

NATIONALITIES ASSOCIATION FOR RETIRED CITIZENS, INC.
 MAJOR FACILITATION PROGRAM AND RELATED EXPENSES
 NATIONALITIES ASSOCIATION
 RETIRED CITIZENS
 STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED JUNE 30, 1958

CONSTRUCTION AND RELATED EXPENSES	Program	Management	Total
	Services	and General	
Commissions			
Client salaries	\$ 11,000	\$	\$ 11,000
Workman's Compensation Insurance	_____	_____	_____
Total compensation and related expenses	31,000	000	10,000
OTHER EXPENSES:			
Depreciation	1,100	00	1,100
Food	100	0	100
Telephone and utilities	1,000	1,000	2,000
Postage	0	00	00
Repairs and maintenance:			
Building and grounds	400	0	400
Equipment	1,700	0	1,700
Supplies	0	1,500	1,500
Workshop	1,000	0	1,000
Soft drinks	1,700	0	1,700
Recreation	1,100	0	1,100
Travel	0	0	0
Other	100	10	110
Total other expenses	10,000	1,510	11,510
Total functional expenses	\$ 41,000	\$ 1,510	\$ 42,510

Supplementary schedule. Presented as additional analytical data.

HATCHWOODS ASSOCIATION FOR RETARDED CITIZENS, INC.
 HOME REHABILITATION PROGRAM AND SHELTERED WORKSHOP
 HATCHWOODS, LOUISIANA
 SCHEDULE OF CONTRIBUTION BY BOARD MEMBERS
 FOR THE YEAR ENDED JUNE 30, 1986

BOARD MEMBER	MEETINGS ATTENDED	CONTRIBUTION
James Knighton, President	7	\$ 0
Patricia Baskin, Vice President	9	0
Judy Marie Blass, Secretary	0	0
Wayne King, Treasurer	9	0
William E. Newkirkford	3	0
Barbara Leach	2	0

ENTERTAINMENT ASSOCIATION FOR DEAFENED CITIZENS, INC.
 ADULT REHABILITATION PROGRAM AND RELATED ACTIVITIES
 MONROE, LOUISIANA
 STATE TO FINANCIAL STATEMENTS
 JUNE 30, 1996

NOTE 14) Plant and Equipment...continued

Furniture and fixtures	7 - 10 years
Automobiles	5 years
Machinery and equipment	5 - 7 years

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

	<u>1996</u>
Furniture & fixtures	\$ 28,829
Automobiles	49,987
Building and equipment	<u>28,829</u>
Total plant and equipment	107,645
Less: Accumulated depreciation	<u>184,862</u>
Net plant and equipment	\$ 22,783

A summary of plant and equipment at June 30, 1996, is presented below:

	<u>COST</u>	<u>ACCUMULATED DEPRECIATION</u>	<u>NET</u>	<u>DEPRECIATION THIS YEAR</u>
Furniture & fixtures	\$28,829	\$ 25,183	\$ 3,646	\$ 1,948
Automobiles	49,987	28,328	21,659	7,480
Building & equipment	<u>28,829</u>	<u>28,829</u>	<u>0.000</u>	<u>1,213</u>
Total	107,645	\$ 82,340	\$ 25,305	\$ 10,641

The Association's Adult Rehabilitation Program automobiles were partially funded by Urban Mass Transportation Capital Improvement Grants and are subject to the applicable restrictions described in Note 8.

Maintenance and repairs are charged to operations when incurred. Betterments and renewals are capitalized. When plant and equipment are sold or otherwise disposed of, the asset accounts and related accumulated depreciation account are balanced, and any gain or loss is included in activities.

STUDY OF THE EFFECTS OF THE FEDERAL GOVERNMENT ON THE
 ECONOMIC DEVELOPMENT OF THE COUNTRY, 1945-1955
 NATIONAL BUREAU OF ECONOMIC RESEARCH
 FEDERAL GOVERNMENT, 1945-1955

FEDERAL GRANTS / FEDERAL GOVERNMENT PROGRAMS / PROGRAM TITLE	FEDERAL CITY STATE	PERCENTAGE OF TOTAL PROGRAM				
DEPARTMENT OF HEALTH AND HUMAN SERVICES Medicaid, Medicare Program-Title 212	13.724	10.000	10.000	10.000	10.000	10.000
DEPARTMENT OF SOCIAL SECURITY Social Security Program-Title 405	13.724	10.000	10.000	10.000	10.000	10.000

Supplementary schedule. Prepared as additional analytical data.

**METROPOLITAN ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
METairie, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1988**

NOTE (3) Restrictions on Assets

Restrictions on assets at June 30, 1988 relate to monies obtained by the Association through Section 18 of the Federal Transit Act which provides for capital grants for the specific purpose of assistance in providing transportation services to meet the special needs of elderly and disabled persons for whom mass transportation services are unavailable, insufficient or inappropriate. The program is administered by the Louisiana Department of Transportation and Development. The monies obtained with these funds must be used for transportation services to the elderly and disabled within the Association's service area. The Department of Transportation and Development must be immediately notified if the equipment is not used in the aforementioned manner or if it is withdrawn from service. Disposition of the vehicle must have DOT approval and must be in conformance with the provisions of DOT Circular 4-100, Attachment H. Dispositions must be at current market value and a portion of the funds received must be retained in proportion to the original percentage of Federal funds contributed.

It is the policy of the Association's Adult Rehabilitation Program to amortize the assets restriction over its estimated useful life using the straight-line method.

NOTE (3) Reimbursements

The Metropolitan Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program entered into a contract on April 7, 1988 with the State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities to provide habilitation programming to a minimum of 12 citizens during the period July 1, 1988 to June 30, 1990. At the end of each month, a payment requisition is forwarded to the Office of Community Services requesting payment for services provided to clients during the month ended.

Reimbursements at June 30, 1988 consisted of the following:

State of LA, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities	\$ 7,898
State of LA, Department of Social Services	3,284
State of Louisiana, Department of Health and Hospitals, Title XIX	1,824
Total	<u>\$ 12,994</u>

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:

Hines, Jackson & Hines
CERTIFIED PUBLIC ACCOUNTANTS

INCORPORATED IN MISSOURI
14 WEST WASHINGTON, ST. LOUIS, MISSOURI 63102
JAN 1 1987 10:00 AM

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1417 LANTANA, LOUISIANA 70001
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FORMED

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Board of Directors
Machotches Association for
Retarded Citizens, Inc.
Machotches, Louisiana 70457

We have audited the accompanying statement of financial position of the Machotches Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop, a non-profit organization) as of June 30, 1994, 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 Adult Rehabilitation Program and Sheltered Workshop management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in Systematic Auditing Standards, issued by the Comptroller General of the United States and the provisions of OMB Circular A-110, Audits of Institutions of Higher Education and Other Nonprofit Institutions. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Machotches Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop, as of June 30, 1994, 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 Systematic Auditing Standards, we have also issued a report dated September 30, 1994 in our consideration of the Machotches Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop internal control structure and a report dated September 30, 1994 on its compliance with laws and regulations.

HINES, JACKSON & HINES
Machotches, Louisiana
September 15, 1994

NATIONALITIES ASSOCIATION FOR RETARDED CITIZENS, INC.
 ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
 ESTABLISHED - 1967
 CONDENSED STATEMENT OF FINANCIAL POSITION
 JUNE 30, 1988

ASSETS		
Cash	\$ 55,938	
Receivables	17,388	
Furniture and equipment, net of accumulated depreciation of \$43,082	22,731	
Total assets		\$ 96,057
LIABILITIES		
Accounts payable	884	
Payroll taxes payable	1,562	
Total liabilities		\$ 2,446
NET ASSETS		
Unrestricted	\$4,833	
Temporarily restricted	2,14,882	
Total net assets		\$ 21,051
Total liabilities and net assets		\$ 23,497

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

PROFESSIONAL ASSOCIATION FOR REGISTERED CITIZENS, INC.
AUDIT-VERIFICATION PROGRAM AND ENHANCED WORKFORCE
MANAGEMENT SOLUTIONS
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018

	Program Expenses	Management and Operational	Total
COMPENSATION AND RELATED EXPENSES			
Compensation:			
Officer salaries	\$ 0	\$ 34,433	\$ 34,433
Officer salaries	13,988	0	13,988
Other salaries	88,433	17,284	105,717
Payroll taxes	4,183	1,283	5,466
Workers's compensation insurance	0	1,740	1,740
Total compensation and related expenses	106,604	55,740	162,344
OCCUPANCY EXPENSES			
Rent	18,000	0	18,000
Repairs and maintenance	11,188	0	11,188
Utilities	4,122	0	4,122
Total occupancy expenses	33,310	0	33,310
TRANSPORTATION EXPENSES			
Fuel and oil	7,503	0	7,503
OTHER EXPENSES			
Accounting	0	4,300	4,300
Depreciation	8,873	1,360	10,233
Fuel	158	0	158
Insurance	4,818	0	4,818
Printing	1,147	0	1,147
Postage	0	178	178
Repairs and maintenance			
Building and grounds	408	0	408
Equipment	1,970	0	1,970
Soft drinks	1,788	0	1,788
Supplies			
Office	0	1,738	1,738
Marketing	1,804	0	1,804
Telephone	1,284	1,147	2,431
Training	48	0	48
Travel	833	0	833
Other	378	425	803
Total other expenses	26,846	3,623	30,469
Total functional expenses	\$267,828	\$ 58,483	\$ 326,311

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

NATHANIELS ASSOCIATION FOR RETIRED CITIZENS, INC.
 ADULT ENLIGHTENMENT PROGRAM AND SENIORS WORKSHOP
 NATHANIELS, LOUISIANA
 COMBINED STATEMENT OF CASH FLOW
 YEAR ENDED FEB. 20, 1988

CASH FLOW PROVIDED BY/USED IN OPERATING ACTIVITIES	
Change in net assets	\$ 7,348
Adjustments to reconcile change in net assets to	
net cash provided by/used in operating activities:	
Depreciation	8,800
Increase in receivables	1,000
Increase in accounts payable	195
Increase in payroll taxes payable	<u>420</u>
NET CASH PROVIDED BY/USED IN OPERATING ACTIVITIES	\$ 18,344
CASH FLOW PROVIDED BY/USED IN INVESTING ACTIVITIES:	
Purchase of equipment	<u>\$ (11,890)</u>
NET CASH PROVIDED BY/USED IN INVESTING ACTIVITIES	<u>11,890</u>
NET DECREASE IN CASH	25,219
CASH, beginning of year	<u>20,500</u>
CASH, end of year	<u>\$ 45,719</u>

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

SAVITRICES ASSOCIATION FOR RETIRED CITIZENS, INC.
 ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
 MEMPHIS, TENNESSEE
 SHELTERED WORKSHOP
 STATEMENT OF CASH FLOW
 YEARS ENDED JUNE 30, 1996 AND 1995

	<u>1996</u>	<u>1995</u>
CASH FLOW PROVIDED BY/USED IN OPERATING ACTIVITIES	\$ 2,525	\$ 2,783
Change in net assets		
Adjustments to reconcile change in net assets to		
net cash provided by operating activities		
Depreciation	1,284	784
Increase/Decrease in accounts payable	<u>(143)</u>	<u>(43)</u>
NET CASH PROVIDED BY/USED IN OPERATING	2,579	4,000
ACTIVITIES		
CASH FLOW PROVIDED BY/USED IN INVESTING ACTIVITIES		
Purchase of equipment	<u>(12,000)</u>	<u>(120)</u>
NET CASH PROVIDED BY/USED IN INVESTING	<u>(12,000)</u>	<u>(120)</u>
ACTIVITIES		
NET INCREASE IN CASH	579	3,880
CASH, beginning of year	<u>4,846</u>	<u>1,012</u>
CASH, end of year	<u>\$ 5,425</u>	<u>\$ 4,892</u>

Supplementary schedule. Presented on additional analytical data.

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 do 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 audit committee, management, the legislative auditor of the State of Louisiana, and the grantor agency. This distribution is not intended to limit the distribution of this report, which is a matter of public record.

KIMES, JACKSON & HENNS
Accountants, Louisiana
September 30, 1999

NOTES TO FINANCIAL STATEMENTS

REHABILITATION ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
MACHICOTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
June 30, 1988

note (1) Summary of Significant Accounting Policies

Reporting entity

The Rehabilitation Association for Retarded Citizens, Inc., is a quasi-governmental, nonprofit organization incorporated March 31, 1981. 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 ends, to associate with and support financially the State and National Associations to promote the common cause, to serve locally as a clearinghouse for gathering and providing information regarding the mentally retarded, and to solicit and receive funds for the accomplishment of the stated purposes.

The Association operates two separate Divisions. One, the Adult Rehabilitation Program, receives funding from the State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities to provide adult day services for a minimum of 22 clients. The other division is the Machicoton Sheltered Workshop. The Machicoton 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 Federal financial assistance of any type is received by the Machicoton Sheltered Workshop.

Revenues received

Contributions are recognized when the donor makes a promise to give to the Association's Adult Rehabilitation Program and Sheltered Workshop that are, 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 as increases in temporary or permanently restricted net assets. Depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to 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.

MENTORSHIPS ASSOCIATION FOR MENTORED CITIZENS, INC.
MENTOR MENTEE PROGRAM AND MENTORED SERVICE
MONROE, LOUISIANA
COMBINED STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 1994

EXHIBIT B

UNRESTRICTED NET ASSETS:	
Support:	
Fees:	
State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities	\$ 148,750
State of Louisiana, Department of Social Services-LMS	8,200
State of Louisiana, Department of Health and Hospitals, Title XIX	20,460
Contract work	22,800
Contributions:	
Businesses and organizations	1,171
Individuals	200
Book Sales	4,287
Other	3,750
Net Assets Released from Restrictions:	
Federal Transit Administration Section 14-Depreciation on restricted asset	<u>1,400</u>
Total revenues, gains and other support	\$ 240,320
Expenses:	
Program services	188,000
Management and general	<u>62,420</u>
Total expenses	<u>250,420</u>
Increase in unrestricted net assets	14,700
TEMPORARILY RESTRICTED NET ASSETS:	
Federal Transit Administration Sec 14: Current year depreciation	<u>\$ 17,400</u>
Decrease in temporarily restricted net assets	<u>15,400</u>
INCREASE IN NET ASSETS	2,300
NET ASSETS AT BEGINNING OF YEAR, as restated	<u>62,200</u>
NET ASSETS AT END OF YEAR	<u>\$ 64,500</u>

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

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

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MEMPHIS, TENNESSEE
MEMPHIS, TENNESSEE

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TAMPA, FLORIDA 33609

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

Board of Directors
Machitocches Association for
Retarded Citizens, Inc.
Machitoches, Louisiana 71457

We have audited the financial statements of the Machitoches Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop as of and for the year ended June 30, 1994 and have issued our report thereon dated September 30, 1994.

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 the Circular A-133, Rules of Regulations of higher education and other nonprofit institutions. These 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 the Machitoches Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop, Machitoches, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, evaluation 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 recorded 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 may deteriorate.

In planning and performing our audit of the financial statements of the Machitoches Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop for the year ended June 30, 1994, 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 auditing 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under

**WATKINSCOPE ASSOCIATION FOR RETARDED CITIZENS, INC.
 ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
 WATKINSCOPE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1986**

NOTE 15) Leases, Obligations

The Watkinscope Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop rents its premises under an operating lease. The lease is for a one year term ending on June 30, 1987 with an obligation for a one year renewal.

Future minimum rental payments under this operating lease are \$28,800 for the fiscal year ended June 30, 1987.

The Watkinscope Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop are not participating in any capital lease arrangements.

NOTE 16) Loan From Debt

The Association's Adult Rehabilitation Program and Sheltered Workshop are not obligated under any long-term debt agreements at June 30, 1986.

NOTE 17) Employee Retirement System

All employees of the Association's Adult Rehabilitation Program and Sheltered Workshop are protected by the Social Security System. All employees contribute 4.2% of their total salary to the system, while the Association's Adult Rehabilitation Program and Sheltered Workshop contribute a like amount. For the year ending June 30, 1986 total contributions to the system were \$15,128 of which the Association's Adult Rehabilitation Program and Sheltered Workshop contributed \$7,108 and employees contributed \$8,020. Total payroll covered by this system for the year ended June 30, 1986 was \$122,048. Any future deficit in this system will be financed by the United States Government. The Association's Adult Rehabilitation Program and Sheltered Workshop have no further liability to the system for the year ended June 30, 1986.

NOTE 18) Compensated Absence

The Association's Adult Rehabilitation Program and Sheltered Workshop employees are entitled to certain compensated absences based on their length of employment. Each salaried employee accrues leave according to the FLSA Civil Service guidelines, based on length of service as follows:

FULL-TIME EMPLOYMENT	DAYS ACCRUED PER YEAR
0-3 years	12
3-5 years	15
5-10 years	18
10-15 years	21
More than 15 years	24

REHABILITATION ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHeltered WORKSHOP
HATCHITOCHEE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

NOTE 10) Compensated Absences - Continued

There are accumulated personal leave days and may be used for any purpose the employee desires. No distinction is made between annual and sick leave. Leave earned in one fiscal year cannot be carried over to a subsequent year. Employees are also entitled to compensatory time on an hour - for - hour basis for approved overtime. Compensatory time not used in the fiscal period that it is earned cannot be carried over to the next fiscal year and will be forfeited.

Compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

NOTE 11) LITIGATION

According to management, the Hatchitochee Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop were not involved in any litigation as of June 30, 1998.

NOTE 12) Stewardship, Compliance, and Accountability

The Hatchitochee Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program entered into a contract with the State of Louisiana Department of Health and Hospitals, Office of Human Services to provide adult rehabilitation services. Transactions of the association's Adult Rehabilitation Program were made in accordance with the requirements contained in Formola Funding and Guidelines for Alternative Care in Adult Rehabilitation Services Contracted with the Division of Mental Retardation and Developmental Disabilities. All contract services incurred under this contract were not recovered under any other contract.

NOTE 13) Prior Period Adjustments

It was determined that in prior years the Hatchitochee Association of Retarded Citizens, Inc.'s corporate checking accounts were included in the Hatchitochee Association of Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop related information. Correction of this error resulted in a reduction of net assets as follows:

Decrease in net assets for removing Hatchitochee Association of Retarded Citizens, Inc.'s corporate checking accounts	\$ (13,500)
Net assets, as previously reported	____71,142
Net assets, as restated at June 30, 1998	<u>\$ 57,642</u>

BACKGROUND INFORMATION

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

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MONROE, LOUISIANA 70501

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MEMBER OF THE AICPA
1000 P. O. BOX 174
MONROE, LOUISIANA 70501

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTAL INFORMATION

Board of Directors
Metairie Citizens Association Inc.
Metairie Citizens, Inc.
Metairie, Louisiana 70001

Our report on our audit of the financial statements of the Metairie Citizens Association Inc. Metairie Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop, Metairie, Louisiana for the year ended June 30, 1994 appears on page 2. 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, Auditing of Institutions of Higher Education and Other Nonprofit Institutions for the purpose of forming 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
Metairie, Louisiana
September 30, 1994

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**HATCHITOCHES ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
HATCHITOCHES, LOUISIANA
FINANCIAL REPORT
JUNE 30, 1996**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or collector, and to other appropriate public officials. The 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.

Release Date DEC 04 1996

REHABILITATION ASSOCIATION FOR EXTENDED CITIZENS, INC.
 AUDIT ASSISTANCE PROGRAM AND HEALTHIER WORKERS
 MATCHGRANTED, LOUISIANA
 ASSET LIABILIZATION PROGRAM
 COMPARATIVE STATEMENTS OF ACTIVITIES
 YEARS ENDED JUNE 30, 1994 AND 1993

UNRESTRICTED NET ASSETS:	1994	1993
Support:		
Fees:		
State of Louisiana, Department of Health and Hospitals, Office for Children with Developmental Disabilities	\$268,708	\$168,600
State of Louisiana, Department of Social Services - LHM	8,298	12,822
State of Louisiana, Department of Health and Hospitals, Title XII	25,843	14,945
Other	1,410	2,489
Net Assets Released from Restrictions:		
Federal Transit Administration Sec. 141 Depreciation on restricted vans	7,880	3,488
Total revenues, gains and other support	310,643	207,944
Expenses:		
Program Services	385,868	444,434
Management and General	56,821	50,688
Total expenses	442,689	495,122
Increase in unrestricted net assets	12,213	8,969
TEMPORARILY RESTRICTED NET ASSETS:		
Federal Transit Administration Sec. 141 Current year depreciation	(7,480)	(7,480)
Decrease in temporarily restricted net assets	(7,480)	(7,480)
INCREASE IN NET ASSETS	4,733	1,489
NET ASSETS AT BEGINNING OF YEAR, as restated	\$3,284	\$1,795
NET ASSETS AT END OF YEAR	\$3,897	\$3,284

Supplementary schedule. Presented as additional analytical data.

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 100
NATCHITOCHES, LOUISIANA 70457

MEMBER OF THE AICPA
1984-1985

MEMBER OF THE AICPA
1984-1985

MEMBER OF THE AICPA
1984-1985

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

**Board of Directors
Natchitoches Association for
Retarded Citizens, Inc.
Natchitoches, Louisiana 70457**

We have audited the financial statements of the Natchitoches Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop, Natchitoches, Louisiana, as of and for the year ended June 30, 1984, and have issued our report thereon dated September 18, 1984.

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 CFR Circular A-133, Rules of Regulations of Higher Education and Child Support Enforcement. 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 the Natchitoches Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop, Natchitoches, Louisiana, is the responsibility of the Association's Adult Rehabilitation Program and Sheltered Workshop management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Association's Adult Rehabilitation Program and Sheltered Workshop compliance with certain provisions of laws, regulations, contracts and grants. However, our objective 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 audit committee, management, the legislative auditor of the State of Louisiana, and the grantor agency. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

HINES, JACKSON & HINES
Natchitoches, Louisiana
September 18, 1984

NATCHITOCHEE ASSOCIATION FOR BEHAVIOR CHANGES, INC.
 SMOKING CESSATION PROGRAM AND RELATED SERVICES
 NATCHITOCHEE, LOUISIANA
 RELATED SERVICE
 STATEMENT OF ACTIVITIES
 YEAR ENDED JUNE 30, 1976 AND 1975

UNRESTRICTED NET ASSETS		
Support:	1976	1975
Contributions:		
Business and organizations	\$ 1,771	\$ 613
Individuals	300	408
Fees:		
Contract work	22,800	18,165
Soft Drink sales	4,337	4,048
Other	1,320	2,188
Total revenues, gains and other support	29,828	24,414
EXPENSES		
Program Services	24,003	20,337
Management and general	4,063	3,380
Total expenses	28,066	23,717
INCREASE IN NET ASSETS	1,762	7,697
NET ASSETS AT BEGINNING OF YEAR, as disclosed	4,352	4,162
NET ASSETS AT END OF YEAR	<u>\$ 6,114</u>	<u>\$ 11,859</u>

Supplementary schedule. Presented no additional analytical data.

REHABILITATION ASSOCIATION FOR BUSINESS CITIZENS, INC.
ADULT REHABILITATION PROGRAMS AND SERVICES CENTER
BATONROUGE, LOUISIANA
ADULT REHABILITATION PROGRAM
COMPARATIVE STATEMENTS OF FINANCIAL POSITION
JUNE 30, 1994 AND 1993

ASSETS	<u>1994</u>	<u>1993</u>
Cash	\$ 28,712	\$ 12,712
Receivables:		
State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities	7,800	12,400
State of Louisiana, Department of Social Services	2,240	2,720
State of Louisiana, Department of Health and Hospitals, Title III	1,804	0
Plant and equipment, net of accumulated depreciation of \$50,820	<u>12,184</u>	<u>12,880</u>
Total assets	<u>\$52,740</u>	<u>\$ 38,712</u>
LIABILITIES		
Revenues payable	\$ 402	\$ 54
Payroll taxes payable	<u>2,585</u>	<u>212</u>
Total liabilities	2,987	266
NET ASSETS, as restated		
Unrestricted	43,356	32,142
Temporarily restricted	<u>12,481</u>	<u>12,181</u>
Total net assets	<u>55,837</u>	<u>44,323</u>
Total liabilities and net assets	<u>\$52,740</u>	<u>\$ 38,712</u>

Supplementary schedule. Presented as additional analytical data.

STATISTICAL ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
STATISTOCKER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1988

Page 11 Summary of Significant Accounting Policies - Continued

Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. When donor stipulations are absent regarding how long these donated assets must be maintained, the Association's Adult Rehabilitation Program and Sheltered Workshop report expenditures of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Association's Adult Rehabilitation Program and Sheltered Workshop reclassify temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method.

In 1988, the Association's Adult Rehabilitation Program and Sheltered Workshop elected to adopt Statement of Financial Accounting Standards Board (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Association's Adult Rehabilitation Program and Sheltered Workshop are 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. In addition, the Association's Adult Rehabilitation Program and Sheltered Workshop are required to present a statement of cash flows. As permitted by this new statement, the Association's Adult Rehabilitation Program and Sheltered Workshop has discontinued its use of Fund Accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required.

Contributions

The Association's Adult Rehabilitation Program and Sheltered Workshop also elected, in 1988, to adopt SFAS No. 128, "Accounting for Contributions Received and Contributions Made." In accordance with SFAS No. 128, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Income Taxes

The Statistocker Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop are exempt from income taxes under Internal Revenue Code Section 501(c)(3).

Cash

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

MENTORSHIPS ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
BATONROUGE, LOUISIANA
ADULT REHABILITATION PROGRAM
COMPARATIVE STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 1988 AND 1989

SCHEDULE 1

	1988	1989
CASH FLOWS PROVIDED BY/USED IN OPERATING ACTIVITIES		
Change in net assets		
Adjustments to reconcile change in net assets to net cash provided by operating activities:	\$ 4,713	\$ 1,949
Depreciation	8,518	8,880
Increase in receivables	1,842	5,482
Increase/(decrease) in accounts payable	607	(577)
Increase/(decrease) in payroll taxes payable	(818)	(127)
NET CASH PROVIDED BY/USED IN OPERATING ACTIVITIES	14,762	15,607
CASH FLOWS PROVIDED BY/USED IN INVESTING ACTIVITIES		
Purchase of equipment	(12,758)	0
NET CASH PROVIDED BY/USED IN INVESTING ACTIVITIES	(12,758)	0
CASH FLOWS PROVIDED BY/USED IN FINANCING ACTIVITIES		
Principal payments on debt	(0)	(1262)
NET CASH PROVIDED BY/USED IN FINANCING ACTIVITIES	(0)	(1262)
NET INCREASE IN CASH	12,004	13,345
CASH, beginning of year	15,512	2,167
CASH, end of year	\$ 27,516	\$ 15,512

Supplementary schedule. Presented as additional analytical data.

SAVINGTHROUGH ASSOCIATION FOR IMPROVED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
REVENUES, EXPENSES
ADULT REHABILITATION PROGRAM
STATEMENT OF FINANCIAL RESULTS
FOR THE YEAR ENDED JUNE 30, 1996

SCHEDULE 4

	Program Expenses	Management and General	
		General	Total
COMPENSATION AND RELATED EXPENSES:			
Compensation:			
Officers' salaries	\$ 0	\$ 26,432	\$ 26,432
Other salaries	89,429	27,386	116,815
Payroll taxes	6,233	6,282	12,515
Workman's compensation insurance	0	2,823	2,823
Total compensation and related expenses	95,662	62,923	158,585
ACCURACY EXPENSES:			
Bank	18,088	0	18,088
Repairs and maintenance	12,188	0	12,188
Utilities	4,123	0	4,123
Total accuracy expenses	34,399	0	34,399
TRANSPORTATION EXPENSES:			
Fuel and oil	7,213	0	7,213
OTHER REVENUES:			
Accounting	0	4,866	4,866
depreciation	7,890	1,068	8,958
insurance	4,518	0	4,518
rentage	0	82	82
Office supplies	0	22	22
Licenses	182	0	182
Telephone	0	846	846
Traveling	45	0	45
Travel	188	0	188
Other	128	625	753
Total other expenses	18,923	6,627	25,550
TOTAL INCOME/EXPENSES	\$182,889	\$ 38,423	\$144,466

Supplementary Schedule. Presented as additional analytical data.

BAPTISTCHURCH ASSOCIATION FOR RETIRED CITIZENS, INC.
 AGING ENHANCEMENT PROGRAM AND RELATED WORKSHOP
 BAPTISTCHURCH, LOUISIANA
 SHELTERED WORKSHOP
 STATEMENT OF FINANCIAL POSITION
 1988, 1987, 1986 AND 1985

ASSETS	<u>1988</u>	<u>1987</u>
CASH	\$ 7,182	\$ 4,848
Furniture and equipment, net of accumulated depreciation of \$18,432	<u>2,342</u>	<u>2,782</u>
TOTAL assets	<u>\$ 9,524</u>	<u>\$ 7,630</u>
LIABILITIES		
Accounts payable	\$ 200	\$ 485
NET ASSETS, as restricted		
Unrestricted	<u>11,871</u>	<u>8,552</u>
TOTAL liabilities and net assets	<u>\$ 12,071</u>	<u>\$ 9,037</u>

Supplementary schedule. Prepared as additional analytical data.

PHARMACEUTICAL ASSOCIATION FOR RETARDED CHILDREN, INC.
AGENCY FACILITATION PROGRAM AND RELATED WORKING
MEMORANDUM, LOS ANGELES
JUNE 30, 1998

TABLE OF CONTENTS

	EXHIBIT	SCHEDULE	PAGE
BOARD OF DIRECTORS	-	-	1
INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS	-	-	3
FINANCIAL STATEMENTS			
Combined Statement of Financial Position	A	-	3
Combined Statement of Activities	B	-	4
Combined Statement of Cash Flows	C	-	5
Combined Statement of Functional Expenses	D	-	8
NOTES TO FINANCIAL STATEMENTS	-	-	7
SUPPLEMENTARY INFORMATION	-	-	14
Independent Auditor's Report on Supplemental Information	-	-	14
AGENCY FACILITATION PROGRAM:			
Comparative Statements of Financial Position	-	1	16
Comparative Statements of Activities	-	2	17
Comparative Statements of Cash Flows	-	3	18
Statement of Functional Expenses, JUNE 30, 1998	-	4	18
Unrelated Workings:			
Statement of Financial Position	-	5	20
Statement of Activities	-	6	21
Statement of Cash Flows	-	7	22
Statement of Functional Expenses, JUNE 30, 1998	-	8	23
Schedule of Compensation to Board Members	-	9	24
Schedule of Federal Awards	-	10	25
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN			
ASSET OF BASIC FINANCIAL STATEMENTS PERFORMED IN			
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	-	-	26
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE			
BASED ON AN ASSET OF BASIC FINANCIAL STATEMENTS PERFORMED			
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	-	-	27