5830 LEGISE TIVE AUDITOR 2003 JAN - 3 PM 12:04 POSITIVE FORCES COUNSELING NETWORK, INC.

MONROE, LOUISIANA

FINANCIAL STATEMENTS

AND ADDITIONAL INFORMATION

FOR THE YEAR ENDED

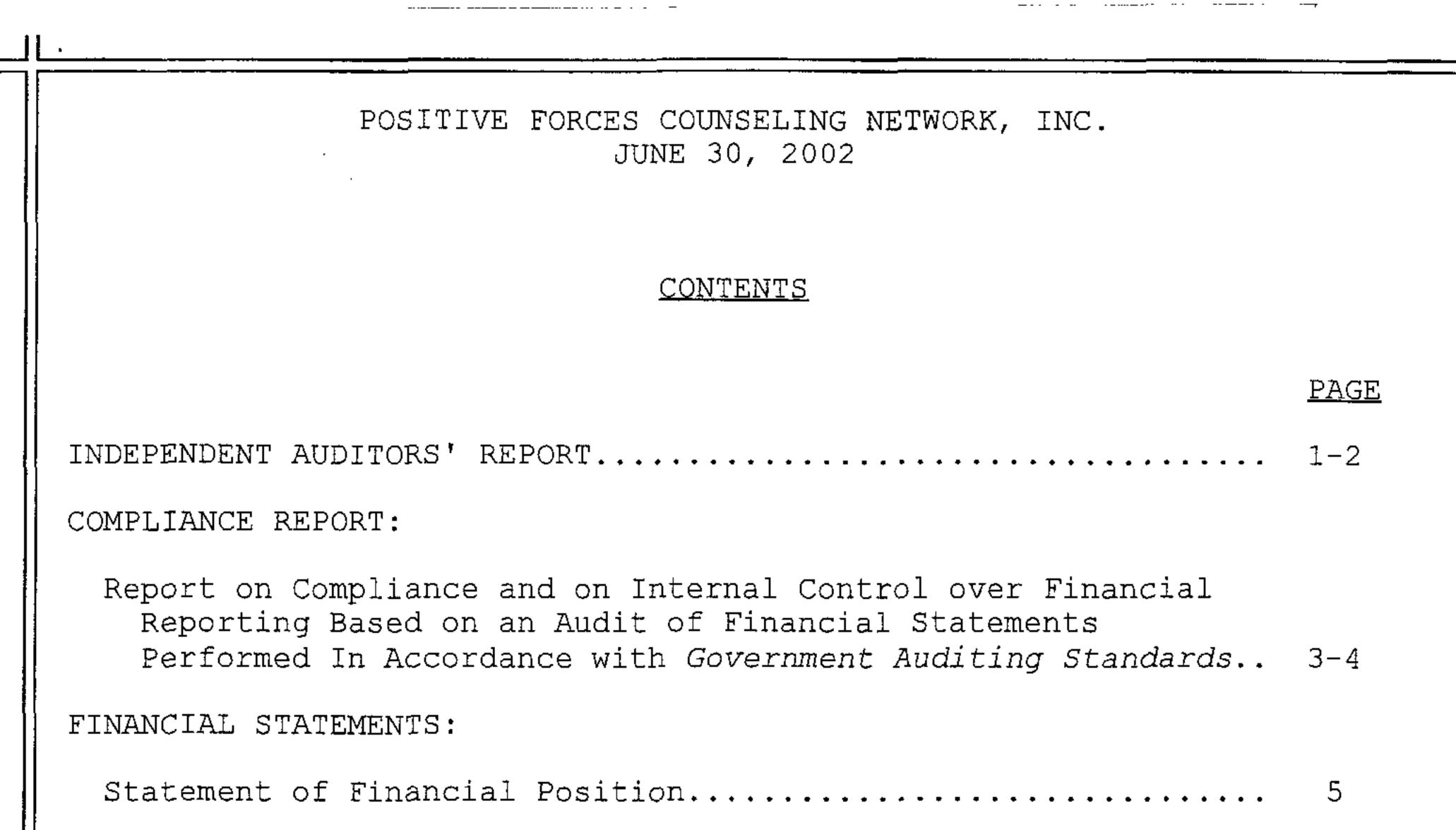
JUNE 30, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for the comparison at the Daton Report is available for the indicated and, where indicated in the indicated and, where indicated in the indicated and, where

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

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Statement of Activities	6
Statement of Functional Expenses	7
Statement of Cash Flows	8
Notes to Financial Statements	9-12
ADDITIONAL INFORMATION:	
Schedule I - Statement of Expenditures - By Grantor	13
Schedule II - Compensation to Board Members	14
Schedule III - Schedule of Findings And Questioned Costs	15
Schedule IV - Findings, Recommendations, and Corrective Actions - Prior Year	16
Schedule V – Data Collection Form	17

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

JULIAN B. JOHNSTON, CPA ROWLAND H. PERRY, CPA, APC CHARLES L. JOHNSON, JR., CPA JAY S. HUGHES, CPA, APC VIOLET M. ROUSSEL, CPA, APC

PAM BATTAGLIA, CPA JAY CUTHBERT, CPA



Certified Public Accountants

3007 Armand Street Monroe, Louisiana 71201 Telephone (318) 322-5156 or (318) 323-1411 Facsimile (318) 323-6331

- Accounting & Auditing
 - H.U.D. Audits
 - Non-Profit Organizations
- Business & Financial Planning
- Tax Preparation & Planning
 - Individual & Partnership
 - Corporate & Fiduciary
- Bookkeeping & Payroll Services

December 2, 2002

<u>INDEPENDENT AUDITORS'</u> REPORT

To the Board of Directors Positive Forces Counseling Network, Inc. Monroe, Louisiana 71201

We have audited the accompanying statement of financial position of the Positive Forces Counseling Network, Inc. (a nonprofit organization) as of June 30, 2002, 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 auditing standards generally accepted in the United States of America, 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, the financial statements referred to above present fairly, in all material respects, the financial position of Positive Forces Counseling Network, Inc., as of June 30, 2002, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Positive Forces Counseling Network, Inc. taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents for the year ended June 30, 2002, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the

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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 December 2, 2002 on our consideration of Positive Forces Counseling Network, Inc.'s internal control structure and its compliance with laws, regulations, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Johnston; Perry, Johnson; associates, LLP.

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





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December 2, 2002

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 Positive Forces Counseling Network, Inc. Monroe, Louisiana

We have audited the financial statements of Positive Forces Counseling Network, Inc. as of and for the year ended June 30, 2002, and have issued our report thereon dated December 2, 2002. We conducted our audit in accordance with accounting standards generally accepted in the United States of America applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

<u>Compliance</u>

As part of obtaining reasonable assurance about whether Positive Forces Counseling Network, 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 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 non-compliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Positive Forces Counseling Network, 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions.

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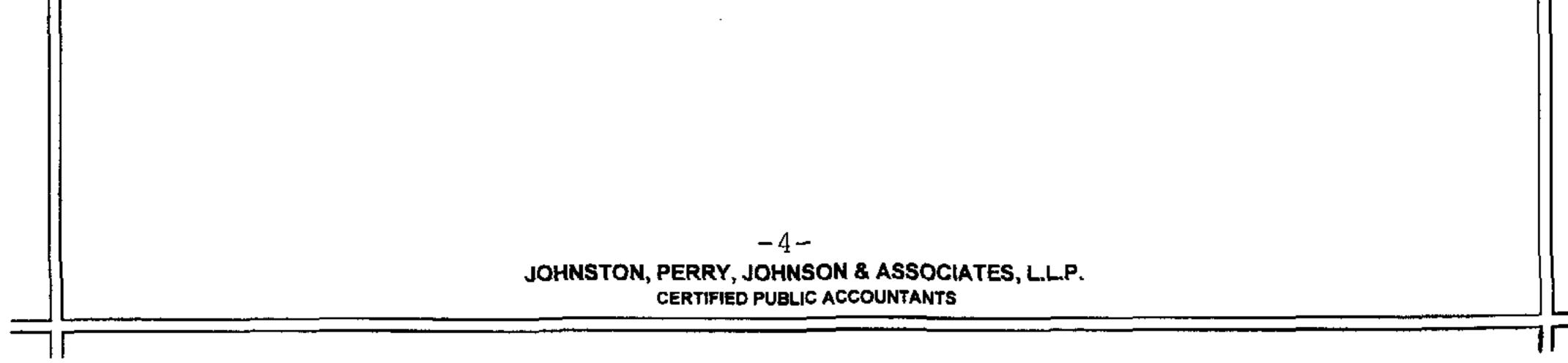
Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Positive Forces Counseling Network, Inc.'s ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as item 02-1.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

This report is intended for the information of the audit committee and management, and is not intended to be and should not be used by any one other than these specified parties.

Johnston, Perry, Johnson ; associates, LLP.

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



POSITIVE FORCES COUNSELING NETW STATEMENT OF FINANCIAL POS JUNE 30, 2002		
<u>ASSETS</u> Current Assets Cash Receivables	4,731 <u>30,953</u>	
TOTAL CURRENT ASSETS		35,684
Fixed Assets Equipment Accumulated Depreciation	109,695 (<u>79,717</u>)	
TOTAL FIXED ASSETS		<u>29,978</u>
TOTAL ASSETS		<u>65,662</u>
<u>LIABILITIES</u> Current Liabilities Accounts Payable and Accrued Expenses	<u> 9,109</u>	
TOTAL CURRENT LIABILITIES		9,109
<u>LONG-TERM DEBT</u>		<u> </u>
TOTAL LIABILITIES		9,109
<u>NET ASSETS</u> Unrestricted	<u>_56,553</u>	
<u>TOTAL NET ASSETS</u>		<u>56,553</u>
TOTAL LIABILITIES AND NET ASSETS		<u>65,662</u>

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The accompanying notes are an integral part of these financial statements. -5-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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STATE	FORCES COUNSELING MENT OF FUNCTIONA HE YEAR ENDED JUN	L EXPENSES	
	MENTAL HEALTH COUNSELING SERVICES	GENERAL AND <u>ADMINISTRATIVE</u>	<u>Total</u>
Personal Services Related Benefits Travel Operating Services Supplies Professional Services Total Expenditures	150,236 12,789 2,219 40,729 7,295 <u>3,119</u>	17,000 1,301 622 9,473 - 431	167,236 14,090 2,841 50,202 7,295 <u>3,550</u>
Before Depreciation Depreciation	216,387 <u>13,942</u>	28,827 <u>1,992</u>	245,214 <u>15,934</u>
TOTAL EXPENSES	<u>230,329</u>	<u>30,819</u>	<u>261,148</u>

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The accompanying notes are an integral part of these financial statements. -7-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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POSITIVE FORCES COUNSELING NETWORK, INC. STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2002	
UNRESTRICTED NET ASSETS Support Grants and Contracts 251,884 Contributions 550	
TOTAL SUPPORT EXPENSES Program Services - Mental Health 230,329 Supporting Services <u>30,819</u>	252,434
<u>TOTAL EXPENSES</u>	<u>261,148</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	(8,714)
<u>NET ASSETS AT BEGINNING OF YEAR</u>	<u>65,267</u>

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NET ASSETS AT END OF YEAR

<u>56,553</u>

The accompanying notes are an integral part of these financial statements. -6-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

POSITIVE FORCES COUNSELING NETWORK STATEMENT OF CASH FLOWS JUNE 30, 2002	, INC.	
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u> Increase (Decrease) in Net Assets Adjustments to Reconcile Increase in Net Assets to Net Cash Provided (Used) by Operating	(8,714)	
Activities Depreciation	15,934	
(Increase) Decrease in:	·	
Operating Assets - Receivables	(6,408)	
Increase (Decrease) in: Operating Liabilities - Payables	<u> 5,592</u>	
<u>net cash provided (used) by operating</u> <u>Activities</u>		6,404
CASH FLOWS FROM INVESTING ACTIVITIES		
None		

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<u>NET CASH PROVIDED (USED) BY INVESTING</u> <u>ACTIVITIES</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Fixed Assets Purchased

(10,078)

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NET CASH	PROVIDED	(USED)	BY	FINANCING
ACTIVI	<u>FIES</u>			

<u>NET INCREASE (DECREASE) IN CASH</u>

BEGINNING CASH AND CASH EOUIVALENTS

ENDING CASH AND CASH EQUIVALENTS

SUPPLEMENTAL CASH BASIS DATA

Interest Paid Income Taxes Paid -0--0-

-0-

(10,078)

(3, 674)

<u>8,405</u>

4,731

The accompanying notes are an integral part of these financial statements. -8-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

POSITIVE FORCES COUNSELING NETWORK, INC. NOTES TO FINANCIAL STATEMENTS JUNE 30, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Statement of Presentation:

The accompanying financial statements conform to accounting principles generally accepted in the United States of America for not-for-profit organizations.

B. Organization:

The Organization provides counseling services to families and individuals who need assistance with mental, emotional, behavioral relationships or spiritual problems in Northeast Louisiana.

C. Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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. No budgets are prepared for the general fund.

F. Contributions:

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily

> -9-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

POSITIVE FORCES COUNSELING NETWORK, INC. NOTES TO FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2002 NOTE 1 - <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued) F. Contributions (Continued) assets and reported in the statement of activities as net assets released from restrictions. G. Cash in Bank: All funds are in institutions insured by an agency of the Federal Government, the Federal Deposit Insurance Corporation. H. Fixed Assets:

> Fixed assets are depreciated over their estimated useful lives using the straight line method. Fixed assets are capitalized for individual cost over \$100.

NOTE 2 - FUNDING POLICIES AND SOURCES OF FUNDS

The Organization receives its monies through various methods of funding. Most of the funds are received 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. The Organization also receives funds by contributions from both public and private sources. If the Organization loses these funds, it will have an adverse effect on the corporation.

NOTE 3 - <u>ACCOUNTS RECEIVABLE - GRANTS</u>

Accounts Receivable - Grants at June 30, 2002 generally consists of reimbursements from the Department of Health and Hospitals for expenditures incurred under the grant program. The reserve for bad debts is zero.

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 - <u>IN-KIND CONTRIBUTIONS</u>

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.

> -10-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

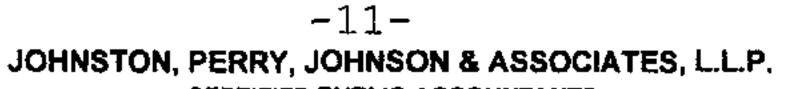
			SELING NETWORK, ATEMENTS (CONT) , 2002		
NOTE 6 -	<u>INCOME TAX STAT</u>	<u>rus</u>			
	The Organizati exempt from fed Internal Revenu	eral income	-	-	
NOTE 7 -	<u>CHANGES IN FIXE</u>	<u>ED ASSETS</u>			
	A summary of ch	anges in fix	ked assets reco	rded at cost	: follows:
		Balance <u>une 30, 2001</u>	<u>Additions</u> <u>Re</u>	<u>etirements Ju</u>	Balance ne 30, 2002
	Furniture & Equipment	35,925	10,078	-0-	46,003
	Transportation Equipment	<u>63,692</u>	<u> </u>	<u>-0-</u>	<u>63,692</u>
	TOTALS	<u>99,617</u>	<u>10,078</u>	<u>-0-</u>	<u>109,695</u>
	The state of L fixed assets in assets or cease	the event t	he Organizatior		-
NOTE 8 -	CONTINGENT LIAN	<u>BILITIES</u>			
	Amounts receive subject to auce disallowed clar constitute a l which may be di this time althe any, to be imma	dit and adj ims, includi iability of sallowed by ough the Org	ustment by gr ing amounts al the applicabl the grantor ca	antor agend ready colle Le funds. Th nnot be dete	cies. Any cted, may he amount ermined at
NOTE 9 -	FAIR VALUES OF	FINANCIAL I	<u>NSTRUMENTS</u>		
	The Organization held for tradin Organization er	g purposes, stimates tha	include cash ar	nd a note pay lue of all	yable. The financial

instruments at June 30, 2002 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position.

The Organization leases office space for \$800 per month. No long-term lease has been signed.

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CERTIFIED PUBLIC ACCOUNTANTS

POSITIVE FORCES COUNSELING NETWORK, INC. NOTES TO FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2002

NOTE 11 - FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and 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 benefitted. The Organization has determined that fund raising costs are not material.

NOTE 12 - <u>RETIREMENT PLAN</u>

All employees are covered under the social security program. No other retirement plan is maintained.

NOTE 13 - <u>COMPENSATED ABSENCES</u>

The Organization's policy is to expense compensated absences in the period such leave is used. Amounts of accrued compensation at June 30, 2002 are not material.

NOTE 14 - <u>ADVERTISING</u>

The Organization expenses advertising expense as incurred. Advertising costs during this year are not material.



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ADDITIONAL INFORMATION

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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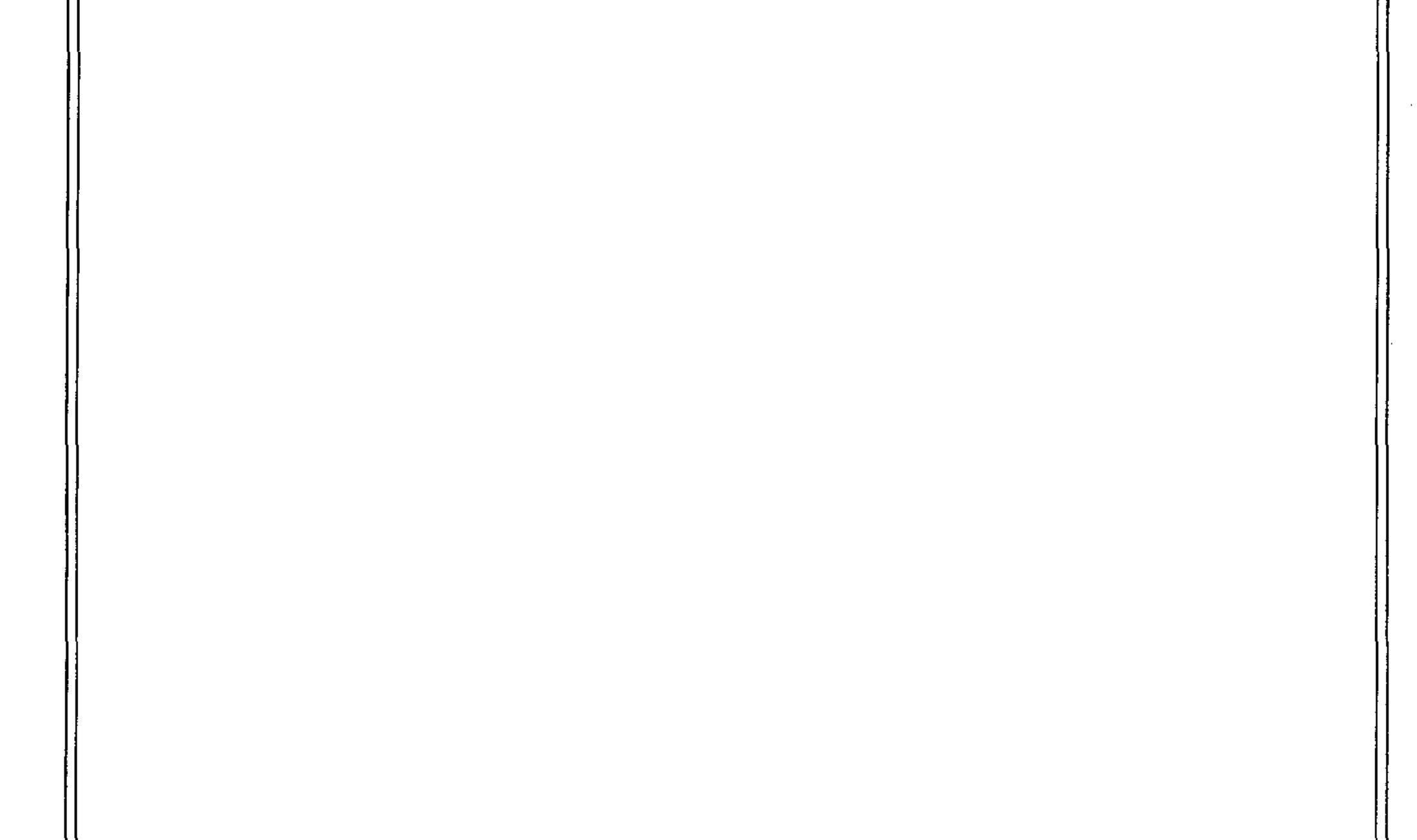
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		RCES COUNSELING NE F EXPENDITURES - E JUNE 30, 2002	•	<u>SCHEDULE I</u>
		CONTRACT <u>567661</u>	CONTRACT <u>567662</u>	CONTRACT <u>567670</u>
	Personal Services Related Benefits Travel Operating Services Supplies Professional Services Capital Assets Administration	63,036 5,191 1,000 13,497 1,355 1,300 - <u>10,200</u>	51,153 4,360 407 5,388 1,474 800 - 7,300	36,049 3,237 811 21,631 4,466 1,450 10,078 <u>$7,450$</u>
:	TOTAL EXPENDITURES	<u>95,579</u>	<u>70,882</u>	<u>85,172</u>

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See Auditors' Report. -13-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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SCHEDULE II POSITIVE FORCES COUNSELING NETWORK, INC. COMPENSATION TO BOARD MEMBERS JUNE 30, 2002 No compensation was paid any board member during the year under audit.

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See Auditors' Report. -14-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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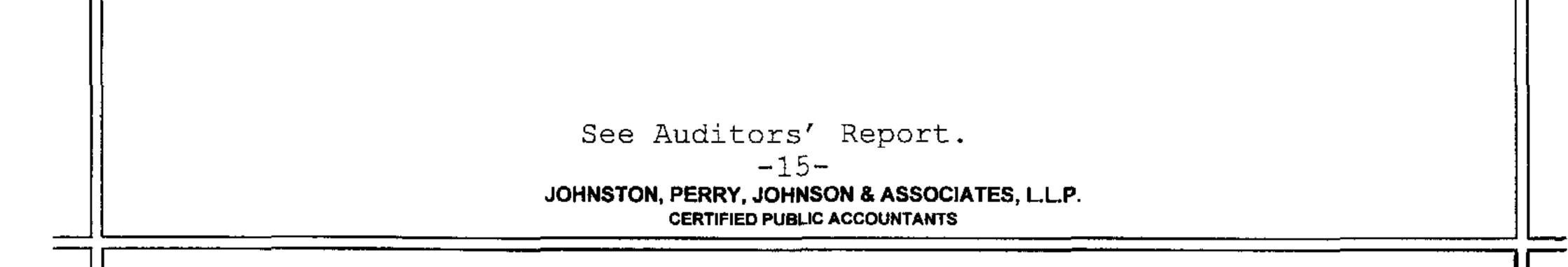
···	
	SCHEDULE III ITIVE FORCES COUNSELING NETWORK, INC. DULE OF FINDINGS AND QUESTIONED COSTS JUNE 30, 2002
INTE	RNAL CONTROL OVER FINANCIAL REPORTING FINDING 02-1
Criteria:	Controls over cash disbursements should be adequate to ensure only allowable costs are paid.
Condition:	We noted that invoices were not approved before payment.
Questioned Costs:	None
Effect:	There is no material effect on the financial statements, but the finding does have an effect on weakening internal controls.

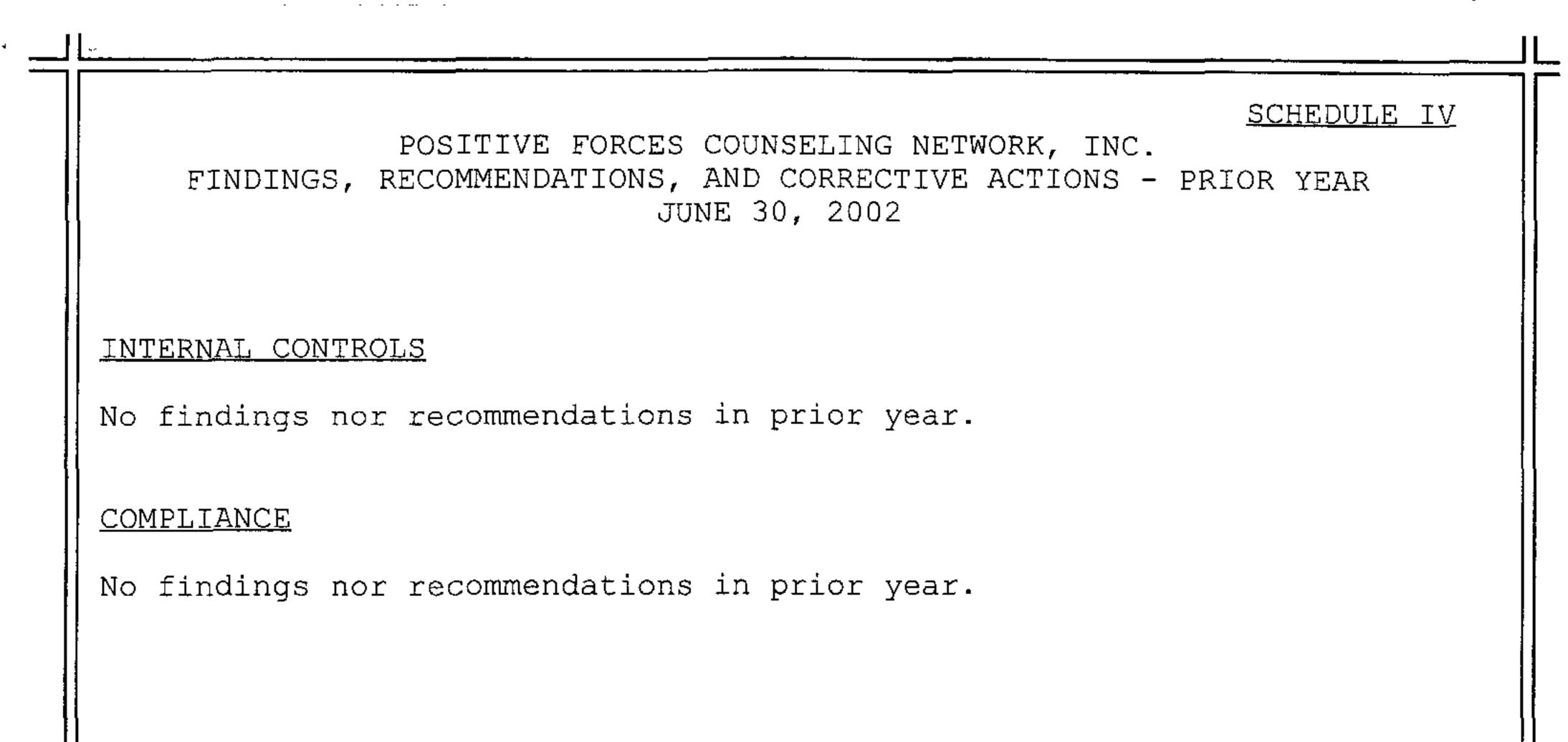
Cause: The person responsible for approving invoices did not realize that he/she should approve invoices before signing checks.

Recommendation: We recommend that all invoices and documentation be submitted to the board of director(s) who sign checks, and that they review and approve all such documentation before payment. This can be done by the board member(s)' "initialing off" on the supporting documentation.

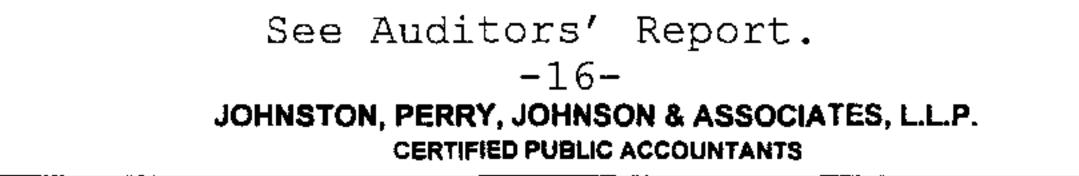
Response:

Management agrees with this finding and will implement the recommendation.





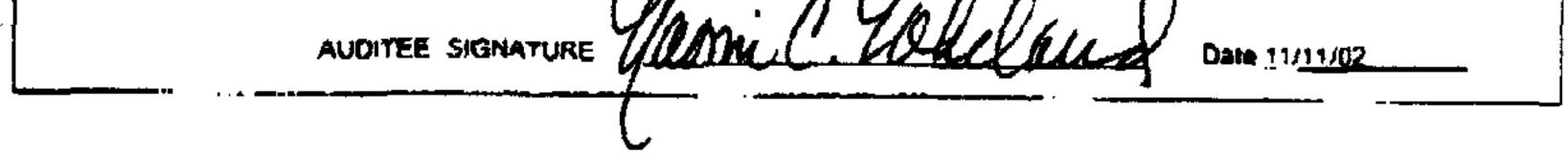




This form is an unaudited informational document prepared by menagement of the agency.]	LEGISLATIVE AUDITOR BATON ROUGE LA 70804
	LECTION FORM
OMB Form 0348-0057 may be used as a substitute for this	L GOVERNMENT AND QUASI PUBLIC ENTITIES
្នុកក	RETURN to. Legislative Auditor Attn: Engagement Processing
Date Submitted 12_/_02_/_02_	Post Office Box 94397 Baton Rouge, Louisiana 70804-9397
Fiscal Year Ending Date For This Submission:	2. Type of Report
06_/30/_02_ L Audà Envert Covered	Single Audit x GAO Audit Standards Audit
Audit Period Covered	Compilation Compilation/Attestation
x Annual CI Biennial CI Other to	O Program Audit D Other
AUDITEE INFORMATION	5 AUDITOR INFORMATION
Auditer Name	Firm Name
POSITIVE FORCES COUNSELING NETWORK, INC.	JOHNSTON, PERRY, JOHNSON & ASSOCIATES, LLP
Streat Address (Number and Street) 1205 N 18 ^{7h} STREET	Street Address (Number and Street) 3007 ARMAND STREET
Mailing Address (PO No.)	Meding Address (PO No)
City State Zip	City State Zip
MONROE LA 71201	MONROE LA 71201
Auditee Contact	Auditor Contact
Name Title	Name Trie
NAOMIWHELAND EXECUTIVE DIRECTOR	ROWLAND H. PERRY PARTNER
Telephone Fax	Telephone Fax
318-322-0037 318-388-2355	318-322-5155 318-323-6331
Emai (Optonal)	Email (Optional)
omponent Units Included Within the Report and for Which No there are no modifications to the auditor's financial opinion, no incompliance, and no management letter, check this box and FINANCIAL STATEMENTS	reported deficiencies in internal control, no reported instances of
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