



Financial Audit Report

Hiram G. Andrews Center

**Commonwealth of Pennsylvania
Rehabilitation Center Fund**

For the Fiscal Years Ended June 30, 2010, and June 30, 2011

December 2011
Hiram G. Andrews Center – Rehabilitation Center Fund
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Introductory Section

December 20, 2011

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

and

Carol Mackel
Acting Director
Hiram G. Andrews Center
Johnstown, Pennsylvania 15905

Dear Governor Corbett and Acting Director Mackel:

Enclosed is the independent auditor's report for the combined balance sheet; the combined statement of revenues, expenses, and changes in retained earnings; and the combined statement of cash flows for the fiscal years ended June 30, 2010, and June 30, 2011. You will note that our opinion is dated December 15, 2011, which is the date that our audit work closed.

Sincerely,

JACK WAGNER
Auditor General

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Introductory Section

The Hiram G. Andrews Center

The Hiram G. Andrews Center is administratively part of the Commonwealth of Pennsylvania's Bureau of Rehabilitation Center Operations in the Office of Vocational Rehabilitation, Department of Labor and Industry.¹ Since its opening in April 1959, the Hiram G. Andrews Center has primarily provided rehabilitative-type services to persons with disabilities in order to prepare them for gainful employment. Individualized programs are established for each client to assist the individuals in selecting suitable employment goals and to prepare them for a designated vocation through counseling, training, physical restoration, and job placement programs. The Hiram G. Andrews Center has been approved since 1978 to award associate degrees (i.e., Specialized Business Degree and Associate in Specialized Technology Degree) to clients who fulfill the academic requirements of such programs. Furthermore, the Hiram G. Andrews Center offers additional services to other types of non-handicapped clients such as post-secondary education services for veterans and retraining of displaced workers through the federal Workforce Investment Act of 1998.

The Hiram G. Andrews Center is located in Johnstown, Cambria County, on 50 acres of land. It was constructed as the world's first rehabilitation facility under one roof with a barrier-free environment. It is operated as a self-sustaining facility and does not receive a direct legislative appropriation. Payments for services rendered provide the funding for facility operations. Since client referrals for admission are primarily received through 15 Office of Vocational Rehabilitation district offices, the Hiram G. Andrews Center's predominant financial supporter for client services is the Office of Vocational Rehabilitation.

The State Board of Vocational Rehabilitation has administrative responsibility over the Hiram G. Andrews Center's operations. A director, who is appointed by the secretary of the Department of Labor and Industry, administers day-to-day operations of the facility.

¹ The Office of Vocational Rehabilitation is administered, supervised, and controlled by the State Board of Vocational Rehabilitation established under the Department of Labor and Industry pursuant to the Vocational Rehabilitation Act of 1988, 43 P.S. § 682.1 et seq. The secretary of the Department of Labor and Industry serves as chairperson of the board.

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Financial Section

Independent Auditor's Report

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Dear Governor Corbett:

We have audited the accompanying balance sheets of the Hiram G. Andrews Center as of June 30, 2010, and June 30, 2011, and the related statements of revenues, expenses, and changes in retained earnings and cash flows for the fiscal years then ended. These financial statements are the responsibility of management of the Hiram G. Andrews Center. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As discussed in Note 1, the financial statements present only the financial position, results of operations, and cash flows of the Hiram G. Andrews Center. The financial statements are not intended to present fairly in conformity with accounting principles generally accepted in the United States of America the entire financial position of the Commonwealth of Pennsylvania and the results of its operations and cash flows of its proprietary-type enterprise funds.

The Honorable Tom Corbett
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In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Hiram G. Andrews Center as of June 30, 2010, and June 30, 2011, and the results of its operations and cash flows for the fiscal years then ended in conformity with accounting principles generally accepted in the United States of America.

The Hiram G. Andrews Center has not presented Management's Discussion and Analysis, required by the Governmental Accounting Standards Board, that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2011, on our consideration of the Hiram G. Andrews Center's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. 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.

Sincerely,

JACK WAGNER
Auditor General

December 15, 2011

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Financial Section

Balance Sheet

For the Fiscal Years Ended June 30, 2010, and June 30, 2011

ASSETS	2010	2011
Current assets:		
Cash	\$ 86,357	\$ 131,487
Investments (Note 2)	4,367,832	1,715,896
Accounts receivable - net of allowance for bad debts of \$120 in 2010 and \$120 in 2011	108,299	74,543
Grants receivable	122,323	331,304
Due from other funds (Note 5)	<u>4,207,341</u>	<u>7,171,963</u>
Total current assets	<u>\$8,892,152</u>	<u>\$9,425,193</u>
Fixed assets:		
Buildings and improvements (Note 1)	\$25,335,410	\$25,335,410
Equipment and furniture	2,247,426	2,395,558
Construction-in-progress	<u>2,885,931</u>	<u>8,185,144</u>
Fixed assets before depreciation	\$30,468,767	\$35,916,112
Less: Accumulated depreciation	<u>(17,496,157)</u>	<u>(18,872,532)</u>
Net fixed assets	<u>\$12,972,610</u>	<u>\$17,043,580</u>
Other assets	<u>7,076</u>	<u>4,022</u>
Total assets (Obtained by adding totals of current, fixed and other assets)	<u>\$21,871,838</u>	<u>\$26,472,795</u>
LIABILITIES AND FUND EQUITY		
Current liabilities:		
Accounts payable	\$ 690,399	\$ 458,483
Grants Payable	0	4,000
Accrued liabilities	1,172,007	1,356,935
Deferred Revenue	<u>3,128</u>	<u>5,045</u>
Total current liabilities	<u>\$1,865,534</u>	<u>\$1,824,463</u>
Fund equity:		
Contributed capital – capital grants	\$ 112,324	\$ 263,902
Contributed Capital – Government Contributions	8,632,936	12,913,850
Retained earnings – unreserved	11,256,044	11,470,579
Retained earnings – reserved for improvements (Note 4)	<u>5,000</u>	<u>0</u>
Total fund equity	<u>\$20,006,304</u>	<u>\$24,648,332</u>
Total liabilities and fund equity (Obtained by adding totals of current liabilities and fund equity)	<u>\$21,871,838</u>	<u>\$26,472,795</u>

Notes to financial statements are in integral part of this report.

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Statement of Revenues, Expenses and Changes in Retained Earnings

For the Fiscal Years Ended June 30, 2010, and 2011

	2010	2011
Operating revenues:		
Client services revenue	\$19,413,019	\$20,319,842
Other operating revenue	561,339	503,752
Total operating revenues	\$19,974,358	\$20,823,594
Operating expenses:		
Client services	\$ 2,877,850	\$ 3,233,131
Education services	4,196,064	4,353,540
Medical services	2,217,981	2,413,411
Student life services	1,840,015	1,764,014
Institutional services	6,316,599	8,013,989
Executive services	4,090,892	2,734,540
Total operating expenses	\$21,539,401	\$22,512,625
Operating loss	(\$ 1,565,043)	(\$ 1,689,031)
Nonoperating revenues:		
Investment income	\$ 12,265	\$ 10,757
Operating grant revenue	1,592,505	1,744,441
Total nonoperating revenues	\$ 1,604,770	\$ 1,755,198
Net income (loss)	\$ 39,727	\$ 66,167
Building use allowance	277,962	277,962
Prior Period Adjustments	1,672,334	(134,594)
Transfer from (to) reserve for improvements	0	5,000
Net transfers and adjustments	\$ 1,950,296	\$ 148,368
Increase (decrease) in retained earnings	\$ 1,990,023	\$ 214,535
Retained earnings – beginning of year	9,266,020	11,256,043
Retained earnings - end of year	\$11,256,043	\$11,470,578

Notes to financial statements are in integral part of this report.

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Statement of Cash Flows

For the Fiscal Years Ended June 30, 2010, and 2011

	2010	2011
CASH FLOWS FROM OPERATING ACTIVITIES:		
Income (loss) before transfers and adjustments	\$ 39,727	\$ 66,167
Adjustments to reconcile net income to net cash provided from operating activities:		
Depreciation	\$ 684,685	\$1,376,375
Decrease (increase) in accounts receivable	(46,547)	33,756
Decrease (increase) in grants receivable	(12,055)	(208,980)
Decrease (increase) in due from other funds	(108,662)	(2,964,622)
Decrease (increase) in other assets	1,660	3,054
Increase (decrease) in accounts payable	280,372	(231,917)
Increase (decrease) in accrued liabilities	(1,678,249)	184,927
Increase (decrease) in grants payable	(380)	4,000
Increase (decrease) in deferred revenue	0	1,918
Increase (decrease) in due to other funds	<u>(127,754)</u>	<u>0</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(\$ 967,203)	(\$1,735,322)
CASH FLOWS FROM CAPITAL AND OTHER FINANCING ACTIVITIES:		
Capital gains provided to the Center	\$ 28,026	\$ 151,579
Acquisition of equipment and furniture	888,754	(148,132)
Capital gains provided by government	1,867,632	4,280,914
Prior Period Adjustments	1,672,334	(134,594)
Building use allowance	277,962	277,962
Improvements to the Center	(2,141,376)	0
Reduction in or (additional) projects under construction	<u>(744,555)</u>	<u>(5,299,213)</u>
NET CASH PROVIDED (USED) BY CAPITAL AND OTHER FINANCING ACTIVITIES	<u>\$1,848,777</u>	<u>(\$ 871,484)</u>
Net (decrease) increase in cash and investments	\$ 881,574	(\$2,606,806)
Cash and investments – beginning of year	<u>\$3,572,615</u>	<u>\$4,454,189</u>
Cash and investments – end of year	<u>\$4,454,189</u>	<u>\$1,847,383</u>

Notes to financial statements are in integral part of this report.

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Notes To Financial Statements

1. Summary of Significant Accounting Policies

Basis of Presentation. The Commonwealth of Pennsylvania established the Rehabilitation Center Fund on May 13, 1959, to receive and disburse all fees for services rendered and other income received by the Hiram G. Andrews Center. The Rehabilitation Center Fund, which is an integral part of the Commonwealth of Pennsylvania reporting entity, is classified and presented as a proprietary-type enterprise fund. This type of fund is used to account for operations that are financed and operated in a manner similar to business enterprises. Although the Rehabilitation Center Fund accounts for the financial activity of the Hiram G. Andrews Center, it represents only a portion of the total proprietary-type enterprise funds of the Commonwealth of Pennsylvania.

The Hiram G. Andrews Center provides educational and rehabilitative services to clients predominantly referred from the Department of Labor and Industry's Office of Vocational Rehabilitation. All related costs of providing goods and services to clients are financed by user charges.

Basis of Accounting. The financial statements of the Hiram G. Andrews Center are prepared on the accrual basis of accounting. On this basis, revenues are recognized in the year in which they are earned and become measurable, and expenses are recognized in the year they are incurred.

In order to assist the reader in understanding the accompanying financial statements, a summary of the more significant policies is presented below.

Investments. The methods and significant assumptions used to determine the fair value of investments were obtained from the Pennsylvania Treasury Department's Treasury Unitized Accounting Reporting System.

Fixed Assets. Fixed assets are stated at cost. All assets with a purchased cost, or fair value if acquired by gift, in excess of \$5,000 with an estimated useful life in excess of two years are capitalized. Improvements to physical plant, in excess of \$25,000 that materially prolong the useful life of plant assets, are similarly capitalized.

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Depreciation is computed using the straight-line method over the estimated useful life of each asset as follows:

Fixed Asset	Useful Life
Buildings	30 years
Improvements	20 years
Equipment and furniture	5 - 20 years

During the fiscal year ended June 30, 2003, the Hiram G. Andrews Center entered into a guaranteed energy savings contract for the installation of energy saving equipment and improvements to its buildings. As a result, the center incurred \$744,555 as of June 30, 2010, and an additional \$0 as of June 30, 2011, in construction-in-progress expenses for this project.

Retirement Plan. Full-time employees of the Hiram G. Andrews Center participate in the Commonwealth of Pennsylvania’s State Employees’ Retirement System. The Hiram G. Andrews Center’s portion of retirement expense is billed and paid on a quarterly basis (see Note 6).

Compensated Absences. Beginning July 1, 2009, the commonwealth changed the method of leave payouts for retirements. The payouts are now made from a newly-established special fund, titled Employer Payout Assessment, and each agency is assessed two percent of gross salaries monthly. The Hiram G. Andrews Center charges an expense account for this assessment and no longer maintains an accrual account for leave liability.

2. Cash and Investments

Predominantly all of the Hiram G. Andrews Center’s cash is deposited with the state treasurer and pooled with other state funds for investment purposes. The investment pool is a short-term investment portfolio maintained by the Pennsylvania Treasury Department’s Bureau of Cash Management and Investment for the benefit of all commonwealth funds. For the purposes of the statement of cash flows, the Hiram G. Andrews Center considers all investments to be highly liquid and an equivalent to cash.

3. Land and Buildings

Land, buildings, and certain building improvements owned by the Commonwealth of Pennsylvania with a cost of \$14,226,336, which are not included in the accompanying

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financial statements, have been made available to the Hiram G. Andrews Center without cost or responsibility to service-associated debt, if any.

4. Retained Earnings - Reserve For Improvements

Retained earnings as of June 30, 2010, and June 30, 2011, were reserved in the amount of \$5,000 and \$0, respectively, to provide funds for planned improvements or emergency maintenance to buildings or equipment. The Hiram G. Andrews Center prepared miscellaneous encumbrance documents and allocated funds totaling \$5,000 and \$0 as of June 30, 2010, and June 30, 2011, respectively, for specific planned facility repair and/or renovation projects.

5. Interfund Receivables and Payables

Interfund receivable and payable balances as of June 30, 2010, and June 30, 2011, were comprised of the following amounts on an individual fund basis:

	June 30, 2010		June 30, 2011	
	Due from other funds	Due to other funds	Due from other funds	Due to other funds
General Fund	\$ 0	\$ 0	\$ 0	\$ 0
Vocational Rehab Fund	<u>4,207,341</u>	<u>0</u>	<u>7,171,963</u>	<u>0</u>
Total	<u>\$4,207,341</u>	<u>\$ 0</u>	<u>\$7,171,963</u>	<u>\$ 0</u>

6. Retirement and Other Postemployment Benefits

State Employees' Retirement System. The Hiram G. Andrews Center employees are members of the State Employees' Retirement System (SERS), a contributory defined benefit pension plan established by commonwealth law. SERS provides retirement, death, and disability benefits. Retirement benefits vest after five years of credited service. Employees, who retire at age 60, or with 35 years of service, if under age 60, are entitled to a normal (unreduced) annual retirement benefit. The general annual benefit is 2.5 percent of the member's highest three-year average salary multiplied by the number of years of service.² The Hiram G. Andrews Center's contribution requirement for the fiscal years ended June 30, 2010, and June 30, 2011, was \$318,917 and \$432,273 respectively.

² Effective January 1, 2011, new employees will vest after 10 years of service, and be eligible to retire with full benefits upon attainment of a superannuation score of 92 (service years plus age), provided the member has 35 years of service, or attained age 65.

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SERS issues stand-alone financial statements, which are available to the public. Written requests for financial statements should be addressed to the following address:

State Employees' Retirement System
Executive Office
P.O. Box 1147
Harrisburg, PA 17108

Other Post-employment Benefits. The Hiram G. Andrews Center provides certain health care benefits for retired employees (that meet specified length-of-service and age requirements) and their dependents. These benefits are provided as a result of negotiated collective bargaining agreements and through administrative policy. The Hiram G. Andrews Center recognizes the cost of providing these benefits, which totaled \$1,283,423 and \$1,076,505 for the fiscal years ended June 30, 2010, and June 30, 2011, respectively, as incurred.

7. Contingencies

Federal and State Client Assistance Programs. Under the terms of federal and state client assistance programs utilized by the Hiram G. Andrews Center, periodic audits are or may be required and certain costs may be questioned as not being appropriate expenditures under the terms of the programs. Such audits could lead to reimbursement to the funding agencies.

8. Related Party – Office of Vocational Rehabilitation

The Office of Vocational Rehabilitation of the Department of Labor and Industry exercises control and management of the Hiram G. Andrews Center. Client referrals and payments for services rendered by the Hiram G. Andrews Center are primarily received from the Office of Vocational Rehabilitation. During the fiscal years ended June 30, 2010, and June 30, 2011, Hiram G. Andrews recognized \$18,360,441 and \$19,263,740 respectively, as client revenues for services rendered to Office of Vocational Rehabilitation -sponsored client referrals.

During the fiscal years ended June 30, 2010, and June 30, 2011, the Johnstown district office of Office of Vocational Rehabilitation leased office space from the Hiram G. Andrews Center and paid \$102,500 and \$115,000, respectively, for rental payments.

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9. Affiliated Organizations

The Client Organization of the Hiram G. Andrews Center is an organization established to provide business-training experience to clients and to generate profits to be utilized to supplement recreational and social activities sponsored by the Hiram G. Andrews Center. The Client Organization is managed jointly by Hiram G. Andrews Center employees and clients. The financial statements are not included in the accompanying financial statements of the Hiram G. Andrews Center.

Based on unaudited financial statements, the Client Organization had net assets of approximately \$119,000 and \$119,000, respectively, at June 30, 2010, and June 30, 2011. The combined revenues, operating expenditures, and activity expenditures were approximately \$149,000, \$110,000, and \$24,000, respectively, for the year ended June 30, 2010, and \$122,000, \$91,000, and \$23,000, respectively, for the year ended June 30, 2011.

**Report On Compliance And On Internal Control Over Financial
Reporting Based On An Audit Of Financial Statements Performed In
Accordance With Government Auditing Standards**

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Dear Governor Corbett:

We have audited the accompanying financial statements of the Hiram G. Andrews Center, as of and for the fiscal years ended June 30, 2010, and June 30, 2011, and have issued our report thereon dated December 15, 2011. We conducted our 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*, as issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

Management of the Hiram G. Andrews Center is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Hiram G. Andrews Center's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Hiram G. Andrews Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Hiram G. Andrews Center'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.

Our consideration of the 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 over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Hiram G. Andrews Center's financial statements are free of material misstatement, we 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the Commonwealth of Pennsylvania, the management of the Hiram G. Andrews Center, others within the entity, and the federal awarding agencies, and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record, and its distribution is not limited.

Sincerely,

JACK WAGNER
Auditor General

December 15, 2011

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Audit Report Distribution List

Audit Report Distribution List

The Honorable Tom Corbett
Governor

The Honorable Robert M. McCord
State Treasurer
Pennsylvania Treasury Department

Department of Labor & Industry
The Honorable Julia Hearthway
Secretary

Hiram G. Andrews Center
Carol Mackel
Acting Director

Stephen H. Suroviec
Executive Director
Office of Vocational Rehabilitation

Richard Cardamone, Director
Bureau of Commonwealth Accounting
Office of the Budget

This report is a matter of public record and is accessible at www.auditorgen.state.pa.us or by contacting the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, Pennsylvania 17120. Telephone: 717-787-1381.