

2025 RELEASE UNDER E.O. 14176
9/17/2025 AM 9:04

**AFFILIATED BLIND OF
LOUISIANA TRAINING CENTER, INC.
FINANCIAL REPORT
JUNE 30, 1999**

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 NOV 10 1999

C O N T E N T S

	Page
INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS	1
FINANCIAL STATEMENTS	
Statements of financial position	2
Statement of activities	3 and 4
Statements of cash flows	5
Notes to financial statements	6 - 11
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u>	13 and 14
Schedule of findings and questioned costs	15
Schedule of prior year findings	16



BROUSSARD, POCHÉ, LEWIS & BREAUX, L.L.P.
C E R T I F I E D P U B L I C A C C O U N T A N T S

4112 West Congress
P. O. Box 61400
Lafayette, Louisiana
70596-1400
phone: (318) 988-4930
fax: (318) 984-4574

INDEPENDENT AUDITORS' REPORT

Other Offices:

Crowley, LA
(318) 783-0650

Opelousas, LA
(318) 942-5217

New Iberia, LA
(318) 364-4554

Church Point, LA
(318) 684-2855

Eunice, LA
(318) 457-0071

Lawrence A. Cramer, CPA*
Eugene C. Gilder, CPA*
Donald W. Kelley, CPA*
Herbert Lemoine II, CPA*
Frank A. Stagno, CPA*
Scott J. Broussard, CPA*
L. Charles Abshire, CPA*
Kenneth R. Dugas, CPA*
P. John Blanchet III, CPA*
Stephen L. Lambousy, CPA*
Craig C. Babineaux, CPA*
Peter C. Borrello, CPA*
Michael P. Crochet, CPA*
George J. Trappey III, CPA*
Daniel E. Gilder, CPA*
Gregory B. Milton, CPA*
S. Scott Soileau, CPA*
Patrick C. McCarthy, CPA*
Martha B. Wyatt, CPA*

Retired:

Sidney L. Broussard, CPA* 1980
Leon K. Poché, CPA 1984
James H. Breaux, CPA 1987
Erna R. Walton, CPA 1988
George A. Lewis, CPA* 1992
Geraldine J. Wimberley, CPA* 1995
Rodney L. Savoy, CPA* 1996
Larry G. Broussard, CPA* 1997

*Members of American Institute of
Certified Public Accountants
Society of Louisiana Certified
Public Accountants*

To the Board of Directors of
Affiliated Blind of Louisiana
Training Center, Inc.
Lafayette, Louisiana

We have audited the accompanying statements of financial position of Affiliated Blind of Louisiana Training Center, Inc. (a nonprofit organization) as of June 30, 1999 and 1998 and the related statements of activities and cash flows for the years 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 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 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, based on our audit, the financial statements referred to above present fairly, in all material respects, the financial position of Affiliated Blind of Louisiana Training Center, Inc. as of June 30, 1999 and 1998, and the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 17, 1999, on our consideration of Affiliated Blind of Louisiana Training Center, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Broussard, Poché, Lewis & Breaux, LLP

Lafayette, Louisiana
August 17, 1999

AFFILIATED BLIND OF LOUISIANA TRAINING CENTER, INC.

STATEMENTS OF FINANCIAL POSITION
June 30, 1999 and 1998

ASSETS	<u>1999</u>	<u>1998</u>
CURRENT ASSETS		
Cash	\$1,088,367	\$ 897,849
Due from ABL, Inc.	-	3,365
Due from employees	250	250
Due from other agencies	97,610	184,642
Prepaid expenses	9,535	41,934
Deposits	<u>1,015</u>	<u>1,015</u>
Total current assets	<u>\$1,196,777</u>	<u>\$1,129,055</u>
FIXED ASSETS		
Property and equipment, net	<u>\$4,345,956</u>	<u>\$4,562,608</u>
Total assets	<u>\$5,542,733</u>	<u>\$5,691,663</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 18,769	\$ 2,837
Accrued liabilities	<u>43,147</u>	<u>27,118</u>
Total current liabilities	<u>\$ 61,916</u>	<u>\$ 29,955</u>
NET ASSETS		
Unrestricted	\$ 944,797	\$1,057,891
Temporarily restricted	<u>4,536,020</u>	<u>4,603,817</u>
Total net assets	<u>\$5,480,817</u>	<u>\$5,661,708</u>
Total liabilities and net assets	<u>\$5,542,733</u>	<u>\$5,691,663</u>

See Notes to Financial Statements.

AFFILIATED BLIND OF LOUISIANA TRAINING CENTER, INC.

STATEMENT OF ACTIVITIES
Year Ended June 30, 1999

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES, GAINS AND OTHER SUPPORT			
Contributions	\$ 182,766	\$ -	\$ 182,766
Fee for services	591,581	-	591,581
Interest revenue	42,368	-	42,368
Grant revenue	-	264,097	264,097
Meal tickets	4,184	-	4,184
Transfers from ABL, Inc.	150,000	-	150,000
Miscellaneous revenue	3,550	-	3,550
Net assets released from restrictions:			
Satisfaction of program restrictions	256,894	(256,894)	-
Expiration of time restrictions	<u>75,000</u>	<u>(75,000)</u>	<u>-</u>
Total revenues, gains and other support	<u>\$1,306,343</u>	<u>\$ (67,797)</u>	<u>\$ 1,238,546</u>
EXPENSES AND LOSSES			
Program expenses:			
Housing and training	\$1,419,437	\$ -0-	\$ 1,419,437
Changes in net assets	\$ (113,094)	\$ (67,797)	\$ (180,891)
Net assets at beginning of year	<u>1,057,891</u>	<u>4,603,817</u>	<u>5,661,708</u>
Net assets at end of year	<u>\$ 944,797</u>	<u>\$ 4,536,020</u>	<u>\$ 5,480,817</u>

See Notes to Financial Statements.

AFFILIATED BLIND OF LOUISIANA TRAINING CENTER, INC.

STATEMENT OF ACTIVITIES
Year Ended June 30, 1998

	Unrestricted	Temporarily Restricted	Total
REVENUES, GAINS AND OTHER SUPPORT			
Contributions	\$ 246,979	\$ -	\$ 246,979
Fee for services	842,392	-	842,392
Interest revenue	41,829	-	41,829
Grant revenue	-	97,949	97,949
Miscellaneous revenue	3,178	-	3,178
Net assets released from restrictions:			
Satisfaction of program restrictions	97,949	(97,949)	-
Expiration of time restrictions	<u>75,000</u>	<u>(75,000)</u>	<u>-</u>
Total revenues, gains and other support	<u>\$1,307,327</u>	<u>\$ (75,000)</u>	<u>\$ 1,232,327</u>
EXPENSES AND LOSSES			
Program expenses:			
Housing and training	\$1,325,612	\$ -	\$ 1,325,612
Transfers to ABL, Inc.	<u>24,913</u>	<u>-</u>	<u>24,913</u>
Total expenses	<u>\$1,350,525</u>	<u>\$ -0-</u>	<u>\$ 1,350,525</u>
Changes in net assets	\$ (43,198)	\$ (75,000)	\$ (118,198)
Net assets at beginning of year	<u>1,101,089</u>	<u>4,678,817</u>	<u>5,779,906</u>
Net assets at end of year	<u>\$1,057,891</u>	<u>\$ 4,603,817</u>	<u>\$ 5,661,708</u>

See Notes to Financial Statements.

AFFILIATED BLIND OF LOUISIANA TRAINING CENTER, INC.

STATEMENTS OF CASH FLOWS
Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (180,891)	\$ (118,198)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	259,224	286,442
(Increase) decrease in due from ABL, Inc.	3,365	(1,526)
Increase in due from employees	-	(250)
(Increase) decrease in prepaid expenses	32,399	(3,472)
(Increase) decrease in due from other agencies	87,032	(3,226)
Increase (decrease) in accounts payable	15,932	(11,815)
Increase (decrease) in accrued liabilities	<u>16,029</u>	<u>(3,680)</u>
Net cash provided by operating activities	<u>\$ 233,090</u>	<u>\$ 144,275</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of equipment and building improvements	<u>\$ (42,572)</u>	<u>\$ (4,291)</u>
<i>Net increase in cash</i>	\$ 190,518	\$ 139,984
Cash at beginning of year	<u>897,849</u>	<u>757,865</u>
Cash at end of year	<u>\$1,088,367</u>	<u>\$ 897,849</u>

See Notes to Financial Statements.

AFFILIATED BLIND OF LOUISIANA TRAINING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies

Nature of organization:

Affiliated Blind of Louisiana Training Center, Inc. was incorporated on September 10, 1997 to operate the Training Center which was previously operated by Affiliated Blind of Louisiana, Inc. The Organization took over operation of the Training Center effective October 1, 1997. The mission of the Training Center is to teach skills required to maximize the independence and increase the employability of individuals who are blind, visually-impaired, or deaf-blind, thereby allowing for full integration into the community.

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting.

The Organization is an exempt organization for Federal income tax purposes under Section 501(c)(3) of the Internal Revenue Code.

Significant accounting policies:

Support and expenses:

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets in the statement of activities as net assets released from restrictions.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

Allowance for doubtful accounts:

The Organization considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

NOTES TO FINANCIAL STATEMENTS

Property and equipment:

Purchased property and equipment are recorded at cost at the date of acquisition. Property and equipment purchased with grant funds are recorded as temporarily restricted contributions. In the absence of donor stipulations regarding how long the assets must be used, the Organization has adopted a policy of implying a time restriction that expires over the useful life of the assets. Depreciation is computed by the straight-line and declining balance methods at rates based on the following estimated useful lives:

	<u>Years</u>
Furniture and equipment	3 - 25
Building and improvements	10 - 40

Compensated absences:

Employees of the Organization earn annual leave in varying amounts ranging from 4.67 hours per month to 8 hours per month, depending upon length of service. At the end of each year, employees may carry forward vacation time earned but not taken with the maximum allowable carryover of unused vacation time being equal to one year's accumulated vacation time. Subject to the above limitation, unused vacation is paid to an employee upon retirement or resignation at hourly rates being earned by that employee at separation. At June 30, 1999, accrued annual leave totaled \$12,803.

Sick leave is earned at the same rate as annual leave; however, sick leave is not paid to employees at termination. In accordance with the provisions of Statement of Financial Standards No. 43, "Accounting for Compensated Absences," no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Donated services:

The Organization receives donated services from unpaid volunteers who assist in program services during the year; however, these donated services are not reflected in the statement of activity because the criteria for recognition under SFAS No. 116 have not been satisfied.

Cash and cash equivalents:

For the purposes of the statement of cash flows, the Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

NOTES TO FINANCIAL STATEMENTS

Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2. Property and Equipment

Property and equipment consisted of the following at June 30, 1999 and 1998:

	<u>1999</u>	<u>1998</u>
Land	\$ 292,500	\$ 292,500
Buildings and improvements	4,386,770	4,353,570
Furniture and equipment	1,093,253	1,083,882
Vehicles	<u>78,264</u>	<u>78,264</u>
	\$ 5,850,787	\$ 5,808,216
Less accumulated depreciation	<u>(1,504,831)</u>	<u>(1,245,608)</u>
	<u>\$ 4,345,956</u>	<u>\$ 4,562,608</u>

Total depreciation expense for the year ended June 30, 1999 and 1998 was \$259,224 and \$286,442, respectively.

Note 3. Due From Other Agencies

Due from other agencies consisted of the following at June 30, 1999 and 1998:

	<u>1999</u>	<u>1998</u>
Louisiana Rehabilitation Services for the Blind:		
Fee for services	\$ 30,090	\$ 175,605
Project COPE grant	17,017	9,037
Project COPE Expansion grant	13,057	-
Louisiana Legislative grant	22,886	-
Louisiana State Department of Health and Hospitals:		
Case management	<u>14,560</u>	<u>-</u>
	<u>\$ 97,610</u>	<u>\$ 184,642</u>

NOTES TO FINANCIAL STATEMENTS

Note 4. Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes or periods as of June 30, 1999 and 1998:

	<u>1999</u>	<u>1998</u>
Depreciation of building constructed with federal grant funds	\$ 2,700,000	\$ 2,775,000
Equipment	<u>1,836,020</u>	<u>1,828,817</u>
	<u>\$ 4,536,020</u>	<u>\$ 4,603,817</u>

The equipment included above was purchased with grant funds which required the equipment to be used for rehab purposes for a certain number of years or it would revert to the grantor. This is the balance that is still subject to that restriction.

Note 5. Net Assets Released from Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or the expiration of time as follows:

	<u>1999</u>	<u>1998</u>
Purpose restrictions accomplished:		
Louisiana Legislative grant	\$ 56,120	\$ -
Project COPE grant	97,838	97,949
Project COPE expansion grant	102,936	-
Time restriction expired:		
Depreciation of building	<u>75,000</u>	<u>75,000</u>
Total restrictions released	<u>\$ 331,894</u>	<u>\$ 172,949</u>

NOTES TO FINANCIAL STATEMENTS

Note 6. Natural Classification of Expenses

Expenses incurred were for the following at June 30, 1999 and 1998:

	<u>1999</u>	<u>1998</u>
Salary	\$ 717,186	\$ 610,250
Payroll tax	57,938	50,765
Depreciation	259,224	286,442
Insurance	88,772	82,516
Legal and accounting	6,026	18,025
Office	9,253	12,326
Repairs and maintenance	15,588	15,531
Supplies	30,717	26,809
Telephone	20,968	13,599
Travel	16,895	11,689
Janitorial	4,834	5,354
Contract services	26,471	13,406
Fuel	2,219	2,625
Utilities	48,811	48,205
Client services	45,729	82,473
Low vision - purchases\expense	11,760	7,408
Training	12,132	14,575
401(k) matching	12,968	-
Advertising	7,512	-
Printing	4,027	-
Other	<u>20,407</u>	<u>23,614</u>
	<u>\$ 1,419,437</u>	<u>\$ 1,325,612</u>

Note 7. Affiliated Organizations

Affiliated Blind of Louisiana Enterprises, Inc. is a nonprofit organization which manages two bingo operations and contributes 75% of its profits to Affiliated Blind of Louisiana Training Center, Inc. The following direct monetary transactions were engaged in as of and for the years ended June 30, 1999 and 1998:

	<u>1999</u>	<u>1998</u>
Contributions from:		
Affiliated Blind of Louisiana Enterprises, Inc.	\$ 179,763	\$ 233,527
Affiliated Blind of Louisiana, Inc.	<u>150,000</u>	<u>-</u>
	<u>\$ 329,763</u>	<u>\$ 233,527</u>

There were no balances owed from or to affiliated organizations at June 30, 1999 and 1998.

NOTES TO FINANCIAL STATEMENTS

Note 8. Employee Defined Contribution Plan

Effective January 1, 1998, Affiliated Blind of Louisiana Training Center, Inc. adopted a 401(k) Profit Sharing Plan. The plan covers substantially all full-time employees of the Organization who meet the plan's eligibility requirements. The plan provides for a tax deferred profit sharing contribution and an employee elective contribution, effective August 1, 1998, with an Organization matching provision.

The Organization contributed 4% of gross salaries for each plan participant in fiscal year 1999. Participants may contribute up to fifteen percent (15%) of annual compensation. Contributions made by the Organization to the plan were \$12,968 and \$-0- during the 1999 and 1998 fiscal years, respectively.

This page intentionally left blank.



BROUSSARD, POCHÉ, LEWIS & BREAUX, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

4112 West Congress
P. O. Box 61400
Lafayette, Louisiana
70596-1400
phone: (318) 988-4930
fax: (318) 984-4574

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

Other Offices:

Crowley, LA
(318) 783-0650

Opelousas, LA
(318) 942-5217

New Iberia, LA
(318) 364-4554

Church Point, LA
(318) 684-2855

Eunice, LA
(318) 457-0071

Lawrence A. Cramer, CPA*

Eugene C. Gilder, CPA*

Donald W. Kelley, CPA*

Herbert Lemoine II, CPA*

Frank A. Stagno, CPA*

Scott J. Broussard, CPA*

L. Charles Abshire, CPA*

Kenneth R. Dugas, CPA*

P. John Blanchet III, CPA*

Stephen L. Lambousy, CPA*

Craig C. Bahineaux, CPA*

Peter C. Borvello, CPA*

Michael P. Crochet, CPA*

George J. Trappey III, CPA*

Daniel E. Gilder, CPA*

Gregory B. Milton, CPA*

S. Scott Soileau, CPA*

Patrick C. McCarthy, CPA*

Martha B. Wyatt, CPA*

Retired:

Sidney L. Broussard, CPA* 1980

Leon K. Poché, CPA 1984

James H. Breaux, CPA 1987

Erma R. Walton, CPA 1988

George A. Lewis, CPA* 1992

Geraldine J. Wimberley, CPA* 1995

Rodney L. Savoy, CPA* 1996

Larry G. Broussard, CPA* 1997

*Members of American Institute of
Certified Public Accountants
Society of Louisiana Certified
Public Accountants*

To the Board of Directors of
Affiliated Blind of Louisiana
Training Center, Inc.
Lafayette, Louisiana

We have audited the financial statements of Affiliated Blind of Louisiana Training Center, Inc. (a nonprofit organization) as of and for the year ended June 30, 1999, and have issued our report thereon dated August 17, 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 the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts 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 an instance of noncompliance that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as item 99-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Organization'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 management. However, this report is a matter of public record and its distribution is not limited.

Broussard, Roche, Lewis + Breany LLP

Lafayette, Louisiana
August 17, 1999

AFFILIATED BLIND OF LOUISIANA TRAINING CENTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 1999

We have audited the financial statements of Affiliated Blind of Louisiana Training Center, Inc. as of and for the year ended June 30, 1999, and have issued our report thereon dated August 17, 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. Our audit of the financial statements as of June 30, 1999 resulted in an unqualified opinion.

Section I - Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ___ Yes X No
Reportable Conditions ___ Yes X None Reported

Compliance

Compliance Material to Financial Statements X Yes ___ No

Section II - Financial Statement Findings

99-1 Fixed Assets

Finding: Fixed assets purchased with grants are restricted for rehab use for a certain number of years as specified in each grant. If the Organization does not use the asset for the intended purpose, it reverts to the grantor. Although the Organization has a list of the fixed assets purchased with grants, the list does not identify which grant the asset was purchased under, and, therefore, it was not possible to determine if the Organization was in compliance with this requirement.

Recommendation: The Organization needs to revise the list of fixed assets to include the grant the asset was purchased under in order to ensure compliance with the use restriction requirement.

AFFILIATED BLIND OF LOUISIANA TRAINING CENTER, INC.

SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended June 30, 1999

Section I. Internal Control and Compliance Material to the Financial Statements

The prior year's report did not include any internal control or compliance findings material to the financial statements.

Section II. Internal Control and Compliance Material to Federal Awards

Not applicable.

Section III. Management Letter

The prior year's report did not include a management letter.



10/26/99
11:03

October 26, 1999

Dr. Daniel Kyle
Legislative Auditor
State of Louisiana
Post Office Box 94397
Baton Rouge, LA 70804-9397

Affiliated Blind of Louisiana Training Center, Inc. respectfully submits the following corrective action plan for the year ended June 30, 1999.

Name and address of independent public accounting firm:

Broussard, Poche', Lewis & Breaux, L.L.P.
Certified Public Accountants
Post Office Box 61400
Lafayette, Louisiana 70596-1400

Audit period: July 1, 1998 through June 30, 1999.

The finding from the 1999 schedule of findings and questioned costs is discussed below. The finding is numbered consistently with the number assigned in the schedule. Section I of the schedule, Summary of Auditors' Results, does not include findings and is not addressed.

Section II - Financial Statement Findings

99-1 Fixed Assets

Recommendation: The Organization needs to revise the list of fixed assets to include the grant the asset was purchased under in order to ensure compliance with the use restriction requirement.

Action Taken: The Organization is in the process of updating the list to include the required information.

If the Legislative Auditor has questions regarding this plan, please call Mr. John LeMaire at (318)234-6492.

Sincerely yours,

AFFILIATED BLIND OF LOUISIANA
TRAINING CENTER, INC.

John LeMaire
Executive Director

Affiliated Blind of Louisiana, Inc.
T r a i n i n g C e n t e r