

STATE OF LOUISIANA
OFFICE OF THE ATTORNEY GENERAL
BUREAU OF RECORDS & INFORMATION



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MEMORÉ APPEL GUIDANCE CENTER

A/R/A HARMONY HOUSE

MEMORÉ, LOUISIANA

FINANCIAL STATEMENTS

AND ADDITIONAL INFORMATION

FOR THE YEAR ENDED

JUNE 30, 1998

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

Signature Date 2/17/2001

MONROE AREA GUIDANCE CENTER
A/SEA HARMONY HOUSE
JUNE 30, 1998

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- Business & Financial Planning
- Tax Preparation & Planning
- Individual & Partnership
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- Real Estate & Personal Services

September 10, 1988

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Monroe Area Guidance Center
a/k/a Harmony House
Monroe, Louisiana 71201

We have audited the accompanying statement of financial position of the Monroe Area Guidance Center, a/k/a Harmony House (a nonprofit organization) as of and for the year ended June 30, 1988, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization'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, 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 Monroe Area Guidance Center, a/k/a Harmony House, as of June 30, 1988, and the changes in its net assets and its cash flows for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Monroe Area Guidance Center a/k/a Harmony House taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents for the year ended June 30, 1988, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in

in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated September 18, 1988 on our consideration of Monroe Area Guidance Center s/r/s Harmony House's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Johnston, Perry, Johnson & Associates, L.L.P.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

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September 10, 1998

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

Board of Directors
Monroe Area Guidance Center
a/k/a Harmony House
Monroe, Louisiana

We have audited the financial statements of Monroe Area Guidance Center a/k/a Harmony House as of and for the year ended June 30, 1998, and have issued our report thereon dated September 12, 1998. We conducted our audit in accordance with generally accepted accounting 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 Monroe Area Guidance Center a/k/a Harmony House's financial statements are free of material misstatement, we performed tests 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 those 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 Monroe Area Guidance Center a/k/a Harmony House'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. Our 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 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. We noted no matters involving the internal control over financial reporting and its operation that we 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.

Johnston, Perry, Johnson & Associates, LLP

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

MONROE AREA GUIDANCE CENTER
A/K/A HARMONY HOUSE
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1998

ASSETS

| | |
|-----------------------------------|------------------|
| Current Assets | |
| Cash and Cash Equivalents | 34,898 |
| Accounts Receivable - Grants | 128,968 |
| Unconditional Promises to Give | |
| United Way Services Funding | <u>32,149</u> |
| <u>TOTAL CURRENT ASSETS</u> | 195,915 |
| Property and Equipment | |
| Land | 105,000 |
| Buildings | 867,715 |
| Furniture and Equipment | <u>215,107</u> |
| | 1,187,822 |
| Less: Accumulated Depreciation | <u>257,414</u> |
| <u>NET PROPERTY AND EQUIPMENT</u> | 1,029,408 |
| <u>TOTAL ASSETS</u> | <u>1,225,323</u> |

LIABILITIES AND NET ASSETS

| | |
|---|------------------|
| Current Liabilities | |
| Accounts Payable | 3,153 |
| Notes Payable Due Within One Year | <u>113,123</u> |
| <u>TOTAL CURRENT LIABILITIES</u> | 116,276 |
| Net Assets | |
| Unrestricted - Operations | 19,340 |
| Unrestricted - Fixed Assets | 1,029,408 |
| Temporarily Restricted | <u>52,349</u> |
| <u>TOTAL NET ASSETS</u> | <u>1,099,097</u> |
| <u>TOTAL LIABILITIES AND NET ASSETS</u> | <u>1,208,112</u> |

The accompanying notes are an integral part of these financial statements.

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NOMKOS AREA GUIDANCE CENTER
A/E/A HARMONY HOUSE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 1998

UNRESTRICTED NET ASSETS

| | |
|--|----------------|
| Support | |
| Grants and Contracts | 393,360 |
| Contributions | <u>42,360</u> |
| <u>TOTAL UNRESTRICTED SUPPORT</u> | <u>444,510</u> |
| Revenues | |
| Medicaid | 224,400 |
| Client Fees | 4,800 |
| Interest | 1,230 |
| Miscellaneous | <u>15,384</u> |
| <u>TOTAL UNRESTRICTED REVENUES</u> | <u>250,330</u> |
| Net Assets Released from Restrictions | |
| United Way Services Funding | <u>28,147</u> |
| <u>TOTAL UNRESTRICTED SUPPORT, REVENUES AND RECLASSIFICATION</u> | <u>723,884</u> |

EXPENSES

| | |
|--|----------------|
| Program Services | |
| Community Support | 225,784 |
| Fairhaven Shelter | 106,758 |
| Supportive Living | 67,609 |
| Laundry Services | 28,421 |
| Housing Options | 33,488 |
| Harmony House | 63,314 |
| Supportive Services | <u>18,322</u> |
| <u>TOTAL PROGRAM SERVICES</u> | <u>684,222</u> |
| Supporting Services | |
| Management and General | 35,464 |
| Fund Raising | <u>-</u> |
| <u>TOTAL SUPPORTING SERVICES</u> | <u>35,464</u> |
| <u>TOTAL EXPENSES</u> | <u>719,686</u> |
| <u>INCREASE IN UNRESTRICTED NET ASSETS</u> | <u>34,308</u> |

The accompanying notes are an integral part of these financial statements.

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MINNAPACK AREA GUIDANCE CENTER
A/K/A HARMONY HOUSE
STATEMENT OF ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 1998

TEMPORARILY RESTRICTED NET ASSETS

| | |
|---|------------------|
| Emergency Services Grant for Future Periods | 20,000 |
| United Way Services Funding for Future Periods | 32,149 |
| Net Assets Released from Restriction | |
| Expiration of Time Restriction on United Way Service Funding | (32,147) |
| <u>TOTAL INCREASE IN TEMPORARILY RESTRICTED NET ASSETS</u> | <u>20,002</u> |
| <u>TOTAL INCREASE IN NET ASSETS</u> | <u>27,388</u> |
| <u>NET ASSETS AT BEGINNING OF YEAR</u> | <u>1,834,589</u> |
| <u>NET ASSETS AT END OF YEAR</u> | <u>1,861,977</u> |

The accompanying notes are an integral part of these financial statements.

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**WISCONSIN AREA GUIDANCE CENTER
A/C/A BARNETT MORSE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 1998**

PROGRAM EXPENSES

| | <u>COMUNITY SUPPORT PROGRAM</u> | <u>EXHIBITOR SUPPORT</u> | <u>SUPPORTIVE LIVING</u> | <u>LABORER SUPPORT</u> | <u>HOUSING SUPPORT</u> | <u>STUDY SUPPORT</u> | <u>RECREATIVE SUPPORT</u> | <u>GENERAL SUPPORT</u> |
|-------------------------------|---|------------------------------|------------------------------|----------------------------|----------------------------|--------------------------|-------------------------------|----------------------------|
| Personal Services | 141,849 | 133,534 | 85,288 | 13,549 | 3,578 | 35,231 | 24,446 | 613,583 |
| Related Benefits | 21,212 | 15,649 | 9,797 | 1,241 | 488 | 6,328 | 4,829 | 44,174 |
| Travel | 4,408 | 3,071 | 2,878 | 411 | - | 297 | 208 | 12,547 |
| Operating Supplies | 33,872 | 27,289 | 15,358 | 13,792 | 27,242 | 17,874 | 9,818 | 120,843 |
| Utilities | 9,112 | 6,272 | 588 | 489 | 258 | 1,422 | 892 | 23,228 |
| Professional Services | 1,259 | 1,089 | 679 | 392 | 283 | 860 | 218 | 6,883 |
| Materials | 6,138 | - | - | - | - | - | - | 6,138 |
| Total Program Expenses | 213,888 | 307,824 | 184,922 | 37,161 | 21,442 | 60,492 | 34,889 | 674,879 |
| Depreciation | 15,072 | 13,941 | 5,192 | 1,332 | 1,258 | 2,822 | 872 | 35,002 |
| TOTAL EXPENSES | 228,960 | 321,765 | 190,114 | 38,493 | 22,700 | 63,314 | 35,761 | 710,081 |

The accompanying notes are an integral part of these financial statements.

HOMERIDGE AREA GUIDANCE CENTER
A/K/A HARMONY HOUSE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 1990

| | |
|--|-----------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES</u> | |
| Increase (Decrease) in Net Assets | 87,308 |
| Adjustments to Reconcile Increase in Net Assets to Net Cash Provided (Used) by Operating Activities | |
| Donated Fixed Assets | (1,310) |
| Depreciation | 28,800 |
| (Increase) Decrease in Operating Assets - Unconditional Promises to Give | (68,570) |
| Increase (Decrease) in Operating Liabilities - Accounts Payable | (____)50 |
| <u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u> | <u>26,478</u> |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES</u> | |
| Purchase of Fixed Assets | (12,171) |
| <u>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u> | <u>(12,171)</u> |
| <u>CASH FLOWS FROM FINANCING ACTIVITIES</u> | |
| Increase (Decrease) in Short-Term Debt | (64,188) |
| <u>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</u> | <u>(64,188)</u> |
| <u>NET INCREASE (DECREASE) IN CASH</u> | <u>(50,880)</u> |
| <u>BEGINNING CASH AND CASH EQUIVALENTS</u> | <u>85,484</u> |
| <u>ENDING CASH AND CASH EQUIVALENTS</u> | <u>34,604</u> |
| <u>SUPPLEMENTAL CASH BASIS DATA</u> | |
| Interest Paid | 18,098 |
| Income Taxes Paid | -0- |

The accompanying notes are an integral part of these financial statements.

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HOUSING AREA GUIDANCE CENTER
A/E/A HARMONY HOUSE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 1 - Summary of Significant Accounting Policies

A. Statement of Presentation:

The accompanying financial statements conform to generally accepted accounting principles for not-for-profit organizations.

B. Organization:

The Organization provides a spectrum of habilitation-oriented services to the chronically mentally ill in northeast Louisiana, including providing employment opportunities, helping clients with physical and emotional problems in order to help them get into the mainstream of community life, and operating a group home for the mentally ill. The Organization also carries out a janitorial program to help train clients for employment.

C. 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 those estimates.

D. Cash and Cash Equivalents:

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents.

E. Budget Policy:

Budgets for various programs are prepared by the Organization and approved by grantor of the funds for each respective program.

F. Cash in Banks:

All funds are in institutions insured by an agency of the Federal Government, the Federal Deposit Insurance Corporation.

G. Related Party Transactions:

There were no related party transactions for the year ended June 30, 1999.

MONROE AREA GUIDANCE CENTER
A/K/A EMBROIDERY HOUSE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1998

NOTE 1 - Summary of Significant Accounting Policies (continued)

N. Property and Equipment:

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Buildings are depreciated using the straight-line method over the useful lives ranging between 27.5 years and 38 years. Equipment is depreciated using the declining balance method.

I. Allocation of Functional Expenses:

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE 2 - Funding Policies and Sources of Funds

The Organization receives its monies through various methods of funding. Most of the funds are received as a grant basis from Louisiana Department of Health and Hospitals and Vocational Rehabilitation. The Organization also receives funds as a reimbursement of actual expenditures, and upon a per unit of service provided method, including Medicaid funds. The Organization also receives funds by contributions from both public and private sources.

NOTE 3 - Unconditional Promises to give

Grants

Grants at June 30, 1998 generally consist of reimbursements from the Department of Health and Hospitals for expenditures incurred under the grant program. Such receivables have been pledged to secure the short term loan.

HONOREE AREA GUIDANCE CENTER
A/K/A HARMONY HOUSE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 3 - Unconditional Promises to Give (Continued)

Grants (Continued)

The Emergency Service Grant of \$20,000 will be expended in the next fiscal year and is listed as temporarily restricted.

United Way

United Way Services Funding is awarded on a calendar year basis. For the calendar year 1999, \$44,297 was awarded to Honoree Area Guidance Center, of which \$28,149 is temporarily restricted.

NOTE 4 - Board of Directors' Compensation

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 5 - In-Kind Contributions

The Organization received various in-kind contributions during the year from private and public sources. The value of donated volunteer services is not reflected in the accompanying financial statements since there is no objective basis available by which to measure the value of such services.

NOTE 6 - Income Tax Status

The Organization, a non-profit corporation, is exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code.

NOTE 7 - Changes in Fixed Assets

A summary of changes in fixed assets recorded at cost follows:

| | Balance July 1, 1997 | Additions | Retirements | Balance June 30, 1999 |
|--------------------------|----------------------------|-----------|-------------|-----------------------------|
| Land | 108,480 | - | - | 108,480 |
| Harmony House Bldg. | 440,000 | - | - | 440,000 |
| Falkenstein Bldg. | 297,724 | - | - | 297,724 |
| Furniture & Equipment | 203,188 | 28,388 | 1,418 | 229,158 |
| TOTAL | 1,049,392 | 28,388 | 1,418 | 1,076,362 |
| Accumulated Depreciation | 222,815 | 26,088 | 1,418 | 249,321 |

NONPROFIT AREA GUIDANCE CENTER
A/E/A HARMONY HOUSE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 6 - Accrued Leave

As of June 30, 1999, unrecorded accrued annual leave time was \$8,887. The Organization's policy is to record leave as an expenditure in the year the leave is used.

NOTE 9 - Clients on Medicaid

The Organization's policy is to bill the Department of Health and Hospitals for non-Medicaid clients. If the client later becomes Medicaid eligible, Medicaid may reimburse the Organization for past services that were originally billed and paid by the Department of Health and Hospitals to the Organization. When the Medicaid reimbursement for these past services is received by the Organization, the Organization reduces the amount of the current monthly funds request to the Department of Health and Hospitals.

NOTE 10 - Pension

The Organization maintains an employee Retirement plan for full-time salaried employees. Employer contributions equal seven per cent of compensation, up to a maximum of \$2,000 per year, per employee.

NOTE 11 - Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

NOTE 12 - Fair Values of Financial Instruments

The Organization's financial instruments, none of which are held for trading purposes, include cash and a note payable. The Organization estimates that the fair value of all financial instruments at June 30, 1999 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position.

MONROE AREA GUIDANCE CENTER
A/K/A HARMONY HOUSE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1998

NOTE 13 - Bank Loan Payable

The short-term note payable consists of an installment loan in the original amount of \$125,000 payable to Central Bank. The 9.75% installment note with \$1,644 monthly principal and interest payments had a \$113,313 balance at June 30, 1998. It matures on December 17, 1998 and is secured by real estate and accounts receivable.

NOTE 14 - Audit Requirements

The organization did not fall under the A-133 audit regulation which became effective for fiscal years beginning July 1, 1996 due to federal funds expended being under \$300,000.

SUPPLEMENTARY FINANCIAL INFORMATION

HONOR AREA GUIDANCE CENTER
A/FA HARMONY EDGE
COMPENSATION TO BOARD MEMBERS
FOR THE YEAR ENDED JUNE 30, 1988

No compensation was paid any board member during the year under audit.

SEE ACCOUNTANTS' REPORT.

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JOHNSON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

SCIENCE AREA GUIDANCE CENTER
 A/T/O/A JOURNALIST FEESE
 SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES - GRANTOR BASIS
 FOR THE YEAR ENDED JUNE 30, 1988

PROGRAM SERVICES

| | COMMODITY | REVENUES | EXPENSES | NET REVENUE | NET EXPENSE | NET REVENUE |
|-----------------------------|----------------|----------------|---------------|---------------|---------------|----------------|
| Subjects: | | | | | | |
| GRACE and CONTACTS | | | | | | |
| DBS | - | 71,433 | 88,388 | 26,188 | 27,488 | 26,188 |
| DEE COM INC | - | - | - | - | - | - |
| SA | - | 22,173 | - | - | - | - |
| ERG | - | 26,080 | - | - | - | - |
| OCJ Grant | - | - | - | - | - | - |
| CRS | - | 24,321 | - | - | - | - |
| SA | - | - | - | - | - | - |
| Dept of Parks - Tree Grant | - | - | - | - | - | - |
| State Office Bldg | - | - | - | - | - | - |
| Dept of Transportation | - | - | - | - | - | - |
| COOPERATION | - | - | - | - | - | - |
| WOODWAY | 37,800 | 26,340 | - | - | - | - |
| Other | 34,833 | 383 | - | - | - | - |
| TOTAL REVENUE | 112,807 | 145,123 | 88,388 | 26,188 | 27,488 | 145,123 |
| Perkins: | | | | | | |
| Client Fee - News and Board | - | 4,708 | - | - | - | - |
| Medical | 143,894 | 42,750 | - | - | - | - |
| Contractor | 1,800 | - | - | - | - | - |
| Miscellaneous | 13,804 | 3,582 | - | - | 102 | 1,112 |
| TOTAL REVENUE | 162,302 | 50,232 | - | - | 102 | 1,112 |
| TOTAL NET REVENUE | 219,411 | 115,225 | 18,588 | 26,188 | 27,670 | 20,107 |

See accountants' report.

BRANDS AREA GUIDANCE CENTER
 A/C/A MAINTENANCE
 SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES - GRANTOR BASIS (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 1998

PROGRAM SERVICES

| | COMMODITY REVENUE PROGRAM | FUNDS GRANTS | NONPROFIT LIVABLE | LABORER EMPLOYE | ROBES OFFICE | MARKET PRICE/ISS | REVENUE REVENUE |
|-----------------------|---------------------------------|-----------------|----------------------|--------------------|-----------------|---------------------|--------------------|
| General Services | 143,389 | 139,874 | 46,288 | 14,349 | 4,873 | 38,132 | 4,420 |
| Related Services | 25,812 | 26,668 | 3,187 | 1,241 | 488 | 6,238 | 888 |
| Taxes | 4,428 | 5,873 | 1,090 | 431 | - | 397 | 380 |
| Operating Expenses | 32,872 | 27,858 | 15,420 | 16,200 | 37,247 | 13,874 | 8,428 |
| Supplies | 8,212 | 6,872 | 340 | 683 | 208 | 1,400 | 888 |
| Professional Services | 2,828 | 1,828 | 480 | 383 | 354 | 658 | 380 |
| Capital Outlay | - | 728 | 6,323 | 342 | 6,828 | - | 134 |
| Materials | 4,238 | - | - | - | - | - | - |
| Administrative Costs | 8,828 | 8,828 | 9,828 | 1,132 | 1,828 | 5,828 | 528 |
| TOTAL REVENUES | 225,129 | 223,822 | 26,222 | 26,122 | 27,222 | 54,122 | 19,122 |
| NET REVENUE | 223,122 | 221,122 | 24,122 | 24,122 | 25,122 | 52,122 | 17,122 |

See accountants' report.

MONROE AREA GUIDANCE CENTER
A/K/A HARMONY HOUSE
FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1988

There were no findings nor questioned costs for the year ended June 30, 1988.

See accountants' report.

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MONROE AREA GUIDANCE CENTER
A/K/A HARMONY HOUSE
CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS
JUNE 30, 1999

81-1

Prior Year Finding/Noncompliance:

The organization maintained a cash account that exceeded the FDIC insurance limitation during the year.

Corrective Action:

The bank balance was maintained on a regular basis so to allow excess amounts to be transferred to FDIC protected limits.

MONROE AREA GUIDANCE CENTER
A/K/A HARMONY HOUSE
EXIT CONFERENCE
JUNE 30, 1998

An exit conference was held on October 9, 1998 at the administrative office of the Monroe Area Guidance Center in Monroe, Louisiana. Mr. Rowland Perry, CPA, represented the auditors and the Executive Director and Accountant represented the Organization.

We reported that we did not discover any material weaknesses in internal control. We did not discover any instances of non-compliance with state laws.