



October 26, 2004

MEMORANDUM FOR: FEDERAL CO-CHAIR
ARC EXECUTIVE DIRECTOR

SUBJECT: OIG Report 05-04 - AL-13614
Alabama Community Assistance Program
Tools for Success Project

Attached is a copy of the subject report dealing with the Alabama Community Assistance Program in Birmingham, Alabama. There is one recommendation and \$88,140 in questioned costs.

The questioned costs are the result of the grantee's lack of documentation and the allowability of expenses claimed as related to this grant. The report will remain open pending receipt of your management response.

Please contact me if you have any questions on this issue.

Clifford H. Jennings
Inspector General

Attachment

Cc: Director, Program Operations Division
Alabama State Alternate
Alabama State ARC Program Manager



October 26, 2004

OIG Report No. 05-04

MEMORANDUM FOR: FEDERAL CO-CHAIR
ARC EXECUTIVE DIRECTOR

SUBJECT: Memorandum Report
Alabama Community Assistance Program
Review of the Tools for Success Project
AL-13614

PURPOSE

The purposes of our review were to determine; (1) the allowability of the costs claimed under the ARC grant and (2) if the grant objectives were met.

SCOPE

Our review included procedures to review costs incurred and claimed for reimbursement under the grant, as well as costs claimed as matching funds. The period of performance for the grant was August 1, 2000 to July 1, 2001. A request dated September 7, 2001, was received requesting an extension to October 31, 2001.

We reviewed the grantee's reports, examined records, and held discussions with certain grantee officials in Birmingham, Alabama, on June 26, 2002 and May 8, 2003, along with discussions over the past months. As a basis for determining allowable costs and compliance requirements, we used the provisions of the grant agreement, Office of Management and Budget (OMB) Circulars A-122 and A-133, and the ARC Code. Audit work was performed in accordance with Government Auditing Standards.

BACKGROUND

ARC Grant AL-13614 was awarded to the Alabama Community Assistance Program (ACAP) to provide funds for basic skills instruction for at-risk and out of school youth in Jefferson County in Appalachian Alabama. Instruction was to be provided in reading, mathematics, language and citizenship, to help prepare participants for high school exit exams or the GED. Classroom and computer-assisted instruction was to be available at Scott Community Center.

ACAP was based at Scott Community Center, which housed several organizations offering needed services to the community and was also affiliated with Jackson-Olin Community School. The Scott Community Center building was closed by the Board of Education in March 2002.

The former Executive Director left the area when the grant expired and has been unreachable. The new Program Coordinator started in December 2001 and left by April 2002.

The total project costs were estimated at \$200,000 with contributing funds as follows:

ARC	\$100,000	50%
Local	<u>100,000</u>	<u>50%</u>
Total	\$200,000	100%

Although the ACAP office was located at the Scott Community Center, the tutoring for this project was for the students at Ensley High School, and performed a half hour before and after regular school hours at Ensley High School. Ensley High School teachers volunteered their time for the tutoring during the week.

The draft report was sent to ACAP on October 28, 2003, and a response from the grantee was received by ARC on December 18, 2003, and forwarded to OIG on October 6, 2004. This final report contains the original areas of concern, the grantee's response and the auditor's comments with recommendations.

RESULTS

Financial Review

During our visit we reviewed a limited amount of records that the new Coordinator had readily available. The Coordinator had to get access to the school that ACAP was housed in, as it had been closed, to find additional documentation, which was later mailed to the OIG. We reviewed the grantee's available accounting records and supporting documentation for the grant costs charged to the project.

The grantee's last reimbursement request, dated February 7, 2002, claimed total costs of \$185,879, which included ARC grant costs of \$92,940 (50%) and local matching costs of \$92,940 (50%). A final report was received and the grant was closed on February 22, 2002, with a deobligation of \$7,060.

Claimed costs were not fully supported by the grantee's accounting records and deficiencies were noted as to the allowability of the expenses and the adequacy of the documentation for the expenditures we reviewed, including the matching costs claimed. The Grant Agreement states that ARC would pay for:

“actual, reasonable, and eligible project costs” (Part I, Paragraph 4).

A listing of expenses that ACAP claimed for this project (attachment 1) lacked sufficient documentation in order to make a determination as to the allowability. Dates, description of work performed, and how it directly relates to completing this project, were lacking for each entry. Areas of concern for the entries claimed as expenses are as follows:

1. The first entry for C. Smith - \$2,064 was for consultant work for Project Shape. No invoice available.

Grantee's Response: *Ms. Chalunda Smith was hired to assist the Director of ACAP, Inc. with instructing students with math related problems. Her company name was Project Shape. She asked the volunteer Board of Director's Secretary/Treasurer to make the check payable to her company, however it was made payable to her (Chalunda Smith) because she did not submit a federal identification number for the company. A copy of the invoice is attachment Number 1.*

Auditor's Comment: The invoice submitted is insufficient, it does not include a signature, date, specific details or approval signature. The amount is unreasonably high. The eight hours per day does not agree with the student's tutoring schedule of half an hour before regular classes and half an hour after classes. The principal at Ensley High School did not state that Ms. Smith was one of those tutoring at Ensley High. Response is not acceptable.

2. Three entries for F. Hilliard, Executive Director of ACAP, totaling \$12,263. Timesheets were obtained for several ACAP staff. The timesheets are generally for a full day of 7 am to 4 pm. We requested a breakdown of Mr. Hilliard's time spent on this project as ACAP was involved with other programs. We could not determine what duties Mr. Hilliard actually performed for this grant. The outcomes stated in the final report were performed at the host school.

Grantee's Response: *As known, the performance period for this grant was August 1, 2000 to July 31, 2001. The first injection of ARC grant funds was January 17, 2001. Mr. Frederick Hilliard executed all the program management duties for the program, wrote the quarterly reports and other executive management duties required by the program. One-third (1/3) of Mr. Hilliard's time was allocated to the Tools for Success Projects. The time sheets were not completed in the project allocation manner, which as you know, would have been better record keeping for the time spent. The Board herein, requests an appeal to accept one-third (1/3) of the professional time rendered by Mr. Frederick Hilliard to the Tools for Success Project. The disbursement of \$6,515.28 was for time accrued for the period August 1, 2000 – December 31, 2000.*

Auditor's Comments: The grantee's response does not state what professional duties Mr. Hilliard performed for the Tools for Success program. We were informed that Mr. Stevenson wrote the quarterly reports from information obtained from Ensley High School. The tutoring program at Ensley High School was overseen by the principal. Considering that ACAP had other grants, only time directly spent on this tutoring program would be allowable. Response is not acceptable.

3. John Williams, related to Elvira Williams, who signed checks for ACAP, received \$4,478, with no explanation of work performed.

Grantee's Response: *Mr. John Williams is not related in any legal or biological manner to Ms. Elvira Williams (the unpaid volunteer Board Member of ACAP). A copy of Mr. John Williams' services rendered invoice to the Tools for Success Project is attachment number 2.*

Auditor's Comment: Mr. Williams' invoice was not received. Unless the invoice is properly completed it will not be accepted.

4. Jackson-Olin School received four checks totaling \$9,721 as donations. No documentation was available stating specifically what the funds paid for.

Grantee's Response: *Jackson-Olin School agreed to manage payroll (effective 2/1/01) of the day-to-day Directors' for ACAP. The checks noted in the cash disbursement journal was to reimburse the School the one-third (1/3) allocation of professional time rendered by the Directors' of ACAP.*

Auditor's Comment: No documentation was submitted to verify the above. Two of the checks do not state a purpose; two checks state "payroll." The checks were made out to Jackson-Olin Community School (not High School), which housed several non-profits.

Mr. Hilliard's notes, dated September 2000, state "Money from the Grant will be paid to Jackson-Olin to support the students participating at their High School." Also stated, "Ensley High School will be the target of Tools for Success. Teachers and students will come from Ensley High School."

The principal at Ensley High recruited and oversaw the tutoring program at Ensley High, and also provided the outcomes as stated in the final report. We did not see evidence of activity involving the Directors concerning this grant. We cannot determine what the funds paid for with available documentation. The above explanation is not acceptable.

5. There were two entries totaling \$11,245 for Ms. Carol Allen (Mr. Hillard's mother), we were informed that she helped with the tutoring at Ensley High School. The tutoring was conducted a half hour before school started and a half hour after school. Her timesheets show a regular 10 am to 6 pm day. There was no explanation of other duties. She opened the checking account for this grant.

Grantee's Response: Ms. Carol Allen spent fifty (50) per cent of her time on the Tools for Success Project. Her primary duties consisted of the following: She picked up the students from the respective high schools to bring them to the ACAP after school services, the summer education camps and or the additional support classes needed to pass the high school exit exams. She also served as an Aide to the computer instruction and assisted with field trips. The two cash disbursement entries was for services rendered during the period August 1, 2000 to May 31, 2001. Again, the Board appeals for acceptance of Ms. Allen's hours, wherein fifty (50) per cent of Ms. Allen's time was spent on the Tool's for Success Project. She failed to properly note the activities in a clearer manner as needed by the auditors.

Auditor's Comment: Again, no documentation of time sheets or time allocation provided. The teachers that volunteered their time for tutoring ½ hour before and ½ hour after regular classes were not paid. The principal at Ensley High stated that an older woman frequently came by to help with the tutoring; the principal appeared to think she was also volunteering her time.

The students were already attending Ensley High and did not require transportation to attend the tutoring for the Tools for Success Program. The other activities: after school services at ACAP, summer education camps, computer instruction and field trips, were separate grants/programs of ACAP's or the Community School. Activities directly involved for each grant should have been charged to the grant funds involved. Otherwise, the same expense could be charged to several grants, without an allocation method, when various funds are involved.

When the grant ended October 31, 2001, the checking account had a balance of \$25,313, which included an October deposit from ARC of \$25,464. Only one of the following charges for November and December are related to this grant, the \$4,800 for Ensley High School to pay for the Saturday tutoring.

At the end of December 2001, the balance was \$49.11. In February 2003, ACAP requested and received \$17,491.50 from ARC, the balance of the grant. Expenses listed for November and December do not appear to relate to this project, other than the \$4,800 to Ensley High School.

Also, the canceled checks for January 2002, and throughout the rest of the year, do not apply to this project. The bank statements and cancelled checks included numerous donations along with another \$50,000 from an unknown source or grant. ACAP commingled funds from various sources.

The few invoices submitted lacked explanations for services rendered and the need for service as related to this grant. Additional documentation was requested at the May 8, 2003, meeting and the grantee was informed that costs would be questioned without additional documentation. We have not received the additional documentation. Donations or political contributions are not allowable costs to the grant.

Numerous discrepancies were noted, for example:

1. Questionable donations from grant checking account.
 - \$ 1,250 Senator Clarence Mitchell for Miles College 2/22/02
 - \$ 500 LT Event Planner for Easter Egg Hunt
 - \$ 2,000 Lois Germany for event planning, Black Caucus Retreat
 - \$10,000 2Life game show series
 - \$ 500 Brenda Clark, donation Help Mate Ministry

2. One van and one car purchased in November 2001, after the grant had expired. The Executive Director's family is in possession of the van and car.
 - \$10,675 Van
 - \$ 2,170 Car

3. Unreasonable amounts for speakers.
 - \$1,500 L. Franklin, Voter Education seminar – 4 hours

4. Unrelated charges.
 - \$ 500 Escort, Fairfield Benefit
 - \$ 800 Athletic Way, equipment
 - \$1,000 Scholarship, P. Cain

5. Personnel charges not related to program.
 - \$2,064 C. Smith, consultant, project Shape
 - \$1,000 E. Arrington, consultant fee

6. Seminars and travel unrelated to program.
 - \$1,000 A. Kennedy, conference fees
 - \$3,000 Dr. Anadi, conference

Grantee's Response: *A request for an extension was submitted to ARC (see attachment number 3). The staff of ACAP continued the program services accepted in the proposal. ACAP received funding of \$10,000 (which is \$10,000 of the \$50,000 noted deposit in 3/02 bank statement) from the Board of Education to purchase a van and a car to assist in transporting the students. The \$10,000 was deposited on 3/13/02. ARC funds were not to purchase the vehicles. The former Board hereby requests an appeal of any penalties charged for not closing the special account (at the appropriate time) initially setup for management of the Tools for Success Project, which was given an extension to December 31, 2001.*

Regarding the commingling of funds – ACAP failed to close the Special Account set up to manage ARC funding by error. The forty thousand (\$40,000 deposited on 3/01/02) was funding received for another project.

Auditor's Comments: Current documentation shows that the tutoring at Ensley High was over October 5, 2001. The other program services would have been for the various additional grants received by ACAP. The van was bought November 9, 2001, making it paid for with ARC funds, Ms. Allen signed for the van. The grantee did not address the multiple donations or submit a general ledger of the exact expenses charged to ARC. The auditor would need a listing of all expenses directly involved in the tutoring program and the need for such expense to carry out the tutoring program.

No penalties have been charged for not closing out the special account. ACAP was given an extension to October 31, 2001 not December 31, 2001.

As stated by ACAP, they had other projects ongoing and they failed to abide by basic accounting practices of allocation. After subtracting the unallowable costs from the listing of expenses, very few of the claimed costs relate directly to accomplishing this project. The proposed budget (attachment 2) submitted with the proposal is completely different from the actual claimed charges. Changes in the scope of work or budget is required to be pre-approved by the ARC Coordinator as stated in the grant.

Program Review

The grant was to provide mainly for the salaries of three staff, which included a Coordinator, Assistant Coordinator and an Administrative Assistant. There were three main objections:

1. Identify and select 200 eligible high school participants within a twenty mile radius of the Scott Community Center including Birmingham, Fairfield and Bessemer with the potential to complete High School, GED or post-secondary education.
2. To identify and select 200 eligible middle school participants within a twenty mile radius of the Scott Community Center including Birmingham, Fairfield and Bessemer with the potential to complete post-secondary education.
3. To identify and select 100 eligible participant dropouts within a twenty mile radius of the Scott Community Center and encourage them to re-enter programs of education or obtain a GED.

We have concluded the following results from our review:

1. Ensley High School performed their own recruiting of students and their teachers volunteered to tutor before and after the regular school day. We were informed that the \$4,800 paid to Ensley High School was for a college student to come in on Saturdays for additional tutoring. Transportation was not an issue because the students were already attending Ensley High School. The school also provided needed supplies, which were minimal. ACAP provided brochures and applications to Ensley High School. Ensley High School provided the figures for ACAP's outcomes as stated in the final report.
2. No claim or documentation of middle school participants served by ACAP.
3. No claim or documentation that dropout students were served by ACAP. This appears to be a program offered at the Scott Community Center by another organization.

The other activities claimed in the final report were activities that were already available and performed at the Scott Community Center by other organizations. The activities included computer training, job readiness training, trips to colleges and similar activities. It appears that ACAP did not materially participate in these activities, but used the activity descriptions in their final report. There were donations to the organizations listed on the expense sheet. The grantee did not address the lack of program results.

ACAP did not meet all of the objectives of the grant.

RECOMMENDATION

We question \$88,140 (\$92,940 - \$4,800) due to a lack of documentation and allowability of expenses as related to this grant. The \$4,800 paid to Ensley High School is allowed as the project outcome figures were those related to the Ensley High School tutoring program.

We recommend that ARC recover the \$88,140 paid to ACAP.

A handwritten signature in black ink, appearing to read "Clifford H. Jennings", with a large, stylized flourish extending to the right.

Clifford H. Jennings
Inspector General

Attachments

ACAP, INC.
Special Account Income and Disbursements
Year 2001

Sheet 1

Source: ACAP

0000
1111
0202

Cking Acct Bal

Income Expenses Ass't Coordinator Other
Coordinator & Speakers

Date	Income	Expenses	Ass't Coordinator & Speakers	Coordinator	Other	Cking Acct Bal
01 - Jan 17	\$24,992.00	C.Smith F.Hilliard J.Williams	\$ 2,064.00	6515.28 4478.52		Ending Bal 11,934.20 Jan 31, 2001
Feb	Total \$9,721. 4800. Enslly H 14,521.	JOSchool		2,163.75	16.72 Dep Slips 187.42 Checks	9,566.31 28-Feb-01
March	3d. 2,163.75	F.Hilliard E.Patton JOSchool		4,498.06 2,163.75	3,500.00	1,553.25 March 31, 2001
April					15.00 B.S.charge	1,538.25 30-Apr-01
May May 1	Pd. 2,163.75	JOSchool		2,163.75	15.00 B.S.Charge	1,523.25 31-May-01
June 12-Jun	24,992.00	JOSchool C.Allen		3,229.50 6,747.00		16,538.75 June 30, 2001

DC
3-28-01

1/3

July

16,538.75
31-Jul-01

August

C. Allen 4,498.06
F. Hilliard 1,250.00
Bell So

639.07
50.00 Semlnar

-1,500.00
-1,500.00

Aug 29 C.memo 200.00

310.00 Conf Exp

1,202.00
1,124.00

A. Kennedy
L. Franklin
J. Williams
A. Kennedy
A. Kennedy
J. Brown
L. Blackmon
J. Williams
M. Blackmon
B. Clark

207.00 Comp suppl

546.00
1,000.00
500.00

1,000.00 Conf Reg

A. Kennedy
S. Truelove
L. Blackmon

25.00 Supplies

250.00
546.00

22.00 B Fee

6,242.00

2,253.07

S.totals

8,074.06

169.62
31-Aug-01

Sept
Sept 25

714.00

Bell So

713.77

15.00 B.S.Charge

154.85
30-Sep-01

Oct

3-Oct

25,464.00

L. Smith

305.00 Equip Install Fee

25,313.85
31-Oct-01

other funds 5,241.

S...dt1

Nov					
9-Nov-01	2,000.00	AI Surplus	10,675.00	Used Van	
9-Nov-01	1,722.20	B.King	249.36	Club fee	
27-Nov-01	2,000.00	SW Airlines	201.50	Travel conf	
		Sheraton	146.52	Lodging	
		Dr.A.Anadi	3,000.00		
		R.Godeke		81.16	Tags
		E.Turner	806.34		
		Ensley High	4,800.00		
		Athletic Way			
		LT Events		800.00	Equip
		Express Oil		737.10	
		G.Auto		203.88	
		Postmaster		22.00	Repairs
		Bell So		120.00	Box rent
		A.Kennedy		357.30	
		E.Arrington		302.77	Promo reimburs
		Athletic Way	1,000.00		
		S.Total	9,606.34	557.00	Equip
				14,453.59	
					3,531.72
					30-Nov-01

Dec					
		AI Surplus	2,170.00	Auto Purch	
		P.Cain	1,000.00	Scholarship	
		Bell So	297.61		
			15.00	B.S.Charge	
		S.Total	3,482.61		
					49.11
					31-Dec-01

-- 2/22/02 17,491.50
 thru March

1. Staff Salaries

Supplement B to Part I

	ARC	Tools for Success	TOTAL
1. Coordinator	\$35,500		\$35,500
2. Assistant Coordinator	\$27,500		\$27,500
3. Administrative Assistant	\$23,500		\$23,500
4. 7 Teachers (\$10.50*12 per week)		\$45,864	\$45,864
TOTAL	\$86,500	\$45,864	✓ \$132,364

*Deployment?
7:45 am to 6 pm??*

2. Fringe Benefits

	ARC	Tools for Success	TOTAL
1. FICA		\$10,000	\$10,000
2. Insurance	\$2,000		\$2,000
3. Retirement		\$5,466	\$5,466
TOTAL	\$2,000	\$15,466	✓ \$17,466

Assume individual liability

3. Operating Expenses

	ARC	Tools for Success	TOTAL
1. Transportation (Lease Van)		\$5,000	✓ \$5,000
2. Rental Space		\$12,000	✓ \$12,000
3. Utilities		\$8,700	✓ \$8,700
4. Telephone		\$4,000	✓ \$4,000
5. Postage	\$1,200		✓ \$1,200
6. Equipment		\$6640	✓ \$6,640
7. Office Supplies	\$2,000		✓ \$2,000
8. Books/Teachers aide materials	\$1,000	\$330	✓ \$1,330
9. Staff Development	\$2,300		✓ \$2,300
TOTAL	\$6,500	\$36,670	\$43,170

4. Higher Education Experience & Field Trips

	ARC	Tools for Success	TOTAL
1. College Visits	\$5,000	\$2,000	\$7,000
TOTAL	\$5,000	\$2,000	✓ \$7,000

December 12, 2003

VIA FACSIMILE: (202) 884-7691
And U.S. Mail

Page 1 of 7

Jeffrey H. Schwartz, Ed. D.
Education Program Manager
Appalachian Regional Commission
1666 Connecticut Avenue N.W.
Suite 700
Washington, DC 2009-1068 2009-1068

*A Copy
- OFFICE -*

Re: Alabama Community Assistance Program – Tools for Success Project AL-13614,
performance period August 1, 2000 to July 1, 2001.

Dear Mr. Schwartz:

This letter is a follow up to the former Board of Director's of Alabama Community Assistance Program Inc. request for additional time to respond to your letter regarding the Tools for Success Project.

The following is response to your Results of the Financial Review section of your letter:

- The first entry for C. Smith - \$2,064 was for consultant work for Project Shape. No invoice available. *Response: Ms. Chalunda Smith was hired to assist the Director of ACAP, Inc. with instructing students with math related problems. Her company name was Project Shape. She asked the volunteer Board of Director's Secretary/Treasurer to make the check payable to her company, however it was made payable to her (Chalunda Smith) because she did not submit a federal identification number for the company. A copy of the invoice is attachment Number 1.*
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(1/3) of Mr. Hilliard's time was allocated to the Tools for Success Project. The time sheets were not completed in the project allocation manner, which as you know, would have been better record keeping for the time spent. The Board herein, requests an appeal to accept one-third (1/3) of the professional time rendered by Mr. Frederick Hilliard to the Tools for Success Project. The disbursement of \$6,515.28 was for time accrued for the period August 1, 2000 – December 31, 2000.

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exit →

- Second paragraph page three (3) of your letter – When the grant ended October 31, 2001.....The bank statements and cancelled checks included numerous donations (attachment 2) along with another \$50,000 from an unknown source or grant ACAP commingled funds from various sources. *Response: A request for an extension was submitted to ARC (see attachment number 3.) The staff of ACAP continued the program services accepted in the proposal. ACAP received funding of \$10,000 (which is \$10,000 of the \$50,000 noted deposit in 3/02 bank statement) from the Board of Education to purchase a van and a car to assist in transporting the students. The \$10,000 was deposited on 3/13/02. ARC funds were not to purchase*

the vehicles. The former Board hereby requests an appeal of any penalties charged for not closing the special account (at the appropriate time) initially setup for management of the Tools for Success Project, which was given an extension to December 31, 2001.

Regarding the commingling of funds – ACAP failed to close the Special Account set up to manage ARC funding by error. The forty thousand (\$40,000 deposed on 5/17/02) was funding received for another project.

The executive management of ACAP was damaged due to the hospitalization of the Executive Director, Mr. Frederick Hilliard and the Board's failure to hire a professional Accountant. A new Executive Director was hired in January 2002, Ms. Shelia Truelove. She was not familiar with the appropriate program policies regarding federal funding. She became a disgruntle staff member subsequent to the Board's decision to close ACAP.

It is our understanding that she continues to write funding proposals under ACAP's federal identification number using a different corporation name. She has not been authorized to conduct such an establishment with the ACAP's closed corporation's identification number.

We appreciate your time and efforts given to this Project and look forward to hearing from you soon as possible.

Yours truly,



J.D. Bayles, MRD – (205) 328-8005
(For) The Former Board of Directors of
ACAP

Attachment(s)

Cc: Files

**Project Shape
An Educational Resource Company
P. O. Box 12116
Birmingham, Alabama 35202
(205) 266-1570**

Invoice

**Alabama Community Assistance Program, Inc.
572 Cherry Avenue
Birmingham, AL 35214**

**Services Rendered: Math tutorial classes
November 2000 - 80 hours**

Please make your check payable to: Project Shape

Ms. Chalunda Smith, President

Thank You.

Class Instruction Log Sheet
Conducted by Ms. Chalunda Smith

DATE	NUMBER OF STUDENTS	HOURS RENDERED
11/6/00	8	8
11/7/00	9	8
11/8/00	9	8
11/9/00	9	8
11/10/00	9	8
11/13/00	9	8
11/14/00	9	8
11/15/00	9	8
11/16/00	9	8
11/17/00	9	8

Total Amount Due \$2500.00

Thank you.

September 7, 2001

Mr. Jeffrey H. Schwartz, Ed.D.
Program Operations Division
Education Specialist
1666 Connecticut Avenue, NW, Suite 700
Washington, DC 20009-1068

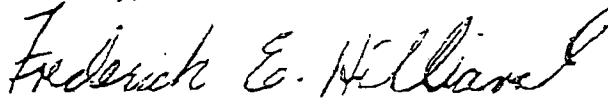
Mr. Schwartz:

Tools For Success, a community based 501c(3) organization that provides supportive services to at-risk teens is requesting an extension of reimbursement funds from the Appalachian Regional Commission to extend beyond July 1, 2001. Unfortunately, our programs got off to a late start and shortly thereafter we experienced staff turnover.

However, we were able to continue providing comprehensive services designed to empower the youth of the Greater Birmingham Area. Our track record has shown that our services are effective in meeting the needs of our youth, and therefore, with the support of ARC we plan to continue building on that synergy.

Again, thanks for all of your support and I look forward to talking to you soon.

Sincerely,



Fredrick Hilliard,
Executive Director

Cc: Ms. Bonnie F. Durham