

David L. Goldstein

CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL AWARDS

To the Board of Directors

Association for Retarded Citizens, Inc. - Greater New Orleans

We have audited the financial statements of Association for Retarded Citizens, Inc. - Greater New Orleans (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated November 15, 1996.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audits for the year ended June 30, 1996, we considered Association for Retarded Citizens, Inc. - Greater New Orleans's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on Association for Retarded Citizens, Inc. - Greater New Orleans's financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated November 15, 1996.

The management of Association for Retarded Citizens, Inc. - Greater New Orleans is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities,

ASSOCIATION FOR RETIRED CITIZENS, INC.
GREATER NEW ORLEANS

STATEMENT OF CASH FLOWS
YEARS ENDED JUNE 30, 1996 AND 1995

	1996	1995
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 116,206	\$ 54,540
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	44,852	36,747
(Increase) decrease in operating assets		
Accounts receivable	(40,426)	(268,927)
Prepaid expenses	(12,485)	(5,045)
Vacuum account	(198)	568
Deposits	480	(480)
Increase (decrease) in operating liabilities		
Accounts payable	76,360	(45,775)
Accrued payroll taxes	154	5,051
NET CASH USED BY OPERATING ACTIVITIES	189,043	(223,241)
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for property and equipment	(146,645)	(2,845)
NET CASH USED BY INVESTING ACTIVITIES	(146,645)	(2,845)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on mortgage note	(6,808)	(5,340)
Proceeds of long-term debt for vehicles	81,220	-
Payments on long-term debt for vehicles	(17,292)	-
NET CASH PROVIDED BY FINANCING ACTIVITIES	57,120	(5,340)
NET INCREASE(DECREASE) IN CASH	95,418	(281,402)
BEGINNING CASH	193,887	425,239
ENDING CASH	\$ 289,305	\$ 143,837

The accompanying notes are an integral part of this statement

ASSOCIATION FOR RETARDED CITIZENS, INC. -
GREATER NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS

Years ended June 30, 1996 and 1995

NOTE A. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES

ORGANIZATION

The Association for Retarded Citizens, Inc. - Greater New Orleans, is a nonprofit organization committed to securing for all people with mental retardation the opportunity to develop, function, and live to their fullest potential. Current services include: Early Intervention, Case Management, Transitional Work Center (Rehabilitation Services), Adult Community Employment (Sheltered Employment), and Respite/Personal Care. All services are provided throughout the tri-parish area (Orleans, Jefferson, and St. Bernard).

BASIS OF ACCOUNTING

The Association for Retarded Citizens, Inc. - Greater New Orleans prepares its financial statements in accordance with generally accepted accounting principles, which involves the application of accrual accounting, consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

BASIS OF PRESENTATION

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements for Non-for-Profit Organizations. Under SFAS No. 117, the Association is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

USE OF ESTIMATES

Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

ACCOUNTS RECEIVABLE

All receivables at June 30, 1996 and 1995 are considered collectible, accordingly, an allowance for doubtful accounts is not presented.

ASSOCIATION FOR RETARDED CITIZENS, INC. -
GREATER NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended June 30, 1986 and 1985

PROPERTY AND EQUIPMENT

Property and equipment are stated at cost or, if donated, at the fair market value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Buildings and improvements range from 10 to 31 years, equipment ranges from 3 to 10 years.

NOTE B. CASH - CONCENTRATION OF RISK

Financial instruments that potentially subject the Association to risk include cash on deposit with financial institutions. The balances are insured by the Federal Deposit Insurance Corporation up to \$100,000. At June 30, 1986 and 1985, the Association's uninsured cash balances totaled \$183,621 and \$138,355, respectively.

NOTE C. PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	1986	1985
Buildings and improvements	\$ 704,444	\$ 649,282
Furniture and equipment	254,302	247,660
Automotive equipment	215,638	137,489
	<u>1,174,384</u>	<u>1,034,431</u>
Less accumulated depreciation	819,710	781,899
	<u>\$ 354,674</u>	<u>\$ 252,661</u>

NOTE D. INCOME TAXES

The Association is exempt from income taxes under Section 501 (c) (3) of the U. S. Internal Revenue Code, accordingly, income taxes are not presented in these financial statements.

ASSOCIATION FOR RETIRED CITIZENS, INC. -
GREATER NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended June 30, 1996 and 1995

NOTE D. NOTES PAYABLE

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

	1996	1995
8.25% note payable, due in monthly installments of \$203, including interest, secured by a Deed of Trust on the land and building.	\$ 11,547	\$ 18,356
8.5% note payable, due in monthly installments of \$2,100, including interest, secured by 4 1995 van.	61,829	-
Total Notes Payable	\$ 73,376	\$ 18,356

Principal installments for the next five years are as follows:

Year ending June 30, 1997	\$ 21,873
June 30, 1998	23,796
June 30, 1999	25,510
June 30, 2000	3,600
June 30, 2001	158
Subsequent years	-
	\$ 73,376

NOTE E. COMMITMENTS

The Association leases facilities on a month-to-month basis as follows:

- Respite Program - \$775 per month
- Transitional Work Center - \$1200 per month

Rental expenses for these facilities were \$23,708 for the year.

The Association is furnished free use of facilities at three locations. The aggregate fair market value of these facilities is \$13,835 per month. These amounts are recorded as Donated Facilities in Revenue and Support and also in Occupancy expenses. The fair market value of the rent free facilities amounted to \$188,995.

The total occupancy expenses for the year for rent paid, fair market value of free use, and maintenance and insurance was \$383,082.

ASSOCIATION FOR RETARDED CITIZENS, INC. -
GREATER NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended June 30, 1996 and 1995

NOTE C. RESTRICTIONS ON NET ASSETS

	<u>1996</u>	<u>1995</u>
Funds due to former executive director under a board approved retirement plan. Payable in monthly installments of \$200.	\$ 4,336	\$ 6,716
United Way impact grant support	<u>7,854</u>	<u>-</u>
Total temporarily restricted net assets	\$ <u>12,190</u>	\$ <u>6,716</u>

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULES OF FEDERAL AND STATE AWARDS

To the Board of Directors
Association for Retarded Citizens, Inc. - Greater New Orleans

We have audited the financial statements of Association for Retarded Citizens, Inc. - Greater New Orleans (a nonprofit organization) as of and for the years ended June 30, 1996 and 1995, and have issued our report thereon dated November 15, 1996. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

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, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 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.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Association for Retarded Citizens, Inc. - Greater New Orleans taken as a whole. The accompanying schedules of federal and state awards are presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, are fairly presented in all material respects in relation to the basic financial statements taken as a whole.



DAVID L. GOLDSTEIN, CPA
Metairie, Louisiana
November 15, 1996

ASSOCIATION FOR RETARDED CITIZENS, INC.
 1004 PINE NEW ORLEANS
 SCHEDULE OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1996

<u>Federal Grants/Pass-through Contract Support Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Contract Number</u>	<u>Grant Number</u>	<u>Federal Expenditures</u>
TX DEPARTMENT OF EDUCATION				
State Department of Health and Hospital Section 1 - 1860 for Citizens with Developmental Disabilities				
Inmate Rehabilitation - P.L. 89-115	84-0096A	54000340-0042		1004
Inmate Rehabilitation - P.L. 89-115	84-0096A	54000340-0007		2,089
				4,546
State Department of Education				
Care Management/Inmate Services Council	84-004		83-4715-401	83,722
Total Federal Grants				
				89,272
No Major Programs				

ASSOCIATION FOR GIVERDED CITIZENS, INC.
 GREATER NEW ORLEANS
 RECEIPTS OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1993

Federal Grant/Pass-through Contract/Program Title	Federal CFDA Number	Pass-through Contract Number	Grant Number	Federal Funds
U.S. DEPARTMENT OF EDUCATION				
State Department of Health and Hospitals Bureau - Office for Citizens with Developmental Disabilities:				
Infect. Substitives - 071, 89-015	84-0006	94004-040-1207		\$3,787
State Department of Education:				
Case Management Inlet/Service Coord.	84-081		94-0315-1-00	\$71,638
Case Management Inlet/Service Coord.	84-081		94-0315-4-00	\$26,340
Case Management Inlet/Service Coord.	84-081		94-0316-4-00	\$33,617
Case Management Inlet/Service Coord.	84-081		94-0315-1-00	\$35,139
				\$136,734
State Department of Social Services / Louisiana Rehabilitation Services:				
Supported Employment	84-015A	94029-024-0001		\$42,000
Total Federal Funds				\$213,861
* Major Programs				

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts 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 matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Directors, Management, the United States Department of Education, State of Louisiana Department of Health and Hospitals and the Office of the Louisiana State Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



DAVID L. GOLDSTEIN, CPA
Metairie, Louisiana
November 15, 1996

ASSOCIATION FOR RETARDED CITIZENS, INC. -
 GEORGETOWN, NEW CAROLINA
 SCHEDULE OF STATE AND LOCAL AWARDS
 FOR THE YEAR ENDING FEBRUARY 28, 1988

<u>State Department</u>	<u>Pass-through Number/ Number</u>	<u>Cost Number</u>	<u>Expenditures</u>
New Department of Health and Hospitals'			
Office of Mental, Emotional and Developmental Disabilities			
Vocational Rehabilitation Services	55426-542-4017		\$1,578
Vocational Rehabilitation Services	55426-542-4028		298,153
Infant Rehabilitation	55426-542-4138		282,148
Epilepsy Care Services	581705-581-4074		149,225
Personal Care Assistant Services	581705-581-4435		6,255
Leisure Recreations	582712-582-0139		85,000
			<u>1,008,759</u>
Address: Funds Human Services Authority			
Division of Mental, Emotional and Developmental Disabilities			
Infant Rehabilitation	283		331,408
Infant Rehabilitation - P.L. 86-711	284		503
Adult Rehabilitation	285		405,826
Epilepsy Care In/Out of Home	225		12,814
Epilepsy Care In/Out of Home	226		112,583
Personal Services	417		5,264
			<u>798,394</u>
Total State and Local Awards			<u>\$1,807,153</u>

an instance of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal award programs in the following categories:

Accounting Applications

Club

Support, program service fees, grants, revenue, and receivables.

Expenses for goods and services, and accounts payable.

General Requirements

Political activity

Debarment Act

Civil rights

Cash Management

Relocation assistance and real property acquisition

Federal financial reports

Allowable costs/cost principles

Drug-free Workplace Act

Administrative requirements

Specific Requirements

Types of services allowed or unallowed

Eligibility

Matching, level of effort, and/or cost-sharing

Reporting

Cost allocation

Special requirements, if any

Claims for Advances and Reimbursements

For all of the internal control structure categories listed in the preceding paragraph, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1995, Association for Retarded Citizens, Inc. - Greater New Orleans had no major federal award programs and expended 100% of its total federal awards under the following nonmajor programs:

Department of Health & Hospitals - Infant Habilitation 89-313

I.e. Department of Education - Part H

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary

to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal award program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Directors, management, the United States Department of Education, State of Louisiana Department of Health and Hospitals and the Office of the Louisiana State Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



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Mossie, Louisiana
November 15, 1998

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Association for Retarded Citizens, Inc. - Greater New Orleans

We have audited the financial statements of Association for Retarded Citizens, Inc. - Greater New Orleans (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated November 15, 1996.

We have 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Association for Retarded Citizens, Inc. - Greater New Orleans is the responsibility of Association for Retarded Citizens, Inc. - Greater New Orleans's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Association for Retarded Citizens, Inc. - Greater New Orleans compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions; 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.

This report is intended for the information of the Board of Directors, management, the United States Department of Education, State of Louisiana Department of Health and Hospitals, and the Office of the Louisiana State Legislative Auditors. However, this report is a matter of public record, and its distribution is not limited.



DAVID L. GOLDSTEIN, CPA
Metairie, Louisiana
November 15, 1996

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL AWARDS PROGRAMS

To the Board of Directors

Association for Retarded Citizens, Inc. - Greater New Orleans

We have audited the financial statements of Association for Retarded Citizens, Inc. - Greater New Orleans (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated November 15, 1996.

We have applied procedures to test Association for Retarded Citizens, Inc. - Greater New Orleans compliance with the following requirements applicable to its federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1996.

- Political activity
- Davis-Bacon Act
- Coninghts
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Allowable cost/principles
- Drug-Free Workplace Act
- Administrative requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Audits of Institutions of Higher Learning and Other Non-Profit Institutions." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Association for Retarded Citizens, Inc. - Greater New Orleans compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Association for Retarded Citizens, Inc. - Greater New Orleans has not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with these requirements.

This report is intended for the information of the Board of Directors, management, the United States Department of Education, State of Louisiana Department of Health and Hospitals, and the Office of the Louisiana State Legislative Auditors. However, this report is a matter of public record, and its distribution is not limited.



DAVID L. GOLDSTEIN, CPA
Metairie, Louisiana
November 15, 1996

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL AWARD PROGRAM TRANSACTIONS

To the Board of Directors
Association for Retarded Citizens, Inc. - Greater New Orleans

We have audited the financial statements of Association for Retarded Citizens, Inc. - Greater New Orleans (a non-profit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated November 15, 1996.

In connection with our audit of the financial statements of Association for Retarded Citizens, Inc. - Greater New Orleans and with our consideration of the Association's internal control structure used to administer federal award programs, as required by Office of Management and Budget Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions," we selected certain transactions applicable to certain nonmajor federal programs for the year ended June 30, 1996.

As required by OMB Circular A-133, we performed auditing procedures to test compliance with the requirements governing types of services allowed or not allowed, and eligibility, that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Association for Retarded Citizens, Inc. - Greater New Orleans compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Association for Retarded Citizens, Inc. - Greater New Orleans has not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with these requirements.

This report is intended for the information of the Board of Directors, management, the United States Department of Education, State of Louisiana Department of Health and Hospitals and the Office of the Louisiana State Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

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November 15, 1996

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Association for Retarded Citizens, Inc. - Greater New Orleans

We have audited the financial statements of Association for Retarded Citizens, Inc. - Greater New Orleans (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated November 15, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, 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.

The management of Association for Retarded Citizens, Inc. - Greater New Orleans is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of Association for Retarded Citizens, Inc. - Greater New Orleans for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our audit procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

ASSOCIATION FOR RETARDED CITIZENS, INC. -
 GREATER NEW ORLEANS
 SCHEDULE OF STATE AND LOCAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

Main Program	Personnel (Salary Number)	Cost Number	Positions
New Department of Health and Hospital			
Office of Mental Retardation Developmental Disabilities			
Adult Institutions	008 0140-011		\$76,607
Adult Institutions	008 0140-018		\$29,268
Respite Care for Ad of Home	008 0140-011		\$6,854
Professional Services	0120040-001		<u>\$1,409</u>
			<u>\$114,138</u>
Referral Panel (Home Services Authority)			
Developmental Mental Retardation and Developmental Disabilities			
Adult Institutions	180		\$75,280
Adult Institutions	200		\$84,554
Adult Institutions - P.O. 80-0-1	240		\$18,788
Adult Institutions	14		\$19,687
Respite Care for Ad of Home	141		\$17,484
Respite Care for Ad of Home	180		<u>\$17,580</u>
			<u>\$273,883</u>
Total State and Local Awards			<u>\$387,921</u>

ASSOCIATION FOR RETARDED CITIZENS, INC. -
GREATER NEW ORLEANS

STATEMENT OF ACTIVITIES
YEARS ENDED JUNE 30, 1990 AND 1989

	1990	1989
CHANGES IN UNRESTRICTED NET ASSETS		
REVENUE AND SUPPORT		
Corporate	\$ 14,487	\$ 8,164
Donated facilities	889,996	189,796
Group income	376,584	584,862
Individuals	49,898	71,006
Interest	5,362	2,067
Institutional fees	611,499	580,118
Other	48,747	33,584
Revenues and grants from government agencies	5,237,134	5,714,297
Rents on the public	32,669	77,648
Unid levy	198,816	197,837
TOTAL UNRESTRICTED REVENUE AND SUPPORT	6,802,131	6,794,321
NET ASSETS RELEASED FROM RESTRICTIONS		
Settlement of time restrictions	2,400	1,680
TOTAL NET ASSETS RELEASED FROM RESTRICTIONS	2,400	1,680
TOTAL UNRESTRICTED REVENUE, SUPPORT, AND NET ASSETS RELEASED FROM RESTRICTIONS	6,811,731	6,796,001
EXPENSES		
Program services		
Early intervention programs	784,788	782,779
Rehabilitation services	871,524	717,819
Reduced employment	1,588,052	1,414,805
Supportive programs	1,241,171	1,488,759
Case management	283,848	333,036
Supporting services		
Management and general	287,481	252,795
Fund-raising	88,446	5,656
Payments to affiliates	11,471	18,484
Payments for executive director's retirement	3,488	3,800
TOTAL EXPENSES	4,760,676	4,798,759
INCREASE IN UNRESTRICTED NET ASSETS	1,051,055	197,242
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS		
United Way support grant support	7,814	-
Net assets released from restrictions	(1,889)	(1,808)
INCREASE IN TEMPORARILY RESTRICTED NET ASSETS	5,925	(1,808)
INCREASE IN NET ASSETS	116,566	195,434
NET ASSETS AT BEGINNING OF YEAR, as closed	868,879	811,099
NET ASSETS AT END OF YEAR	\$ 985,445	\$ 906,533

The accompanying notes are an integral part of this statement.

ASSOCIATION FOR RETARDED CITIZENS, INC. -
GREATER NEW ORLEANS

STATEMENT OF FINANCIAL POSITION
YEARS ENDED JUNE 30, 1994 AND 1995

	1994	1995
ASSETS		
CURRENT ASSETS		
Cash (Note B)	\$ 287,223	\$ 100,800
Accounts receivable (Note A)		
Grants	320,580	258,375
Trade	297,123	253,879
Prepaid expenses	17,450	3,849
Escrow account	780	562
Deposits	-	408
TOTAL CURRENT ASSETS	923,156	688,373
 PROPERTY AND EQUIPMENT, net (Notes A and C)	 554,875	 373,661
TOTAL ASSETS	\$ 1,478,031	\$ 1,062,034
 LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 115,341	\$ 38,781
Accrued payroll taxes	11,009	18,955
Current portion of long-term debt	21,871	1,398
TOTAL CURRENT LIABILITIES	148,221	59,134
 LONG-TERM DEBT, less current portion (Note E)	 53,384	 18,462
 COMMITMENTS (Note F)	 -	 -
TOTAL LIABILITIES	201,605	77,596
 NET ASSETS (Note A)		
Unrestricted	970,766	861,800
Temporarily restricted (Note G)	22,190	6,738
TOTAL NET ASSETS	992,956	868,538
TOTAL LIABILITIES AND NET ASSETS	\$ 1,478,031	\$ 1,062,034

The accompanying notes are an integral part of this statement.

David L. Goldstein

CERTIFIED PUBLIC ACCOUNTANT

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

To the Board of Directors
Association for Retarded Citizens, Inc. -
Greater New Orleans

We have audited the accompanying statement of financial position of Association for Retarded Citizens, Inc. - Greater New Orleans (a nonprofit organization) as of June 30, 1996 and 1995, and the related statements of activities, functional expenses, and cash flows for the years 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 audits.

We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Association for Retarded Citizens, Inc. - Greater New Orleans as of June 30, 1996 and 1995, and the changes in net assets and its cash flows 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 November 15, 1996, on our consideration of Association for Retarded Citizens, Inc. - Greater New Orleans' internal control structure and a report dated November 15, 1996 on its compliance with laws and regulations.



David L. Goldstein, CPA
Metairie, Louisiana
November 15, 1996

ASSOCIATION FOR RETARDED CITIZENS, INC. -
GREATER NEW ORLEANS

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**ASSOCIATION FOR RETARDED CITIZENS, INC. -
GREATER NEW ORLEANS**

**FINANCIAL STATEMENTS AND REPORT OF
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT**

Years Ended June 30, 1990 and 1995

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewer, entity and other appropriate public officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Witness Date FEB 12 1997

ADMINISTRATIVE BUDGET OF THE U.S. FISH AND WILDLIFE SERVICE
FOR FISCAL YEAR 1980

STATEMENT OF OPERATIONAL EXPENSES
YEAR ENDING FIVE 31, 1980

	PROGRAM EXPENSES							TOTAL PROGRAM EXPENSES (THOUSAND DOLLARS)
	EARLY INTERVENTION PROGRAMS	REHABILITATION PROGRAMS	WILDLIFE RESEARCH	WILDLIFE CARE PROGRAMS	COOL MANAGEMENT	ACQUISITION PROGRAMS	FUND RAISING	
Salaries	48,764	14,121	66,724	4,612	17,000	39,844	0	136,965
Employee benefits	11,428	4,500	11,841	1,112	4,180	4,180	0	37,321
Travel	5,128	2,532	11,271	26,341	1,181	1,181	0	47,644
Total salaries and benefits	65,320	21,153	89,836	1,991	22,361	26,206	0	207,777
Professional fees	75,324	4,280	1,448	14,476	11,891	4,271	0	107,690
Supplies	18,417	6,420	4,824	7,706	1,014	4,486	987	37,849
Printing	1,144	4,422	1,729	1,189	1,500	1,176	0	12,160
Postage	1,144	4,422	1,729	1,189	1,500	1,176	0	12,160
Telephone	19,761	2,888	27,284	11,223	4,717	704	0	66,577
Computer	4,511	1,767	2,568	4,888	2,290	1,241	0	17,265
Travel and subsistence	27,074	15,068	108,787	4,529	4,605	2,919	0	163,962
Travel and subsistence - wild mammals	1,114	1,115	1,115	1,115	1,115	1,115	0	6,690
Printing and publications	288	176	386	1,584	48	2,858	741	6,465
Membership dues	117	66	38	41	48	3,477	0	4,087
Other materials	11,477	1,466	1,607	4,774	763	1,471	4,471	23,569
Programs in affiliation	0	0	0	0	0	11,471	0	11,471
Programs in non-director's retirement	0	0	0	0	0	1,000	0	1,000
Depreciation	5,422	272	17,126	1,761	71	4,486	0	29,058
Total expenses	193,773	107,112	1,800,021	144,125	348,416	81,124	10,184	4,596,075