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**SOUTHWEST LOUISIANA EDUCATION
AND REFERRAL CENTER, INC.**

(A Nonprofit Organization)

**FINANCIAL REPORT
DECEMBER 31, 1998**

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.

Release Date MAY 19 1999

Brupbacher & Associates

A Professional Accounting Corporation
Post Office Box 34
Rayne, Louisiana 70578

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.

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Brupbacher & Associates
A PROFESSIONAL ACCOUNTING CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 34 • 801 The Boulevard Suite B • Rayne, Louisiana 70578 • (318) 334-7251 FAX (318) 334-7002

To the Board of Directors of
Southwest Louisiana Education and
Referral Center, Inc.
Lafayette, Louisiana

We have audited the accompanying Statement of Financial Position of Southwest Louisiana Education and Referral Center, Inc., (a nonprofit organization) as of December 31, 1998, and the related statement of activities and cash flows for the year then ended. These financial statements are the responsibility of Southwest Louisiana Education and Referral Center'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 *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 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.

We were unable to satisfy ourselves as to the accounting controls over the newly acquired Bingo activities due to the additional time requirements and costs. The net amount of Bingo proceeds is \$7,371 which is included in the net income for the year ended December 31, 1998.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the Bingo activities referred to in the preceding paragraph been susceptible to satisfying audit tests, the financial statements referred to above present fairly, in all material respects, the financial position of Southwest Louisiana Education and Referral Center, Inc., as of December 31, 1998, and the changes in net assets and its cash flows for the year ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 1999, on our consideration of Southwest Louisiana Education and Referral Center's internal control over financial reporting and our tests of its compliance with certain provisions of law, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Southwest Louisiana Education and Referral Center taken as a whole. The supplemental information of the project on pages 17-18, is presented for the purpose of additional analysis and is not a required part 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.

Brupbacher & Associates, APAC

Brupbacher & Associates
A Professional Accounting Corporation

Rayne, Louisiana
April 23, 1999

MEMBER OF
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SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 1998 AND 1997

	ASSETS	
	<u>1998</u>	<u>1997</u>
Current Assets		
Cash	\$ 180,915	\$ 143,776
Restricted Cash	116,319	111,474
Total Current Assets	<u>\$ 297,234</u>	<u>\$ 255,250</u>
Fixed Assets		
Property, plant, and equipment	\$ 128,785	\$ 126,343
Less: Accumulated Depreciation	110,860	98,664
Net property, plant, and equipment	<u>\$ 17,925</u>	<u>\$ 27,679</u>
Total Assets	<u><u>\$ 315,159</u></u>	<u><u>\$ 282,929</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts Payable	\$ 1,674	\$ 1,795
Total Current Liabilities	<u>\$ 1,674</u>	<u>\$ 1,795</u>
Net Assets		
Temporarily Restricted	\$ 116,319	\$ 111,474
Unrestricted	197,166	169,660
Total Net Assets	<u>\$ 313,485</u>	<u>\$ 281,134</u>
Total Net Assets and Liabilities	<u><u>\$ 315,159</u></u>	<u><u>\$ 282,929</u></u>

See accompanying notes and accountant's audit report

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
STATEMENT OF ACTIVITIES
FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 1998 AND 1997

	1998	1997
UNRESTRICTED NET ASSETS		
Tel-law	\$ 5,000	\$ 6,078
City of Lafayette	125,000	125,000
DDS Contract	21,660	20,000
Miscellaneous Donations	23,470	5,630
Nike Tour	16,880	21,807
Bingo - Net (Unaudited)	7,371	-
United Way	115,000	111,000
Donated Services	167,163	133,035
CME Reimbursement	22,800	27,360
Interest Income	2,770	3,734
Total Unrestricted Support	\$ 507,114	\$ 453,644
NET ASSETS RELEASED FROM RESTRICTIONS		
Tel-law	\$ 116	\$ 120
Tel-med	5,180	3,539
Helpline	96,378	97,390
Project RX	56,586	61,534
Epilepsy Task Force	274	304
Total Net Assets Released from Restriction	\$ 158,534	\$ 162,887
Total Unrestricted Support and Reclassifications	\$ 665,648	\$ 616,531
EXPENSES		
Program Services		
Social Services	\$ 167,163	\$ 133,035
Helpline	96,378	97,390
Tel-med	5,180	3,539
Tel-law	115	120
Project RX	56,586	61,534
Epilepsy Task Force	274	304
Total Program Services	\$ 325,696	\$ 295,922
Supporting Services		
Management and General	\$ 312,445	\$ 287,365
Total Expenses	\$ 638,141	\$ 583,287
Increase (Decrease) in Unrestricted Net Assets	\$ 27,507	\$ 33,244

See accompanying notes and accountant's report

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
STATEMENT OF ACTIVITIES
FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 1998 AND 1997

	<u>1998</u>	<u>1997</u>
TEMPORARILY RESTRICTED NET ASSETS		
Tel-med Support	\$ 4,500	\$ -
Tel-med Interest Income	219	236
Helpline Support	74,842	100,769
Helpline Interest	824	598
RX Support	81,490	68,431
RX Interest	1,322	864
Epilepsy Support	180	130
Total Income Temporarily Restricted Net Assets	<u>\$ 163,377</u>	<u>\$ 171,028</u>
 NET ASSETS RELEASED FROM RESTRICTIONS		
Tellaw	\$ (115)	\$ (120)
Telmed	(5,180)	(3,539)
Helpline	(96,378)	(97,390)
Project RX	(56,586)	(61,534)
Epilepsy Task Force	(274)	(304)
Total Net Assets Released from Restrictions	<u>\$ (158,533)</u>	<u>\$ (162,887)</u>
 INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS	 \$ 4,844	 \$ 8,141
 INCREASE IN UNRESTRICTED NET ASSETS	 <u>27,507</u>	 <u>32,244</u>
 INCREASE IN NET ASSETS	 \$ 32,351	 \$ 41,385
 NET ASSETS AT BEGINNING OF YEAR	 <u>281,134</u>	 <u>239,749</u>
 NET ASSETS AT END OF YEAR	 <u>\$ 313,485</u>	 <u>\$ 281,134</u>

See accompanying notes and accountant's audit report

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 1997

	Social Services	Helpline	Tel-Med	Tel-Law
Wages	\$ -	\$ -	\$ -	\$ -
Payroll Taxes	-	-	-	-
Total Salaries and Related Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Audit Services	-	-	-	-
Bank Charges	-	-	-	115
Computer Expense	-	-	-	-
Contract Labor	-	-	-	-
Depreciation	-	-	-	-
Dues and subscriptions	-	-	-	-
Equipment Rental	-	-	-	-
Insurance	-	-	-	-
Insurance - Group	-	-	-	-
Literature	-	-	-	-
Meetings	-	-	-	-
Office supplies	-	-	-	-
Postage	-	-	-	-
Professional fees	-	-	-	-
Programs	-	-	-	-
Rent	-	-	-	-
Repairs and Maintenance	-	-	-	-
Seminars and Conferences	-	-	-	-
Taxes and Licenses	-	-	-	-
Telephone	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
System Maintenance	-	-	5,180	-
Individual Assistance	-	96,378	-	-
Prescriptions	-	-	-	-
Miscellaneous	-	-	-	-
Donated Professional Services	167,163	-	-	-
Over & Short	-	-	-	-
Advertising	-	-	-	-
Gaming Supplies	-	-	-	-
Jack Pot Winners	-	-	-	-
Prizes	-	-	-	-
United Way Payment	-	-	-	-
Total Expenses	<u>\$167,163</u>	<u>\$ 96,378</u>	<u>\$ 5,180</u>	<u>\$ 115</u>

See accompanying notes and accountant's audit report

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 1997

Project RX	Epilepsy Task Force	Bingo (Unaudited)	Supporting Services	Total
\$ -	\$ -	\$ 16,792	\$ 197,340	\$ 214,131
-	-	1,218	16,058	17,276
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,010</u>	<u>\$ 213,398</u>	<u>\$ 231,407</u>
-	-	-	3,525	3,525
-	119	122	219	575
-	-	100	979	1,079
-	-	4,167	1,024	5,191
-	-	-	12,196	12,196
-	-	-	2,574	2,574
-	-	-	-	-
-	-	-	3,859	3,859
-	-	797	8,004	8,801
-	-	-	1,280	1,280
-	-	-	1,576	1,576
-	-	132	13,860	13,992
-	-	68	7,968	8,036
-	-	970	3,614	4,584
-	-	-	2,980	2,980
-	-	14,950	15,600	30,550
-	-	-	1,083	1,083
-	-	-	3,261	3,261
-	-	200	135	335
-	-	83	7,637	7,720
-	-	-	1,305	1,305
-	-	-	2,763	2,763
-	-	-	-	5,180
-	-	-	-	96,378
56,586	-	-	-	56,586
-	155	-	-	155
-	-	-	-	167,163
-	-	304	-	304
-	-	2,151	-	2,151
-	-	16,085	-	16,085
-	-	19,000	-	19,000
-	-	161,938	-	161,938
-	-	-	3,615	3,615
<u>\$ 56,586</u>	<u>\$ 274</u>	<u>\$ 239,077</u>	<u>\$ 312,455</u>	<u>\$ 877,227</u>

(Continued)

See accompanying notes and accountant's audit report

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES (Continued)
FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 1998 AND 1997

	<u>1998</u>	<u>1997</u>
Wages	\$ 214,131	\$ 179,663
Payroll Taxes	17,276	17,178
Total Salaries and Related Expenses	<u>\$ 231,407</u>	<u>\$ 196,841</u>
Audit Services	3,525	-
Bank Charges	575	359
Computer Expense	1,079	7,039
Contract Labor	5,191	2,008
Depreciation	12,196	13,369
Dues and subscriptions	2,574	413
Equipment Rental	-	2,589
Insurance	3,859	1,607
Insurance - Group	8,801	6,753
Literature	1,280	1,368
Meetings	1,576	1,042
Office supplies	13,992	11,416
Postage	8,036	6,121
Professional fees	4,584	5,700
Programs	2,980	50
Rent	30,550	15,600
Repairs and Maintenance	1,083	1,379
Seminars and Conferences	3,261	3,054
Taxes and Licenses	335	5
Telephone	7,720	6,668
Travel	1,305	1,119
Utilities	2,763	3,097
System Maintenance	5,180	3,539
Individual Assistance	96,378	97,390
Prescriptions	56,586	61,534
Miscellaneous	155	192
Donated Professional Services	167,163	133,035
Over & Short	304	-
Advertising	2,151	-
Gaming Supplies	16,085	-
Jack Pot Winners	19,000	-
Prizes	161,938	-
United Way Payment	3,615	-
Total Expenses	<u><u>\$ 877,227</u></u>	<u><u>\$ 583,287</u></u>

See accompanying notes and accountant's audit report

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
STATEMENT OF CASH FLOWS
FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 1998 AND 1997

	<u>1998</u>	<u>1997</u>
Cash Flows from Operating Activities		
Increase in Net Assets	\$ 32,351	\$ 41,385
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Depreciation	12,196	13,369
Increase (Decrease) in Accounts Payable	<u>(121)</u>	<u>672</u>
Net Cash Provided (Used) by Operating Activities	\$ 44,426	\$ 55,426
Cash Flows from Investing Activities		
Increase (Decrease) Property, Plant, Equipment	<u>(2,442)</u>	<u>(30,714)</u>
Net Increase (Decrease) in Cash	\$ 41,984	\$ 24,712
Cash at beginning of year	<u>255,250</u>	<u>230,538</u>
Cash at end of year	<u><u>\$ 297,234</u></u>	<u><u>\$ 255,250</u></u>

See accompanying notes and accountant's audit report

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SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION - The Southwest Louisiana Education and Referral Center, Inc. is a non profit organization as described in Sec 501 (c) 3 of the Internal Revenue Code. The Organization administers the following programs:

Campaign of Concern	Milk Fund
Continuing Medical Education	Nutrition line
Counseline	Tel-Med
Donated Dental Services	Tel-Law
Detention Home	Teen Call
Developmental Disabilities	Kid Call
Drug Education Booklets	Parentline
Epilepsy Task Force	Unwed Mothers
Eyeglass Program	Veneral Disease
Helpline	Vial of Life
Project RX	Legal Assistance
Medical Appliances	Citizens for Public Education

The mission of Southwest Louisiana Education and Referral Center, Inc. is to see that, in times of personal crisis, people can call the agencies hotline and be assured of assistance and/or advocacy.

BASIS OF ACCOUNTING - The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

PUBLIC SUPPORT AND REVENUE - Public support and revenues from fund raising activities are available for use in the current year unless specifically restricted by the donor. Grants and other contributions of cash and other assets are reported as temporarily restricted if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

ESTIMATES - The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates and the assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could vary from those estimates.

CASH AND CASH EQUIVALENTS - The organization has included in cash the following at December 31, 1998:

General Operating Funds	\$ 14,687
Savings Account	102,237
Other	63,991
Temporarily Restricted Funds	<u>116,319</u>
Total Cash	<u>\$ 297,234</u>

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

DEPRECIATION - The furniture and equipment are being depreciated over 5 years using the MACRS method of depreciation. Leasehold improvements are being depreciated over 7 years using the MACRS method of depreciation.

INCOME TAXES - Southwest Louisiana Education and Referral Center, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. There was no unrelated business income for 1998.

NOTE 2 - CHANGES IN ACCOUNTING PRINCIPLES

The organization has adopted the provisions of Statement of Financial Accounting Standards No. 116, Accounting for Contributions received and Contributions Made and No. 117, Financial Statements of Not for Profit Organizations by restating net assets as of December 31, 1997. Statement No. 116 requires the organization to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. Statement No. 117 establishes standards for general purpose external financial statements of not for profit organizations, and requires a statement of financial position, a statement of activities, and a statement of cash flows.

NOTE 3 - FURNITURE, EQUIPMENT, AND LEASEHOLD IMPROVEMENTS

The following is a summary of furniture, equipment, and leasehold improvements as of December 31, 1998:

Furniture and Equipment	\$ 109,067
Leasehold Improvements	<u>19,718</u>
	\$ 128,785
Less Accumulated Depreciation	<u>110,860</u>
	<u>\$ 17,925</u>

NOTE 4 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following periods:

Periods after December 31, 1998

Epilepsy Task Force	\$ 235
Helpline	32,364
Project RX	74,347
Tel-Law	550
Tel-Med	<u>8,823</u>
Total temporarily restricted net assets	<u>\$297,234</u>

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

Net assets were released from donor restrictions by incurring expenses satisfying the purpose restriction specified by donors as follows:

Epilepsy Task Force	\$ 304
Helpline	96,378
Project RX	56,586
Tel-Law	116
Tel-Med	<u>5,180</u>
Total restrictions released	<u>\$ 158,534</u>

NOTE 5 – DONATED SERVICES

Southwest Louisiana Education and Referral Center, Inc. receives a significant amount of donated services from unpaid volunteers who provide medical and dental services to people who are otherwise unable to receive these services. These amounts have been included in the statement of activities as they have met the criteria for recognition as described in SFAS 116.

NOTE 6 – BINGO ACTIVITIES

The charitable gaming activity of Bingo was initiated in July 1998. The activity generated revenue of \$246,448 and expenses of \$239,077. Due to the time constraints and additional costs, as well as the uncertainty of the continuance of the activity, we were unable to adequately satisfy our audit tests.

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Brupbacher & Associates

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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 of
Southwest Louisiana Education and
Referral Center, Inc.
Lafayette, Louisiana

We have audited the financial statements of Southwest Louisiana Education and Referral Center, Inc., as of and for the year ended December 31, 1998, and have issued our report thereon dated April 23, 1999. 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 Southwest Louisiana Education and Referral Center, Inc.'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 statements 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 Southwest Louisiana Education and Referral Center, 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters 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 board of directors, management, legislative auditor and other regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

Brupbacher & Associates, APAC

Brupbacher & Associates
A Professional Accounting Corporation

Rayne, Louisiana
April 23, 1999

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
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SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
SUPPLEMENTAL INFORMATION

SCHEDULE OF TEMPORARILY RESTRICTED ACTIVITY

	<u>Tel-Med</u>	<u>Tel-Law</u>	<u>Helpline</u>	<u>Project RX</u>	<u>Epilepsy</u>	<u>Total</u>
Beginning Balance(1/1/98)	\$ 9,284	\$ 664	\$ 53,077	\$ 48,121	\$ 329	\$ 111,475
Support Received	\$ 4,719	\$ 1	\$ 75,666	\$ 82,812	\$ 180	\$ 163,378
Released from restrictions	(5,180)	(116)	(96,378)	(56,586)	(274)	(158,534)
Total Temporarily Net Assets (12/31/98)	<u>\$ 8,823</u>	<u>\$ 549</u>	<u>\$ 32,365</u>	<u>\$ 74,347</u>	<u>\$ 235</u>	<u>\$ 116,319</u>
1998 Change in temporarily restricted net assets by specific program	<u>\$ (461)</u>	<u>\$ (115)</u>	<u>\$ (20,712)</u>	<u>\$ 26,226</u>	<u>\$ (94)</u>	<u>\$ 4,844</u>

SCHEDULE OF DONATED PROFESSIONAL SERVICES

	<u>Number of Visits</u>	<u>In Kind Value</u>
Detention Home		
Children seen by Doctors	313	\$ 25,040
Children seen by Dentists	80	4,800
Monthly on Call Fee		9,600
Monthly Medication Fee	-	1,600
Monthly Transportation Fee		756
Pregnancy Tests Performed	79	1,311
Drug Screens Performed	26	663
Total Detention Home	<u>498</u>	<u>\$ 43,770</u>
Campaign of Concern	1,231	73,860
Donated Dental Services	173	47,733
Eyecare Program	<u>18</u>	<u>1,800</u>
Total Donated Professional Services	<u>1,920</u>	<u>\$ 167,163</u>

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
SUPPLEMENTAL INFORMATION

Statement of Revenues and Expenses
For the Twelve Month Period Ended December 31, 1998

Revenues:	
Support	\$ 332,590
Donated Services	167,163
Bingo Income	7,371
Program Services	161,013
Interest	2,365
Total Revenue	<u>\$ 670,502</u>

Expenses:	
Wages	\$ 197,340
Payroll Taxes	16,058
Bank Charges	453
Computer Expense	979
Contract Labor	1,024
Depreciation	12,196
Dues and subscriptions	2,574
Insurance	3,859
Insurance - Group	8,004
Literature	1,280
Meetings	1,576
Office supplies	13,860
Postage	7,968
Professional fees	3,614
Programs	2,980
Rent	15,600
Repairs and Maintenance	1,083
Seminars and Conferences	3,261
Taxes and Licenses	135
Telephone	7,637
Travel	1,305
Utilities	2,763
System Maintenance	5,180
Individual Assistance	96,378
Prescriptions	56,586
Donated Professional Services	167,163
Accounting and Legal	3,525
United Way Payment	3,615
Miscellaneous	155
Total Expenses	<u>\$ 638,151</u>

Net Income	<u>\$ 32,351</u>
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