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**INDEPENDENT AUDITOR'S REPORT**  
**FOR THE YEAR ENDING**  
**DECEMBER 31, 1997**

**WHOLE HEALTH OUTREACH, INC.**  
**100 ROWLEY BOULEVARD**  
**ARAB, LA 70032**

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

Printed Date JUL 22 1997

**JIM MARTIN**

CERTIFIED PUBLIC ACCOUNTANT  
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**WHOLE HEALTH OUTREACH, INC.**  
**ARABI, LA 70032**

**TABLE OF CONTENTS**

<b>INDEPENDENT AUDITOR'S REPORT</b> .....	<b>1</b>
<b>FINANCIAL STATEMENTS</b>	
Balance Sheet.....	<b>2</b>
Statement of Revenues, Expenditures and Changes in Fund Balance - Restricted and Unrestricted Funds.....	<b>3</b>
Notes to Financial Statements.....	<b>4</b>
<b>INTERNAL CONTROL AND COMPLIANCE REPORT</b>	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	<b>5</b>
<b>MANAGEMENT LETTER</b> .....	<b>7</b>



**JIM MARTIN**

MEMBER PUBLIC ACCOUNTANT

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## INDEPENDENT AUDITOR'S REPORT

To the Directors:  
Whole Health Outreach, Inc.

I have audited the accompanying balance sheet of **Whole Health Outreach, Inc.**, as of December 31, 1997, and the related statements of revenues, expenditures and changes in fund balances for the year then ended. These financial statements are the responsibility of the management of **Whole Health Outreach, Inc.** My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those 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 and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Whole Health Outreach, Inc.**, as of December 31, 1997 and the results of its operations and the changes in fund balances for the year then ended, in conformity with generally accepted accounting principles.

Jim Martin, CPA

Barris, Louisiana  
June 30, 1998



CPA Honor Understanding The Value

WHEEL HEALTH OUTREACH, INC.

Balance Sheet

December 31, 1997

A S S E T S

	Registered Funds		Unrestricted Funds		Totals
	Total	Fund	Raising	Total	
Cash	\$ 19,407	\$ 10,427	\$ 4,731	\$ 4,731	\$ 19,199
Grants Receivable	11,748	11,748	0	0	11,748
Due From Other Programs	0	0	4,000	4,000	4,000
Total Assets	\$ 31,155	\$ 22,175	\$ 8,731	\$ 8,731	\$ 30,906

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 8,534	\$ 8,534	\$ 0	\$ 0	\$ 8,534
Due To Other Programs	4,000	4,000	0	0	4,000
Total Liabilities	\$ 12,534	\$ 12,534	\$ 0	\$ 0	\$ 12,534
Fund Balance	8,661	8,661	8,731	8,731	16,372
Total Liabilities and Fund Balance	\$ 21,195	\$ 21,195	\$ 8,731	\$ 8,731	\$ 20,906

The auditor's report and notes to the financial statements

WHOLE HEALTH OUTREACH, INC.

Statement of Revenues, Expenses and Changes in Fund Balance

For the period

January 1, 1987 to December 31, 1987

	Restricted Funds		Unrestricted Funds		Total Agency Revenues
	ALCO Education Project	Total Programs	Other Revenues	Total	
<b>REVENUES</b>					
State Grant	\$ 84,343	\$ 84,343	\$ 0	\$ 0	\$ 84,343
Donations	182	708	400	400	890
<b>Total Revenues</b>	<b>\$ 84,525</b>	<b>\$ 84,525</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ 84,772</b>
<b>EXPENDITURES</b>					
Seminar & Workshops	1,000	1,000	0	0	1,000
Printing	374	374	0	0	374
Revenues (Contract Book)	89,804	89,804	0	0	89,804
Fringe Benefits	10,028	10,028	0	0	10,028
Travel	5,066	5,066	185	185	5,251
Insurance	718	718	0	0	718
Rent/Furnished	2,108	2,108	0	0	2,108
Office Supplies	648	648	280	280	928
Telephone	1,867	1,867	0	0	1,867
Bank Charges	8	8	8	8	16
Printing	408	408	0	0	408
Audit Fees	1,700	1,700	270	270	2,000
Accounting	8	8	480	480	490
<b>Total Expenditures</b>	<b>\$ 82,852</b>	<b>\$ 82,852</b>	<b>\$ 1,003</b>	<b>\$ 1,003</b>	<b>\$ 83,745</b>
<b>Excess of Revenues (over/under) Expenditures</b>	<b>1,673</b>	<b>1,673</b>	<b>(603)</b>	<b>(603)</b>	<b>1,070</b>
Fund Balance - 1/1/87	1,376	1,376	12,784	12,784	14,170
Fund Balance - 12/31/87	<b>3,049</b>	<b>3,049</b>	<b>12,181</b>	<b>12,181</b>	<b>15,190</b>

See auditor's report and notes to the financial statements.

## WHOLE HEALTH OUTREACH, INC.

### NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1997

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

##### 1. Statement of Presentation

The agency maintained two bank accounts:

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

The AIDS Education Project is funded as a cost reimbursement program. The program contract period overlaps the agency's calendar year.

#### NOTE 2 - INCOME TAXES

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

#### NOTE 3 - FIXED ASSETS

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

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

Notes to the Financial Statements (continued)

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

<u>Description</u>	<u>Quantity</u>	<u>Date Acquired</u>	<u>Cost</u>	<u>Condition</u>
1. Stand for Copier	1	Jan 1991	90.00	Poor
2. Overhead	1	1992	492.00	Good
3. Computer	1	Jan 1995	<u>729.00</u>	Good
	TOTAL		<u>\$ 1,311.00</u>	

**NOTE 4 - BOARD OF DIRECTORS COMPENSATION**

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



**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 Directors:  
Whole Health Outreach, Inc.

I have audited the general purpose financial statements of Whole Health Outreach, Inc., as of and for the year ended December 31, 1987, and have issued my report thereon dated June 30, 1988. 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.

Compliance

As part of obtaining reasonable assurance about whether Whole Health Outreach, Inc.'s general purpose financial statements are free of material misstatement, I performed tests of its 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 noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Whole Health Outreach, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and notes provide assurance on the internal control over financial reporting. My consideration on 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 amounts that would be material in relation to the general purpose 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 federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



Jim Martin, CPA

Monroe, Louisiana  
June 30, 1988







**JIM MARTIN**

MEMBER PUBLIC ACCOUNTANT

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## MANAGEMENT LETTER

To the directors:  
White Health Outreach, Inc.

This letter is directed to the managing body of White Health Outreach, Inc. and is intended to identify certain immaterial weaknesses found while conducting this audit.

### 1. Minutes of Meetings

Not all minutes of directors meetings were readily accessible. More care needs to be afforded in the taking of minutes of all directors meetings and those minutes need to be reduced to writing and stored in a safe place.

JIM MARTIN, CPA  
Monroe, Louisiana

June 30, 1995



CPA, Never Underestimate The Value