

**GRAMBLING UNIVERSITY NATIONAL ALUMNI
ASSOCIATION, INCORPORATED
GRAMBLING, LOUISIANA**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
WITH SUPPLEMENTAL INFORMATION
As of And for The Year Ended December 31, 2014**

BY

**ROSIE D. HARPER
CERTIFIED PUBLIC ACCOUNTANT, LLP**

**POST OFFICE BOX 1167 • 604 NORTH THIRD STREET • MONROE, LOUISIANA 71210
OFFICE (318) 387-8008 • FAX (318) 387-0806**

**GRAMBLING UNIVERSITY NATIONAL ALUMNI
ASSOCIATION, INCORPORATED
GRAMBLING, LOUISIANA**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
WITH SUPPLEMENTAL INFORMATION
As of And for The Year Ended December 31, 2014**

**GRAMBLING UNIVERSITY NATIONAL ALUMNI
ASSOCIATION, INCORPORATED
Grambling, Louisiana**

**Financial Statements
And Independent Auditor's Report
With Supplemental Information
As of and for the Year Ended
December 31, 2014**

CONTENTS

	<u>STATEMENTS</u>	<u>PAGE NO.</u>
Independent Auditor's Report		1
Financial Statements		
Statement of Financial Position	A	3
Statement of Activities	B	4
Statement of Cash Flows	C	5
Statement of Functional Expenses	D	6
Notes to the Financial Statements		7-11
Supplemental Information:		
Schedule of Findings and Questioned Costs		13
Summary Schedule of Prior Audit Findings		14-15
Schedule of Board Members		16
Schedule of Compensation-Key Management		17



ROSIE D. HARPER

Certified Public Accountant, LLP

Post Office Box 1167 • 604 North 3rd Street • Monroe, Louisiana 71210

Phone: (318) 387-8008 • Fax: (318) 387-0806

Independent Auditor's Report

To the Board of Directors of
Grambling University National Alumni Association, Incorporated

I have audited the accompanying financial statements of Grambling University National Alumni Association, Incorporated (a nonprofit organization), which comprise the statement of financial position as of December 31, 2014 and the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Grambling University National Alumni Association, Incorporated as of December 31, 2014 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Rosie D. Harper
Certified Public Accountant

Monroe, Louisiana
December 31, 2015

FINANCIAL STATEMENTS

GRAMBLING UNIVERSITY NATIONAL ALUMNI ASSOCIATION, INCORPORATED
Statement of Financial Position

December 31, 2014

Assets

Cash and Cash Equivalents	\$ 81,289
Accounts Receivable	14,290
Property and Equipment, Net (Note E)	106,734
Investment	113,836
Total Assets	<u>316,149</u>

Liabilities and Net Assets

Liabilities:	<u>167</u>
Total Liabilities	<u>167</u>

Net Assets:

Unrestricted	(163,705)
Temporarily Restricted	111,453
Permanently Restricted	368,234
Total Net Assets	<u>315,982</u>
Total Liabilities and Net Assets	<u>\$ 316,149</u>

See Accompanying Independent Auditor's Report and Notes to Financial Stateme

GRAMBLING UNIVERSITY NATIONAL ALUMNI ASSOCIATION, INCORPORATED
Statement of Activities

For the Years Ended
December 31, 2014

UNRESTRICTED NET ASSETS	
Alumni Day/Homcoming	\$ 9,473
Contributions	37,845
Membership Dues	26,799
Chapter Assessments	5,294
National Meeting	47,920
Bayou Classic Revenue	31,714
Total Support	<u>159,045</u>
Other Revenue	
Gain on Investment	2,232
Interest Income	100
Total Other Revenue	<u>2,332</u>
TOTAL UNRESTRICTED SUPPORT	<u>161,377</u>
Net Assets Released from Restrictions	
Restrictions Satisfied by Payments	<u>94,322</u>
TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION	255,699
Expenses	
General and Administrative Expenses	124,573
Fundraiser Expenses	47,336
Program Expenses	95,873
Total Expenses	<u>267,782</u>
Change in Unrestricted Net Assets	<u>(12,083)</u>
TEMPORARILY RESTRICTED NET ASSETS	
Revenue	
Charitable Gaming Revenue	52,963
Scholarship Revenue	15,561
Total Revenue	<u>68,524</u>
TOTAL TEMPORARILY RESTRICTED SUPPORT AND RECLASSIFICATION	<u>(94,322)</u>
Change in Temporarily Restricted Net Assets	<u>(25,798)</u>
PERMANENTLY RESTRICTED NET ASSETS	
Revenue	
Life Membership Dues	12,531
Total Revenue	<u>12,531</u>
TOTAL PERMANENTLY RESTRICTED SUPPORT AND RECLASSIFICATION	<u>12,531</u>
Change in Permanently Restricted Net Assets	<u>12,531</u>
Change in Net Assets	<u>(25,350)</u>
Net Assets as of Beginning of Year	341,137
Other Changes in Net Assets	
Prior Period Changes	195
Total Other Changes in Net Assets	<u>195</u>
Net Assets as of End of Year	<u>\$ 315,982</u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

GRAMBLING UNIVERSITY NATIONAL ALUMNI ASSOCIATION, INCORPORATED
Statement of Cash Flows

For the Year Ended
December 31, 2014

Operating Activities

Change in Net Assets	\$ (25,350)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Increase in Accounts Receivable	(14,290)
Provision for Depreciation	5,041
Increase in Accounts Payable/Accrued Liabilities	167
Unrealized Gain on Investment	(2,232)
Prior Period Adjustment	195
Total Adjustments	(11,119)
Net Cash Used by Operating Activities	(36,469)
 Net Decrease in Cash	 (36,469)
Cash and Cash Equivalents as of Beginning of Year	117,758
Cash and Cash Equivalents as of the End of Year	\$ 81,289

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

GRAMBLING UNIVERSITY NATIONAL ALUMNI ASSOCIATION, INCORPORATED
Statement of Functional Expenses

For the Year Ended
December 31, 2014

General and Administrative

Accounting/Auditing	\$ 1,540
Bank Service Charges	1,011
Bayou Classic Expense	29,544
Cable	1,112
Contributions	3,537
Depreciation	5,041
Equipment Rental	939
Gifts, Flowers & Courtesies	164
Golf Classic	2,772
Insurance	3,044
Legal Fees	3,663
Licenses and Permits	340
Maintenance & Repairs	4,451
Office Supplies	5,798
Other Expenses	5,154
Postage and Delivery	5,191
Printing	2,446
Professional Fees	35,758
Property Taxes	419
Telephone	2,593
Travel	5,371
Utilities	4,685
Total General and Administrative	<u>124,573</u>

Fundraising

Bayou Classic Concert Expense	-
Gaming Expenses	46,443
Other Fundraising Expense	-
Membership Pins	893
Total Fundraising	<u>47,336</u>

Program

Homecoming/Alumni Day	10,533
National Meetings	20,373
Scholarship Awards/Student Support	64,967
Total Program	<u>95,873</u>

Total Functional Expenses \$ 267,782

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

Grambling University National Alumni Association, Incorporated
Grambling, Louisiana

Notes to the Financial Statements
As of and for the Years Ended
December 31, 2014

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The Grambling University National Alumni Association, Incorporated is a private non-profit Organization domiciled in the State of Louisiana at Grambling, Louisiana. The State of Louisiana chartered the Organization on October 13, 1967. The Organization is recognized as a tax exempt (non-profit) organization under section 501 (c) (3) of the Internal Revenue Service Code.

The Organization goals and objectives are:

- To facilitate better communication and a closer relationship between Grambling State University, its graduates and friends.
- To cooperate with the University's Administration, Field Services, and other Alumni organizations in the promotion of worthwhile activities for the Grambling State University faculty, staff, alumni, students, prospective students and friends.
- To encourage the highest degree of professional ethics and scholarship in the alumni and students.
- To stimulate school loyalty, devotion, and responsibility.
- To further encourage professional enthusiasm, initiative, and growth.
- To provide a National Organization to channel information to support local, state, regional and national programs.
- To provide suitable headquarters, offices and facilities to direct Alumni Affairs and to channel information to support local, state, regional and national programs.
- To study any propositions concerning the mutual relationship of the University and the various allied organizations to the end that both will benefit from their close Organization.
- To legislate through bylaws or by resolution upon any subject of general concern to the members of this organization.
- To promote a "Greater Grambling" through the work of the Alumni Organization.
- To secure financial assistance for Grambling State University through the following methods: Cash, Securities, Requests, Life-Income, Real Estate, Insurance, Specified Property, Annual Dues, and Annual Fund Drives.

Grambling University National Alumni Association, Incorporated
Notes to the Financial Statements (Continued)

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- To establish Alumni chapters throughout the nation to assist Grambling State University in achieving the above goals, as well as, educational excellence, financial security, humanitarian ideals, athletic and social prominence.
- Membership in the Organization is composed of University graduates and attendees, as well as, faculty and staff members. The Board of Directors of the Organization consists of seven (7) members. The members serve without compensation.

Public Support and Revenue

In order to comply with restrictions that donors place on grants and other gifts as well as designations made by its governing board, the principles of reporting net assets are used. Revenue and public support consists mainly of membership dues, fundraising, and contributions. Contributions of cash and other assets are reported as permanently restricted or temporarily restricted if they are received with donor restrictions or restrictions designated by the governing board. Contributions are considered to be unrestricted unless restricted by the donor.

Total Columns

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position results of operations and changes in net assets in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The Organization had no cash equivalents during the audit period. On December 31, 2014 the Organization had cash totaling \$81,289 as follows:

	<u>2014</u>
Unrestricted	\$ 39,524
Temporarily Restricted	7,483
Permanently Restricted	<u>34,282</u>
Total	<u>\$ 81,289</u>

Income Taxes

The Grambling University National Alumni Association, Incorporated 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.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) if the Organization has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Organization, and has concluded that as of December 31, 2015, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Organization is subject to routine audits by Internal Revenue Service for the years ended December 31, 2012, 2013, and 2014; however, there are currently no audits for any tax period in progress.

Grambling University National Alumni Association, Incorporated
Notes to the Financial Statements (Continued)

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation

The Organization follows the practice of capitalizing, at cost, all expenditures for fixed assets in excess of \$5,000. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Building and improvements	30 years
Furniture and equipment	7 years

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 B. INVESTMENTS

On July 30, 2010, the Organization invested \$101,314 into a fixed rate annuity which matured on August 4, 2012. The annuity is renewed automatically at maturity unless otherwise changed by the Alumni. For the year ended December 31, 2014, the value of the annuity was as follows:

<u>2014</u>						
<u>Annuity</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Renewal Terms</u>	<u>Gain</u>	<u>Owner/Beneficiary</u>	<u>Annuitant</u>
Protective Life Insurance	\$ 113,836	2.00%	Fixed 2 Year Guarantee	\$ 2,232	GUNAA	Bobby Rabon
	<u>\$ 113,836</u>					

A fixed rate annuity is similar to a certificate of deposit but the funds are invested with an insurance company rather than a bank. Annuities generally pay a higher interest rate. The income payments are determined by measuring the life of the annuitant. The Alumni is both the owner and beneficiary of the annuity.

NOTE C. 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 benefited.

NOTE D. PERMANENTLY RESTRICTED FUNDS HELD BY UNIVERSITY

For the year ended December 31, 2002, the Organization transferred \$60,000 from the Life Membership Fund to Grambling State University to establish an endowed professorship. The Life Membership Fund is used to account for life membership dues and life endowment contributions. The principal of the assets accounted for in the Life Membership Fund is permanently restricted. Since the funds were used to establish a permanently restricted endowed professorship, the permanent restriction of the funds is maintained.

Grambling University National Alumni Association, Incorporated
Notes to the Financial Statements (Continued)

NOTE E. PROPERTY AND EQUIPMENT

For the year ended December 31, 2014, the Organization had net property equipment totaling \$106,734, respectively. The following schedule reflects the balances in property and equipment as of December 31, 2014:

	12/1/2014	Additions	Deletions	12/31/2014
Depreciable Assets				
Furniture & Fixtures	\$ 23,965	\$ -	\$ -	\$ 23,965
Equipment	8,024	-	-	8,024
Building	148,484	-	-	148,484
Total Depreciable Assets	180,473	-	-	180,473
Less Accumulated Depreciation				
Depreciation	(118,108)	(5,041)	-	(123,149)
Total Accumulated Depreciation	(118,108)	(5,041)	-	(123,149)
Net Depreciable Assets	62,365	-	-	57,324
Other Property & Equipment				
Land	49,410	-	-	49,410
Net Property & Equipment	\$ 111,775	\$ -	\$ -	\$ 106,734

NOTE F. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 31, 2015, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

NOTE G. CHANGE IN NET ASSETS

Net assets represent the difference between assets and liabilities. They are classified based on the presence or absence of donor-imposed restrictions as either (a) unrestricted, (b) temporarily restricted, or (c) permanently restricted. Temporarily restricted net assets are those whose use has been limited by donor-imposed time restrictions or purpose restrictions. Permanently restricted net assets are net assets required by donor restriction or by law to be maintained by the organization in perpetuity. Unrestricted net assets are all other net assets. Net assets as of December 31, 2014 were as follows:

	General Fund	Temporarily Restricted			Total	Lifetime	
		Building Fund	Gaming	Scholarship		Membership	All Funds
Beginning Net Assets	\$ (151,817)	\$ 111,775	\$ (1,349)	\$ 26,825	\$ 137,251	\$ 355,703	\$ 341,137
Prior Period Adjustment	195	-	-	-	-	-	195
Change in Net Assets	(12,083)	(5,041)	4,524	(25,281)	(25,798)	12,531	(25,350)
Ending Balance	\$ (163,705)	\$ 106,734	\$ 3,175	\$ 1,544	\$ 111,453	\$ 368,234	\$ 315,982

NOTE H. PRIOR PERIOD ADJUSTMENT

For the year ended December 31, 2014, the Organization had the following prior period adjustment:

Understated Expenses	\$ 195
Total	\$ 195

Grambling University National Alumni Association, Incorporated
Notes to the Financial Statements (Continued)

NOTE I. INTERFUND TRANSACTIONS

The statement of Financial Position focuses on the Organization as a whole. Therefore, interfund receivables (“Due From”) and interfund liabilities (“Due To”) are eliminated from the financial statements because they are not assets or liabilities of the Organization as a whole. However, since the Organization maintains separate funds to account for activities within those funds; interfund liabilities and receivables are recognized at the fund level. The Organization maintained the following funds for the years ended December 31, 2014:

General Fund

All assets that are not restricted by the donor or the Board of Directors have been included in the General Fund.

Scholarship Fund

The Scholarship Fund is used to account for contributions that have been restricted for providing scholarships to university students.

NOTE I. INTERFUND TRANSACTIONS (Continued)

Building Fund

The Building Fund is used to account for all contributions designated by donor or the board for the purpose of maintaining and operating the Alumni properties as well as the fixed assets owned by the Alumni. All assets are permanently restricted for that same purpose.

Life Membership Fund

The Life Membership Fund is used to account for life membership dues and life endowments. The principal of the assets accounted for in the Life Membership Fund is permanently restricted. However, the earnings are unrestricted and transferred to the General Fund when paid.

At December 31, 2014, the “Due To” and “Due From” accounts for each of the funds were as follows:

<u>12/31/2013</u>	<u>Due To</u>	<u>Due From</u>
General Fund		
Scholarship Fund	\$ -	\$ -
Life Membership Fund	167,642	-
Total General Fund	<u>167,642</u>	<u>-</u>
Building Fund		
Life Membership Fund	49,658	-
Total Building Fund	<u>49,658</u>	<u>-</u>
Life Membership Fund		
Building Fund	-	49,658
General Fund	-	167,642
Total Life Membership Fund	<u>-</u>	<u>217,300</u>
Total Interfund Transactions	<u>\$ 217,300</u>	<u>\$ 217,300</u>

SUPPLEMENTAL INFORMATION

GRAMBLING UNIVERSITY NATIONAL ALUMNI ASSOCIATION, INCORPORATED
Schedule of Findings and Questioned Costs

For the Year Ended
December 31, 2014

SUMMARY OF AUDIT RESULTS

The auditor's report expresses an unqualified opinion on the financial statements of Grambling University National Alumni Association, Incorporated.

Finding 12-14-01 Untimely Reporting

For the year ended December 31, 2014, the Alumni failed to have an annual audit conducted by June 30th of the following year as required by Louisiana R.S. 17:3390. A copy of the audit report is to be filed with the Legislative Auditor.

Recommendation:

The Alumni should comply with Louisiana R.S. 17:3390 and have an annual audit conducted and completed by June 30th of the following year. A copy of the audit is to be submitted to Grambling State University and filed with the Legislative Auditor.

Management Response:

We agree with the stated recommendations to conduct and file annual audits in a timely fashion with the Louisiana Legislative Auditor.

1. Staffing

While policies and procedures were developed and communicated for execution with current staff in early 2013, adherence was not consistent due to turnover and prolonged vacancies. There was a data entry backlog of the financial transactions. In January 2014, the GUNAA Board of Directors approved the hiring of a part-time staff person to address the bookkeeping and data entry needs of the organization along with executing the developed policies and procedures for financial receipt and disbursement process and reporting. The new hire began February 2014.

We are reasonably satisfied with the quality of work performed by the current staff person. However, to mitigate the potential exposure of any prolonged absence or job vacancy due to job change or other unplanned vacancy type, we will explore the options to have a back-up person to assist. The option will be presented to the GUNAA Board of Directors to determine the next steps and establish an action plan.

2. Oversight Financial Committee

We will request a small group of 3-5 active GUNAA alumni members with a substantiated corporate or non-profit accounting, financial analysis and/or audit professional experience in good financial standing to assist on a volunteer basis. They will provide financial oversight reviews on a quarterly basis and after major events/campaigns to provide recommendations via a report to the GUNAA Board of Directors based upon observations.

QUESTIONED COSTS

There were no questioned costs.

GRAMBLING UNIVERSITY NATIONAL ALUMNI ASSOCIATION, INCORPORATED

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended December 31, 2014

FINDINGS-FINANCIAL STATEMENTS AUDIT

Finding 12-13-01 Inadequate and Missing Documentation (Repeat)

The Alumni collects funds for unrestricted, temporarily restricted, and permanently restricted funds. The organization has a responsibility to comply with donor restrictions on contributions by maintaining adequate records to track these funds. For some contributions and support, only bank receipts or bank statements were retained. For the year ending December 31, 2013, there was no documentation available to classify deposits totaling \$21,586.

Current Status:

CLEARED

Finding 12-13-02 Expenditures of Restricted Assets (Repeat)

The Organization maintains a Lifetime Membership Account. Lifetime Membership dues that are deposited into the account are permanently restricted. However, the interest earned on the Lifetime Membership account is unrestricted and can be transferred to the General fund. During 2013 \$7,459 of permanently restricted funds, respectively, were either expended or not deposited to the Lifetime Membership Account.

Current Status:

CLEARED

Finding 12-13-03 Loss of Funds

For the year ended December 31, 2012, a donation of \$5,400 was made to the Alumni but no documentation could be provided that the funds were deposited to the Alumni account.

Current Status:

CLEARED

In 2012, a donor contributed \$5,400 to the organization. The donor delivered the contribution to a member (a non-officer) of the Alumni as the donor had been instructed to do by the business manager holding office at that time. The donation was never delivered to the Alumni or deposited to the Alumni's bank. The donor subsequently referred the case to the police department in Houston, Texas to investigate the missing \$5,400.

**Grambling University National Alumni Association, Incorporated
Summary Schedule of Prior Audit Findings (Continued)**

Finding 12-13-04 Untimely Reporting

For the years ended December 31, 2012 and December 31, 2013, the Alumni failed to have an annual audit conducted by June 30th of the following year as required by Louisiana R.S. 17:3390. Copies of their annual audits are filed with the Legislative Auditor.

Current Status:

UNCLEARED

GRAMBLING UNIVERSITY NATIONAL ALUMNI ASSOCIATION, INCORPORATED

SCHEDULE OF BOARD MEMBERS

For the Years Ended

December 31, 2014

Year 2014	Title	Compensation
Melissa Bickham	President	-
Thomas Jones	Vice President	-
Ruby Higgins	Secretary	-
Benjamin Williams	Treasurer	-
Jackie Slacks	Financial Secretary	-
Mary Cole, <i>Business Manager</i>	Business Manager	-
Clifton Lemelle, Sr.	Immediate Past President	-

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

GRAMBLING UNIVERSITY NATIONAL ALUMNI
ASSOCIATION, INCORPORATED
Schedule of Compensation - Key Management

For the Year Ended
December 31, 2014

Job Title	Betty Cato	Vickie Jackson
	Bookkeeper	Office Manager
Salary	\$ 12,256	\$ 19,341
Benefits-Insurance	-	-
Benefits-Retirement	-	-
Other Benefits	-	-
Car Allowance	-	-
Vehicle provided by Government	-	-
Per Diem	-	-
Reimbursements	-	-
Travel	-	-
Registration Fees	-	-
Conference Travel	-	-
Continuing Professional Education Fees	-	-
Housing	-	-
Unvouchered Expenses	-	-
Special Meals	-	-
Total Compensation	\$ 12,256	\$ 19,341

See Accompanying Independent Auditor's Report and Notes to Financial Statements.