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The Coalition for Barrier free Living
cordially invites you
to a reception
honoring
Houston Center for Independent Living's
Executive Director
Quentin Smith

September 29, 1983
6910 Fannin #120
5:30-7:30 pm.

Please RSVP to:
Kathy Donoho
795-4252

Browne/Jordan & Co., PC
Certified Public Accountants

COALITION FOR BARRIER FREE LIVING
(HOUSTON CENTER FOR INDEPENDENT LIVING)

COMMENTS TO MANAGEMENT

July 12, 1983

7401 Gulf Freeway • Houston, Texas 77017 • (713) 644-2634

COALITION FOR BARRIER FREE LIVING
(HOUSTON CENTER FOR INDEPENDENT LIVING)

COMMENTS TO MANAGEMENT

July 12, 1983

Browne/Jordan & Co., PC
Certified Public Accountants

July 12, 1983

Board of Directors
Coalition for Barrier Free Living
(Houston Center for Independent Living)
6910 Fannin
Houston, Texas 77030

We have examined the financial statements of the Coalition for Barrier Free Living (Houston Center for Independent Living) as of December 31, 1982, and for the year then ended and have issued our report thereon dated June 3, 1983. As part of our examination, we have made a study and evaluation of the Organization's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary to express an opinion on the financial statements and to assist the auditor in planning and performing his examination of the financial statements.

Our examination of the financial statements, including our study and evaluation of the system of internal accounting control to the extent necessary, would not necessarily have disclosed all conditions requiring attention in the system of internal accounting control because both the audit and the study employed, as is customary, selected tests of accounting records and related data. However, our examination disclosed the following conditions in which specific procedures can be implemented in order to strengthen or improve internal accounting control.

It should be noted that our study and evaluation of the system relates to the year ending December 31, 1982. We have observed that the addition of Bill Richard as chief accountant has had a very positive effect in many of these areas of concern. He has been responsible for major improvements especially in the areas of invoice documentation and filing; recording of transactions and posting to general ledgers; and general journal entries.

7401 Gulf Freeway • Houston, Texas 77017 • (713) 644-2634

Grant Documents

We observed that grant documents are not filed in such a way that the most recently approved budgets, addenda and reports are separated from previous or superseded documents. We suggest that you establish a separate file specifically for current grant documents. This file should be updated each time a new document is received and any outdated or superseded documents should be transferred to an inactive file.

Contribution and Benefactor Documents

We observed that there were few or no documents to support donations to the Center. We suggest that you establish a file for contributors and benefactors that lists contributions for each fund. This file should contain acknowledgements of donations showing fund donated to and the amount.

Invoice Documentation and Filing

We observed that some invoices, employee reimbursement requests and employee time sheets were not in your file, while others were not attached to a voucher prior to being filed. We also observed that the vouchers were not filed in any particular order within the alphabetical categories. To increase efficiency and internal control over disbursements, we suggest that you obtain an invoice or an approved reimbursement request for each disbursement and that these documents be filed in numerical order by check number within each alphabetical category. In this way each record can be identified more easily and rapidly in the future.

Recording of Transactions and Posting to General Ledgers

We observed that some receipts and disbursements were not recorded in the cash journals and postings to the general ledgers were not made on a regular and timely basis. To provide reasonable control over your assets, liabilities, revenues and expenditures we suggest that all receipts and disbursements be recorded in the cash journals as they occur and that postings to the general ledgers be made on a regular basis at the end of each month. The cash journals should be footed and cross-footed prior to posting to the general ledgers and a trial balance should be prepared after the postings have been made. This will improve internal control by increasing the accuracy of your financial records and by providing you with data which is current.

General Journal Entries

We observed that some journal entries were not recorded in the general journal and that those entries which were recorded often carried no explanation or carried one which was not sufficient to explain the transaction. We suggest that all transactions which are not recorded elsewhere (such as in the cash journal) be recorded in the general journal with a detailed explanation of the reason for the entry.

Interfund Transfers

We observed that numerous interfund transfers were made during the year and that interfund payables and receivables from the prior year were not cleared during the year under examination. To maintain control over grant funds and to insure that expenses are properly allocated to the grant for which they were incurred we recommend that funds not be transferred from one grant to another under any circumstances. In situations where it is necessary for transfers to be made to cover expenses, only unrestricted funds should be used to do so. These transfers should be recorded in interfund payable and receivable accounts, rather than in expense or liability accounts, and they should be recorded in the account of both the fund making the transfer and that receiving the transfer. Reimbursements should be made as rapidly as possible.

Employee Files

We observed that a number of employee files were missing information which would normally be present. The Center's Personnel Policy Manual contains a thorough list of items which are to be included in each employee's file. We suggest that this policy be adhered to and that no information be removed from any file. If any information is needed from a file, the whole file should be removed, rather than individual items. In this way, both efficiency and internal control will be increased by making all pertinent documents available for inspection in one location facilitating determination of the position or positions held by each employee, withholding status for federal tax purposes, that time sheets were approved and on file prior to disbursement of payroll checks and that leave-time was accrued and used in accordance with written personnel policies.

We were pleased to have had the opportunity to be of service to the Center and will be glad to discuss the above comments with you at your convenience.

Very truly yours,

Stanley S. Fortson

Stanley S. Fortson, CPA

SSF:bw

Browne/Jordan & Co., PC
Certified Public Accountants

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING

FINANCIAL STATEMENTS

For the Year Ended December 31, 1982

with

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

7401 Gulf Freeway • Houston, Texas 77017 • (713) 644-2634

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING

FINANCIAL STATEMENTS

For the Year Ended December 31, 1982

with

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

CONTENTS

Browne/Jordan & Co., PC
Certified Public Accountants

Board of Directors
Coalition for Barrier Free Living
(Houston Center for Independent Living)

We have examined the accompanying balance sheet of the Coalition for Barrier Free Living (Houston Center for Independent Living) at December 31, 1982, and the related statements of revenue, expense and changes in fund balances and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accompanying financial statements present fairly the financial position of the Coalition for Barrier Free Living (Houston Center for Independent Living), at December 31, 1982, and the results of its operations and the changes in its fund balances and financial position for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination has been made primarily for the purpose of expressing an opinion on the financial statements, taken as a whole. The accompanying supplementary information is presented for analysis purposes and is not necessary for a fair presentation of the financial information referred to in the preceding paragraph. It has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above, and in our opinion, is fairly stated in all respects material in relation to the financial statements taken as a whole.

Browne, Jordan & Co, PC

June 3, 1983

7401 Gulf Freeway • Houston, Texas 77017 • (713) 644-2634

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING
BALANCE SHEET
December 31, 1982

ASSETS

Current assets	
Cash in bank - checking	$ 6,723
Cash in bank - savings	1,050
Petty cash	150
Accounts receivable	3,414
Interfund receivables - Note B	32,847
Prepaid insurance	1,733
Expense advances	109
TOTAL CURRENT ASSETS	46,026
Fixed assets, at cost	
Furniture	8,895
Equipment	15,077
Vehicles	6,341
Van modification	3,600
Audio visual equipment	4,368
	38,281
TOTAL ASSETS	$ 84,307

LIABILITIES AND FUND BALANCE

Current liabilities	
Accounts payable	$ 257
Interfund payables - Note B	32,847
TOTAL LIABILITIES	33,104
Fund balances	
Investment in fixed assets	38,281
Fund balances	12,922
	51,203
TOTAL LIABILITIES AND FUND BALANCES	$ 84,307

The accompanying notes are an integral part of these financial statements.

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING
STATEMENT OF REVENUE, EXPENSE AND CHANGES IN FUND BALANCES
Year Ended December 31, 1982

Revenue	
Grants	$225,428
Fee income	16,316
Benefactors	9,000
Interest income	5,638
Contributors	3,343
Miscellaneous income	919
Membership	575
	261,219
Expense	
Salaries	155,612
Office rent	19,665
Interpreting service	13,300
Insurance	13,166
Payroll taxes	12,926
Telephone, TTy	12,369
Travel	7,337
Equipment rental	6,081
Other administrative expenses	5,869
Consultant fees	5,466
Contract labor	4,049
Utilities	3,711
Office supplies	2,876
Postage	1,810
Publications and reproductions	1,350
Building maintenance	1,103
Equipment maintenance	674
Interest expense	632
Vehicle maintenance	581
Registration/conference fees	524
Bank charges	374
Staff development	367
Purchase of assets	153
Miscellaneous expense	140
Memberships	25
	270,160
EXCESS OF EXPENSE OVER REVENUES	(8,941)
FUND BALANCES	
At December 31, 1981	21,863
At December 31, 1982	$ 12,922

The accompanying notes are an integral part of these financial statements.

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING
STATEMENT OF CHANGES IN FINANCIAL POSITON
Year Ended December 31, 1982

Working capital provided:	
Operations	
Excess of expenditures over revenues	$ (8,941)
DECREASE IN WORKING CAPITAL	$ (8,941)
Changes in components of working capital:	
Increase (decrease) in current assets	
Cash	$(12,699)
Accounts receivable	(1,905)
Interfund receivable	(11,450)
Prepaid expenses	533
Expense advance	109
	(25,412)
Increase (decrease) in current liabilities	
Accounts payable	(1,766)
Interfund payable	(11,450)
Deferred revenue	(46)
Payroll taxes payable	(3,209)
	(16,471)
DECREASE IN WORKING CAPITAL	$ (8,941)

The accompanying notes are an integral part of these financial statements.

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING
NOTES TO FINANCIAL STATEMENTS
December 31, 1982

NOTE A - Summary of Significant Accounting Policies

The Coalition for Barrier Free Living is a non-profit corporation, incorporated under the Texas Non-Profit Corporation Act in 1975. The Houston Center for Independent Living is the service delivery branch of CBFL, receiving funding from several governmental agencies and private sources for providing various services to the handicapped.

The corporation is exempt from federal income tax under IRC Section 501 (c)(3) as per letter ruling dated March 7, 1979.

The corporation records assets, liabilities, revenues and expenses on the accrual basis of acounting. Revenues are recorded when the funding source is billed and recorded as an account receivable. The accounts of CBFL are maintained in accordance with the principles of fund accounting.

Fixed assets are recorded at cost. Additions are when recorded in both the fixed asset and investment in fixed assets accounts.

NOTE B - Interfund Receivable/Payable

The various grants received by the CBFL were each placed in separate bank accounts. Due to the timing of various expenses and receipt of grant funds, some funds would advance money to another fund to pay for expenses.

These interfund receivables and payables are to be repaid within the next fiscal year.

SUPPLEMENTARY INFORMATION

Assets
Cash in bank -
Cash in bank -
Petty cash
Accounts receiv
Interfund recei
Prepaid insurar
Expense advance

Fixed assets, a
Furniture
Equipment
Vehicles
Van modifica
Audio visual

Liabilities and fu
Accounts payabl
Interfund payab

Fund balances
Investment i
Equity

Revenues
Grants
Fee income
Benefactors
Interest income
Contributors
Miscellaneous in
Membership fees

Expenditures
Salaries
Office rent
Interpreting ser
Insurance
Payroll taxes
Telephone, TTY
Travel
Equipment rental
Other administra
Consultant fees
Contract Labor
Utilities
Office supplies
Postage
Publications and
Building mainter
Equipment mainte
Interest expense
Vehicle maintena
Registration/con
Bank charges
Staff developmen
Purchase of asse
Miscellaneous ex
Memberships
TOTAL EXPENDI

EXCESS OF EXPENDITU

FUND BALANCES
At December 31,

At December 31,

EMMOTT & ARBUCKLE
A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

JACK H. EMMOTT III
BOARD CERTIFIED FAMILY LAW
TEXAS BOARD OF LEGAL SPECIALIZATION
KURT ARBUCKLE
LINDA P. LINDEMAN
LEIGH B. MEINEKE

2640 FOUNTAINVIEW, SUITE 100
HOUSTON, TEXAS 77057
(713) 977-1481

July 14, 1983

Vernon M. Arrell, Commissioner
Texas Rehabilitation Commission
118 Riverside Drive
Austin, Texas 78704

Re: Your Letter of July 6, 1983

Dear Commissioner:

In behalf of Houston's Coalition for Barrier Free Living and its service arm, Houston's Center for Independent Living, I would like to express our deepest appreciation for the financial and human support the Texas Rehabilitation Commission and its representatives have given us. We deeply regret the past state of affairs which necessitated the visit last week of your representatives at a special CBFL Board of Directors' Meeting. We are committed to the achievement of excellence not only as to service but also as to administration.

Thus, we accept the criteria outlined in your letter and its attachments and pledge ourselves to the attainment of all compliance requirements for present and future support from your Commission.

We in no way belittle the significant restraint of the Texas Rehabilitation Commission in light of fiscal problems evident in the two budget periods from July 15, 1980, through July 14, 1982. We will refund the unexpended $4,456.00 to the Commission by August 15, 1983. Further we will match your recognition of the intense need in the Houston area for our Center's services with an even greater commitment for answering those needs.

If you or your representatives have any continuing concern as to how we are addressing the needs of the disabled community or as to our fulfillment of fiscal, administrative, and program criteria set forth in your letter, please contact me immediately for a prompt resolution of the matter. We, the Board Members, Officers, and Employees of CBFL/HCIL want to be symbols to the disabled community of success, independence, and worth. We want to deserve the respect and admiration of funding sources by ensuring that monies are spent wisely and in an accountable fashion.

We look forward to an even closer partnership with the Commission in monitoring and implementing the criteria and recommendations within the framework of your letter. We look forward to removing concerns over prior matters which invariably and understandably reflect poorly on how we perceive our present and our future.

Sincerely,

Jack H. Emmott III
President/Chairman of the Board
Coalition for Barrier Free Living/
Houston Center for Independent Living

JHE:dle

Browne/Jordan & Co., PC
Certified Public Accountants

RECEIVED AUG 2 1983

July 12, 1983

Jack H. Emmott, III, Attorney
Coalition for Barrier Free Living
(Houston Center for Independent Living)
2640 Fountainview, Suite 100
Houston, Texas 77057

Dear Mr. Emmott:

We have examined the financial statements of the Coalition for Barrier Free Living (Houston Center for Independent Living) as of December 31, 1982, and for the year then ended and have issued our report thereon dated June 3, 1983. As part of our examination, we have made a study and evaluation of the Organization's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary to express an opinion on the financial statements and to assist the auditor in planning and performing his examination of the financial statements.

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We were pleased to have had the opportunity to be of service to the Center and will be glad to discuss the above comments with you at your convenience.

Very truly yours,

Stanley S. Fortson, CPA

SSF:bw

MUELLER, WEST AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
AUSTIN, TEXAS

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING

REPORT ON EXAMINATION
WITH SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 1981

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING

TABLE OF CONTENTS

MUELLER, WEST AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
706 TEXAS COMMERCE BANK BUILDING
AUSTIN, TEXAS 78701
TELEPHONE (512) 477-1040

RONALD G. MUELLER, C.P.A.
ROBERT H. WEST, C.P.A.

MEMBER
AMERICAN INSTITUTE AND
TEXAS SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

The Board of Directors
Coalition for Barrier Free Living
Houston, Texas

We have examined the statement of assets, liabilities and fund balance of the Coalition for Barrier Free Living (Houston Center for Independent Living) as of December 31, 1981, and the related statements of revenues, expenditures and changes in fund balance and statement of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the financial position of the Coalition for Barrier Free Living (Houston Center for Independent Living) as of December 31, 1981, and the results of its operations, and the changes in its fund balances and financial position for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Mueller, West and Company

December 22, 1982
Austin, Texas

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES

DECEMBER 31, 1981

ASSETS

Current assets		
Cash in bank-checking	$ 19,575	$
Cash in bank-savings	997	
Petty cash	50	
Accounts receivable	5,319	
Interfund receivables (Note 2)	44,297	
Prepaid rent	1,200	
Total current assets		71,438
Fixed assets, at cost		
Furniture	9,428	
Equipment	14,391	
Vehicles	6,341	
Van modification	3,600	
Audio visual equipment	4,368	
Total fixed assets		38,128
Total assets		$109,566

LIABILITIES AND FUND BALANCES

Current liabilities		
Accounts payable	$ 2,023	$
Interfund payables (Note 2)	44,297	
Deferred fee revenue	46	
FICA payable	1,538	
Withholding payable	1,671	
Total liabilities		49,575
Fund balances		
Investment in fixed assets		38,128
Fund balances		21,863
Total liabilities and fund balances		$109,566

The accompanying notes are an integral part of these financial statements.

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED DECEMBER 31, 1981

Revenues		
Contributors	$ 18,159	$
Grants	429,032	
Fee income	23,327	
Interest income	51	
Miscellaneous income	1,578	
Membership fees	1,146	
Net revenues		473,293
Expenditures		
Office rent	14,400	
Utilities	5,956	
Building maintenance	2,003	
Building modification	1,298	
Telephone, TTY	14,691	
Postage	1,867	
Bulk mail rate	110	
Office supplies	3,503	
Memberships	225	
Bank charges	4	
Travel	1,362	
MTA bus cards/metrolift tickets	105	
Mileage	2,686	
In-Town expenses (taxis, gas)	663	
Per diem	1,004	
Other than per diem (hotels)	698	
Registration/conference fees	1,585	
Miscellaneous expense	1,436	
Other administrative expenses	3,718	
Consultant fees	15,312	
Interpreting service	14,184	
Purchase of assets	15,000	
Salaries	334,199	
Payroll taxes	29,777	
Health/life insurance	16,847	
Workmen's compensation	624	
Publications and reproductions	7,994	
Liability insurance	1,382	
Equipment maintenance	1,270	

The accompanying notes are an integral part of these financial statements.

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(Continued)

YEAR ENDED DECEMBER 31, 1981

Expenditures (continued)		
Equipment rental	3,635	
Participant wages	980	
Contract labor	778	
Total expenditures		499,296
Excess of expenditures over revenues		(26,003)
Fund balances		
At December 31, 1980		47,866
At December 31, 1981		$ 21,863

The accompanying notes are an integral part of these financial statements.

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED DECEMBER 31, 1981

Funds provided from:

Decrease in cash	$ 5,069
Decrease in accounts receivable	35,908
Increase in investment in fixed assets	15,002
Increase in deferred fee revenue	46
	$ 56,025

Funds applied to:

Excess of expenditures over revenues	$ 26,003
Decrease in accounts payable	3,538
Increase in fixed assets	15,002
Decrease in salaries payable	11,482
	$ 56,025

The accompanying notes are an integral part of these financial statements.

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Coalition for Barrier Free Living is a non-profit corporation, incorporated under the Texas Non-Profit Corporation Act in 1975. The Houston Center for Independent Living is the service delivery branch of CBFL, receiving funding from several governmental agencies, and private sources, and providing various services to the handicapped.

The corporation is exempt from federal income tax under I.R.C. Section 501 (c)(3) as per letter ruling from the Internal Revenue Service dated March 7, 1979.

The corporation records assets and liabilities and revenues and expenses on the accrual basis of accounting. Revenues are recorded when the funding source is billed and recorded as an account receivable. The accounts of the school are maintained in accordance with the principles of fund accounting.

Fixed assets are recorded at cost. Additions are recorded as expenditures when acquired and are then recorded in both the fixed asset and investment in fixed assets accounts.

2. INTERFUND RECEIVABLE/PAYABLE

The various grants received by the corporation were each placed in separate bank accounts. Due to the timing of various expenses and receipt of grant funds, some funds would advance money to another fund to pay for expenses.

These interfund receivables and payables are to be repaid during the next fiscal year.

SUPPLEMENTARY INFORMATION

ACCOUNTANT'S OPINION ON SUPPLEMENTARY INFORMATION

Our examination of the basic financial statements presented in the preceding section of this report was made primarily to form an opinion on such financial statements taken as a whole. Supplementary information, contained in the following pages, although not considered essential for the fair presentation of the financial position of Coalition for Barrier Free Living, have been subjected to the audit procedures applied in the examination of the basic financial statements. In our opinion the following data are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Mueller, West and Company

December 22, 1982
Austin, Texas

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING

SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES BY PROGRAM ACCOUNT

YEAR ENDED DECEMBER 31,1981

	Operating Account	General Account	Youth-work	Independent living (Title VII)	D.D.	Center on Deafness	ATRIP	I&E	H.O.U.S.E.	Payroll	Totals
Assets											
Cash in bank-checking	$ 459	$ 144	$ 4,102	$ 707	$ 1,635	$ 3,391	$4,871	$	$ 987	$ 3,279	$ 19,575
Cash in bank-savings		997									997
Petty cash		50									50
Accounts receivable						5,319					5,319
Interfund receivable			6,456	10,111	582	5,821	2,681	6,612		12,034	44,297
Prepaid rent				1,200							1,200
	459	1,191	10,558	12,018	2,217	14,531	7,552	6,612	987	15,313	71,438
Fixed assets, at cost											
Furniture		175	5,150	3,501		533	69				9,428
Equipment		1,000	9,188	2,981			1,222				14,391
Vehicles			6,341								6,341
Van modification				3,600							3,600
Audio visual equipment				4,143		225					4,368
	459	1,175	20,679	14,225		758	1,291				38,128
Total assets	$ 459	$ 2,366	$ 31,237	$26,243	$ 2,217	$15,289	$8,843	$6,612	$ 987	$15,313	$109,566
Liabilities and fund balances											
Accounts payable	$	$	$ 704	$ 701	$ 49	$ 103	$ 466	$	$	$	$ 2,023
Interfund payable	643		7,548	19,870	290		2,604	1,238		12,104	44,297
Deferred fee revenue						46					46
FICA payable										1,538	1,538
Withholding payable										1,671	1,671
Total liabilities	643	-0-	8,252	20,571	339	149	3,070	1,238	-0-	15,313	49,575
Fund balances											
Investment in fixed assets		1,175	20,679	14,225		758	1,291				38,128
Equity	(184)	1,191	2,306	(8,553)	1,878	14,382	4,482	5,374	987	-0-	21,863
	(184)	2,366	22,985	5,672	1,878	15,140	5,773	5,374	987	-0-	59,991
Total liabilities and fund balances	$ 459	$ 2,366	$ 31,237	$26,243	$ 2,217	$15,289	$8,843	$6,612	$ 987	$15,313	$109,566

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED DECEMBER 31, 1981

	Operating Account	General Account	Youth-work	Independent Living (Title VII)	D.D.	Center on Deafness	ATRIP	I&E	H.O.U.S.E.	Payroll	Totals
Revenues											
Contributors	$	$ 1,109	$	$	$	$ 9,947	$ 7,103	$	$	$	$ 18,159
Grants			180,057	195,588	26,382			27,005			429,032
Fee income		13				22,779	535				23,327
Interest income		51									51
Miscellaneous income		279					1,299				1,578
Membership fees		623				523					1,146
	-0-	2,075	180,057	195,588	26,382	33,249	8,937	27,005	-0-	-0-	473,293
Expenditures											
Office Rent			14,400								14,400
Utilities				5,956							5,956
Building maintenance			1,513	490							2,003
Building modification			48	1,000			250				1,298
Telephone, TTY			3,411	10,731			28	521			14,691
Postage		176	424	1,222			45				1,867
Bulk mail rate		110									110
Office supplies		78	1,937	1,488							3,503
Memberships		200					25				225
Bank charges							4				4
Travel		130	269	843			120				1,362
MTA bus cards, metrolift tickets		105									105
Mileage		112	1,133	1,097	18	250	76				2,686
In-town expenses		10	162	226		55	210				663
Per diem			278	614			112				1,004

COALITION FOR BARRIER FREE LIVING
HOUSTON CENTER FOR INDEPENDENT LIVING

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(Continued)

YEAR ENDED DECEMBER 31, 1981

	Operating Account	General Account	Youth-work	Independent Living (Title VII)	D.D.	Center on Deafness	ATRIP	I&E	H.O.U.S.E.	Payroll	Totals
Other than per diem	$	$	$ 248	$ 222	$	$	$ 228	$	$	$	$ 698
Registration/conference fees			87	728		375	395				1,585
Miscellaneous expense				214			1,222				1,436
Other administrative expenses		47	2,820			173	678				3,718
Consultant fees			276	12,046		2,410	580				15,312
Interpreting service		302				13,776	106				14,184
Purchase of assets		132	240	14,059		309	260				15,000
Salaries			149,796	132,238	25,322	4,572	1,287	20,984			334,199
Payroll taxes			13,651	11,308	2,180	427	264	1,947			29,777
Health/life insurance			7,523	6,303	1,802			1,219			16,847
Workmen's compensation			306	245	73						624
Publications and reproductions		806	2,862	3,618		578	130				7,994
Liability insurance				1,382							1,382
Equipment maintenance			1,045	225							1,270
Equipment rental		116	201	3,318							3,635
Participant wages			980								980
Contract labor						698	80				778
Total Expenditures	-0-	2,324	203,610	209,573	29,395	23,623	6,100	24,671	-0-	-0-	499,296
Excess of expenditures over revenues	-0-	(249)	(23,553)	(13,985)	(3,013)	9,626	2,837	2,334	-0-	-0-	(26,003)
Fund Balances											
At December 31, 1980	(184)	1,440	25,859	5,432	4,891	4,756	1,645	3,040	987	-0-	47,866
At December 31, 1981	$ (184)	$ 1,191	$ 2,306	$ (8,553)	$ 1,878	$14,382	$ 4,482	$ 5,374	$ 987	$ -0-	$ 21,863