



**NINE PRIER ASSOCIATION FOR RETIRED CITIZENS, INC.**  
**MEMPHIS, TENNESSEE**  
**JUNE 18, 1982**

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WINDY RIDGE ASSOCIATION FOR RETIRED OFFICERS, INC.  
WINDY RIDGE, LOUISIANA  
BOARD OF DIRECTORS  
APRIL 18, 1982

President James Thomas

Vice-President L. H. Martin

Secretary Gloria Baker

Board Members  
Lain Davis  
Marilyn Shaw  
Joe Adams  
Pat Ducker

---

Supervisor Myrtle Turner

CEO Willie Lee McCreder

**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 1008

NEW ORLEANS, LOUISIANA 70117

MEMBER OF THE AICPA  
MEMBER OF THE NASBA

THOMAS J. HINES, CPA  
LEONARD J. JACKSON, CPA  
W. BRUCE HINES, CPA  
JANET M. HINES, CPA

U.S. GOVERNMENT PRINTING OFFICE  
1980-1

**INDEPENDENT AUDITORS' REPORT**

**Board of Directors**

Miss Maria Association for Retarded Citizens, Inc.  
Winfield, Louisiana 71482

We have audited the accompanying statement of financial position of the Miss Maria Association for Retarded Citizens, Inc., Winfield, Louisiana, a non-profit organization, as of June 30, 1987, and the related statements of activities, cash flows, and functional expenses for the year then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Miss Maria Association for Retarded Citizens, Inc., Winfield, Louisiana, as of June 30, 1987, and the changes in its net assets, cash flows, and functional expenses for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated September 16, 1987, on our consideration of the Association's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

**HINES, JACKSON & HINES**

Certified Public Accountants

September 16, 1987

HORN BARKER ASSOCIATION FOR RETIRED OFFICERS, INC.  
 MONTELEONE, LOUISIANA  
 CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
 YEAR END, 1981

PAGE TWO

| ASSETS                                                              |                    |
|---------------------------------------------------------------------|--------------------|
| Cash                                                                | \$ 9,800           |
| Receivables                                                         | 18,419             |
| Fleet and equipment, net of accumulated<br>depreciation of \$43,445 | 28,337             |
| Deposits                                                            | _____148           |
| <b>Total assets</b>                                                 | <b>\$ 56,604</b>   |
| LIABILITIES AND NET ASSETS                                          |                    |
| LIABILITIES                                                         |                    |
| Accounts payable                                                    | \$ 2,988           |
| Compensation payable                                                | 2,754              |
| Payroll taxes payable                                               | 3,734              |
| Long-term debt                                                      | _____11,630        |
| <b>Total liabilities</b>                                            | <b>19,106</b>      |
| NET ASSETS                                                          |                    |
| Unrestricted                                                        | 24,891             |
| Temporarily restricted                                              | _____11,613        |
| <b>TOTAL net assets</b>                                             | <b>_____36,504</b> |
| <b>Total liabilities and net assets</b>                             | <b>\$ 56,610</b>   |

The NOTES to the financial statements are an integral part of this statement.

MIND JOURNAL ASSOCIATION FOR RETARDED CITIZENS, INC.  
 BIRMINGHAM, LOUISIANA  
 COMBINED STATEMENT OF ACTIVITIES  
 YEAR ENDED JUNE 30, 1969

EXHIBIT 1

UNRESTRICTED NET ASSETS

|                                                                                                                  |                 |
|------------------------------------------------------------------------------------------------------------------|-----------------|
| Support                                                                                                          |                 |
| Fees                                                                                                             |                 |
| State of Louisiana Department of Health and<br>Hospitals, Office for Citizens with<br>Developmental Disabilities | \$ 100,000      |
| Contract work                                                                                                    | 87,713          |
| Contributions                                                                                                    | 240             |
| MOTL Drink sales                                                                                                 | 218             |
| Other                                                                                                            | 815             |
| Net Assets Excluded from Restrictions                                                                            |                 |
| Federal Transit Administration Section 18<br>Reproduction on restricted use                                      | _____ 8,843     |
| Total EXPENSES, gains and other support                                                                          | 296,769         |
| Expenses                                                                                                         |                 |
| Program services                                                                                                 | 187,381         |
| Management and general                                                                                           | _____ 58,615    |
| Total expenses                                                                                                   | 246,000         |
| Other financing sources/uses                                                                                     |                 |
| Intercompany transfers in                                                                                        | 34,660          |
| Intercompany transfers out                                                                                       | _____ (34,660)  |
| Total other financing sources/uses                                                                               | _____ 0         |
| Decrease in UNRESTRICTED net assets                                                                              | 18,269          |
| TEMPORARILY RESTRICTED NET ASSETS                                                                                |                 |
| Federal Transit Administration Sec 18<br>Current year depreciation                                               | _____ 18,843    |
| Decrease in temporarily restricted net<br>assets                                                                 | _____ (18,843)  |
| NET INCREASE IN NET ASSETS                                                                                       | (18,269)        |
| NET ASSETS, beginning of year                                                                                    | _____ 80,256    |
| NET ASSETS, end of year                                                                                          | \$ _____ 61,986 |

The notes to the financial statements are an integral part of this statement.

MINE BARTER ASSOCIATION FOR RETARDED CITIZENS, INC.  
 BIRMINGHAM, ALABAMA  
 COMBINED STATEMENT OF CASH FLOWS  
 YEAR ENDED JUNE 30, 1973

PAGE TWO

|                                                                                        |             |
|----------------------------------------------------------------------------------------|-------------|
| CASH FLOWS PROVIDED BY/USED IN OPERATING ACTIVITIES                                    |             |
| Change in net assets                                                                   | \$ (18,344) |
| Adjustments to reconcile change in net assets to net cash used by operating activities |             |
| Depreciation                                                                           | 33,431      |
| Increase/decrease in accounts receivable                                               | 787         |
| Increase/decrease in prepaid expenses                                                  | 4,863       |
| Increase/decrease deposits                                                             | 1148        |
| Increase/decrease in accounts payable                                                  | 328         |
| Increase/decrease in compensation payable                                              | 2,073       |
| Increase/decrease in payroll taxes payable                                             | 1333        |
| NET CASH PROVIDED BY/USED IN OPERATING ACTIVITIES                                      | 3,246       |
| CASH FLOWS PROVIDED BY/USED IN INVESTING ACTIVITIES                                    |             |
| Purchase of equipment                                                                  | (35,694)    |
| NET CASH PROVIDED BY/USED IN INVESTING ACTIVITIES                                      | (35,694)    |
| CASH FLOWS PROVIDED BY/USED IN FINANCING ACTIVITIES                                    |             |
| Principal payments on loans                                                            | 16,024      |
| Loan proceeds                                                                          | 12,000      |
| NET CASH PROVIDED BY/USED IN FINANCING ACTIVITIES                                      | 7,584       |
| NET INCREASE/DECREASE IN CASH                                                          | 14,942      |
| CASH, beginning of year                                                                | 16,858      |
| CASH, end of year                                                                      | \$ 31,800   |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

NINE EIGHTS ASSOCIATION FOR RETIRED OFFICERS, INC.  
 MEMPHIS, TENNESSEE  
 CONDENSED STATEMENT OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED JUNE 30, 1993

EXHIBIT 1

|                                          | Program<br>Expenses   | Management<br>and<br>General | Total                 |
|------------------------------------------|-----------------------|------------------------------|-----------------------|
| <b>COMPENSATION AND RELATED EXPENSES</b> |                       |                              |                       |
| Compensation                             |                       |                              |                       |
| Officer salaries                         | \$ 0                  | \$ 21,100                    | \$ 21,100             |
| Instructor salaries                      | 12,410                | 0                            | 12,410                |
| Job coach salaries                       | 8,720                 | 0                            | 8,720                 |
| Clinical salaries                        | 33,450                | 0                            | 33,450                |
| Other salaries                           | 50,025                | 4,902                        | 54,927                |
| Payroll taxes                            | 2,200                 | 2,488                        | 4,688                 |
| Members' compensation insurance          | 0                     | 3,400                        | 3,400                 |
| Employee benefits                        | 0                     | 0                            | 0                     |
| Total compensation and related expenses  | <u>128,405</u>        | <u>25,714</u>                | <u>154,119</u>        |
| <b>OCUPANCY EXPENSES</b>                 |                       |                              |                       |
| Rent                                     | 18,500                | 0                            | 18,500                |
| Repairs and maintenance                  | 800                   | 0                            | 800                   |
| Utilities                                | 3,470                 | 0                            | 3,470                 |
| Cleaning                                 | 2,480                 | 0                            | 2,480                 |
| Total occupancy expenses                 | <u>25,250</u>         | <u>0</u>                     | <u>25,250</u>         |
| <b>TRANSPORTATION EXPENSES</b>           |                       |                              |                       |
| Fuel and oil                             | 4,881                 | 0                            | 4,881                 |
| Insurance                                | 2,200                 | 0                            | 2,200                 |
| Repairs and other                        | 1,281                 | 0                            | 1,281                 |
| Total transportation expenses            | <u>8,362</u>          | <u>0</u>                     | <u>8,362</u>          |
| <b>OTHER EXPENSES</b>                    |                       |                              |                       |
| Accounting                               | 0                     | 4,250                        | 4,250                 |
| Depreciation                             | 50,881                | 2,760                        | 53,641                |
| Food                                     | 1,842                 | 60                           | 1,902                 |
| Insurance                                | 1,720                 | 0                            | 1,720                 |
| Interest                                 | 0                     | 517                          | 517                   |
| Postage                                  | 0                     | 180                          | 180                   |
| Repairs and maintenance - equipment      | 200                   | 0                            | 200                   |
| Supplies                                 |                       |                              |                       |
| Office                                   | 0                     | 1,927                        | 1,927                 |
| Workshop                                 | 12,420                | 0                            | 12,420                |
| Other                                    | 0                     | 80                           | 80                    |
| Telephone                                | 0                     | 1,422                        | 1,422                 |
| Training                                 | 100                   | 0                            | 100                   |
| Tuition                                  | 4,260                 | 0                            | 4,260                 |
| Utilities                                | 0                     | 145                          | 145                   |
| Other                                    | 0                     | 3,292                        | 3,292                 |
| Total other expenses                     | <u>69,312</u>         | <u>18,322</u>                | <u>87,634</u>         |
| <b>TOTAL functional expenses</b>         | <b><u>202,329</u></b> | <b><u>44,036</u></b>         | <b><u>246,365</u></b> |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

NOTES TO FINANCIAL STATEMENTS

**WISN PARISH ASSOCIATION FOR RETARDED CITIZENS, INC.,**  
**MINNEAPOLIS, MINNESOTA**  
**STATE OF MINNESOTA FINANCIAL STATEMENTS**  
**JUNE 30, 1980**

NOTE (1) Summary of Significant Accounting Policies

**Reporting Entity**

The Wisn Parish Association for Retarded Citizens, Inc., is a quasi-governmental, nonprofit organization incorporated August 13, 1961, whose purpose is to promote the general welfare of the mentally retarded, to encourage research related to mental retardation, to advise and aid parents in the solution of their problems, to develop a better understanding of the problems of mental retardation by the public, to cooperate with all agencies and professional groups in the furtherance of these aims, to associate with and support financially the state and national associations to promote the common cause, to act locally as a clearinghouse for gathering and providing information regarding the needs of retarded, and to solicit and receive funds for the accomplishment of the stated purposes.

The Association operates two separate divisions. One, the Adult Rehabilitation Center, receives funding from the state of Minnesota, Department of Health and Hospitals, and the office for citizens with developmental disabilities to provide adult day services for a minimum of 37 clients. The other division is the Wisn Parish Sheltered Workshop. The Wisn Parish Sheltered Workshop is totally self-supportive. Income to the Sheltered Workshop consists solely of revenues earned through contracts with private individuals and companies for the provision of services performed by the clients of the Workshop. No direct financial assistance of any type is received by the Wisn Parish Sheltered Workshop.

**Donations to Give**

contributions are recognized when the donor makes a promise to give to the association that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are reported or increases in temporary or permanent restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified as unrestricted net assets.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

**Property, Plant, and Equipment**

Donations of property, plant and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property, plant and equipment are reported as restricted support. When donor stipulations are also regarding how long these donated assets must be maintained, the Association reports expenditures of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Association reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method.



**WINE PARISH ASSOCIATION FOR RETARDED CITIZENS, Inc.**  
**WINEPARISH, LOUISIANA**  
**NOTE TO FINANCIAL STATEMENTS - (Continued)**  
**JUNE 30, 1999**

**NOTE (1) Receivables**

The Wine Parish Association for Retarded Citizens, Inc., entered into a contract on April 14, 1994 with the State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities to provide habilitation programming to a number of 17 clients during the period July 1, 1994 to June 30, 1999. At the end of each month a payment requisition is forwarded to the Finance State School requesting payment for services provided to clients during the month ended.

The Association has also entered into several contractual agreements to provide group sleeping services, janitorial services and contract labor to various local businesses.

Receivables as June 30, 1999 consisted of the following:

|                                                                                                             |                  |
|-------------------------------------------------------------------------------------------------------------|------------------|
| State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities | \$ 13,393        |
| Vocational Rehabilitation Services Employment Development Services, Inc.                                    | 863              |
| Wine Creek Industries                                                                                       | ---3,828         |
| <b>Total</b>                                                                                                | <b>\$ 16,424</b> |

**NOTE (4) Plant and Equipment**

All plant and equipment are stated at historical cost. Depreciation is charged as an expense against operations and has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

|                         |              |
|-------------------------|--------------|
| Furniture and fixtures  | 7 - 10 years |
| Automobiles             | 5 years      |
| Machinery and equipment | 5 - 7 years  |
| Leasehold improvements  | 10 years     |

The following is a summary of plant and equipment at cost, less accumulated depreciation:

|                                       |                   |
|---------------------------------------|-------------------|
|                                       | <u>1999</u>       |
| Furniture & fixtures                  | \$ 7,844          |
| Automobiles                           | 84,883            |
| Machinery and equipment               | 20,882            |
| Leasehold improvements                | ---3,828          |
| <b>Total plant and equipment</b>      | <b>117,437</b>    |
| <b>Less: Accumulated depreciation</b> | <b>---101,480</b> |
| <b>Net plant and equipment</b>        | <b>\$ 16,437</b>  |

**MISSISSIPPI PARISH ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**MINNEAPOLIS, MINNESOTA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 1991**

**NOTE (4) Plant and Equipment (Continued)**

A summary of plant and equipment at June 30, 1991, is presented below:

|                        | <u>COST</u>     | <u>ACCUMULATED DEPRECIATION</u> |                   | <u>DEPRECIATION</u> |
|------------------------|-----------------|---------------------------------|-------------------|---------------------|
|                        |                 | <u>AMOUNT</u>                   | <u>PERCENTAGE</u> | <u>THIS YEAR</u>    |
| Furniture & fixtures   | \$ 3,044        | \$ 2,829                        | 93.0%             | \$ 282              |
| Automobiles            | 24,051          | 20,828                          | 86.6%             | 19,212              |
| Machinery & equipment  | 13,882          | 7,470                           | 53.9%             | 3,735               |
| Household improvements | 3,381           | 2                               | .06%              | 2                   |
| <b>Total</b>           | <b>\$44,358</b> | <b>\$31,129</b>                 | <b>70.2%</b>      | <b>\$41,231</b>     |

The Association's automobile was partially funded by an Urban Mass Transportation Capital Improvement Grant and is subject to the applicable restrictions described in Note 2.

Maintenance and repairs are charged to operations when incurred. Repairs and parts are capitalized. When property and equipment are sold or otherwise disposed of, the book amount and related accumulated depreciation account are retired, and any gain or loss is included in activities.

**NOTE (5) Leased Obligations**

The Miss Parish Association for Retarded Citizens, Inc. rents its premises under an operating lease. The lease is for a one year term ending on June 30, 1991. The Association has an option to renew the lease for additional terms.

Future minimum rental payments under this operating lease are \$8,440 for the fiscal year ended June 30, 1991.

The Miss Parish Association for Retarded Citizens, Inc. is not participating in any capital lease arrangements.

**NOTE (6) Long-Term Debt**

The Association's obligation under notes payable consists of the following:

|                                                                                                                                           |          |
|-------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 9.21% note payable, due in monthly installments of \$191, including interest through April 3, 2001. This note is an unsecured obligation. | \$19,499 |
|-------------------------------------------------------------------------------------------------------------------------------------------|----------|

Following are maturities of long-term debt:

|              |                 |
|--------------|-----------------|
| 1990         | \$ 2,500        |
| 1991         | 2,500           |
| 2000         | 2,500           |
| 2001         | 13,999          |
| <b>Total</b> | <b>\$21,500</b> |

MISSISSIPPI ASSOCIATION FOR RETARDED CITIZENS, INC.  
BIRMINGHAM, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS - (CONTINUED)  
JUNE 30, 1997

**NOTE 17) Employee Retirement Systems**

All employees of the Association are protected by the Social Security System. All employees contribute 6.2% of their total salary to the system, while the Association contributes a like amount. For the year ending June 30, 1997 total contributions to the system were \$ 4,948 of which the Association contributed \$2,918 and employees contributed \$2,030. Total payroll covered by this system for the year ended June 30, 1997 was \$ 78,900. Any future deficit in this system will be financed by the United States Government. The Association has no further liability to the system for the year ended June 30, 1997.

**NOTE 18) Compensated Absences**

All full time employees of the Association are entitled to twelve vacation days each year. These compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

**NOTE 19) Litigation**

According to management, the Mississippian Association for Retarded Citizens, Inc. was involved in no litigation as of June 30, 1997.

**NOTE 20) Stewardship, Compliance, and Accountability**

The Mississippian Association for Retarded Citizens, Inc. entered into a contract with the State of Louisiana Department of Health and Hospitals, Office of Human Services to provide adult habilitation services. Transactions of the Association were made in accordance with the requirements contained in Formulas Funding and Guidelines for Habilitation Costs in Adult Habilitation Services Contracted with the Division of Mental Retardation and Developmental Disabilities. All contract services invoiced under this contract were not recovered under any other contract.

**SUPPLEMENTARY INFORMATION**

**Hines, Jackson & Hines**  
REGISTERED PUBLIC ACCOUNTANTS

1000 N. OLEBURN, SUITE 200  
MONROE, LOUISIANA 70132  
P. 504-335-2222  
F. 504-335-2222  
401 N. OLEBURN, SUITE 200  
MONROE, LOUISIANA 70132

P.O. BOX 200  
MONROE, LOUISIANA 70132

NO OTHER WORK IS BEING  
PERFORMED

1000 N. OLEBURN, SUITE 200  
MONROE, LOUISIANA 70132

**INDEPENDENT ACCOUNTS' REPORT ON SUPPLEMENTAL INFORMATION**

Board of Directors  
Miss Parish Association for  
Extended Citizens, Inc.  
Baton Rouge, Louisiana 70801

Our report on our audit of the financial statements of the Miss Parish Association for Extended Citizens, Inc., Baton Rouge, Louisiana for the year ended June 30, 1980 appears on page 1. We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the comptroller general of the United States, and the provisions of Office of Management and Budget Circular A-133, Rules of Applicability of Accounting Principles and Other Reporting Requirements for the purpose of Issuing an opinion on the financial statements taken as a whole. The financial information listed as supplementary information in the table of contents is not a required part of the financial statements, and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

**HINES, JACKSON & HINES**  
Baton Rouge, Louisiana  
September 28, 1981

STATE WAREHOUSE ASSOCIATION FOR RETARDED CITIZENS, INC.  
 BIRMINGHAM, LOUISIANA  
 HOME REHABILITATION PROGRAM  
 COMPARATIVE STATEMENTS OF FINANCIAL POSITION  
 1987 AND 1987 AND 1988

PAGE 001

|                                                                                                                  | 1987             | 1988             |
|------------------------------------------------------------------------------------------------------------------|------------------|------------------|
| <b>ASSETS</b>                                                                                                    |                  |                  |
| Cash                                                                                                             | \$ 9,403         | \$ 9,054         |
| Receivables                                                                                                      |                  |                  |
| State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities      | 50,500           | 9,100            |
| Property and equipment, net of accumulated depreciation for 1987 and 1988 of \$39,844 and \$49,197, respectively | 26,410           | 13,489           |
| Prepaid expenses                                                                                                 | 0                | 4,549            |
| Deposits                                                                                                         | 568              | 8                |
| <b>Total assets</b>                                                                                              | <b>\$ 58,881</b> | <b>\$ 36,208</b> |
| <b>LIABILITIES AND NET ASSETS</b>                                                                                |                  |                  |
| <b>LIABILITIES</b>                                                                                               |                  |                  |
| Accounts payable                                                                                                 | \$ 1,510         | \$ 404           |
| Commissioner payable                                                                                             | 774              | 0                |
| Payroll taxes payable                                                                                            | 1,870            | 2,462            |
| Long-term debt                                                                                                   | 31,430           | 3,200            |
| <b>Total liabilities</b>                                                                                         | 35,584           | 6,066            |
| <b>NET ASSETS</b>                                                                                                |                  |                  |
| Restricted                                                                                                       | 23,290           | 16,278           |
| Temporarily restricted                                                                                           | 28,891           | 20,143           |
| <b>Total net assets</b>                                                                                          | 52,181           | 36,421           |
| <b>Total liabilities and net assets</b>                                                                          | <b>\$ 87,765</b> | <b>\$ 72,629</b> |

Supplementary schedule. Presented as additional analytical data.

KIND FATHER ASSOCIATION FOR RETIRED CITIZENS, INC.  
 BIRMINGHAM, LOUISIANA  
 ADULT REHABILITATION PROGRAM  
 COMPARATIVE STATEMENTS OF ACTIVITIES  
 PERIOD ENDING JUNE 30, 1957 AND 1956

|                                                                                                             |                  |                  |
|-------------------------------------------------------------------------------------------------------------|------------------|------------------|
| UNRESTRICTED NET ASSETS                                                                                     | <u>1957</u>      | <u>1956</u>      |
| Support:                                                                                                    |                  |                  |
| From:                                                                                                       |                  |                  |
| State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities | \$ 130,809       | \$ 130,778       |
| Other                                                                                                       | 254              | 443              |
| Net Assets Released from Restrictions:                                                                      |                  |                  |
| Federal Transit Administration Rev. 44                                                                      |                  |                  |
| Depreciation on restricted van                                                                              | <u>8,847</u>     | <u>8,847</u>     |
| Total revenues, gains and other support                                                                     | 140,262          | 139,268          |
| Expenses:                                                                                                   |                  |                  |
| Program Services                                                                                            | 84,722           | 84,743           |
| Management and General                                                                                      | <u>67,330</u>    | <u>62,463</u>    |
| Total expenses                                                                                              | 144,852          | 139,228          |
| Other Financing sources/(uses):                                                                             |                  |                  |
| Intercompany transfers in                                                                                   | 26,800           | 8                |
| Intercompany transfers out                                                                                  | <u>(26,800)</u>  | <u>8</u>         |
| Total other financing sources/(uses)                                                                        | <u>8,800</u>     | <u>8</u>         |
| Increase/(decrease) in unrestricted net assets                                                              | 2,710            | (9,961)          |
| TEMPORARILY RESTRICTED NET ASSETS                                                                           |                  |                  |
| Federal Transit Administration Rev. 44                                                                      |                  |                  |
| Current year depreciation                                                                                   | <u>(8,847)</u>   | <u>(8,847)</u>   |
| Increase/(decrease) in temporarily restricted net assets                                                    | <u>(8,847)</u>   | <u>(8,847)</u>   |
| INCREASE/(DECREASE) IN NET ASSETS                                                                           | (6,211)          | (16,801)         |
| NET ASSETS, beginning of year                                                                               | <u>66,218</u>    | <u>80,215</u>    |
| NET ASSETS, end of year                                                                                     | <u>\$ 59,807</u> | <u>\$ 63,218</u> |

Supplementary schedule, presented as additional analytical data.

NINE-DIGIT ASSOCIATION FOR RETIRED CITIZENS, INC.  
 BOSTFIELD, WOLLEMAN  
 ADULT WELLBETTER PROGRAM  
 COMPARATIVE STATEMENTS OF CASH FLOWS  
 YEARS ENDED JUNE 30, 2022 AND 2024

|                                                                                        | <u>2022</u> | <u>2024</u> |
|----------------------------------------------------------------------------------------|-------------|-------------|
| CASH FLOW PROVIDED BY/USED IN OPERATING ACTIVITIES                                     |             |             |
| Change in net assets                                                                   | \$ 18,200   | \$ 115,000  |
| Adjustments to reconcile change in net assets to net cash used in operating activities |             |             |
| Depreciation                                                                           | 12,782      | 22,800      |
| Increase/Decrease in accounts receivables                                              | (2,913)     | 880         |
| Increase/Decrease in prepaid expenses                                                  | 4,248       | 1,710       |
| Increase/Decrease in deposits                                                          | (1488)      | 0           |
| Increase/Decrease in accounts payable                                                  | 2,108       | 1000        |
| Increase/Decrease in compensation payable                                              | 0           | 1424        |
| Increase/Decrease in payroll taxes payable                                             | (1000)      | (2,850)     |
| NET CASH PROVIDED BY/USED IN OPERATING ACTIVITIES                                      | 8,808       | 14500       |
| CASH FLOW PROVIDED BY/USED IN INVESTING ACTIVITIES                                     |             |             |
| Purchase of equipment                                                                  | (28,824)    | 0           |
| NET CASH PROVIDED BY/USED IN INVESTING ACTIVITIES                                      | (28,824)    | 0           |
| CASH FLOW PROVIDED BY/USED IN FINANCING ACTIVITIES                                     |             |             |
| Principal payments on loans                                                            | (4,000)     | (5,800)     |
| Loan proceeds                                                                          | (2,000)     | 0           |
| NET CASH PROVIDED BY/USED IN FINANCING ACTIVITIES                                      | (6,000)     | (5,800)     |
| NET DECREASE/(INCREASE) IN CASH                                                        | 75          | 12,400      |
| CASH, beginning of year                                                                | \$ 8,810    | \$ 7,200    |
| CASH, end of year                                                                      | \$ 8,885    | \$ 19,600   |

Supplementary schedules. Presented as additional analytical data.

MINE PATROL ASSOCIATION FOR RETIRED CITIZENS, INC.  
 WINSTON-SALEM, LOUISIANA  
 PENSION ADMINISTRATION PROGRAM  
 STATEMENT OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED JUNE 30, 1997

PAGE 114

|                                          | Program<br>Services | Management<br>and<br>Administration | Total             |
|------------------------------------------|---------------------|-------------------------------------|-------------------|
| <b>COMPENSATION AND RELATED EXPENSES</b> |                     |                                     |                   |
| Compensation                             |                     |                                     |                   |
| Officers salaries                        | \$ 0                | \$ 22,100                           | \$ 22,100         |
| Other salaries                           | 18,428              | 4,900                               | 23,328            |
| Payroll taxes                            | 4,166               | 3,458                               | 7,624             |
| Members' compensation insurance          | 0                   | 800                                 | 800               |
| Employee benefits                        | 28                  | 2                                   | 30                |
| Total compensation and related expenses  | 32,622              | 30,460                              | 63,082            |
| <b>OCCUPANCY EXPENSES</b>                |                     |                                     |                   |
| Rent                                     | 18,580              | 0                                   | 18,580            |
| Repairs and maintenance                  | 880                 | 0                                   | 880               |
| Utilities                                | 3,476               | 0                                   | 3,476             |
| Cleaning                                 | 2,880               | 0                                   | 2,880             |
| Total occupancy expenses                 | 25,816              | 0                                   | 25,816            |
| <b>TRANSPORTATION EXPENSES</b>           |                     |                                     |                   |
| Fuel and oil                             | 4,881               | 0                                   | 4,881             |
| Insurance                                | 3,200               | 0                                   | 3,200             |
| Repairs and other                        | 1,800               | 0                                   | 1,800             |
| Total transportation expenses            | 9,881               | 0                                   | 9,881             |
| <b>OTHER EXPENSES</b>                    |                     |                                     |                   |
| Accounting                               | 0                   | 8,250                               | 8,250             |
| Depreciation                             | 3,900               | 2,780                               | 6,680             |
| Insurance                                | 600                 | 0                                   | 600               |
| Interest                                 | 0                   | 510                                 | 510               |
| Postage                                  | 0                   | 180                                 | 180               |
| Supplies                                 | 0                   | 1,870                               | 1,870             |
| Office                                   | 0                   | 1,870                               | 1,870             |
| Marketing                                | 1,410               | 0                                   | 1,410             |
| Other                                    | 0                   | 80                                  | 80                |
| Telephone                                | 0                   | 1,420                               | 1,420             |
| Training                                 | 80                  | 0                                   | 80                |
| Taxes                                    | 1,910               | 0                                   | 1,910             |
| Other                                    | 2                   | 3,780                               | 3,782             |
| Total other expenses                     | 14,202              | 14,860                              | 29,062            |
| <b>Total functional expenses</b>         | <b>\$ 60,722</b>    | <b>\$ 45,320</b>                    | <b>\$ 106,042</b> |

Supplementary schedule: PROVIDED as additional analytical data.

KING PACIFIC ASSOCIATION FOR RETIRED CITIZENS, INC.  
 WINSTON-SALEM, NORTH CAROLINA  
 FINANCIAL STATEMENTS  
 COMPARATIVE STATEMENTS OF FINANCIAL POSITION  
 YEAR END 1997 AND 1996

PAGE 1

|                                                                                                              | <u>1997</u>      | <u>1996</u>      |
|--------------------------------------------------------------------------------------------------------------|------------------|------------------|
| <b>ASSETS</b>                                                                                                |                  |                  |
| Cash                                                                                                         | \$ 4,183         | \$ 6,664         |
| Accounts receivable                                                                                          | 8,031            | 10,406           |
| Fleet and equipment, net of accumulated depreciation<br>for 1997 and 1996 of \$1,579 and \$880, respectively | 3,491            | 2,188            |
| Prepaid expenses                                                                                             | <u>0</u>         | <u>315</u>       |
| <b>Total assets</b>                                                                                          | <b>\$ 16,705</b> | <b>\$ 19,573</b> |
| <b>LIABILITIES AND NET ASSETS</b>                                                                            |                  |                  |
| <b>LIABILITIES</b>                                                                                           |                  |                  |
| Accounts payable                                                                                             | \$ 1,800         | \$ 3,045         |
| Competition payable                                                                                          | 2,801            | 383              |
| Payroll taxes payable                                                                                        | <u>1,250</u>     | <u>885</u>       |
| <b>Total liabilities</b>                                                                                     | <b>4,851</b>     | <b>4,313</b>     |
| <b>NET ASSETS</b>                                                                                            |                  |                  |
| Accumulated                                                                                                  | <u>11,854</u>    | <u>15,260</u>    |
| <b>Total liabilities and net assets</b>                                                                      | <b>\$ 16,705</b> | <b>\$ 19,573</b> |

Supplementary schedule. Presented as additional analytical data.

MISSISSIPPI ASSOCIATION FOR IMPAIRED CITIZENS, INC.  
 MONROE, LOUISIANA  
 FINANCIAL STATEMENTS  
 COMPARATIVE STATEMENTS OF ACTIVITIES  
 YEARS ENDED JUNE 30, 1981 AND 1980

SCHEDULE 1

|                                        |           |           |
|----------------------------------------|-----------|-----------|
| UNRESTRICTED NET ASSETS                |           |           |
| Support:                               | _____     | _____     |
| Fees:                                  |           |           |
| Contract work                          | \$ 87,713 | \$ 48,333 |
| Soft drink sales                       | 205       | 117       |
| Contributions                          | 340       | 0         |
| Other                                  | _____     | _____     |
| Total revenue, gains and other support | 88,608    | 48,567    |
| EXPENSES                               |           |           |
| Program Services                       | 80,058    | 80,057    |
| Management and general                 | _____     | _____     |
| Total expenses                         | 80,058    | 80,057    |
| Other financing sources/(uses):        |           |           |
| Intercompany transfers in              | 0,000     | 0         |
| Intercompany transfers out             | (10,000)  | _____     |
| Total other financing sources/(uses)   | (10,000)  | _____     |
| INCREASE/(DECREASE) IN NET ASSETS      | (11,450)  | 3,099     |
| NET ASSETS, beginning of year          | _____     | _____     |
| NET ASSETS, end of year                | \$ 7,808  | \$ 10,093 |

Supplementary schedule. Presented on additional analytical data.

HUNTSVILLE ASSOCIATION FOR RETIRED CITIZENS, INC.  
 HUNTSVILLE, LOUISIANA  
 (INCORPORATED IN MISSISSIPPI)  
 COMPARATIVE STATEMENTS OF CASH FLOWS  
 YEARS ENDED JUNE 30, 1981 AND 1980

SCHEDULE 7

|                                                                                            |                  |                 |
|--------------------------------------------------------------------------------------------|------------------|-----------------|
| CASH FLOWS PROVIDED BY/USED IN OPERATING ACTIVITIES                                        | <u>1981</u>      | <u>1980</u>     |
| Change in net assets                                                                       | \$112,027        | \$ 2,117        |
| Adjustments to reconcile change in net assets to net cash provided by operating activities |                  |                 |
| Depreciation                                                                               | 884              | 110             |
| Increase/Decrease in accounts receivable                                                   | 6,000            | 11,117          |
| Increase/Decrease in prepaid expenses                                                      | 355              | 110             |
| Increase/Decrease in accounts payable                                                      | (850)            | 1,117           |
| Increase/Decrease in compensation payable                                                  | 2,788            | 110             |
| Increase/Decrease in payroll taxes payable                                                 | <u>351</u>       | <u>110</u>      |
| NET CASH PROVIDED BY/USED IN OPERATING ACTIVITIES                                          | <u>15,622</u>    | <u>2,117</u>    |
| NET INCREASE/ DECREASE IN CASH                                                             | 15,622           | 2,117           |
| CASH, beginning of year                                                                    | <u>2,891</u>     | <u>1,117</u>    |
| CASH, end of year                                                                          | <u>\$ 18,513</u> | <u>\$ 3,234</u> |

Supplementary schedule. Presented on additional analytical data.

MISSISSIPPI ASSOCIATION FOR RETARDED CITIZENS, INC.  
 MONROE, LOUISIANA  
 SCHEDULE OF CONTRIBUTIONS TO BOARD MEMBERS  
 FOR THE YEAR ENDED JUNE 30, 1963

| BOARD MEMBER | MEETINGS<br>ATTENDED | CONTRIBUTION |
|--------------|----------------------|--------------|
| Geo Adams    | 3                    | 0 0          |
| Lois Davis   | 4                    | 0            |
| Paul Booker  | 3                    | 0            |
| Blonia Butts | 4                    | 0            |
| L. B. Martin | 3                    | 0            |
| Barilyn Shaw | 4                    | 0            |
| James Wmack  | 4                    | 0 0          |

**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS

PO. BOX 288  
METairie, LOUISIANA 70002

MEMPHIS OFFICE  
140 S. MAIN  
MEMPHIS, TENN.

A NEW ORLEANS OFFICE  
1900 CANAL

MEMPHIS OFFICE  
140 S. MAIN  
MEMPHIS, TENN.

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**BOARD OF Directors**

Winn Parish Association for Retarded Citizens, Inc.  
Winthield, Louisiana 70489

We have audited the financial statements of the Winn Parish Association for Retarded Citizens, Inc., Winthield, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated September 10, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**COMPLIANCE**

As part of obtaining reasonable assurance about whether Winn Parish Association for Retarded Citizens, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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 that are required to be reported under Government Auditing Standards.

**Internal control over financial reporting**

In planning and performing our audit, we considered Winn Parish Association for Retarded Citizens, Inc.'s internal control over financial reporting in order to determine the auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all material weaknesses in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a reasonably low level the risk that misstatements in accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no material weaknesses in the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management and other reviewing agencies and pass-through entities. However, this report in a manner of public record and its distribution is not limited.

**HINES, JACKSON & HINES**

Metairie, Louisiana

September 10, 1997

WINDY HARBOR ASSOCIATION OF RETIRED CITIZENS, INC.  
 MEMPHIS, TENNESSEE  
 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
 FOR THE YEAR ENDED JUNE 30, 1983

Schedule 1

| Ref. No. | Fiscal Year<br>Finding<br>Initially<br>Discovered | Description of Finding | Corrective<br>Action Taken<br>(Yes, No,<br>Partial) | Finding<br>Corrective<br>Action/<br>Partial<br>Corrective<br>Action, Yes |
|----------|---------------------------------------------------|------------------------|-----------------------------------------------------|--------------------------------------------------------------------------|
|----------|---------------------------------------------------|------------------------|-----------------------------------------------------|--------------------------------------------------------------------------|

None

Other supplementary information,  
 furnished for purposes of additional analysis.

MISSISSIPPI ASSOCIATION FOR RETARDED CITIZENS, INC.  
 BIRMINGHAM, LOUISIANA  
 CORRECTIVE ACTION PLAN FOR DISBURSE YEAR AGRIS FUNDING  
 FOR THE YEAR ENDED JUNE 30, 1992

PAGE 01 OF 01

| REF. NO. | Description<br>of<br>Finding | Corrective Action Planned | Number of<br>Correct<br>Findings | Number of<br>Corrected<br>Findings |
|----------|------------------------------|---------------------------|----------------------------------|------------------------------------|
| 0000     |                              |                           |                                  |                                    |

Give supplementary information.  
 Provided for purposes of additional analysis.