

EMPHIS ASSOCIATION FOR RETARDED CITIZENS
Alexandria, Louisiana

SCHEDULE OF ALLOWABLE COSTS ATTRIBUTED TO ONE CONTRACT
June 30, 1987
(Continued)

	COST REPORT	ALLOT ADJUSTMENTS	AM ADJUSTED
DIETARY			
Food	\$ 388	\$ -	\$ 388
Supplies	<u>133</u>	<u>-</u>	<u>133</u>
Total Dietary	\$ 521	\$ -	\$ 521
THERAPEUTIC AND TRAINING			
Salaries	\$281,758	\$ -	\$281,758
Employee Benefits	2,944	-	2,944
Insurance-Workman's Compensation		21	5,816
Psychologist	158	-	158
Payroll Taxes	<u>15,532</u>	<u>11</u>	<u>21,883</u>
Total Therapeutic & Training	\$299,412	\$22,812	\$322,224
TOTALS	\$304,924	\$ 22,812	\$327,736

- 1) To reallocate payroll taxes and reduce for taxes on unallowed wages.
- 2) To reallocate Workman's Compensation insurance and reduce for insurance on unallowed wages. Reverse prepaid Workman's Compensation at the beginning of the year.

\$ (5,213)
<u> 132</u>
<u>\$ (5,081)</u>
- 3) To adjust for prepaid insurance at beginning and end of the year for motor vehicles.
- 4) To adjust for prepaid insurance at the beginning and end of the year for building.
- 5) Depreciation on capital lease equipment.

See Notes to Financial Statements.

RAPIDES ASSOCIATION FOR RETARDED CITIZENS
Alexandria, Louisiana

SCHEDULE OF ALLOWABLE COSTS ATTRIBUTED TO ONE CONTRACT
June 30, 1997

	<u>COST</u> <u>REPORT</u>	<u>ADJUST</u> <u>ADJUSTMENTS</u>	<u>AS</u> <u>ADJUSTED</u>
ADMINISTRATIVE AND GENERAL			
Salaries - Administrator	\$ 22,353	\$ -	\$ 22,353
Salaries - Assistant Administrator	21,351	-	21,351
Salaries - Clerical	9,880	-	9,880
Payroll Taxes	4,884	-	4,884
Unemployment	9,299	1) (8,373)	926
Employee Benefits	3,412	-	3,412
Advertising	235	-	235
Insurance-Workman's Compensation	5,917	2) (4,858)	1,059
Insurance-Liability	3,693	4) (427)	3,266
Insurance-Motor Vehicle	4,638	3) (25)	4,613
Licenses	183	-	183
Office Supplies	4,843	-	4,843
Motor Vehicle Expense	19,144	-	19,144
Postage	609	-	609
Rents & Leases	3,750	-	3,750
Telephone	2,656	-	2,656
Training, In-service	295	-	295
Travel & Seminars	<u>3,837</u>	<u>-</u>	<u>3,837</u>
Total Administrative & General	\$227,764	\$112,838	\$114,926
PLANT OPERATION AND MAINTENANCE			
Salaries & Wages	\$ 4,578	\$ -	\$ 4,578
Maintenance, Buildings & Grounds	2,423	-	2,423
Payroll Taxes	358	-	358
Insurance-Workman's Compensation	3,425	2) 388	3,813
Repairs, Buildings & Grounds	-	-	-
Repairs & Maintenance, Furniture and Equipment	4,129	-	4,129
Supplies	4,428	-	4,428
Utilities	<u>8,898</u>	<u>-</u>	<u>8,898</u>
Total Plant Operations & Maintenance	\$ 28,839	\$ 388	\$ 29,227
CAPITAL ASSET COST			
Depreciation - Buildings	\$ 1,347	\$ -	\$ 1,347
Depreciation - Furniture & Equipment	1,300	5) 787	2,087
Depreciation - Motor Vehicles	<u>10,982</u>	<u>-</u>	<u>10,982</u>
Total Capital Asset Cost	\$ 13,629	\$ 787	\$ 14,416

SUPPLEMENTAL DATA

REPORT ASSOCIATION FOR FINANCIAL CREDITORS
 JOHN DEERE TRILLING CENTER
 Schaumburg, Illinois

PROJECT REVENUE

For the Year Ending June 30, 1997

PROJECT	REVENUE	BALANCE	FINANCIAL SERVICES	OPERATION EXPENSES	CONSTRUCTION	NET PROFIT
General Services	23,643	224,374	51,274	15,497	-	1,487
TRUCK MAINTENANCE	10,274	1,000	60	1,187	-	(663)
S.A.A.C. - Equipment	1,181	2,182	-	-	-	-
P.L.U.S. - Trucks	1,797	2,197	-	-	-	-
Project Marketing	24,264	1,646	60	60	1,608	1,99
Supplies	4,171	3,688	28	30	-	34
Field	1,228	64	74	33	-	69
Truckers	3,382	(1,021)	(18)	(1)	(1)	14
TOTAL	65,451	245,451	51,422	11,422	1,608	1,621

See Note to Financial Statements

RAPIDES ASSOCIATION FOR RETIRED CITIZENS
John Broom Training Center
Alexandria Louisiana

STATEMENT OF OPERATIONS AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 1989

REVENUES		
Project Revenue-Net(Schedule)	\$4,228	
Contributions	886	
Interest Earned	3,345	
Coke Sales	6,382	
Dirge(Net)	<u>285</u>	
TOTAL REVENUES		\$15,326
EXPENSES		
Coke Purchases	\$5,491	
Rice Expense	99	
Employee Bureau	658	
Small Tools	1,244	
Flower Fund	27	
Christmas Parties & Client Treats	<u>315</u>	
TOTAL EXPENSES		\$8,134
NET REVENUE		\$ 7,192
FUND BALANCE, BEGINNING OF YEAR		\$21,627
FUND BALANCE, END OF YEAR		\$28,819

See Notes to Financial Statements

RAPIDAN ASSOCIATION FOR RETARDED CITIZENS
John Eskew Training Center
Alexandria, Louisiana

BALANCE SHEET
June 30, 1967

ASSETS		
CURRENT ASSETS		
Cash and Equivalents	\$ 50,000	
TOTAL CURRENT ASSETS		\$50,000
FIXED ASSETS		
Equipment	\$20,000	
Accumulated Depreciation	(8,000)	
NET FIXED ASSETS		12,000
TOTAL ASSETS		\$62,000
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Interdepartmental Payable	\$ 1,340	
TOTAL LIABILITIES		\$ 1,340
FUND BALANCE		\$60,660
TOTAL LIABILITIES AND FUND BALANCE		\$62,000

See Notes to Financial Statements

EMERGE ASSOCIATION FOR RETARDED CITIZENS
Alexandria, Louisiana

SCHEDULE OF EXPENSES
For the Year Ended June 30, 1997
(Continued)

THERAPEUTIC AND TRAINING	
Salaries	\$216,165
Payroll Taxes	24,145
Employee Benefits	3,167
Insurance-Workman's Compensation	8,816
Consultants-Psychologists	<u>150</u>
Total Therapeutic & Training	\$252,343
TOTAL EXPENSES	\$442,118

See Notes to Financial Statements

WAFERIK ASSOCIATION FOR DEBARRED CITIZENS
Alexandria, Louisiana

SCHEDULE OF EXPENSES
For the year ended June 30, 1997

ADMINISTRATIVE AND GENERAL

Salaries - Administrator	\$ 32,873
Salaries - Assistant Administrator	21,884
Payroll Taxes	5,289
Employee Benefit	1,488
Dues & Memberships	4,523
Insurance	2,913
Licenses	353
Office Supplies	4,843
Advertising	235
Convention	1,385
Motor Vehicle Expenses	18,344
Postage	708
Audit	3,750
Telephone	2,661
Training, In-Service	288
Travel & Seminars	3,837
Miscellaneous	168
Permitting	308

Total Administrative and General \$87,528

PLANT OPERATION AND MAINTENANCE

Salaries & Wages	\$ 4,878
Payroll Taxes	368
Maintenance, Buildings & Grounds	3,538
Repairs, Buildings & Grounds	3,475
Repairs & Maintenance, Furniture & Equipment	1,226
Insurance	1,463
Utilities	8,855
Supplies	4,428
Miscellaneous - Minor Equipment	822

Total Plant Operation and Maintenance \$30,886

CAPITAL ASSET COST

Depreciation - Buildings	\$ 1,347
Depreciation - Furniture & Equipment	2,887
Depreciation - Vans	18,500

Total Capital Asset Cost \$22,734

DIETARY

Salaries	\$8,208
Payroll Taxes	1,200
Insurance-Workman's Compensation	195
Food	13,259
Supplies	122

Total Dietary \$23,184

RAPIDES ASSOCIATION FOR RETARDED CITIZENS
Alexandria, Louisiana

STATEMENT OF SUPPORT, REVENUE AND EXPENSES, AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 1967

PUBLIC SUPPORT		
Contributions	\$	35
Fees and contracts - OMS		<u>402,218</u>
Total public support		\$402,253
OTHER REVENUE		
Program services	\$	10,598
Membership dues		795
Interest income		1,596
Client/employee meals/miscellaneous		<u>38,028</u>
Total other revenue		<u>13,017</u>
TOTAL PUBLIC SUPPORT AND REVENUE		\$440,178
EXPENSES		
Administrative and General	\$107,428	
Plant Operations and Maintenance	28,000	
Capital Asset Cost	14,320	
Dietary	21,100	
Therapeutic and Training	<u>349,842</u>	
TOTAL EXPENSES		\$420,690
EXCESS (DEFICIENCY) OF SUPPORT AND REVENUE OVER EXPENSES		\$ 19,488
FUND BALANCE, Beginning of year		\$320,300
FUND BALANCE, End of year		<u>\$346,322</u>

See Notes to Financial Statements.

RAPIDEX ASSOCIATION FOR RETARDED CITIZENS
 Alexandria, Louisiana

BALANCE SHEET
 June 30, 1987

ASSETS

CURRENT ASSETS

Cash and equivalents	\$ 243,100
Accounts Receivable	55,407
Interdepartmental Receivable	1,349
Prepaid expenses	<u>2,200</u>

Total current assets \$202,056

PROPERTY, PLANT AND EQUIPMENT

Buildings	\$ 80,310
Major movable equipment	20,880
Motor vehicles	105,988
Less accumulated depreciation	<u>(122,880)</u>

Total property, plant and equipment 52,198

OTHER ASSETS

Deposits M/C Insurance	\$ 1,400
Deposit on Vans	<u>25,950</u>

Total Other Assets 17,400

TOTAL ASSETS \$251,344

LIABILITIES AND FUND BALANCE

LIABILITIES

Employee withholdings	\$ 2,001
Accounts Payable	<u>3,100</u>

Total Liabilities \$ 5,101

FUND BALANCE

\$246,172

TOTAL LIABILITIES AND FUND BALANCE \$251,344

See Notes to Financial Statements.

RAPIDES ASSOCIATION FOR RETARDED CITIZENS
 Alexandria, Louisiana

**COMBINED STATEMENT OF SUPPORT, REVENUE AND EXPENSES, AND
 CHANGES IN FUND BALANCE
 For the Year Ended June 30, 1987**

	<u>BASC</u>	<u>JCRC</u>	<u>COMBINED</u>
PUBLIC SUPPORT			
Contributions	\$ 30	\$ 684	\$ 721
Fees and contracts - OMB	<u>402,218</u>	<u>-</u>	<u>402,118</u>
TOTAL public support	\$402,248	\$ 684	\$402,932
OTHER REVENUE			
Program services	\$ 10,599	\$ -	\$ 10,599
Membership dues	795	-	795
Interest income	7,594	2,745	7,741
Project revenue	-	6,229	6,229
Coke sales	-	6,189	6,189
Rings (Net)	-	265	265
Client/employee meals/miscellaneous	<u>19,005</u>	<u>-</u>	<u>19,005</u>
Total other revenue	\$ 36,993	\$15,328	\$ 52,321
TOTAL PUBLIC SUPPORT AND REVENUE	\$440,241	\$15,712	\$455,953
EXPENSES			
Administrative and General	\$107,438	\$ 7,909	\$115,347
Plant Operations and Maintenance	10,088	-	10,088
Capital Asset Cost	14,336	-	14,336
Dietary	31,184	-	31,184
Therapeutic and Training	<u>248,263</u>	<u>-</u>	<u>248,263</u>
TOTAL EXPENSES	\$411,109	\$ 7,909	\$419,018
EXCESS (DEFICIENCY) OF SUPPORT AND REVENUE OVER EXPENSES	\$ 29,092	\$ 7,798	\$ 36,890
FUND BALANCE, Beginning of year	\$328,100	\$47,822	\$375,922
FUND BALANCE, End of year	\$357,192	\$55,620	\$412,812

See Notes to Financial Statements.

RAPEXCO ASSOCIATION FOR RETARDED CITIZENS
Alexandria, Louisiana

COMBINED BALANCE SHEET
June 30, 1997

ASSETS	<u>FRAC</u>	<u>JCRC</u>	<u>COMBINED</u>
CURRENT ASSETS			
Cash and equivalents	\$ 343,389	509,038	\$ 852,427
Accounts Receivable	31,487	-	31,487
Prepaid expenses	1,208	-	1,208
Total current assets	<u>\$ 386,084</u>	<u>509,038</u>	<u>\$ 895,122</u>
PROPERTY, PLANT AND EQUIPMENT			
Buildings	\$ 58,335	\$ -	\$ 58,335
Major movable equipment	28,154	20,808	48,962
Motor vehicles	185,088	-	185,088
Less accumulated depreciation	(123,408)	(12,877)	(136,285)
Total property, plant and equipment	<u>\$ 58,159</u>	<u>\$ 8,931</u>	<u>\$ 67,090</u>
OTHER ASSETS			
Deposits W/C Insurance	\$ 1,455	\$ -	\$ 1,455
Deposit on VISA	15,954	-	15,954
TOTAL OTHER ASSETS	<u>17,409</u>	<u>-</u>	<u>17,409</u>
TOTAL ASSETS	<u>\$ 542,652</u>	<u>\$ 616,969</u>	<u>\$ 1,159,621</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Employee withholdings	\$ 2,861	\$ -	\$ 2,861
Accounts Payable	3,108	-	3,108
Interdepartmental (Receivable) Payable	(11,342)	(1,383)	-
Total liabilities	<u>\$ 4,627</u>	<u>\$ (1,383)</u>	<u>\$ 3,244</u>
FUND BALANCE	<u>\$ 538,025</u>	<u>\$ 618,352</u>	<u>\$ 1,156,377</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 542,652</u>	<u>\$ 616,969</u>	<u>\$ 1,156,377</u>

See Notes to Financial Statements.

RAPIDES ASSOCIATION FOR RETARDED CITIZENS
Alexandria, Louisiana

NOTES TO FINANCIAL STATEMENTS

NOTE 1. RAPIDES ASSOCIATION FOR RETARDED CITIZENS

The Rapides Association for Retarded Citizens (RARC) is a non-profit organization whose purpose is to improve the quality of life for handicapped people. It is a community-based non-profit corporation which provides rehabilitation services, training, placement and employment for mentally handicapped individuals.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

- A. Revenue from state contracts and private providers is recorded based on units of service.
- B. Membership dues are recorded in the year collected.
- C. Depreciation is provided using the straight-line method over the estimated useful life of the related recorded assets. The following useful lives are used in determining depreciation:
- | | |
|----------------------------|--------------|
| Buildings and improvements | 5 - 30 years |
| Furniture and equipment | 4 - 10 years |
| Automobiles | 4 - 5 years |
- D. RARC is exempt from federal income tax under Section 501(c) of the Internal Revenue Code.

NAFINS ASSOCIATION FOR RETARDED CITIZENS
Alexandria, Louisiana

COMBINED STATEMENT OF SUPPORT, REVENUE AND EXPENSES, AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 1987

PUBLIC SUPPORT		
Contributions	\$ 721	
Fees and contracts - own	<u>322,118</u>	
Total public support		\$402,839
OTHER REVENUE		
Program services	\$ 10,888	
Membership dues	788	
Interest income	9,741	
Project revenue	5,329	
Toba sales	5,192	
Ringo (Net)	365	
Client/employee meals/miscellaneous	<u>18,528</u>	
Total other revenue		\$ 58,031
TOTAL PUBLIC SUPPORT AND REVENUE		\$460,870
EXPENSES		
Administrative and General	\$115,547	
Plant Operations and Maintenance	10,084	
Capital Asset Cost	14,338	
History	21,206	
Therapeutic and Training	<u>248,843</u>	
TOTAL EXPENSES		\$409,918
EXCESS (DEFICIENCY) OF SUPPORT AND REVENUE OVER EXPENSES		\$ 50,952
FUND BALANCE, Beginning of year		\$288,976
FUND BALANCE, End of year		\$339,928

See Notes to Financial Statements.

RAPIDES ASSOCIATION FOR RETIRED CITIZENS
Alexandria, Louisiana

COMBINED BALANCE SHEET
June 30, 1997

ASSETS

CURRENT ASSETS

Cash and equivalents	\$ 300,000	
Accounts Receivable	33,887	
Prepaid expenses	<u>1,788</u>	

Total current assets		\$335,675
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PROPERTY, PLANT AND EQUIPMENT

Buildings	\$ 58,500	
Major movable equipment	44,964	
Motor vehicles	105,068	
less accumulated depreciation	<u>(132,300)</u>	

Total property, plant and equipment		\$ 76,172
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OTHER ASSETS

Deposits NYC Insurance	\$ 1,450	
Deposit on Vans	<u>15,250</u>	\$ 16,700

TOTAL ASSETS		<u>\$428,547</u>
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LIABILITIES AND FUND BALANCE

LIABILITIES

Employee withholdings	\$ 2,041	
Accounts Payable	<u>1,188</u>	

Total liabilities		\$ 3,229
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FUND BALANCE		\$425,318
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TOTAL LIABILITIES AND FUND BALANCE		<u>\$428,547</u>
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See notes to Financial Statements.

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BRUCE H. STAGG

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

October 15, 1997

Board of Directors
Rapides Association for Retarded Citizens
Alexandria, Louisiana

I have audited the general purpose financial statements of the Rapides Association for Retarded Citizens, for the year ended June 30, 1997, and have issued my report thereon dated October 15, 1997.

I conducted my 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 I 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 Rapides Association for Retarded Citizens is the responsibility of Rapides Association for Retarded Citizens' management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Rapides Association for Retarded Citizens' compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Bruce H. Stagg
Bruce H. Stagg, CPA

In planning and performing my audit of the general purpose financial statements of the Napines Association for Detached Citizens for the year ended June 30, 1987, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My 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 and irregularities in amounts that would be material in relation to the general purpose 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report.


Bruce H. Steg, CPA

BRUCE H. STAGG

INDEPENDENT ACCOUNTANT
 REGISTERED ACCOUNTING
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
 BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
 PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

October 15, 1997

Board of Directors
 Rapides Association for Retarded Citizens
 Alexandria, Louisiana

I have audited the general purpose financial statements of the Rapides Association for Retarded Citizens, for the year ended June 30, 1997, and have issued my report thereon dated October 15, 1997.

I have conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Rapides Association for Retarded Citizens is responsible for establishing and maintaining an internal control system. 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 a 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 system of 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, the procedures may become inadequate because of changes in conditions or that effectiveness of the design and operation of policies and the procedures may deteriorate.

BRUCE H. STAGG

REGISTERED ACCOUNTANT

MEMBER OF THE AMERICAN
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF THE MISSISSIPPI
INSTITUTE OF ACCOUNTANTS**INDEPENDENT AUDITOR'S REPORT**

October 15, 1997

Board of Directors
Rapides Association for Retarded Citizens
Alexandria, Louisiana

I have audited the accompanying balance sheet of the Rapides Association for Retarded Citizens (a non-profit organization) as of June 30, 1997, and the related Statement of Support, Revenue and Expenses, and Changes in Fund Balance for the year then ended. These financial statements are the responsibility of the Association's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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 I 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 accounts 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Rapides Association for Retarded Citizens as of June 30, 1997, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

FINANCIAL SECTION

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**HAFKINS ASSOCIATION FOR INTERIORS CITIZENS
ALEXANDRIA, LOUISIANA**

**AUDIT REPORT
JUNE 30, 1967**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and 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 FEB 9 1968

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