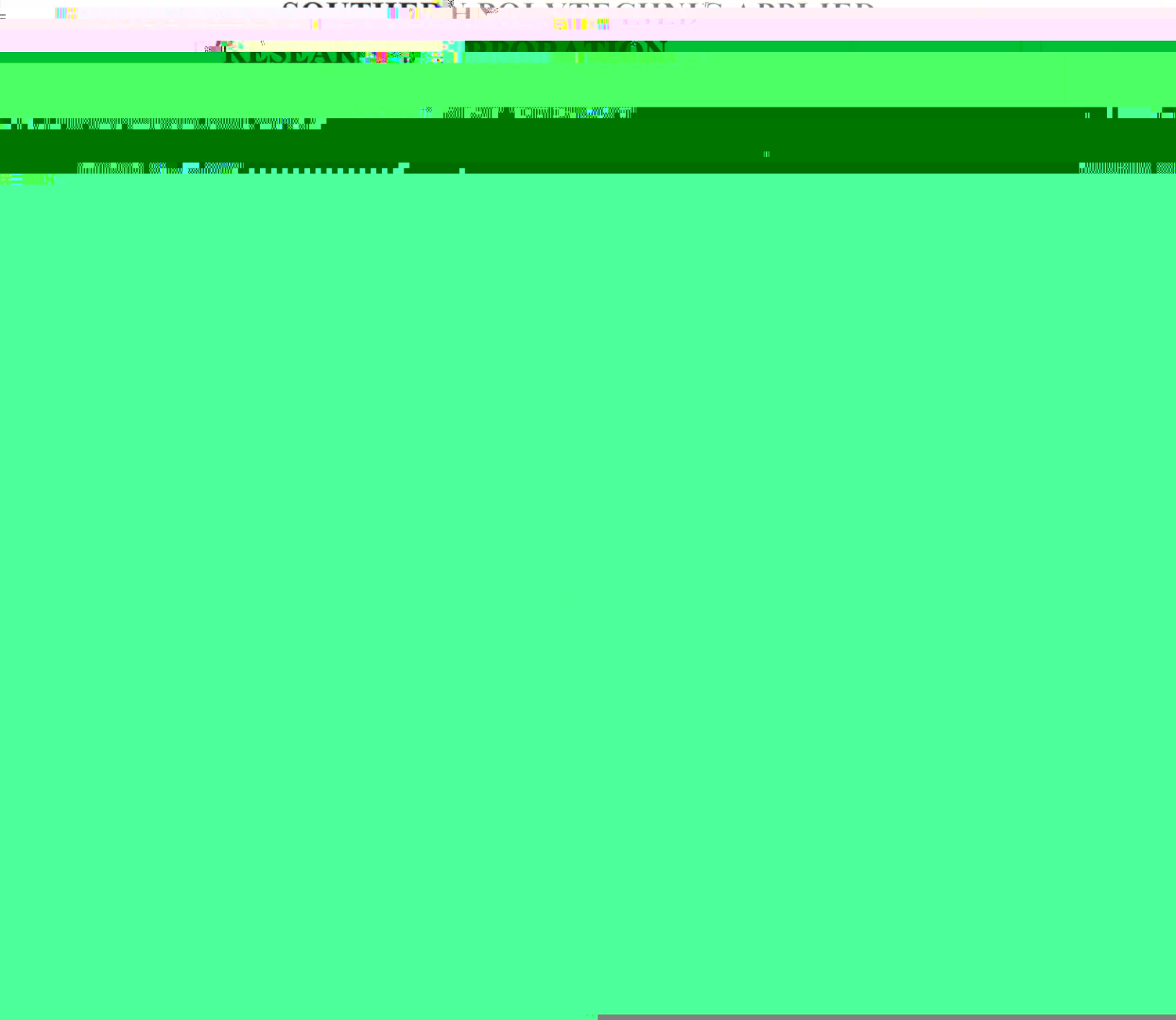


SOUTHERN POLYTECHNIC APPLIED
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Southern Polytechnic Applied Research Corporation
Marietta, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of Southern Polytechnic Applied Research Corporation (SPARC), a nonprofit organization, which comprise the statement of net position as of June 30, 2014, and the related statements of revenues, expenses, and fund balances for the year then ended.

Our audit was conducted in accordance with the auditing standards generally accepted in the United States of America. These 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 involves applying procedures to obtain evidence about the amounts and disclosures in the financial statements. An audit also includes an assessment of the accounting principles used and significant estimates made by management, as well as an evaluation of the overall presentation of the financial statements.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of Southern Polytechnic Applied Research Corporation as of June 30, 2014, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Accountants' Matters

Required Supplementary Information

10/28/14

PUBLIC FINANCIAL STATEMENTS SUBMITTED TO THE STATE

The basic financial statements are presented in accordance with the applicable provisions of the Government Accounting Standards Board's (GASB) standards.

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

The financial statements were prepared on the accrual basis of accounting.

The financial statements were prepared on the modified cash basis of accounting.

The financial statements were prepared on the modified accrual basis of accounting.

Other Information

Other information was submitted to the State for the purpose of being included in the Statewide Financial Statements as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Not-for-Profit Organizations, is presented for information only.

The auditing procedures applied in the audit of the financial statements and other information were those of a general audit of public financial statements.

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[Signature]

10/28/14

SOUTHERN POLYTECHNIC APPLIED RESEARCH CORPORATION

1955

SPARC was incorporated under the laws of the State of Georgia

Memorandum of Understanding with the Board of Regents of the State of Georgia

SPARC is organized to fulfill broad scientific, literary, educational, and charitable purposes and operates to enhance the

MEMORANDUM OF UNDERSTANDING

Between the Board of Regents of the State of Georgia and Southern Polytechnic Applied Research Corporation

1. The Board of Regents of the State of Georgia and Southern Polytechnic Applied Research Corporation (SPARC) have entered into this Memorandum of Understanding to define the relationship between the two entities.

2. SPARC is a non-profit corporation organized under the laws of the State of Georgia.

3. The Board of Regents of the State of Georgia is the governing body of the State of Georgia.

4. This Memorandum of Understanding shall be in full force and effect from the date of its execution.

5. This Memorandum of Understanding shall be subject to the approval of the Board of Regents of the State of Georgia.

6. This Memorandum of Understanding shall be subject to the approval of the Board of Directors of SPARC.

7. This Memorandum of Understanding shall be subject to the approval of the State of Georgia.

8. This Memorandum of Understanding shall be subject to the approval of the State of Georgia.

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15. This Memorandum of Understanding shall be subject to the approval of the State of Georgia.

Management's Decision and Analysis





the subawards to the University Professional services @ Ontario

SPSU (U.S. Department of State)

equivalents

\$ 484,593

\$ 784,917

End of Year

SOUTHERN POLYTECHNIC INSTITUTE

1000 Peachtree Street, N.E., Atlanta, Georgia 30309

1987-1988 Catalog

www.southern.edu

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STATE OF MISSISSIPPI
IN SENATE
January 10, 1901.

REPORT
OF THE
COMMISSIONERS OF THE
LAND OFFICE,
FOR THE YEAR
1900.

MISSISSIPPI
LAND OFFICE
JANUARY 10, 1901.

REPORT
OF THE
COMMISSIONERS OF THE
LAND OFFICE,
FOR THE YEAR
1900.

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SOUTHERN POLYTECHNIC APPLIED

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position

The Research Corporation's net position is unrestricted. Unrestricted net position is reported in the accompanying balance sheet and is available for any of the following purposes:

Unrestricted Net Position

The Research Corporation's net position is unrestricted. Unrestricted net position is reported in the accompanying balance sheet and is available for any of the following purposes:

Unrestricted Net Position

Revenue Code (the Code), which applies to related business income, as defined by Section 1361 of the Code, is subject to general income tax. In addition, the Research Corporation is not a private foundation based on a determination received from the Internal Revenue Service.

Commitments and Contingencies

The Research Corporation has no commitments or contingencies that are expected to have a material effect on its financial position.

Related Organizations

The Research Corporation is a not-for-profit organization. It is organized under the laws of the State of California and is a corporation for purposes of the laws of that state. It is a public benefit corporation under the laws of that state.

Research Corporation's Financial Statements

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

NOTES TO FINANCIAL STATEMENTS

NOTE 11

Sponsored research awarded to the Research Corporation is summarized for the years ended June 30:

	2011	2010
Sponsored research awarded during the year (including facilities and administrative costs reimbursements)	2,096,475	
Sponsored research recognized during the year (including facilities and administrative costs reimbursements)	(1,221,957)	

The Research Corporation has a contract with the National Science Foundation for the purchase of research equipment. The contract is for a period of five years, beginning on June 30, 2011 and ending on June 30, 2015. The contract provides for the purchase of research equipment up to a maximum of \$10 million. The contract is subject to the approval of the National Science Foundation. The contract is non-cancelable and the Research Corporation is obligated to purchase the equipment under the contract.

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SECTION 1

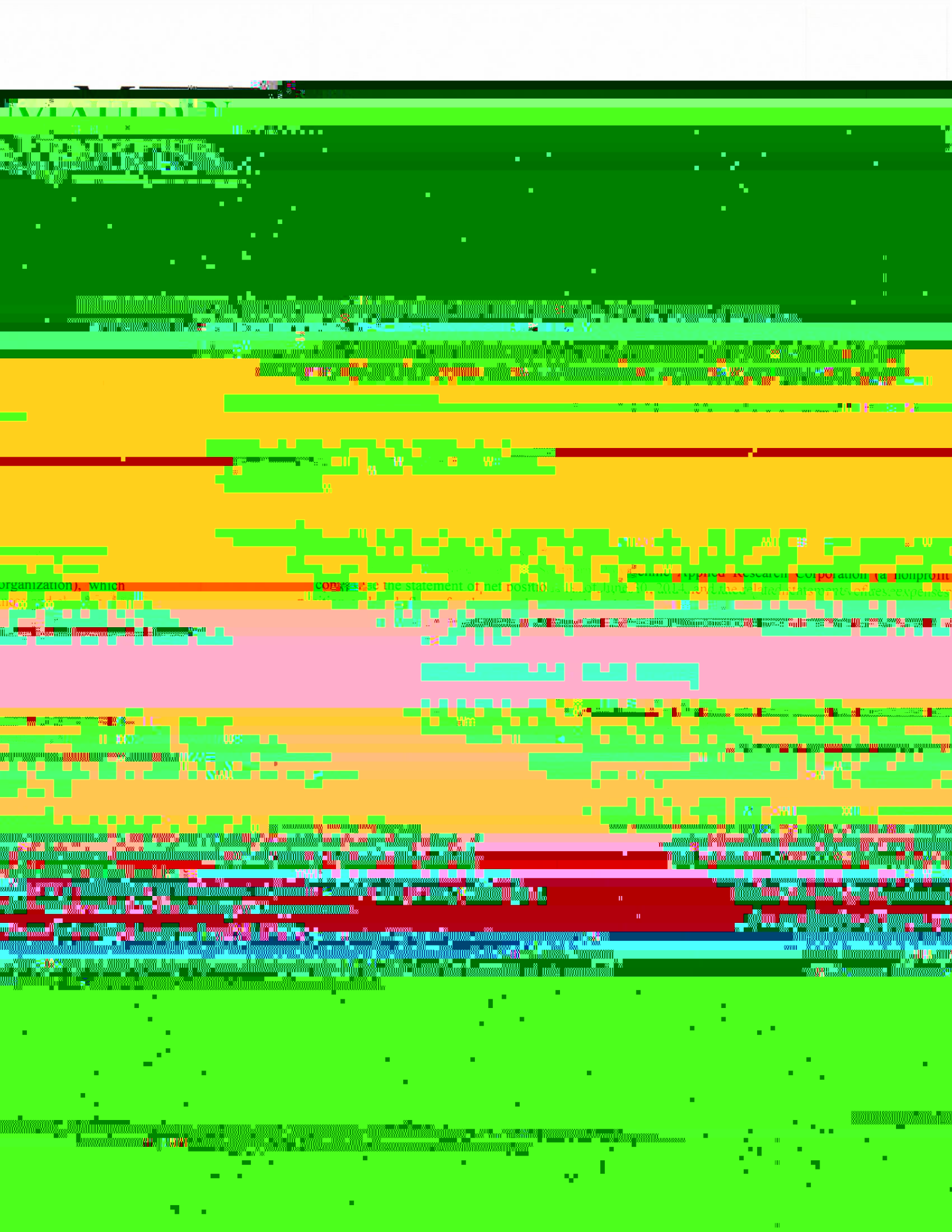
SECTION 1



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SECTION 1

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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

Additionally, it highlights the need for regular audits to identify any discrepancies or errors. By conducting these checks frequently, potential issues can be caught early, preventing them from escalating into larger problems.

Financial Reporting

The second section focuses on the preparation of financial statements. It outlines the standard formats for the Income Statement, Balance Sheet, and Cash Flow Statement. Each statement is described in detail, including the key components and how they are calculated.

It also provides guidance on how to present this information clearly and concisely, ensuring that all stakeholders can understand the company's financial health at a glance.

Finally, the document concludes with a summary of the key takeaways. It reiterates the importance of accuracy, transparency, and regular communication in financial management.

Appendix A: Sample Receipt Template

VIACENTRO

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El programa federal de vivienda

El programa federal de vivienda, que es el principal instrumento de política pública para la construcción de viviendas de bajo costo en los Estados Unidos, ha experimentado un crecimiento sostenido durante los últimos años. Este programa incluye una variedad de iniciativas que buscan mejorar el acceso a viviendas asequibles y mejorar las condiciones de vida de las familias de bajos ingresos.

El programa de vivienda federal ha sido diseñado para proporcionar apoyo financiero y técnico a los propietarios y desarrolladores de viviendas de bajo costo.

El programa de vivienda federal es responsable de la construcción de más de 10 millones de viviendas de bajo costo en los Estados Unidos.

El programa de vivienda federal ha sido diseñado para proporcionar apoyo financiero y técnico a los propietarios y desarrolladores de viviendas de bajo costo.

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Control Over Compliance

Management of Southern Polytechnic Applied Research

Control over compliance with the terms of compliance

Control over compliance
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extent of compliance with each

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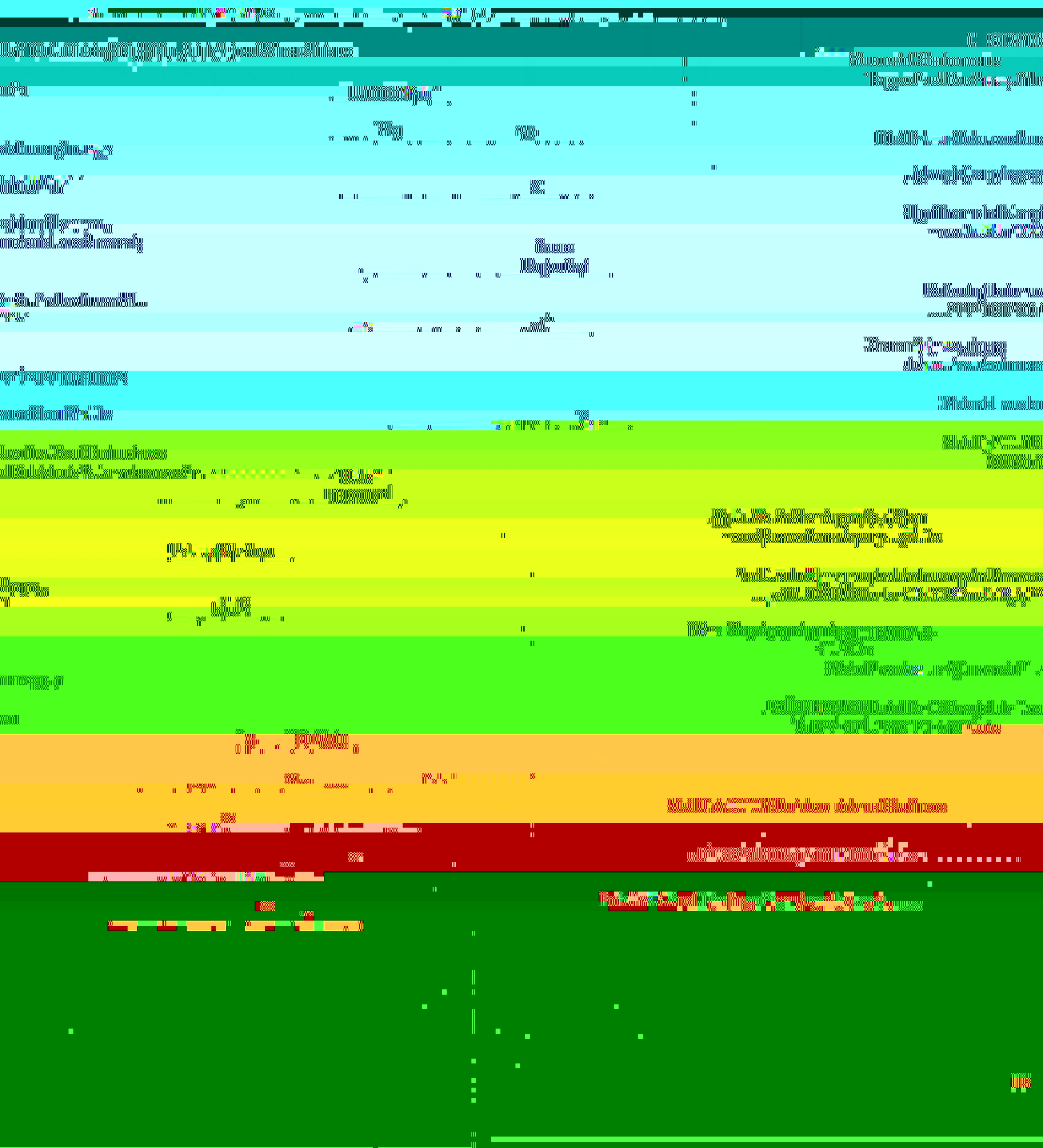
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auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion
on a major federal program and to test and report on
express an opinion on the



On: [REDACTED]
[REDACTED]

On: [REDACTED]
[REDACTED]

1. Introduction to SEO and Content Marketing

1.1. Understanding SEO

Search Engine Optimization (SEO) is the process of optimizing a website to increase its visibility in search engine results pages (SERPs).

1.2. Content Marketing

Content marketing is a marketing strategy that focuses on creating and distributing valuable, relevant, and consistent content to attract and retain a clearly defined audience.

The primary goal of content marketing is to drive profitable customer action by providing useful information to the target audience.

Content marketing is a long-term strategy that requires consistent effort and a focus on providing value to the audience.

By combining SEO and content marketing, businesses can effectively reach their target audience and drive growth.

This document provides a comprehensive overview of SEO and content marketing strategies, including key concepts, best practices, and implementation steps.

The following sections explore the fundamentals of SEO and content marketing, and how they can be integrated to achieve marketing success.

Understanding the importance of SEO and content marketing is the first step towards developing a successful digital marketing strategy.

By leveraging the power of search engines and content, businesses can establish a strong online presence and drive sustainable growth.

This document is designed to provide actionable insights and practical advice for businesses looking to optimize their digital marketing efforts.

The information presented here is intended to serve as a guide and inspiration for developing a tailored SEO and content marketing strategy.

By following the strategies and best practices outlined in this document, businesses can maximize their online visibility and achieve their marketing goals.

The success of any digital marketing campaign depends on the quality and relevance of the content and the effectiveness of the SEO strategies employed.

This document provides a solid foundation for understanding and implementing SEO and content marketing strategies, paving the way for long-term success in the digital marketplace.

