	2,271	2,271	2,271	2,271
Administrative and - allowed		1,047	1,047	1,047	2,271	2,271	2,271	2,271	2,271	2,271	2,271	2,271

## Schedule D

CELLSHEET REALTORS, REALTY SERVICES, INC.  
 10000 WOODBURN AVENUE, SUITE 100  
 WOODBURN, CO 80097  
 FOR THE YEAR ENDED 12/31/95, 1995

	Interest Paid to Federal Reserve System	Noninterest Paid to Federal Reserve System	Net Interest Income	Net Income	Net Income Before Provision for Income Taxes	Net Income After Provision for Income Taxes	Net Income Before Provision for Income Taxes	Net Income After Provision for Income Taxes	Net Income Before Provision for Income Taxes	Net Income After Provision for Income Taxes
Administrative and general	\$ 4,475	\$ 10	\$ 4,465	\$ 4,465	\$ 4,465	\$ 4,465	\$ 4,465	\$ 4,465	\$ 4,465	\$ 4,465
Real estate and maintenance	\$ 11	\$ 874	\$ 863	\$ 863	\$ 863	\$ 863	\$ 863	\$ 863	\$ 863	\$ 863
Real estate to capital assets	\$ 1,075	\$ 0	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,075
Rent	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Security	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Security utilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Telephone	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Travel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Professional fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Medical and nursing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transportation and parking	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commissions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Advertising	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Activity fee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Income tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Income tax provision	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Minority interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 1,075	\$ 1,075	\$ 0	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,075

**Materials**

Construction Materials (except asphalt, oil,  
 and fuel) at locations for materials plus  
 inventory.

For the year ended 4/30/10, 100%

	Allowance for Reserves \$	Item Price Continued \$	Quantity		FIFO / LIFO Inventory \$	FIFO LIFO Inventory \$	Current Inventory \$	Current Inventory \$	Budget		Budget Comp. (B) / Actual \$	
			Budget	Actual					Year			Budget Comp. \$
									2010	2009		
Materials and gravel												
Fuel, operation and maintenance			185	20	44	24	20	1	465	1	181	
Oil and fuel			140	43	24	24	240	3	200	3	1,000	
Other			36	20					173		728	
Laboratory and items												
Board facility			24						149			
Normal clean work			18		4							
Mechanical and wiring									7,028		8,114	
Therapeutic and medicine			10,071		12,043	12,043	9,406				1,171	
Seaweed			14						1,076		1,071	
Chemicals												
Electrical			28									
Aviation Service												
Interest			3,743	3,263	6,241	6,241	6,149	1,04	27,247	1,04	2,148	
Management			355	1,413	6,113	1,373	1,373	1,651	51	2,511	2,511	
Materials (net of Reserve)			4,173	4,371	34,435	35,242	33,147	345	25,248	345	25,248	

Schedule 2

OLYMPIA TRADING PARTNERS, INC.  
 STATEMENT OF EXPENSES BY PERFORMANCE  
 CATEGORY  
 FOR THE YEAR ENDED JUNE 30, 1992

	PROPERTY MANAGEMENT FEE	PROPERTY MANAGEMENT FEE (OTHER)	PROPERTY MANAGEMENT FEE (OTHER)	PROPERTY MANAGEMENT FEE (OTHER)	PROPERTY MANAGEMENT FEE (OTHER)	PROPERTY MANAGEMENT FEE (OTHER)	PROPERTY MANAGEMENT FEE (OTHER)	PROPERTY MANAGEMENT FEE (OTHER)	PROPERTY MANAGEMENT FEE (OTHER)	PROPERTY MANAGEMENT FEE (OTHER)	PROPERTY MANAGEMENT FEE (OTHER)	PROPERTY MANAGEMENT FEE (OTHER)	PROPERTY MANAGEMENT FEE (OTHER)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration and general	1,000	11,000											
Professional fees and commissions													
Cost related to equity issues													
DEVELOP													
Locality and fees													
RECONSTRUCTION													
Revised floor plans	25,000	11,750											25
Relief and repairs													
Transportation and lodging	25,000	25,000											25
Utilities													
Construction													
RECONSTRUCTION													
SALES AND MARKETING													
General	10,000	10,000											10
Management fees	10,000	10,000											10
Management costs - general	10,000	10,000											10
TOTAL	50,000	50,000											50



Exhibit 1

1997 Budget Presentation, Capital Projects, Inc.  
 Summary of Expenses for Operating Costs  
 (continued)

Account Code: 2000 20, 1998

	Project Cost Budget	Proj. Bal. Budget	Actual		Budget		Proj. Bal. Budget	Balance Budget	Balance Actual	Total Budget	Total Actual
			Actual	Proj. Bal.	Budget	Actual					
Administration and general	\$ 1,143	\$ 1,143	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,143	\$ 0	\$ 1,143
Plant operations and maintenance	\$ 6,409	\$ 24	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,409	\$ 0	\$ 6,409
Total direct operating costs	\$ 7,552	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,552	\$ 0	\$ 7,552
Travel			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Security and fees			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Overhead			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest on bonds	\$ 0	\$ 0	\$ 4,208	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,208	\$ 0	\$ 4,208
Indirect cost	\$ 17	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17	\$ 0	\$ 17
Telephone and printing	\$ 100	\$ 1,000	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000	\$ 0	\$ 1,000
Utilities	\$ 6,018	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,018	\$ 0	\$ 6,018
Materials	\$ 76	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 76	\$ 0	\$ 76
Accounting fees			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	\$ 1,792	\$ 1,000	\$ 1,207	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,207	\$ 0	\$ 1,207
General	\$ 1,000	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000	\$ 0	\$ 1,000
Administrative fees - indirect	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 20,000	\$ 0	\$ 6,215	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,215	\$ 0	\$ 6,215

BOUR GOULD RESEARCH FACILITY RESEARCH, INC.  
 DIVISION OF BOURGOULD RESEARCH CENTER  
 COMPANY  
 FOR THE YEAR ENDING JUNE 30, 1982

Administration Dept.

	Operating Expenses	Admin. Expenses	Travel	Salaries	Contract
	\$	\$	\$	\$	\$
Administration and general	1,214	1,000	11,000	7,987	1,000,000
Plant operation and maintenance	6,000	48,000	94,000	29,000	179,000
Cost related to operations	271	800	1,000	2,411	5,000
Travel and fees	1,000	200	0	0	0
Travel and meals	0	0	0	0	0
Subcontract testing	0	0	0	0	0
Transportation and lodging	0	0	0	0	0
Materials	0	0	0	0	0
Construction	0	0	0	0	0
Utilities	0	0	0	0	0
Facilities (rents)	0	0	0	0	0
Other	0	0	0	0	0
Nonoperating expense	0	0	0	0	0
Administrative (overhead)	0	0	0	0	0
<b>Total</b>	<b>1,214</b>	<b>1,000</b>	<b>11,000</b>	<b>7,987</b>	<b>1,000,000</b>

STATE OF MICHIGAN - STATE FUND ACCOUNTS  
 SUMMARY OF EXPENSES BY DEPARTMENTAL  
 DIVISIONS  
 FISCAL YEAR 2000-2001 (IN \$ MIL)

Departmental Division	Total Departmental Expenses (2000)	State - Program Administration, Education, Health	State - Other	Federal	Total
Administration and general	\$ 1,750,000	\$ 881,170	\$ 1,000,000	\$ 11,830	\$ 2,843,000
Plant operation and maintenance	\$ 187,700	\$ 0,000	\$ 0,000	\$ 0	\$ 187,700
Cost related to capital assets	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0	\$ 0,000
Energy	\$ 10,110	\$ 0	\$ 0,000	\$ 0	\$ 10,110
Expenditure and other	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
Healthcare	\$ 1,100	\$ 0	\$ 0,000	\$ 0	\$ 1,100
Physical plant assets	\$ -	\$ 2,710	\$ 0,000	\$ 0	\$ 2,710
Physical plant operating	\$ 0	\$ 0	\$ 0,000	\$ 0	\$ 0
Transportation and training	\$ 0,000	\$ 0	\$ 0,000	\$ 0	\$ 0,000
Recruitment	\$ 0,000	\$ 0	\$ 0,000	\$ 0	\$ 0,000
Construction	\$ 0,000	\$ 0	\$ 0,000	\$ 0	\$ 0,000
Education	\$ -	\$ 0	\$ 0,000	\$ 0	\$ 0
Healthcare Services	\$ 0,000	\$ 0	\$ 0,000	\$ 0	\$ 0,000
Health	\$ -	\$ 0,000	\$ 0	\$ 0	\$ 0,000
Transportation services	\$ 0,000	\$ 0	\$ 0,000	\$ 0	\$ 0,000
Information services	\$ 0,000	\$ 0	\$ 0,000	\$ 0	\$ 0,000
<b>Total</b>	<b>\$ 1,937,810</b>	<b>\$ 881,170</b>	<b>\$ 1,000,000</b>	<b>\$ 11,830</b>	<b>\$ 2,893,000</b>

**SPECIAL REPORTS OF INDEPENDENT AUDITOR**

*Bernard & Franks*  
*A Corporation of Certified Public Accountants*

400 PETERBANK BOULEVARD

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MOBILE 336

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NEWORLEANS, LOUISIANA 70002-0001

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STATE OF MISSISSIPPI  
2002 MISSISSIPPI CPA  
NOVEMBER 2001 000126, 0274  
MISSISSIPPI CPA BOARD  
2001 01 00000 01 00

MEMBER  
MEMBER INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER OF UNDERWRITERS OF PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE AND ON INTERNAL  
CONTROL OVER FINANCIAL REPORTING BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors,  
Gulf Coast Teaching Family Services, Inc.,  
New Orleans, Louisiana

We have audited the financial statements of Gulf Coast Teaching Family Services, Inc., as of and for the year ended June 30, 1998, and have issued our report thereon dated December 23, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**COMPLIANCE**

As part of obtaining reasonable assurance about whether Gulf Coast Family Teaching Services, Inc.'s financial statements are free of material misstatement, we performed test of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

## INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered Gulf Coast Family Teaching Services, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Gulf Coast Family Teaching Services, Inc.'s ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

The reportable conditions noted are described in the accompanying Schedule 3 – Reportable Conditions – Financial Statements – Current Year.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the Board of Directors, management and State of Louisiana and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



December 23, 1998.

GULF COAST TEACHING FAMILY SERVICES, INC.  
SCHEDULE # 1  
SUMMARY OF AUDIT RESULTS  
YEAR ENDED JUNE 30, 1998

1. The independent auditor's report on the financial statements expressed an unqualified opinion.
2. Reportable conditions disclosed during the audit of the financial statements are reported in Schedule # 2 which follows. None of the reportable conditions are considered to be material weaknesses.
3. No instances of noncompliance considered to be material to the financial statements were disclosed by the audit.
4. No management letter was issued during this period.
5. There were no major programs during this year and therefore Gulf Coast Teaching Family Services, Inc. was not subject to OMB Circular A - 115.
6. The threshold for distinguishing Types A and B programs was \$ 300,000. There were no major programs this year.
7. Gulf Coast Teaching Family Services, Inc. was not determined to be a low-risk auditee.

**GULF COAST TEACHING FAMILY SERVICES, INC.**  
**SCHEDULE C 2**  
**REPORTABLE CONDITIONS - FINANCIAL STATEMENTS -CURRENT YEAR**  
**YEAR ENDED JUNE 30, 1998**

**BILLING AND COLLECTION SYSTEM**

**CONDITION:** The subsidiary ledgers of Program receivables were not reconciled to the general ledger control accounts on a current basis. Billing errors and collection differences were not reconciled on a timely basis.

**RECOMMENDATION:** The subsidiary ledgers of receivables should be reconciled to the general ledger control accounts on a monthly basis and all billing and cash receipt collection differences should be followed up and adjusted on a current basis. All receipts should be reconciled to the related billings and all differences adjusted monthly.

**EXPENSE AND ACCOUNTS PAYABLE SYSTEM**

**CONDITION:** The detailed accounts payable subsidiary ledgers were not reconciled to the general ledger control accounts on a current basis. The printouts of the detailed accounts payable listings were not verified and agreed to the general ledger control accounts.

**RECOMMENDATION:** Each month a detailed accounts payable listing should be printed. This listing should be verified by comparing the listing to open invoices and the total should be reconciled with the general ledger control account.

**COMPUTER SOFTWARE**

**CONDITION:** The problems associated with the accounting software noted in last year's audit continued into the current year. Management has now purchased a new software package which will be installed beginning July 1, 1998. See the followup notes in the following schedule on Prior Year's finding.

**RECOMMENDATION:** Management needs to proceed with the implementation on the new accounting software. All necessary controls need to be setup and tested to ensure that the new software is operating properly and that the output is correct.



ORLP COAST TEACHING FAMILY SERVICES, INC.  
SCHEDULE # 2  
REPORTABLE CONDITIONS - FINANCIAL STATEMENTS - CURRENT YEAR  
YEAR ENDED JUNE 30, 1998

ACCOUNT CODING OF EXPENSE INVOICES

**CONDITION :** A prior year's finding concerned the documentation of the coding on expense requests. Our codings are now reviewed and approved by at least two individuals.

**RECOMMENDATION :** The procedures in place to check expense coding should continue to be monitored closely, especially in light of employee turnover in this area. Both those doing the original coding, and those responsible for checking the coding should review any changes in the program and the expenses to make sure that the coding continues to be done accurately.

SUPPORT FOR INBURSEMENTS

**CONDITION :** A prior finding noted some payments being made without proper supporting documentation. We have made several changes in the system to help insure the proper support is attached to all check requests. The system has greatly improved in 1998.

**RECOMMENDATIONS:** Management needs to continue its review of the new system requirements and to monitor compliance on a continuing basis.

GULF COAST TEACHING FAMILY SERVICES, INC.  
SCHEDULE # 3  
SUMMARY OF PRIOR YEAR'S AUDIT FINDINGS  
YEAR ENDED JUNE 30, 1998

**COMPUTER SOFTWARE**

In order to solve the problems that we were having with our accounting software, we made an extensive review of the other accounting software packages available. We have now selected the package which we feel will best serve our accounting and reporting needs. The new package has been installed and we will begin using it beginning on July 1, 1998. We have now hired a new employee with extensive computer and accounting experience who will supervise the implementation of the new software.

**BILLING AND COLLECTION**

We are still working on the problems in this area. Due to the number and the diversity of our programs, we are still encountering problems in reconciling our billings and collections from the various agencies. We now have three full time staff who are working on the problems in this area. We feel certain that the new accounting software discussed above will aid greatly in solving the problems in this area.

**EXTRAORDINARY COST**

The problems noted on this area in the prior year has now been solved. All contracts are reviewed currently and billing are being monitored monthly.

**EXPENSE ALLOCATION**

This prior finding has been resolved. Expense allocation are first prepared by the individual program directors and then reviewed by a central office executive.

GULF COAST TEACHING FAMILY SERVICES, INC.  
SCHEDULE # 4  
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDING  
YEAR ENDED JUNE 30, 1998

**BILLING AND COLLECTION SYSTEM**

Beginning on July 1, 1998 we changed our accounting software which now includes a module for our accounts receivable. We plan to reconcile the detail accounts receivable subledger balance to the general ledger control each month. In addition, we plan to break the various receivables into groups and assign a small group of funds to various individual who will be responsible for follow up on billing and collection differences. We plan to make the billing and collection system the responsibility of an accounting and management supervisor. The CEO will be responsible to make sure that the supervisor is keeping the monthly reconciliation's up to date.

**EXPENSE AND ACCOUNTS PAYABLE SYSTEM**

Our new accounting software will produce a monthly listing of open accounts payable balances. We plan to verify the major balances on these monthly printouts to the supporting invoices each month. We now require that all check request and vouchers be approved by at least two individuals and that all supporting documentation be attached.

**COMPUTER SOFTWARE**

As noted above, we have begun using a new accounting software package beginning on July 1, 1998. We plan to check and monitor the new system closely to make sure that our prior software problems do not continue. In addition, we have hired a new accountant that had both extensive accounting and computer knowledge. We feel confident that all accounting software problems will be solved in 1999.