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ASSOCIATION FOR COMMUNITY TRAINING, INC
SHREVEPORT, LOUISIANA

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS,
INTERNAL CONTROL AND COMPLIANCE

JUNE 30, 1980

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

JERRY L. WHITE
CERTIFIED PUBLIC ACCOUNTANT
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State of New Jersey
JUL 1 1980

ASSOCIATION FOR COMMUNITY TRAINING, INC.
SHREVEPORT, LOUISIANA

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS,
INTERNAL CONTROL AND COMPLIANCE
JUNE 10, 1968

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITOR'S REPORT	-3-
FINANCIAL STATEMENTS	
Combined Balance Sheet -	
All Fund Types	-5-
Combined Statement of Activity	-7-
Statement of Changes in Financial Position	-9-
Notes to Financial Statements	-10-
SUPPLEMENTARY INFORMATION	
Statement of Support and Expenditures -	
Budget and Actual	-15-
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	-21-
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-113	-23-
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	-26-
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE	-27-

ASSOCIATION FOR COMMUNITY TRAINING, INC.
SHREVEPORT, LOUISIANA

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS,
INTERNAL CONTROL AND COMPLIANCE
JUNE 30, 1988

TABLE OF CONTENTS
CONTENTS

	PAGE
MANAGEMENT LETTER COMMENTS	-28-
MANAGEMENT'S CORRECTIVE ACTION PLAN REPORT	-28-

JERRY L. WHITE
Certified Public Accountant

19 Colman Way
Bridgewater, NJ 08807
(609) 341-0797

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

INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying statement of financial position of Association for Community Training, Inc., a non-profit corporation, as of June 30, 1988 and the related statements of activities and cash flows 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, 1988, 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 and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used 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, 1988, and the results of its operations and changes in

net assets and its cash flows 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, 1978, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated December 15, 1978 on my consideration of the Association for Community Training Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-profit Organizations, and is not a required part of the basic financial statements. Also, 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 E. White
Certified Public Accountant

December 15, 1978

Association For Community Training, Inc.
STATEMENT OF FINANCIAL POSITION
 June 30, 1998
 With Comparative Totals at June 30, 1997

ASSETS	Teenage MUSIC	Home- makers	Child Care	Drug Abuse
CURRENT ASSETS				
Cash	\$ 1,527	\$ 4,805	\$ 4,821	\$ 341
Grants Receivable			47,308	2,770
Accounts Receivable	388	2,894		
Prepaid Expenses		477		
Due From Other Funds				
Total Current Assets	2,022	10,116	50,006	3,111
PROPERTY AND EQUIPMENT				
at cost (Note B)				
Land				
Building				
Equipment				
Furniture and Fixtures				
Vehicle				
Less accumulated depreciation				
Net Property, Plant and Equipment				
OTHER ASSETS				
Deposits				
Total Assets	\$ 2,022	\$ 10,116	\$ 50,006	\$ 3,111
LIABILITIES AND FUND BALANCES				
CURRENT LIABILITIES				
Accounts Payable	\$ 1,302	\$ 4,972	\$ 47,265	\$ 438
Accrued Payroll	313	1,021		
Payroll Taxes Payable	63	648	744	8
Due To Other Funds	1,410		2,000	3,600
Current Portion of Mortgage Payment (Note B)				
Deposits				
Total Current Liabilities	3,118	7,543	50,006	3,446

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

After School	Access IT	Summer Youth	WoodLawn Terrace	General Fund	Total Funds	1997 Total Funds
\$ 2,690	\$ 3,181	\$ 103	\$ 28,438	\$ 19,319	\$ 61,266	\$ 339,318
1,984	921	9,884		7,300	56,948	30,473
	<u>2,880</u>		<u>22,855</u>	<u>3,147</u>	<u>22,878</u>	<u>35,828</u>
4,674	6,882	9,987	44,293	31,866	162,960	377,409
				16,800	36,800	36,800
				410,331	410,331	410,331
				139,507	139,507	42,848
				2,332	2,332	2,332
				77,748	77,748	77,748
				(188,478)	(188,478)	(137,826)
				477,442	477,442	824,237
\$ 4,674	\$ 6,882	\$ 9,987	\$ 44,293	\$ 509,166	\$ 649,422	\$ 942,717
\$ 2,880	\$ 6,480	\$ 2,407	\$ 34,900	\$ 6,154	\$ 107,098	\$ 261,733
385	372	5,460			9,883	5,450
183	138	1,896			3,598	4,387
1,659		97		20,800	22,229	43,407
			<u>29,800</u>	<u>31,916</u>	<u>22,608</u>	<u>31,916</u>
4,157	9,003	9,860	84,975	51,925	204,926	298,411

Association For Community Training, Inc.
 STATEMENT OF FINANCIAL POSITION
 June 30, 1978
 (continued)
 With Comparative Totals at June 30, 1977

	Year Outreach	Home- members	Child Care	Drug Abuse
LONG TERM LIABILITIES:				
Mortgage Payable (Note E) \$	\$	\$	\$	\$
Total Liabilities	<u>3,316</u>	<u>7,793</u>	<u>50,000</u>	<u>3,446</u>
FUND EQUITY:				
Investment in general fixed assets				
FUND BALANCE:				
unreserved	(1,294)	2,593		(129)
Total Liabilities and Fund Equity	<u>\$ 2,022</u>	<u>\$ 10,386</u>	<u>\$ 50,000</u>	<u>\$ 3,317</u>

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

After School	Access IT	Summer Fourth	Needham Terrace	General Fund	Total Funds	1997 Total Funds
\$ 4,157	\$ 9,883	\$ 9,165	\$ 64,975	\$ 51,935	\$ 284,618	\$ 366,411
				477,442	477,442	803,321
517	(8,121)	127	(20,282)	(20,250)	(43,048)	40,885
<u>\$ 4,674</u>	<u>\$ 6,882</u>	<u>\$ 9,292</u>	<u>\$ 44,693</u>	<u>\$ 509,100</u>	<u>\$ 640,422</u>	<u>\$ 841,717</u>

Association for Community Training, Inc.
STATEMENT OF ACTIVITY
 June 30, 1988
 with Comparative Totals at June 30, 1987

	Teenage Girls	Home- makers	Child Care	Drug Abuse
SUPPORT AND REVENUE				
Government Grants	\$ 93,982	\$ 457,504	\$ 521,073	\$ 13,500
Financial Management				
Other	394	3,855		
Total Support and Revenue	<u>94,376</u>	<u>461,359</u>	<u>521,073</u>	<u>13,500</u>
EXPENDITURES				
Salaries	98,118	319,804	61,923	10,358
Fringe Benefits	4,767	11,788	8,307	854
Travel	2,559	13,303	3,598	
Insurance	3,378	14,138	283	
Equipment		4,855	1,775	
Office Supplies	1,510	3,123	2,787	103
Postage	302	657	212	64
Printing		148	91	
Professional Services	11,300	19,820	10,808	1,410
Rent	2,700	12,900	12,300	
Telephone	1,183	2,342	1,884	
Supplies	1,771	2,925	744	
Utilities	881	2,893	1,409	
Contracts and Field Trips	4,580	300	1,881	150
Household Supplies		2,137		
Material and Supplies	2,230			230
Teachers and Aides				
Security				
Real Estate Interest				
Fuel & Equip Rental				
Community Projects	241			
Financial Management	2,400	11,478		
Outside Services				
Depreciation				
Bank Charges				
Provider Reimbursement			417,393	
Total expenditures	<u>\$ 191,776</u>	<u>\$ 456,145</u>	<u>\$ 521,973</u>	<u>\$ 13,628</u>

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

After School	Access II	Summer Youth	Woodlawn Terrace	General Fund	Total Funds	1987 Total Funds
\$ 222,879	\$ 188,488	\$ 21,888	\$	\$	\$1,517,661	\$1,524,588
1,984	921		382,153	24,605	24,605	28,563
				838	389,044	434,801
<u>224,863</u>	<u>189,409</u>	<u>21,888</u>	<u>382,153</u>	<u>25,444</u>	<u>1,911,312</u>	<u>1,993,872</u>
68,588	79,170	12,310	92,755		692,010	554,042
9,822	6,538	1,321	5,034		45,341	43,888
6,123	3,837		875	1,498	22,872	18,968
	4,865		22,651		59,635	37,321
3,348	3,373	837	7,448	4,824	8,439	122,837
132	893			138	28,881	28,417
128	371				2,338	2,775
22,188	15,900	600	28,399	18,312	509	14,370
43,788	3,388		2,093		184,607	142,820
1,722	1,219		5,914		74,473	73,308
38	416		47,073		14,474	12,715
1,882	872	186	79,773		71,988	182,468
132	5,302		571		87,947	87,402
					13,304	15,155
					3,137	3,878
13,988	3,843	1,448			18,337	18,073
18,183		4,482			82,565	57,842
			21,533		21,533	28,118
	61,488				61,441	74,100
8,798	4,935				24,605	28,563
			54,088		82,088	128,888
				61,451	51,451	38,997
			279	314	584	770
					417,303	342,088
<u>\$ 224,346</u>	<u>\$ 191,487</u>	<u>\$ 23,336</u>	<u>\$ 382,435</u>	<u>\$ 78,435</u>	<u>\$1,983,382</u>	<u>\$1,992,655</u>

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

	Teenage Girls	Home- makers	Child Care	Drug Abuse
Excess (deficiency) of Support and Revenue over Expenditures	\$ (1,394)	\$ 2,393	\$	\$ (129)
Fund Balance, Beginning of Year	<u>8,845</u>	<u>10,283</u>	<u>(4,377)</u>	<u> </u>
Interfund Transfers	<u>(8,845)</u>	<u>(10,283)</u>	<u>4,377</u>	<u> </u>
Fund Balance End of Year	\$ <u>(1,394)</u>	\$ <u>2,393</u>	\$ <u> </u>	\$ <u>(129)</u>

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

After School	Access II	Summer Youth	Needle Exchange	General Fund	Total Funds	1997 Total Funds
\$ 817	\$ (2,121)	\$ 127	\$ (20,282)	\$ (51,191)	\$ (71,986)	\$ (6,183)
<u>4,538</u>	<u>28,774</u>	<u>8,388</u>	<u>(22,882)</u>	<u>18,288</u>	<u>47,283</u>	<u>421,585</u>
<u>14,838</u>	<u>(28,774)</u>	<u>16,350</u>	<u>12,987</u>	<u>18,848</u>	<u>(18,333)</u>	<u>(274,222)</u>
\$ 817	\$ (2,121)	\$ 127	\$ (20,282)	\$ (20,259)	\$ (43,648)	\$ 40,985

Association For Community Training, Inc.
 STATEMENT OF CHANGES IN FINANCIAL POSITION
 June 30, 1988

	Teenage club	Home- makers	Child Care	Drug Abuse
SOURCES OF FUNDS				
Operations:				
Excess (deficiency) of Revenues over Expenditures Items not requiring an outlay of working capital:	\$ (1,284)	\$ 2,293	\$ -	\$ (128)
Depreciation				
Disposition of equip.				
Increase in Accrued Payroll	98	1,408		
Increase in Accounts Payable				
Decrease in Prepaid Expense			5,032	
Decrease in Accounts Receivable				
Increase in Taxes Payable			468	
Increase in Deposits				
Increase in Due to Other Funds	1,418			733
Decrease in Due From Other Funds				
Increase in Fund Balance				
Total Sources of Funds	433	3,701	5,498	604
USES OF FUNDS				
Increase in Grant Receivable			12,450	200
Increase in Prepaid Expense				
Decrease in Accounts Payable	844	208		
Decrease in Taxes Payable	273	1,140		
Increase in Assets Receivable			18,848	3
Decrease in Accrued Payroll				
Increase in Fixed Assets				
Decrease in Fund Balance				
Decrease in Due to Other Funds			8,234	
Increase in Due From Other Funds				
Total Uses of Funds	1,513	4,396	35,235	203
INCREASE (DECREASE) IN FUNDS	(1,080)	(695)	(29,737)	311
INTERFUND TRANSFERS	(8,844)	(10,307)	4,727	
UNRESTRICTED CASH @ 7/01/87	11,963	18,988	31,581	210
UNRESTRICTED CASH @ 6/30/88	\$ 1,027	\$ 8,021	\$ 1,621	\$ 521

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

After School	Access II	Summer Youth	Woodlawn Terrace	General Fund	Combined Funds
\$ 517	\$ (2,121)	\$ 117	\$ (20,202)	\$ (51,191)	\$ (71,880)
				51,451	51,451
103	507	2,118 1,788	20,996	6,094	4,133 37,838 9,832
		519	8,288		935 8,288
1,408				8,314	8,314 8,314
<u>3,378</u>	<u>(1,614)</u>	<u>4,643</u>	<u>17,802</u>	<u>14,608</u>	<u>47,903</u>
		3,626			16,368
800 381 1,988	85,602 108 921			7,300	87,989 1,783 28,888
		813		29,535	29,535
	2,800			4,141	18,188 27,132
<u>3,178</u>	<u>89,483</u>	<u>4,439</u>	<u>23,825</u>	<u>42,976</u>	<u>108,943</u>
(495)	(21,394)	103	(6,433)	(28,308)	(158,868)
(4,538)	(20,774)	(6,258)	12,887	14,648	(16,313)
8,123	118,331	8,288	13,464	38,879	238,936
\$ <u>2,660</u>	\$ <u>3,181</u>	\$ <u>103</u>	\$ <u>10,478</u>	\$ <u>19,319</u>	<u>61,288</u>

ASSOCIATION FOR COMMUNITY TRAINING, INC.
Shreveport, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Organization

The Association for Community Training, Inc. was incorporated on May 11, 1984 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 4th through 10th.

Teenage Girls - 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, 1988
(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, sweeping and mopping, grounds, 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 "handy-man" 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 300 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, 1998
(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 1997

The financial information for the year ended June 30, 1997, 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, 1998 consists of the following:

Mortgage payable, due in monthly installments of \$356.37, and \$175, maturing, November 1998, and December 1998 respectively, secured by real estate. Interest is 19.75%, and 8.9% respectively. ACT is currently in dispute with the mortgage company 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	\$ 10,000
Loans Mortgage	11,147
Balance 6/30/97	21,147
Less: Current Portion	21,148
Total	\$ -

ASSOCIATION FOR COMMUNITY TRAINING, INC.
Shreveport, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1968
(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 unused vacation.
3. Employees with six (6) months or more service are paid for unused 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 accrued 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 grantors. 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, 1958
(Continued)

NOTE 2 - 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 damaged 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 RATES</u>
LAND	\$ 24,000	-	24,000	n/a
BUILDING	410,331	89,928	320,403	5.7 percent
EQUIPMENT	130,507	54,412	85,095	14-20 percent
FURNITURE & FIXTURES	2,332	1,479	853	14 percent
VEHICLES	77,340	42,644	34,696	14 percent
	<u>\$ 645,510</u>	<u>188,478</u>	<u>457,032</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

TEENAGE GIRLS
For the Year Ended June 30, 1968

	Budget	Actual	Variance Favorable (Unfavorable)
SUPPORT			
Governmental grant	\$ 93,000	\$ 93,000	\$ -
Interest income		394	394
TOTAL SUPPORT	93,000	93,394	394
EXPENDITURES			
Personnel	58,951	58,078	(873)
Travel	8,610	9,324	(614)
Supplies	4,200	3,799	401
Equipment	2,200	2,550	(350)
Operating Expenses	6,771	6,822	(51)
Community Projects	400	341	59
Accounting/Audit	8,000	11,300	(3,300)
Indirect Cost	3,650	3,400	250
TOTAL EXPENDITURES	93,000	94,778	(1,778)
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES			
	\$ -	\$ (1,384)	\$ (1,384)

Association For Community Training, Inc.
Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

NONREVENUE
For the Year Ended June 30, 1968

	Budget	Actuals	Variance Favorable (Unfavorable)
SUPPORT			
Governmental Grant	\$ 487,884	\$ 487,884	\$ -
Interest Income		2,903	2,903
TOTAL SUPPORT	487,884	490,787	2,903
EXPENDITURES			
Personnel	351,578	351,512	66
Travel	18,380	18,901	521
Equipment	7,421	8,880	1,459
Operating Services	30,888	31,248	360
Supplies	4,500	3,800	700
Accounting/Audit	28,120	37,820	(9,700)
Indirect Cost	18,000	11,472	6,528
TOTAL EXPENDITURES	457,887	486,133	(71,754)
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES			
	\$ -	\$ 2,180	\$ 2,180

Association For Community Training, Inc.
 Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

ORIG AMSE
 For the Year Ended June 30, 1950

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
SUPPORT			
Governmental Grant	\$ 16,800	\$ 13,500	\$ (3,300)
TOTAL SUPPORT	16,800	13,500	(3,300)
EXPENDITURES			
Salaries	9,900	10,300	(400)
Fringe benefits	800	804	32
Contracted Services	800	1,410	(610)
Material and Supplies	3,400	300	3,100
Travel	-	500	(500)
Other Expenses	1,200	307	893
Equipment	-	-	-
Indirect cost	1,200	-	1,200
TOTAL EXPENDITURES	16,800	13,621	3,179
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES	\$ -	\$ (121)	\$ (121)

Association For Community Training, Inc.
Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

AFTER SCHOOL STUDY
For the Year Ended June 30, 1968

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
SUPPORT			
Governmental grant	\$ 222,079	\$ 222,819	\$ -
Interest Income		1,984	1,984
TOTAL SUPPORT	222,079	224,803	1,984
EXPENDITURES			
Personnel	127,398	128,518	(1,281)
Travel	288	132	68
Equipment	588		588
Operating Services	88,078	84,823	1,883
Supplies	34,258	15,281	888
Accounting/Audit	28,288	32,100	(4,900)
Indirect cost	8,488	8,788	3,488
TOTAL EXPENDITURES	227,078	224,348	(1,467)
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES	\$ -	\$ 517	\$ 517

Association For Community Training, Inc.
 Shreveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

ACCOUNT II
 For the Year Ended June 30, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
SUPPORT			
Governmental grant	\$ 188,488	\$ 188,488	\$
Interest Income		921	921
TOTAL SUPPORT	188,488	189,409	921
EXPENDITURES			
Personnel	88,878	88,888	1,011
Travel	9,918	10,287	(1,367)
Supplies	4,788	5,073	(285)
Equipment	700	700	700
Community Projects	88,400	81,400	(7,000)
Operating Expenses	8,000	8,300	(288)
Accounting/Audit	9,300	15,500	(6,200)
Indirect Cost	9,400	4,835	4,565
TOTAL EXPENDITURES	188,488	191,487	(2,999)
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES	\$ -	\$ (2,121)	\$ (2,121)

Association For Community Training, Inc.
 Newveport, Louisiana

STATEMENT OF SUPPORT AND EXPENDITURES - BUDGET AND ACTUAL

THIRTEEN MONTHS
 For the Year Ended June 30, 1960

	Budget	Actual	Variance Favorable (Unfavorable)
SUPPORT			
Governmental Grant	\$ 22,812	\$ 21,088	\$ (1,724)
TOTAL SUPPORT	<u>22,812</u>	<u>21,088</u>	<u>(1,724)</u>
EXPENDITURES			
Personnel	17,900	16,792	1,108
Fringe	1,800	1,331	469
Supplies	2,300	2,142	158
Equipment			
Rent	100	600	(500)
Other	800	188	612
TOTAL EXPENDITURES	<u>22,812</u>	<u>20,941</u>	<u>1,871</u>
EXCESS (DEFICIENCY) OF SUPPORT OVER EXPENDITURES	\$ <u> </u>	\$ <u>1,147</u>	\$ <u>1,147</u>

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

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, 1998 and have issued my report thereon dated December 18, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Association for Community Training, Inc.'s internal control over financial reporting 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 over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 accounts 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 over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and the State of Louisiana Legislative Auditor's office, and federal awarding agencies and pass-through entities. 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

December 15, 1998

JERRY L. WHITE
Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
OMB CIRCULAR A-133**

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

Compliance

I have audited the compliance of Association for Community Training, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the twelve month period ended June 30, 1998. The Association for Community Training Inc. major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Association for Community Training's management. My responsibility is to express an opinion on the Association for Community Training's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, "Standards of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require

that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Association for Community Training, Inc. compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of the Association for Community Training, Inc.'s compliance with those requirements.

In my opinion, the Association for Community Training, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the twelve month period ended June 30, 1998.

Internal Control Over Compliance

The management of Association for Community Training, Inc., is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered the Association for Community Training, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. 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 noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major 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 over financial reporting and its operation that I consider to be material weaknesses.

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

Jerry L. White

JERRY L. WHITE
CERTIFIED PUBLIC ACCOUNTANT

December 15, 1998

ASSOCIATION FOR COMMUNITY TRAINING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 1998

Section I—Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: disqualified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Reportable condition(s) identified that are not considered to be material weaknesses? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Reportable condition(s) identified that are not considered to be material weaknesses? yes X none reported

Type of auditor's report issued on compliance for major programs: disqualified

Any audit findings disclosed that are required to be reported in accordance with section 501(c)(3) of Circular A-133? yes X no

Identification of major programs:

CPDA Number(s)	Name of Federal Program or Cluster
10.000	Child Care Food Program
Dollar threshold used to distinguish between type A and type B programs: \$500,000	
Auditor qualified as low risk auditor? <u> </u> X yes <u> </u> no	

ASSOCIATION FOR COMMUNITY TRAINING, INC.
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Twelve Month Period Ended June 30, 1968

<u>FEDERAL SPANTON/PASS THROUGH GRANT/PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>1968 EXPENDITURES</u>
MAJOR PROGRAMS		
<u>United States Department of Agriculture</u>		
<u>Passed Through Louisiana Department of Education</u>		
<u>Child and Adult Care</u>	10.888	\$21,073
Total Major Federal Program Expenditures		\$21,073
OTHER FEDERAL ASSISTANCE		
<u>Department of Substance Abuse and Mental Health</u>		
<u>Passed through Louisiana Department of Education</u>		
<u>Drug Courses and Prevention</u>	None Assigned	10,629
Total Federal Program Expenditures		\$31,702

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MANAGEMENT LETTER COMMENTS

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

No management letter comments for 1987-1988 audit.



JERRY L. WHITE
CERTIFIED PUBLIC ACCOUNTANT

December 15, 1988

JERRY L. WHITE
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MANAGEMENT'S CORRECTIVE ACTION PLAN REPORT

There were no audit findings and/or comments for the year ended June 30, 1998 and therefore a Management Corrective Action Plan was not applicable.



JERRY L. WHITE
CERTIFIED PUBLIC ACCOUNTANT

December 15, 1998