

SOUTHERN POLYTECHNIC

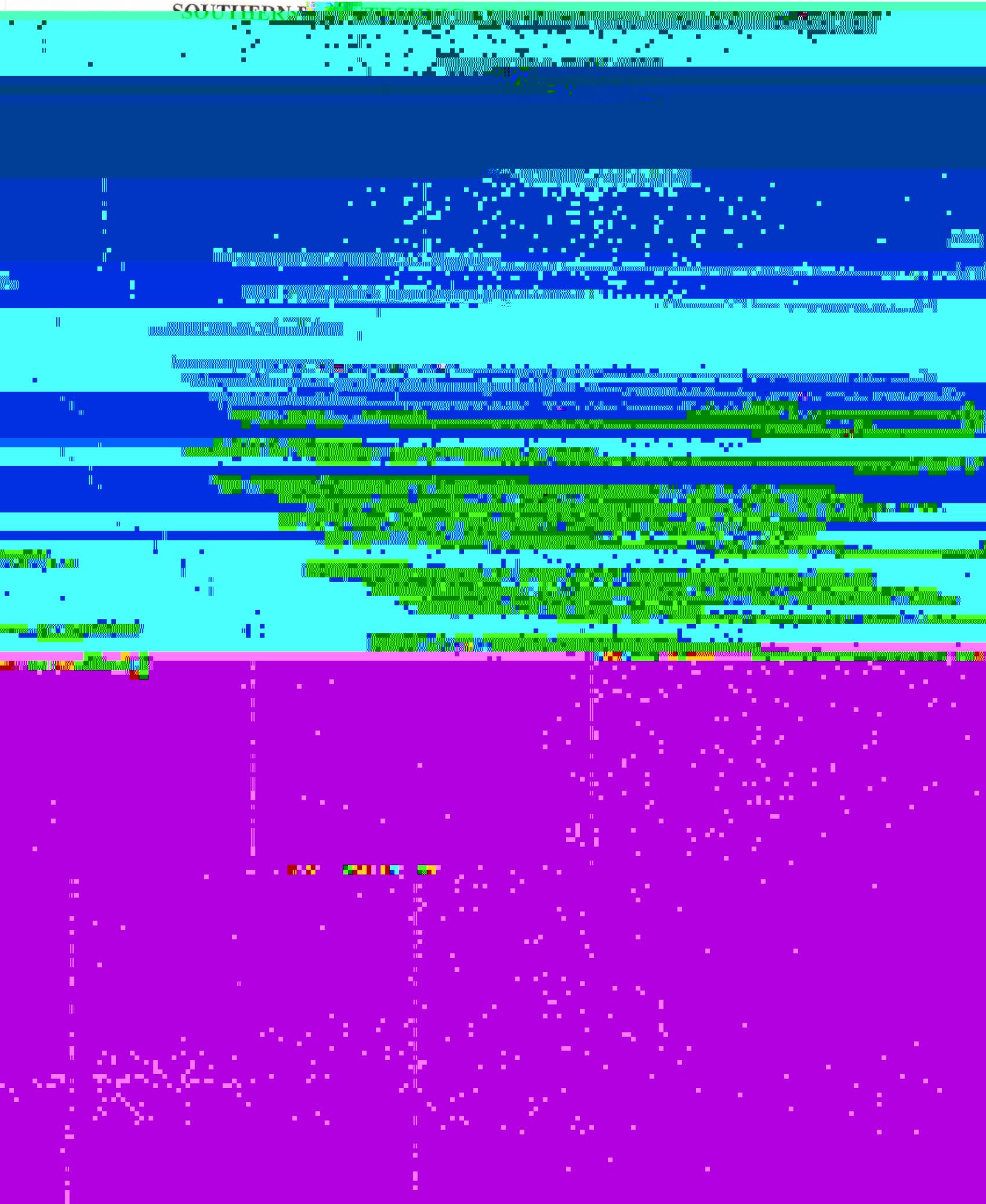
APPLIED

TECHNOLOGY

EDUCATION

SOFT APPLIED TECHNOLOGY

SOUTHERN RIVER



JENKINS

100% of our clients are satisfied with our services.

100% of our clients are satisfied with our services.

Marietta, Georgia

We have audited the financial statements of [REDACTED]

for the year ended December 31, 2018.

The audit was conducted in accordance with generally accepted auditing standards.

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These financial statements referred to above present fairly, in all material respects, the financial position of the ~~Solar~~ Georgia Polytechnic Applied Research Corporation as of June 30, 2013, and the change in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.

MURRAY & CO., Research Corp.

Atlanta, Georgia
DATE

Introduction

Management Information Systems (MIS) is a discipline concerned with the design, development, implementation, and evaluation of systems for capturing, storing, processing, and presenting information.

MIS is a broad field that encompasses many different types of systems, including decision support systems, management information systems, and transaction processing systems.

MIS is used by organizations to support their operations and decision-making processes.

MIS is a discipline that requires knowledge of computer science, business, and management.

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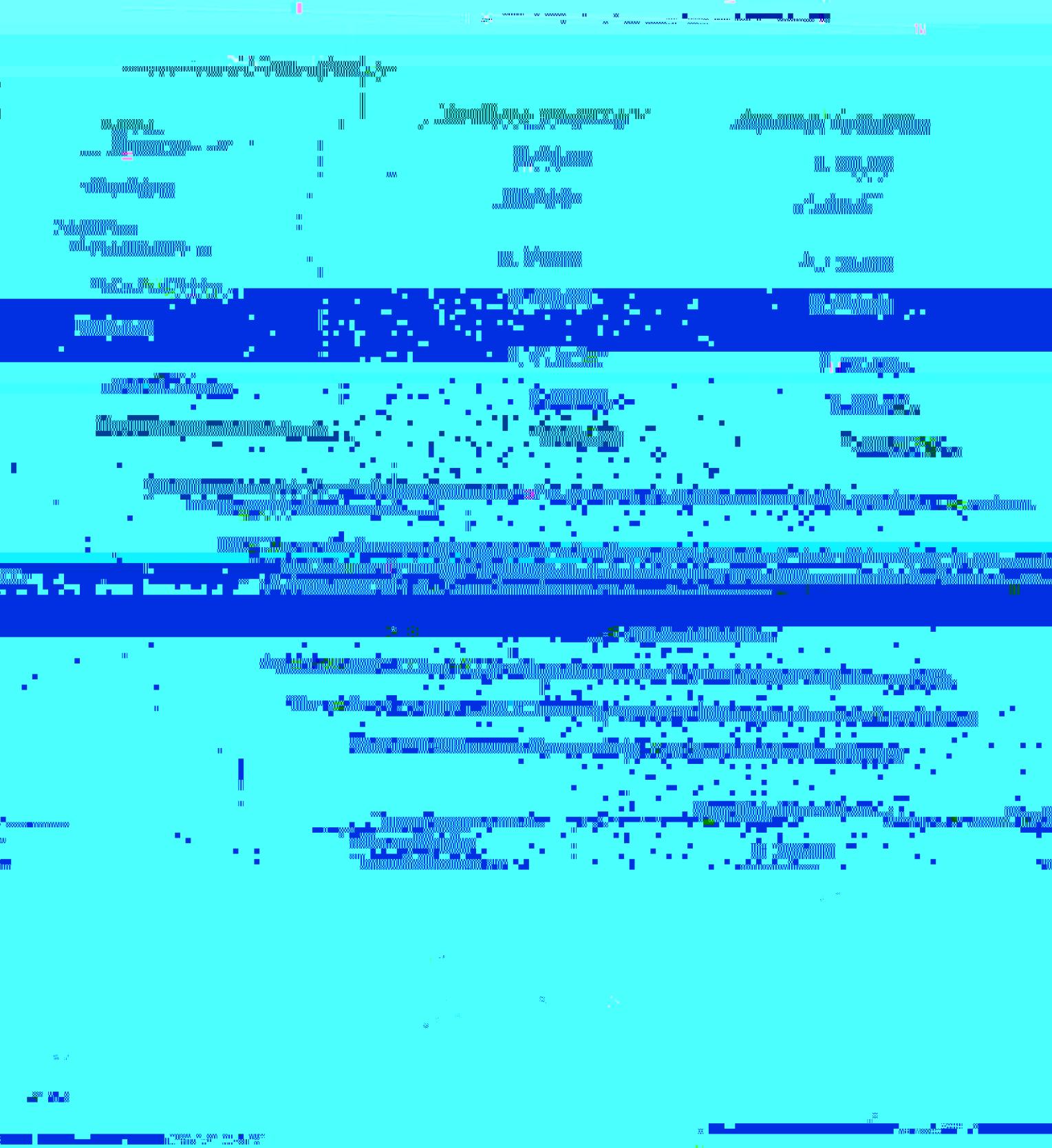
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MANAGEMENT INSTRUMENTS

SPARC does not have any instruments.

None

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None

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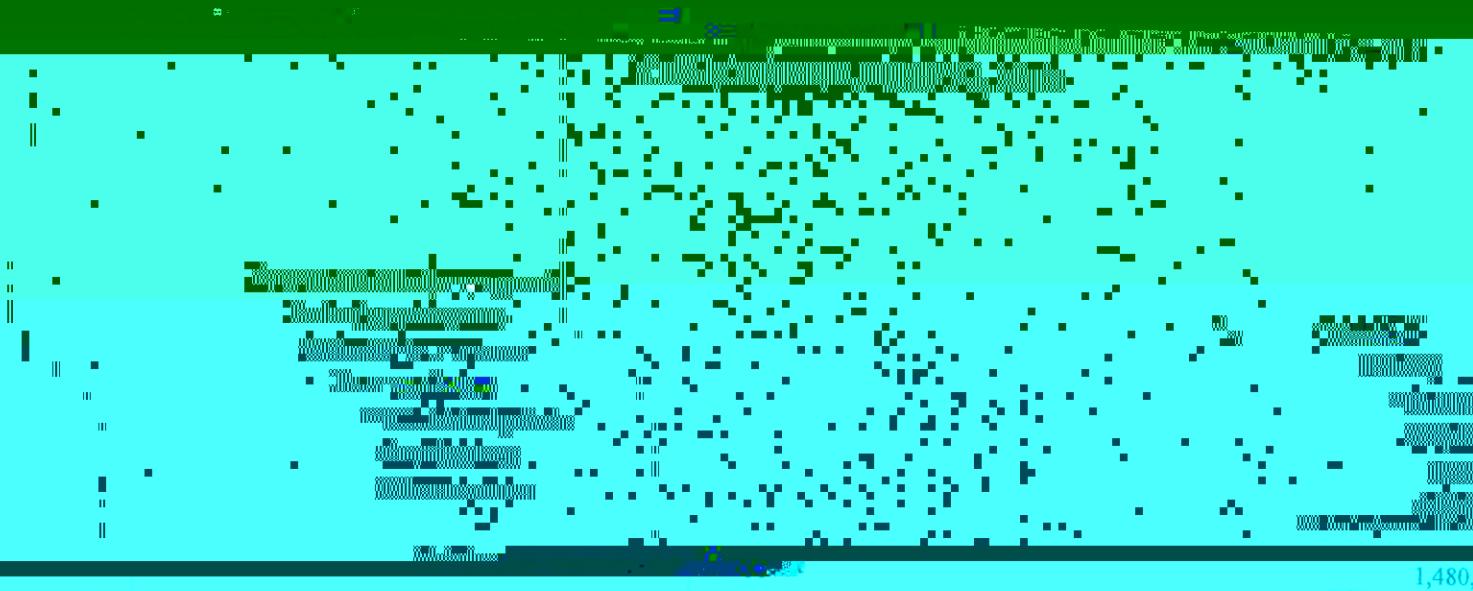
SPARC does not have any instruments.

None

SOUTHERN

Figure 1. A schematic diagram of the experimental setup for the measurement of the absorption coefficient of the sample.

This image is a severely pixelated and low-resolution version of a landscape photograph. The scene depicts a wide expanse of water in the foreground, with a dark, sandy or rocky shoreline curving along the middle ground. On the shore, there are several small, indistinct buildings, possibly houses or beach huts. The background is a dark, overcast sky. The overall quality is grainy and lacks fine detail due to the poor resolution.



38

1,480

Expenses**Subawards**

Bidders to award

750

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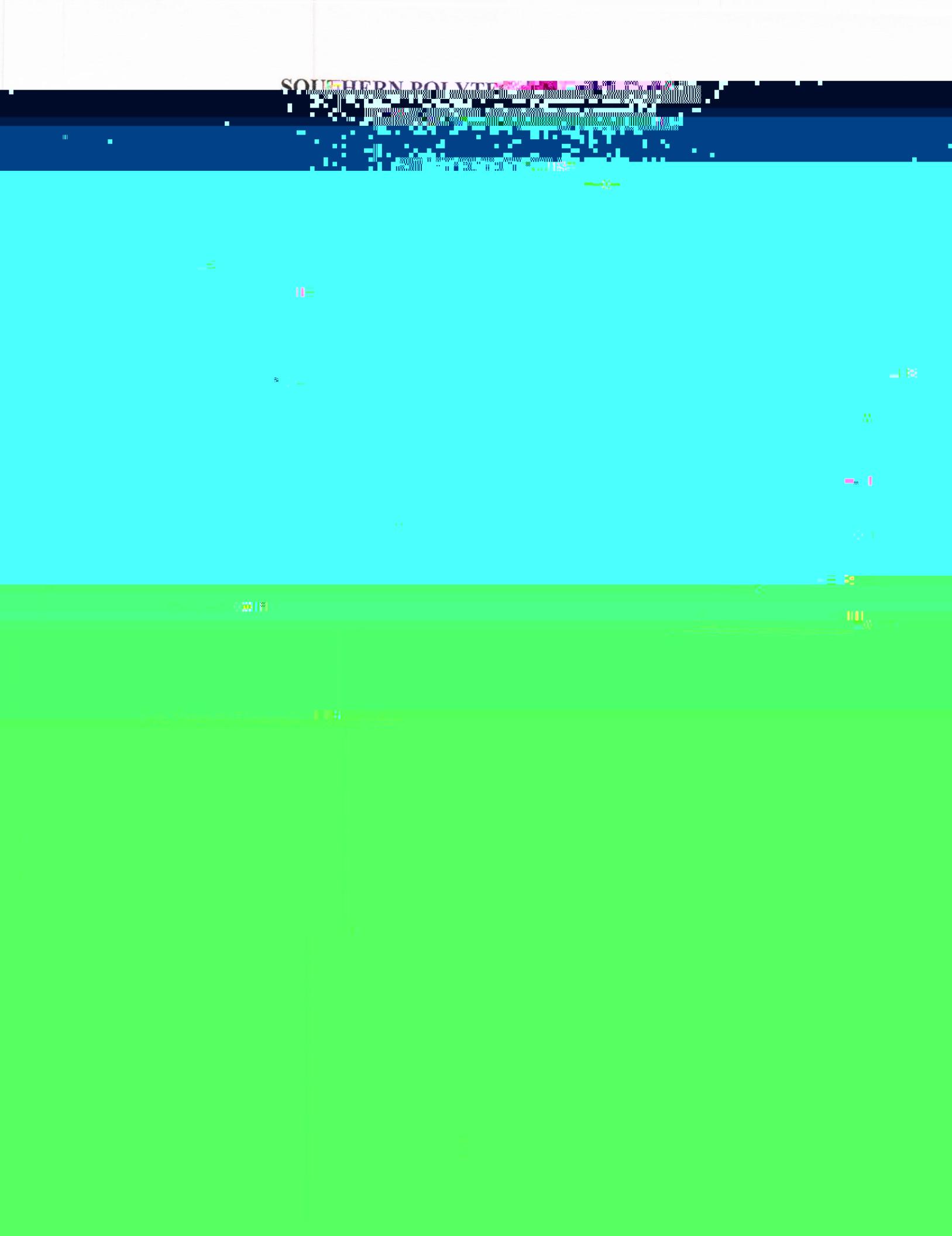
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SOUTHERN POLYTECHNIC APPLIED RESEARCH CORPORATION

NOTE 6 - NATURE OF ACTIVITIES

Qualitative Disclosure - Activities

Financial statement disclosure is provided for the performance of sponsored research, development, education, or other programs by the various entities.

Basis of Presentation

The Research Corporation's financial statements have been prepared in accordance with accounting principles generally accepted in the United States.

The financial statements include the results of operations of the Research Corporation and its wholly-owned subsidiary, the Research Foundation of Southern Polytechnic State University.

The financial statements are presented from the stand-alone perspective of the Research Corporation.

The financial statements do not include the results of operations of the Research Foundation of Southern Polytechnic State University.

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Reporting Entity

The Research Corporation has been identified as the reporting entity.

The financial statements of the Research Corporation are included in the financial statements of the Research Foundation of Southern Polytechnic State University, pursuant to the Research Foundation of Southern Polytechnic State University's policy of presenting its financial statements as a discrete entity.

Basis of Accounting

For financial reporting purposes, the Research Corporation is considered a special-purpose government unit.

The financial statements of the Research Corporation are prepared in accordance with accounting principles generally accepted in the United States.

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NOTES TO FINANCIAL STATEMENTS

1. **Organization.** The Organization is a non-profit organization that provides services to individuals with developmental disabilities. The Organization's activities include residential care, day treatment, respite care, and community-based services.

2. **Financial Statement Basis.** The financial statements are prepared in accordance with generally accepted accounting principles in the United States of America (GAAP) and the requirements of the Financial Accounting Standards Board (FASB). The financial statements do not include all the information and disclosures required by GAAP, but include all the information necessary to present fairly the financial position and results of operations of the Organization.

3. **Revenue Recognition.** Revenue is recognized when it is earned and realizable. Revenue is considered earned when the Organization has substantially performed its obligations under the contract and the amount of revenue is determinable.

4. **Assets.** Assets are recorded at cost or fair value, less accumulated depreciation and impairment losses. Assets held for sale are reported at fair value less costs of disposal.

5. **Liabilities.** Liabilities are recorded at their estimated fair value. Liabilities are classified as current if they are due within one year from the date of the financial statements.

6. **Equity.** Equity is the difference between assets and liabilities. Equity is increased by contributions and decreased by distributions.

7. **Capitalization.** Capitalization consists of contributions received from individuals, foundations, and corporations. Contributions are recorded at their fair value at the time of receipt.

8. **Reserves.** Reserves are established to provide for future obligations. Reserves are recorded at their fair value at the time of establishment.

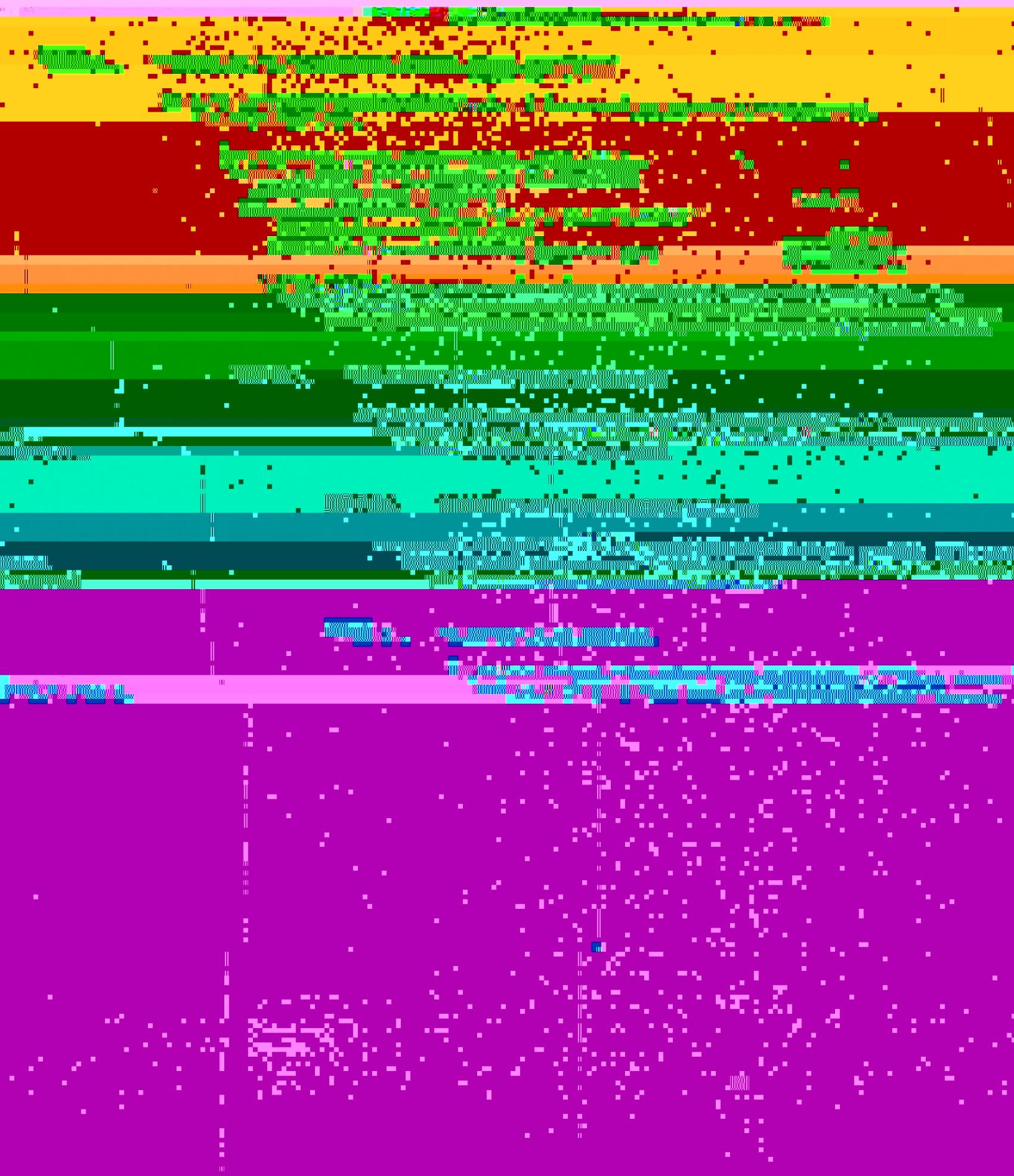
9. **Contingencies.** Contingencies are potential events or conditions that may affect the financial position of the Organization. Contingencies are recorded at their fair value at the time of establishment.

10. **Other Information.** Other information includes notes to the financial statements, which provide additional details about the financial position and results of operations of the Organization.

11. **Footnotes.** Footnotes provide additional information about the financial statements, such as the nature of the assets and liabilities, the methods used to estimate fair value, and the assumptions used in preparing the financial statements.

12. **Other.** Other information includes notes to the financial statements, which provide additional details about the financial position and results of operations of the Organization.

NOTES TO FINANCIAL STATEMENTS



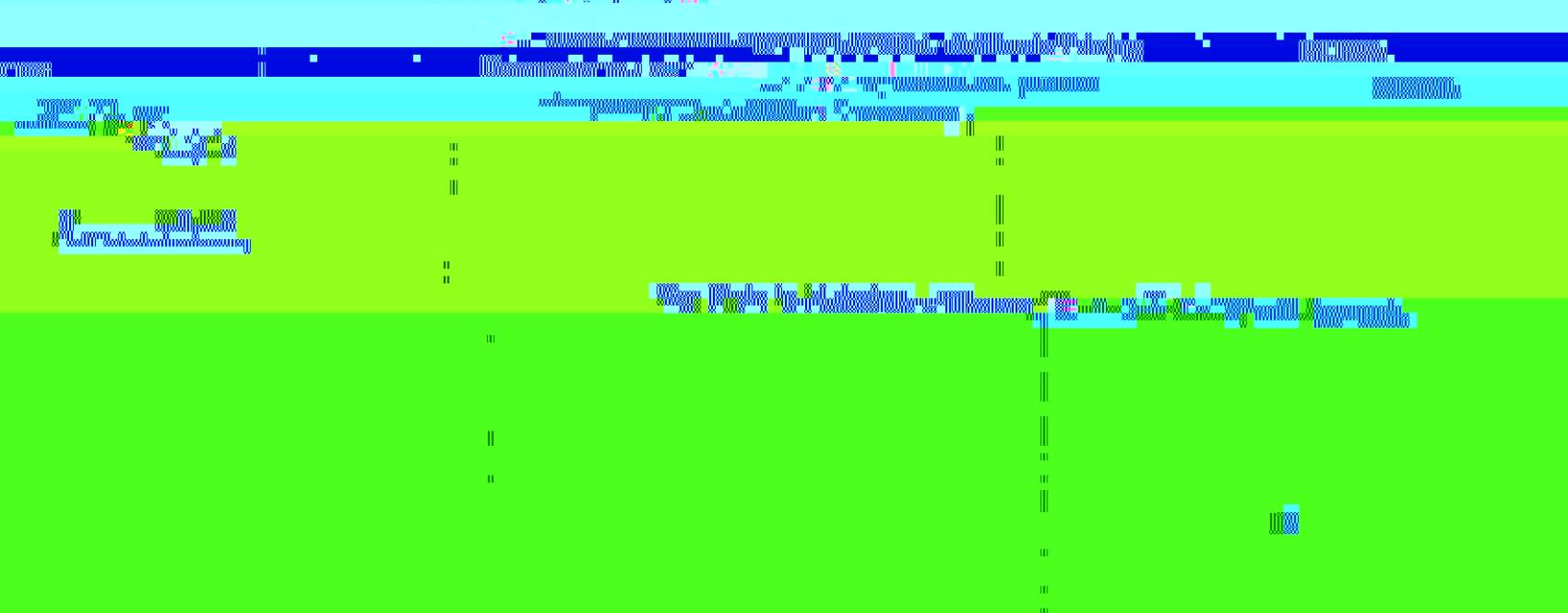
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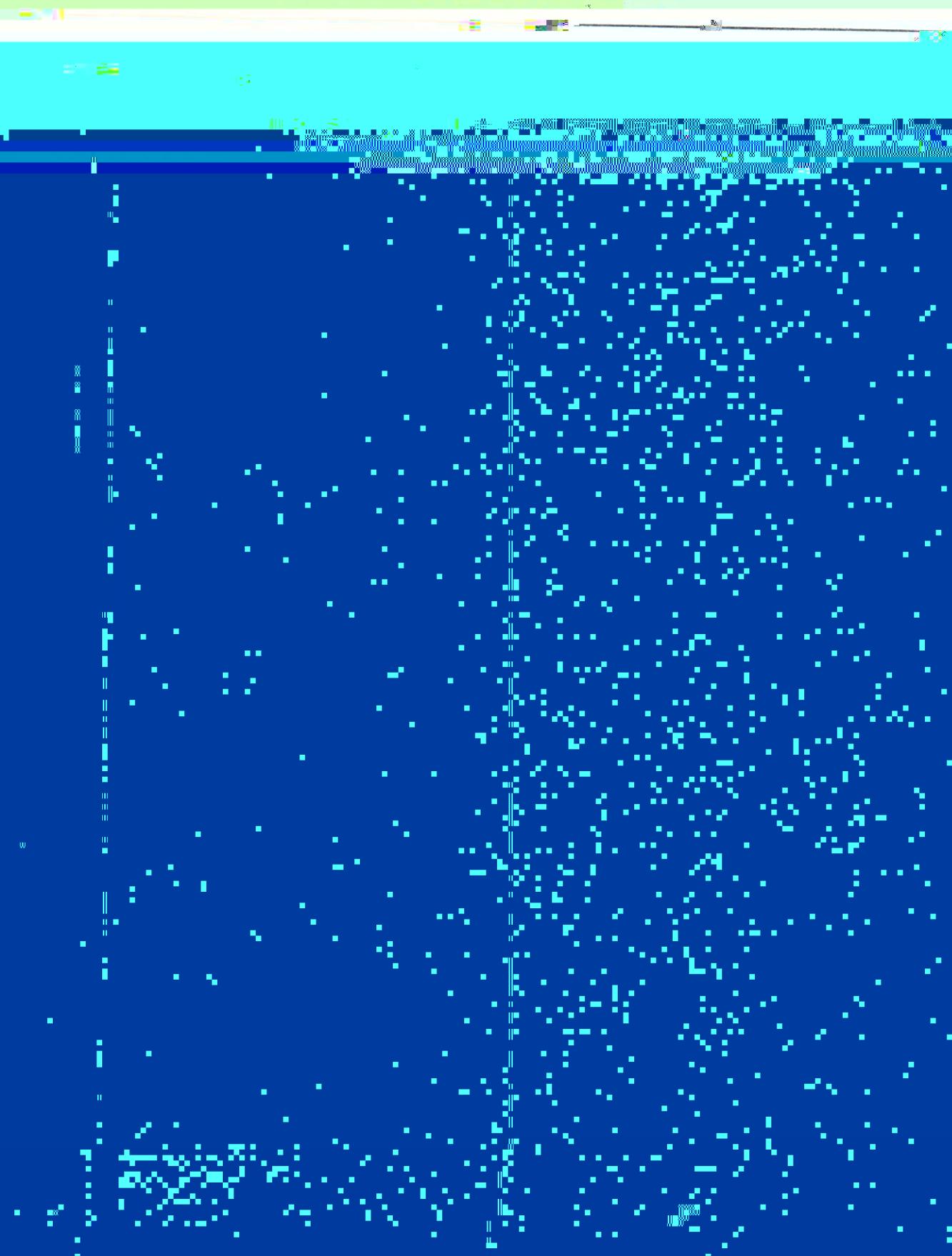
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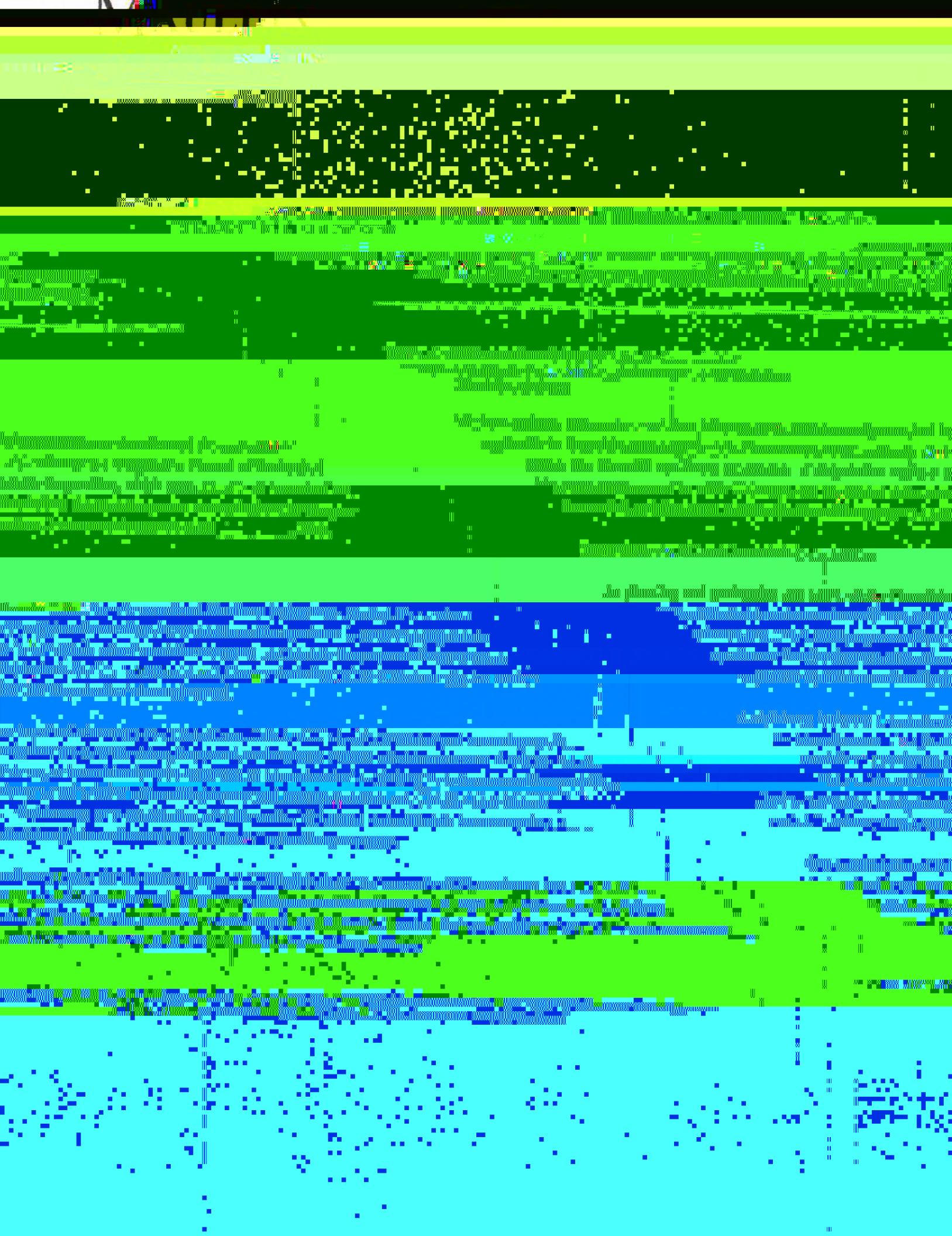


SOUTHERN POLYTECHNIC APPLIED RESEARCH CORPORATION

NOTE TO SCHEDULE OF TESTS

EWG





Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southern Polytechnic Applied Research Corporation complies with the Sarbanes-Oxley Act of 2002, our audit team has performed procedures on the internal control over financial reporting of Southern Polytechnic Applied Research Corporation.

The audit team has also evaluated the effectiveness of the internal control over financial reporting of Southern Polytechnic Applied Research Corporation based on criteria established in Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission.

The audit team has also evaluated the effectiveness of the internal control over financial reporting of Southern Polytechnic Applied Research Corporation based on criteria established in Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission.

Based on the results of the audit, the audit team has determined that the internal control over financial reporting of Southern Polytechnic Applied Research Corporation is effective.

Report prepared by the audit team of KPMG LLP, Atlanta, Georgia, on January 15, 2003.

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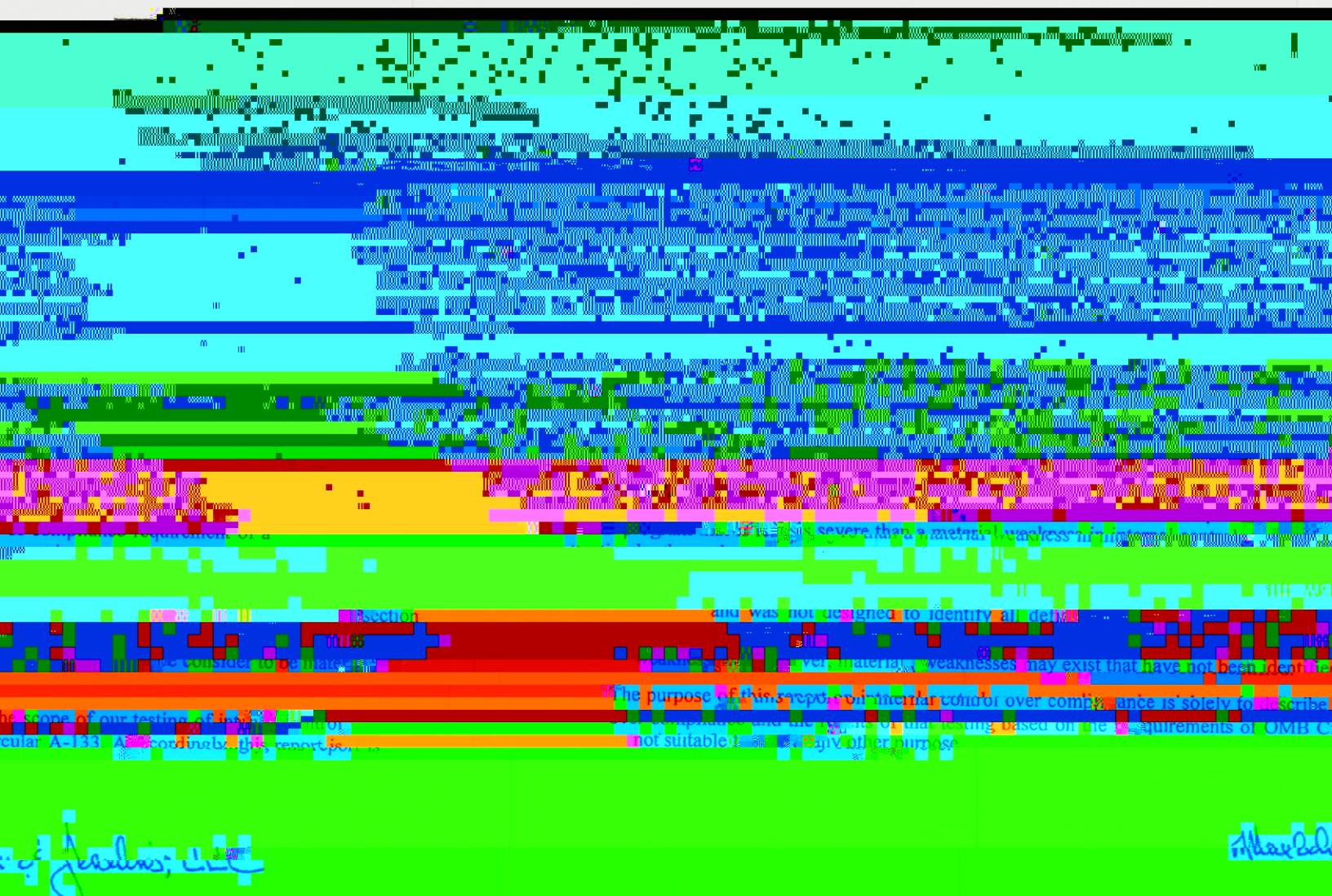
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Atlanta, Georgia
DATE

SOUTHERN POLYTECHNIC APPLIED RESEARCH CORPORATION

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