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CENTRAL LOUISIANA AIDS SUPPORT SERVICE, INC.

ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED  
December 31, 2009

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 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 9/29/10

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# ELLIOTT & ASSOCIATES, INC.

*A Professional Accounting Corporation*

P. O. Box 1287

Leesville, Louisiana 71496-1287

(337)239-2535  
(337) 238-5135  
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W. Micheal Elliott, CPA

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Central Louisiana Aids Support Service, Inc.  
Alexandria, Louisiana:

I have audited the accompanying statement of financial position of Central Louisiana Aids Support Service, Inc. (a nonprofit organization) as of December 31, 2009, and the related statements of activities and cash flows for the year then ended. These statements are the responsibility of the Central Louisiana Aids Support Service, Inc.'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall - financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Central Louisiana Aids Support Service, Inc. as of December 31, 2009, and 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.

In accordance with *Government Auditing Standards*, I have also issued a report dated September 6, 2010, on my consideration of Central Louisiana Aids Support Service, Inc.'s internal control over financial reporting and my tests of its compliance with laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

My audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedules, as listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, is presented for purposes of additional analysis and is not a required part of the basic financial statements of Central Louisiana Aids Support Service, Inc. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Elliott & Assoc "APAC"*  
Leesville, Louisiana  
September 6, 2010

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

Board of Directors  
Central Louisiana Aids Support Service, Inc.  
Alexandria, Louisiana

I have audited the financial statements of the Central Louisiana Aids Support Service, Inc. as of and for the year ended December 31, 2009, and have issued my report thereon dated September 6, 2010. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing my audit, I considered Central Louisiana Aids Support Service, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Agency's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Central Louisiana Aids Support Service, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. The results of my tests disclosed one instance of noncompliance described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as item 09-1(C) that is required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management and the Louisiana Legislative Auditor and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Elliott & Assoc. APAC*

Leesville, Louisiana  
September 6, 2010

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors  
Central Louisiana Aids Support Service, Inc.  
Alexandria, Louisiana:

### Compliance

I have audited the compliance of the Central Louisiana Aids Support Service, Inc. with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. The Central Louisiana Aids Support Service, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Central Louisiana Aids Support Service, Inc.'s management. My responsibility is to express an opinion on the Central Louisiana Aids Support Service, Inc.'s compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Central Louisiana Aids Support Service, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Central Louisiana Aids Support Service, Inc.'s compliance with those requirements.

In my opinion, the Central Louisiana Aids Support Service, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs of the year ended December 31, 2009.

### Internal Control Over Compliance

The management of the Central Louisiana Aids Support Service, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I

considered the Central Louisiana Aids Support Service, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Central Louisiana Aids Support Service, Inc.'s internal control over compliance.

A deficiency in internal control exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Directors and management of the Central Louisiana Aids Support Service, Inc., the Legislative Auditor's office of the State of Louisiana, and federal and state awarding agencies. This report is not intended to be, and should not be, used by anyone other than these specified parties.

*Elliott & Assoc "APAC"*  
Leesville, Louisiana  
September 6, 2010

Central Louisiana Aids Support Service, Inc.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended December 31, 2009

I have audited the financial statements of the Central Louisiana Aids Support Service, Inc. as of and for the year ended December 31, 2009, and have issued my report thereon dated September 6, 2010. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 2009 resulted in an unqualified opinion.

**Section I Summary of Auditor's Reports**

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

Internal Control

Material Weaknesses ( ) Yes (X) No

Compliance

Compliance Material to Financial  
Statements (X) Yes ( ) No

b. *Federal Awards*

Internal Control

Material Weaknesses ( ) Yes (X) No ( ) N/A

Type of Opinion On Compliance For Major Programs

Unqualified (X)	Qualified ( )
Disclaimer ( )	Adverse ( )
N/A ( )	

Are their findings required to be reported in accordance with Circular A-133, Section .510(a)?

( ) Yes (X) No ( ) N/A

c. *Identification of Major Programs*

CFDA Number(s)

Name of Federal Program

93.917

DHHR HIV Care Formula Grants

Dollar threshold used to distinguish between Type A and Type B Programs:  
\$300,000

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133?

(X) Yes ( ) No ( ) N/A

**Section II Financial Statement Findings**

N/A

See independent auditor's report.



Central Louisiana Aids Support Service, Inc.  
STATEMENT OF FINANCIAL POSITION

December 31, 2009

## ASSETS

## Current Assets

Cash and cash equivalents (Note 2)	\$248,299
Grants receivable (Note 3)	<u>97,620</u>

Total Current Assets	<u>\$345,919</u>
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FURNITURE AND EQUIPMENT- NET OF DEPRECIATION (Note 4)	<u>10,854</u>
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## OTHER ASSETS

Deposits	<u>1,496</u>
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Total other assets	<u>1,496</u>
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<u>TOTAL ASSETS</u>	<u>\$ 358,269</u>
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## CURRENT LIABILITIES

Accounts payable	\$ 1,896
Payroll taxes and other employee withholdings	1,451
Deferred revenue	1,893
Funds held on behalf of others	<u>300</u>

Total current liabilities	<u>\$ 5,540</u>
---------------------------	-----------------

Net Assets-Unrestricted	<u>352,729</u>
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<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>\$ 358,269</u>
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The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.  
STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2009

REVENUES, GAINS, AND OTHER SUPPORT	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Federal grants	\$ ---	\$ 706,543	\$706,543
Dividends	76	---	76
Private grants	1,165	---	1,165
Interest	541	---	541
Contributions	---	---	---
Donation and Fundraisers	8,912	---	8,912
Net assets released from restrictions	706,543	(706,543)	---
Total Unrestricted Revenues	\$ <u>717,237</u>	<u>---</u>	<u>\$717,237</u>
EXPENSES			
Federal grants:			
HIV Care Formula Grants	\$ 351,569	---	\$ 351,569
HIV Prevention Activities	117,316	---	117,316
Housing Opportunities for Persons with AIDS	40,701	---	40,701
RW Title III E.I.S.	66,003	---	66,003
RW Title V - Dental	83,494	---	83,494
Broadway Cares	6,445	---	6,445
State grants:			
General and Administrative	12,859	---	12,859
Fund-raising	<u>4,622</u>	<u>---</u>	<u>4,622</u>
Total Expenses	<u>683,009</u>	<u>---</u>	<u>683,009</u>
CHANGE IN NET ASSETS	34,227	---	34,227
NET ASSETS, BEGINNING OF YEAR	<u>318,502</u>	<u>---</u>	<u>318,502</u>
<u>NET ASSETS, END OF YEAR</u>	<u>\$352,729</u>	<u>\$ ---</u>	<u>\$ 352,729</u>

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended December 31, 2009

	HIV Prevention Activities	H.O.P.W.A
Advertising and promotion	\$ 400	\$
Bank charges		
Account service	2,400	
CAC		
Child care		
Clothing		
Consortia support		
Dental		
Depreciation		
Dues and subscriptions		
Education	835	
Emergency assistance		
Equipment		
New operational expenses		
Food		
Fringe Benefits	17,246	
Insurance	5,864	
Intraregional mileage	7,347	
Janitorial		
Kentwood water		
Legal and other professional		
License		
Medication		
Meeting expense		
Memberships		
Miscellaneous		
Mortgage payment		1,257
Office and other supplies	21,412	
Payroll tax and other employee expenses		
Pest control/lawn		
Postage	229	
Printing		
Private fund disbursements		
Rent expense	12,450	14,134
Repairs and maintenance	255	
Salaries, wages and contract labor	42,862	
Security		
Telephone/answering service/pagers	2,011	
Testing		
Transportation assistance		
Travel		
Utilities/water	3,695	25,310
Audit	310	
<b><u>TOTALS</u></b>	<b><u>\$117,316</u></b>	<b><u>\$40,701</u></b>

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended December 31, 2009

	Ryan White Title III EIS Grant	Broadway Cares \$	Ryan White HIV Care \$
Advertising and promotion			\$ 324
Bank charges			82
Account service			4,800
CAC			5,198
Child care			
Clothing			
Consortia support			66
Dental			
Depreciation			3,411
Dues and subscriptions			
Education	881		40
Emergency assistance			
Equipment			
New operational expenses			
Food			12,577
Fringe Benefits	8,877		30,355
Insurance			7,355
Intraregional mileage	8,801		4,267
Janitorial			1,486
Kentwood water			125
Legal and other professional Licenses			600
Medication			32,117
Meeting expense			470
Membership			225
Miscellaneous	340	4,161	37,354
Mortgage Payment			
Office and other supplies	1,577		7,748
Payroll tax and other employee expenses			
Pest control/lawn			642
Postage			1,413
Printing			
Private fund disbursement		2,284	
Rent expense			12,477
Repairs and maintenance			518
Salaries, wages and contract labor	41,871		153,577
Security			45
Telephone/answering service/pagers			2,368
Testing			
Transportation assistance			26,639
Travel	3,320		2,327
Utilities/water			4,243
Audit	336		3,720
<b><u>TOTALS</u></b>	<b><u>\$66,003</u></b>	<b><u>\$6,445</u></b>	<b><u>\$351,569</u></b>

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended December 31, 2009

	<u>Ryan White</u> Title V <u>Dental</u>	<u>General</u> And <u>Administrative</u>	<u>Fund</u> <u>Raisers</u>
Advertising and promotion \$		\$ 324	\$
Bank charges			
Account service			
CAC			
Child care			
Clothing			
Consortia support			
Dental	46,548		
Depreciation			
Dues and subscriptions			
Education		1,240	
Emergency assistance			
Equipment			
New operational expenses			
Food			
Fringe Benefits	3,921		
Insurance		308	
Intraregional mileage	5,036		
Janitorial			
Kentwood water			
Legal and other professional			
Licenses			
Medication			
Meeting expense			
Membership		158	
Miscellaneous	310	4,756	1,122
Mortgage Payment			
Office and other supplies	2,206	776	
Payroll tax and other employee expenses			
Pest control/lawn			
Postage			
Printing			
Private fund disbursement		1,240	3,500
Rent expense	2,048	1,560	
Repairs and maintenance			
Salaries, wages and contract labor	15,469		
Security		135	
Telephone/answering service/pagers	3,696	2,686	
Testing			
Transportation assistance	4,200		
Travel			
Utilities/water	60		
Audit			
<b><u>TOTALS</u></b>	<b><u>\$83,494</u></b>	<b><u>\$12,859</u></b>	<b><u>\$4,622</u></b>

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended December 31, 2009

	Total
Advertising and promotion	1,048
Bank charges	82
Account service	7,200
CAC	5,198
Child care	---
Clothing	---
Consortia support	66
Dental	46,548
Depreciation	3,411
Dues and subscriptions	---
Education	2,996
Emergency assistance	---
Equipment	---
New operational expenses	---
Food	12,577
Fringe benefits	60,399
Insurance	13,527
Intraregional mileage	25,451
Janitorial	1,486
Kentwood water	125
Legal and other professional	---
License	600
Medication	32,117
Meeting expense	470
Memberships	353
Miscellaneous	48,043
Mortgage Payment	1,257
Office and other supplies	33,719
Payroll tax and other	---
employee expenses	---
Pest control/lawn	642
Postage	1,642
Printing	---
Private Fund disbursement	7,024
Rent expense	42,669
Repairs and maintenance	773
Salaries, wages and	---
contract labor	253,779
Security	---
Telephone/answering	180
service/pagers	10,761
Testing	---
Transportation assistance	30,839
Travel	5,647
Utilities/water	33,308
Audit	4,366
<b><u>TOTALS</u></b>	<b>\$683,009</b>

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.  
STATEMENT OF CASH FLOWS  
For the Year Ended December 31, 2009

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from governmental agencies	733,110
Cash payments to suppliers for goods and service	(361,205)
Cash payments to employees for services	<u>(314,175)</u>
Net CASH PROVIDED BY OPERATING ACTIVITIES	<u>57,730</u>
CASH FLOWS FROM CAPITAL FINANCING	
Acquisition of PP & E	<u>(3,493)</u>
NET CASH PROVIDED FROM CAPITAL FINANCING	<u>(3,493)</u>
DECREASE IN CASH AND CASH EQUIVALENTS	54,237
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>194,062</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$248,299</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	34,227
Adjustment to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	3,412
Changes in operating assets and liabilities:	
Accounts receivable	18,195
Accounts payable	(1,883)
Other Current liabilities	2,539
Other assets	<u>1,240</u>
	<u>57,730</u>

## ADDITIONAL REQUIRED DISCLOSURES:

1. Management considers all highly liquid investments with a maturity of three months or less when acquired to be cash equivalents.
2. No interest was paid for the year ended December 31, 2009.
3. No income taxes were paid for the year ended December 31, 2009.
4. There were no material noncash investing or financing activities during 2009 that affected recognized assets or liabilities.

The accompanying notes are an integral part of this statement.

Note 1 - Summary of Significant Accounting Policies

Nature of Activities

Central Louisiana Aids Support Service, Inc. (CLASS) is a nonprofit corporation formed to provide support services and education to promote and encourage the development, advancement, and exchange of information in all aspects of prevention, research, diagnosis, and treatment of HIV/AIDS.

CLASS qualifies as a tax-exempt organization under Section 501 (c)(3) of the Internal Revenue Code and comparable Louisiana law, and contributions to it are tax deductible within the limitations prescribed by the Code. Accordingly, no provision for income tax has been made in the accompanying financial statements. In addition, the organization has been determined not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

Significant Accounting Policies

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of *Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets; unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There were no temporarily or permanently restricted net assets at December 31, 2009.

Furniture and Equipment

Furniture and equipment are stated at cost for assets purchased and at market value for assets acquired by gift. Depreciation is computed on the straight line method over the estimated useful lives of the assets generally as follows:

Furniture and equipment	5-7 years
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Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.



NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 2 - Cash and Cash Equivalents

Cash and cash equivalents consisted of the following at December 31, 2009:

Interest bearing checking accounts	\$ 221,508
Non-interest bearing checking accounts	10,618
Money market funds	<u>16,173</u>
	<u>\$ 248,299</u>

All of this \$248,299 in book balance, \$256,758 in bank balances at various banks is covered in full by FDIC insurance coverage and therefore Central Louisiana Aids Support Service, Inc. is not subject to any custodial credit risk.

Note 3 - Grants Receivable

Grants receivable in the amount of \$97,620 consisted of amounts due from state agencies and various federal agencies passed through the State of Louisiana, Department of Health and Hospitals.

Note 4 - Furniture

The following represents activity in furniture and equipment and the related accumulated depreciation for the year ended December 31, 2009:

	<u>Furn/Equip.</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Balance 12-31-08	\$ 80,813	\$ (70,040)	\$10,773
Additions	3,493	(3,412)	81
Deletions	---	---	---
Balance 12-31-09	<u>\$84,306</u>	<u>(73,452)</u>	<u>\$10,854</u>

Note 5 - Leases

The organization entered into a new lease for building space in 2006 in Alexandria, Louisiana, from an unrelated third party, under an operating lease expiring 5/31/11. Under this lease, CLASS will make rental payments amounting to \$24,900 for future periods as described below and the payments were comprised solely of minimum rentals.

Minimum future rental payments under the lease for the year ending after December 31, 2009 as follows:

2010	24,900
2011	<u>24,900</u>
Totals	<u>49,800</u>

Central Louisiana Aids Support Service, Inc.

NOTES TO FINANCIAL STATEMENTS (CONCLUDED)

Note 6 - Concentrations of Revenue and Significant Funding Source

CLASS receives the majority of its revenue from funds provided by the federal government and administered by the Louisiana Department of Health and Hospitals, Office of Public Health. The amount of funds received is appropriated each year by the government. If significant budget cuts are made, the amount of the funds that CLASS receives could be reduced significantly, resulting in an adverse impact on its operations. Management is not aware of any actions that would adversely affect the amount of funds the Organization will receive in the next year.

Note 7 - Net Assets Released From Restrictions

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by the grants. There were no temporarily or permanently restricted net assets at December 31, 2009.

SUPPLEMENTARY DATA

Central Louisiana Aids Support Service, Inc.  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2009

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/  <u>PROGRAM TITLE</u>	Federal CFDA  <u>Number</u>	<u>Expended</u>
Department of Health and Human Resources Passed-through the State of Louisiana Department of Health and Hospitals Office of Public Health HIV Care Formula Grants (Ryan White) 4/1/07-3/3/08 4/1/08-3/3/09	93.917	\$ 351,569
HIV Prevention Activities-Health Department Based (HAP) 1/1/09-12/31/09	93.940	117,316
Ryan White Title III EIS	93.917	66,003
Ryan White Title V	93.917	<u>83,494</u>
Total Expenditures-Department of Health and Human Resources		<u>618,382</u>
Department of Housing and Urban Development Passed-through the State of Louisiana Department of Health and Hospitals Office of Public Health Housing Opportunities for Persons with AIDS 4/1/07- 3/3/08 4/1/08- 3/3/09	14.241	<u>40,701</u>
Total Expenditures- Department of Housing and Urban Development		\$ <u>40,701</u>
<u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>		<u>\$ 659,083</u>

## Notes:

Expenditures for the above grants are reported on the accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the Organization's accounting policies.

No federal funds were awarded to sub recipients during the year ended December 31, 2009.

See independent auditor's report.

Central Louisiana Aids Support Service, Inc.  
COMPENSATION FOR BOARD MEMBERS

For the Year Ended December 31, 2009

During the year ended December 31, 2009, no per diem payments or other compensation payments were made to board members.

CENTRAL LOUISIANA AIDS SUPPORT SERVICE, INC.

Summary Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year ended December 31, 2009

Compliance:

2009.1 Finding: This audit is not being issued within the six months of the close of its December 31, 2009 fiscal year-end. This is a violation of ISA R.S. #24:513 (A) (5).

Management response:

The Agency's Financial statement issuance was delayed due to the auditor's implementation of pre-issuance review process and quality control enhancement.

PRIOR YEAR (12/31/08)-

There were no findings during the fiscal year ending December 31, 2008.