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CAJALOUPE ASSOCIATION OF RETARDED CITIZENS, INC.
Jonestown, Louisiana
Financial Statements and Auditor's Report
June 30, 1986 and 1985
and for the Years Then Ended

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or receiver, 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 SEP 04 1986

JERI SUE TOSSPON
Certified Public Accountant

CAJALOUPE ASSOCIATION OF RETIRED CITIZENS, INC.
Jonesville, Louisiana

Financial Statements and Auditor's Report

June 30, 1998 and 1999
and for the Years Then Ended

CATABOLA ASSOCIATION OF RETIRED CITIZENS, INC.
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SECTION 2
FINANCIAL STATEMENTS
REPORT ON FINANCIAL STATEMENTS

JERI BUE TOSSPON

Certified Public Accountant
P. O. Box 448
Ferrybay, Louisiana 71504-0448
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To the Board of Directors
Catahoula Association of Retarded Citizens, Inc.

I have audited the accompanying statement of financial position of Catahoula Association of Retarded Citizens, Inc. (CARC), (a non-profit organization) as of June 30, 1996 and 1995, and the related statements of activity and changes in fund balance, and cash flows for the years 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. 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 amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CARC as of June 30, 1996 and 1995, and the results of its activities and the cash flows for the years then ended in conformity with generally accepted accounting principles.



Ferrybay, Louisiana
July 23, 1996

CANADIAN ASSOCIATION OF AIRWAYS LIMITED, INC.
 STATEMENT OF FINANCIAL POSITION
 1968-69, 1970-71
 (Year Ending March 31, 1971)

ASSETS	1968-69		1970-71	
	General Fund	Work Involvement Fund	Amortization Fund	Total
Land on hold and in lease	\$ 6,000	17,700	\$ 87	\$ 24,787
Cash on hand	5,715	49	2,115	8,979
Accounts receivable	1,114	49	1,000	3,263
Prepaid taxes	395			395
Other deposits		6,320		6,320
Total assets (Note 1)	\$ 13,624	18,517	\$ 4,902	\$ 37,043
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Provision payable	\$ 381			\$ 381
Accrued payroll taxes	1,524	1,287		2,811
Deferred taxes	1,480	1,895		3,375
Other payable (Note 1)	1,200			1,200
Total liabilities	\$ 4,585	\$ 3,182		\$ 7,767
Fund Balances				
General Fund	117,719	67,204	427,727	852,650
Work Involvement Fund		14,204	6,000	20,204
Amortization Fund		14,204	6,000	20,204
Total Fund Balances	\$ 117,719	\$ 95,612	\$ 439,727	\$ 893,058
Total Liabilities and Fund Balances	\$ 122,209	\$ 103,794	\$ 444,629	\$ 930,801

See accompanying notes to financial statements.

CATACUMBA ASSOCIATION OF RETIRED CITIZENS, INC.
 STATEMENT OF CASH FLOWS
 TOTAL ALL FUNDS
 YEAR ENDED JUNE 30, 1996
 (With Comparative Totals For The Year Ended June 30, 1995)

	Year Ended June 30,	
	1996	1995
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	(\$ 4,499)	(\$ 7,287)
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation	4,032	3,843
(Increase) decrease in: Accounts receivable	(3,117)	12,377
Increase (decrease) in: Accounts payable	329	(410)
Accrued payroll tax	(38)	(257)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(\$ 3,288)</u>	<u>3,786</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of equipment	-0-	(\$ 7,802)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>-0-</u>	<u>(\$ 7,802)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Reduction of debt	(\$ 1,815)	(\$ 3,718)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	<u>(\$ 1,815)</u>	<u>(\$ 3,718)</u>
NET INCREASE (DECREASE) IN CASH	<u>(\$ 3,104)</u>	<u>(\$ 3,544)</u>
CASH AT BEGINNING OF YEAR	<u>16,855</u>	<u>18,488</u>
CASH AT END OF YEAR	<u>\$13,751</u>	<u>\$14,944</u>

See accompanying notes to financial statements.

CATACOLA ASSOCIATION OF RETARDED CITIZENS, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1996

NOTE 1 - CATACOLA ASSOCIATION OF RETARDED CITIZENS, INC.

Catacola Association of Retarded Citizens, Inc. (CARC) was organized in 1981 to promote the general welfare of retarded citizens wherever they may be, and, specifically, to provide an normal work and learning atmosphere in the least restrictive environment for retarded adults in Catacola Parish. The Association receives funding from the State of Louisiana, Office of Mental Retardation for Adult Day Services, performs services under its Work Activity program, and receives nominal funds for other activities from memberships and contributions. In 1992, the Association was enrolled as a provider in the Louisiana Medicaid Assistance Program and provides services to qualified clients under this program.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Fund Accounting

In order to ensure observance of limitations and restrictions placed on the use of resources available to CARC, the accounts are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund and, accordingly, all financial transactions have been recorded and reported in the following fund groups:

General Fund - Resources are provided under a contract from the State of Louisiana, based on the days of service provided, a contract covering clients under the Louisiana Medicaid Program (Title XIX), and by other sources such as interest. Expenditures are of a nature of those specified by the State in Guidelines for Allowable Costs from the Office of Mental Retardation, except as noted hereafter.

Work Activity Fund - Resources are provided as fees for services performed by the clients and interest and are used to pay wages to the clients and buy such supplies as needed for these services.

CAFAMOLA ASSOCIATION OF HEARDED CITIZENS, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1996

Association Fund - Resources are provided from memberships, contributions and interest and are generally unrestricted as to their use.

B. Income Tax Status

The Association qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for income taxes.

NOTE 3 - FIXED ASSETS AND DEPRECIATION

Fixed assets consist of the Association portion of two vans purchased through the State of Louisiana, 2000, under a (BFTA) grant for transportation of the elderly and handicapped, a copy machine and an air conditioner. In 1994, the Association obtained a riding mower and trailer with funds provided under a separate grant from the State of Louisiana. Work Activity Fixed assets is a minivan purchased in 1994. Ownership of all fixed assets of the Association, other than one of the vans, would revert to the Department of Health and Hospitals, Office of Mental Retardation, if the Association was to cease to function. The DOPH holds a reversionary interest in one of the vans. Depreciation is provided on a straight-line basis over the useful lives of the assets.

	General Fund	Work Activity Fund
Fixed Assets	\$13,298	\$7,800
Accumulated Depreciation	8,267	3,315
Net Fixed Assets	\$ 5,031	\$4,485

NOTE 4 - NOTES PAYABLE

Notes payable consist of one note from Jonesville Bank and Trust, unsecured, for the Association's portion of the 1994 van purchased with monthly payments of \$159.37 and interest at the rate of 4.75%. A savings account belonging to the Association is pledged to secure this note.

CATAHOULA ASSOCIATION OF RETARDED CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1994

NOTE 5 - STATE CONTRACTS

The Association received funds from three programs under the Office of Mental Retardation, State of Louisiana, and the Louisiana Medicaid Assistance Program as follows:

Adult Day Program	473,861
Louisiana Medical Assistance Program	<u>8,169</u>
	<u>482,030</u>

NOTE 6 - CATAHOULA PARISH SCHOOL BOARD CONTRACT

In August, 1991, CMAC entered into a contract with the Catahoula Parish School Board to provide training services to three special education students. The contract for the 81/92 school year was renewed for 92/93, 93/94 and 94/95 for one student and one student has been accepted as a regular client. The contract was not renewed for 95/96.

NOTE 7 - EXPENDITURES

Expenditures in the general fund were made in accordance with the specifications listed by the Office of Mental Retardation in their Guidelines for Allocable Costs for Adult Day Services for Persons with Developmental Disabilities.

NOTE 8 - DIRECTOR'S FEES

No fees or reimbursements were paid to directors in the years ended June 30, 1994 or 1995.

NOTE 9 - RETIREMENT

The employees of the association are not covered by any retirement plan.

SECTION II
REPORT ON INTERNAL CONTROL

JERI SUE TOSSPON

Certified Public Accountant
P. O. Box 488
Ferrybay, Louisiana 71534-0488
(504) 751-8085

To the Board of Directors of
Catahoula Association of Retarded Citizens, Inc.

I have audited the financial statements of Catahoula Association of Retarded Citizens, Inc., (CARC) (a nonprofit organization) for the years ended June 30, 1998 and 1999, and have issued my report thereon dated July 23, 1999.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of CARC for the years ended June 30, 1998 and 1999, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

The management of CARC is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimation 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.

To the Board of Directors of
Catahoula Association of Retarded Citizens, Inc.

For all the control structures identified, 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.

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 reportable condition in which the design or operation of the specific 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. 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 for the information of the Board of Directors, management, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Opie Sue Langford

Farriday, Louisiana
July 23, 1996

SECTION III

REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS

JERI SUE TOSSPON

Certified Public Accountant

P. O. Box 448

Ferriday, Louisiana 71334-8448

(518) 753-8583

To the Board of Directors of
Catahoula Association of Retarded Citizens, Inc.

I have audited the financial statements of Catahoula Association of Retarded Citizens, Inc. (CARC) (a nonprofit organization) as of and for the years ended June 30, 1996 and 1995, and have issued my report thereon dated July 31, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the comptroller general of the United States. These 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 CARC is the responsibility of CARC's management. As a part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of CARC's compliance with certain provisions of laws, regulations, contracts and grants, in particular the contract between the Association and the State of Louisiana, Department of Health and Hospitals, Region VI Community Services, Pinecrest State School. However, my objective was not to provide an opinion on overall compliance with such programs. Accordingly, I do not express such an opinion.

The results of my tests indicate that, with respect to the items tested, CARC complied, in all material respects, with the provisions referred to in the preceding paragraph, with respect to items not tested, nothing came to my attention that caused me to believe that CARC had not complied, in all material respects, with those provisions.

This report is intended for the information of the Board of Directors and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Ferriday, Louisiana
July 23, 1996