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## DARNALL, SIKES, KOLDER, FREDERICK & RAINEY



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Access 14,7 million

Hr. Gervis Laflear Association of Retarded ditions of Record Lass. P. B. Kee 877 Wills (Juste, LA 10596)

Dear Mr. Laflear:

During our modil of the financial statements of the dassolation of Batarded Citizens of Recognize, Jan., as of and far the year readed have 30, 1995, we prove an encounter in which the dasselation was run in respitations jan.

 Louisiana Revised Scatato 26:513 requires that all andits be complete within six membs of the close of the century's (local year.

I know that you were not aware of the fast that you were required to compagin an addit, and didn not do not next [ Jonawy 6, 1990. But in the dataset you next regargy your addition name, reweigh to remove that the regard will be instant within the 110 meth friedformed.

We would like to supress our appreciation to you for the contractor and analitance rendered to us in the performance at our said... Thend you have any questions or most assistance in implementing the suggestion above, please field line to contact us.

Darnall, Sikes, Rolder, Frederick & Rainer

A Convention of Contified Public Association

Ville Platte, hesistara June 39, 1996

## TABLE OF CONTINUES.

INDEPENDENT ANDIDON'S NAPORT	1.5
Balance abaot Stational of investment, expresses and charges in from balance Statement of functional expresses Source to the fitnessial antibuments	3 8-7
IPTERNAL CONTROL AND COMPLIANCE	
Independent Malitor's Report on Internal Control Elimitate based on an solit of financial statements performed in accordance with <u>compresent Auditing</u> <u>Elimitation</u>	9-33
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### DARNALL SIKES KOLDER FREDERICK & RAINEY



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INTERPORTATION'S SECOND

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Die Board of Directors Evangeline Association of Balanded Cilianum, Inn. Ellis Flatta, Inniniume

We have multical the measurance of planess shows of the Association of Detached Chiesens of Penegalizes, Iro, is receptivity erganization as of Auo M. 1992, and the related statement of revenue, supersee, and charges to hand balance and functional dependent for the year these vendent. These futurential extrements are the responsibility of the dynamization's management. Any responsibility is to mayorism as dynamics fitzerial surveyments and on our public.

We conducted for mall is maintainer with generally memory antiting prophetic build likes. Due to an end of the second second second second second design frameworks associates they whether the that has do write to be maint to design response to an end of the second second second second second design response of the second second second second second second design response of the second second second second second second design response of the second second second second second design response of the second second second second second design response of the second second second second second design response of the second second second second second design response of the second second second second second design response of the second second second second second design response of the second second second second second design response of the second second second second second design response of the second second second second second design response of the second second second second second second design response of the second second second second second second design response of the second second second second second second second design response of the second second second second second second second second second design response of the second second second second second second second second second design response of the second s

As described to Twis G as the (transmission terms of the regularities) has capaced deprecisions and 1 master in monotonic with the headlaster of the Benorey (STGE 1620) (headlast of televal lowers as perman, which data more all costs of the state of the state of televal lowers as perman, but the state of televal vectors and the state of televal lowers as perman, but the state of televal vectors and the state of televal lowers as perman, but the state of televal vectors and the state of televal lowers as the state of televal lowers as control with generally accorded declaring principles. The attracts as the libration interfaces are not interesting televalue.

In according with <u>forerrange soliting Staplack</u>, we have also issued a report denothered Dr. 1960 on our completering of the experimentation's terrenal reserved recorders and a report dated data NT, 1980 as the completence with long and resolutions.

MUNICIPAL CONTRACTOR

In our opinion, ensempt for the effects of computing degreeination as discovered in the preceding paragraph, the financial statements underword in above present fairly, in this had fail inservat, the financial pedition of the Association for the very then ended to conferrity with generalize accounting accounting principles.

> CalSull, 51075, BULGER, FERRERICE & RAINEY (& Corporations of Contribute Public Accountance)

Ville Fisher, Lemisters Marsh 27, 1998

# ASSOCIATION OF EXTREME CITIZENS OF EXAMPLEMENT, DOC. VIIIo Flatte, Logisiana

Balance Sheet June 30, 1993

ADDRESS

Current assets Revenue receivable	\$
Total current assaris	108,263
Triperty and equipment Furniture and finitures lard Rollings Accounting deprediation	18,714 18,714 18,714
Total net property and equipment	210_\$09
Other assets Deposito	
Total assets	\$ 351,129
LIABILITIES AND FORD REVITY	
Gerrenz Habilition Accounts payable Account payroll taxes Overland	6 14.102 16.607 10.410
Total current Liabilities	
Sotas payable - carrent	16.128
long-turm lishilities Boins payable Tetal lisbilities	290,425
Fund equity Fund balance-surrentwork, undesignated	199.951
Total liabilities and fund equity	5 331,139

The accompanying rates are an integral part of this statement.

# 

Statement of Excellus, Expenses, and Charges in Fund Salance Year Ended June 30, 1993

Exercise OCD relatoresensi Microsofilan/boatern confert Homes relatoresense Microsofic Conference Microsofic Conference Microsofic Parts of the first sales Other Income Talaj revenue	\$ 71,403 44,403 1,299,751 54,753 54,773 54,773 11,491 1,491,993
Program services Reseguent and general	789.847
Total espreame	1.522.833
former of revenue over expenses	(47,855)
Fund balance, (deficit) beginning of year	197.226
Fund halance, end of year	<u>9 149,451</u>

The accompanying notas are as integral part of this statement.

#### ASSOCIATION OF RETAINED CITIZENS OF SVARCELINE, INC. VILLS FIRITS, LOGISIENS

## Notes to the Financial Statements

### Sements of Starificant Accounting Policies

The Alsociacian of Batavide Gliness of Brangalies, Inc., is a new prefix separation energy from because tax severe motion SE(10) of the internet leverge (dec, the erroration was created on again 11, 107) to prove all severe distributions is advantation, and orientific properties and the Article of December 2010 and the action of the Section of December of the Marin dev and arrangement grant and the Article and of the Marin Bern Section and arrangement of the Article and of the Marin Bern Section of the Article Article and Article and of the Marin Bern Section and Article Article and Arti

The beard of directors of the corporation are elected by the analoga of the corporation, serve variable terms, and receive no compresention.

## A. Bonia of Accounting

hads of accounting refers to when revenues and expenses are computed in the accounts and repertud to the financial stargements. Main of accounting relates to the timing of the menurement andoreservices of the measurement forces evolved.

The fidancial statements of the corporation are processed on the second basis of accounting.

#### Income.Teeca

alone the set of the s

#### C. Preservy and Icolonger

Property and equipment are staled at east. Repreciation in computed using the modified accolarated cost concrety system area the applicable recovery periods minh range from 7 to 13, years. The modified accolarated cost recovery spaces does not confere to describe accolarized cost recovery spaces does not confere to describe accolarized cost.

#### (7) Long. tarm Bobr.

#### A summary of long-term debt fallows:

Bates payable to Pringeline hash and Truit Co., original principal of \$193,000 datad 9/1/92, payable to membhy inialization of \$2,452,15 Solidiling Statistic to Pr. die 9/13/97, service by real subject

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### ANDICIATION OF REFARMED CITIZENS OF PARCELINE, INC. VILLS FLACES, Lonisian

Pates in the Financial Companyors

## (3) Property and Resigneer,

Property and equipment consisted of the following at June 32, 1985-

Land Putalizer and Pistores Building and Improvements Total		
Less: Accumulated Depreciation	_17.641	
Bet preparity and environment	1110 670	

## (4) Sottal Benefity Pratem

DB) years of Dissipilate Association of Saturdod different. Inc. are members of the Social Reserving Spraw. The organization and its empirication contributes a percentage of each conjunys's balance in the Sprawn C. 65 percent analy. The organization's contribution during the years coded lines 20, 1993 memoria to AV

## (3) Litigatian

There is no litigation pending equint the Everyplice Association of Retorded Ultimons, Inc., at June 20, 1995.

INTERNAL CONTROL AND CONFLIGNCE

DARNALL SIKES, KOLDER, FREDERICK & RAINEY

name and a first state

\$280

DESPESSION ADDITES SERVER OF DETERMAL CONTROL STRUCTURE MADE OF AN ADDIT OF COMPOSENT DUT FINANCIAL STRUCTURE TRANSPORT DE ACCORDANCE ANTO COMPOSENT ADDITES EDUDATES

Maged of Directory Association of Bocurded Citizens of Energelise, Inc. Tille Platce, Lawisians

We have and/ted the finenzial statements of the Sanotlation of Fatarded fitzions of Perspectre, for ... is comprofit organization, as of and far the year mided June 20, 1995, and have langed our respect thereas dated Marsh 27, 1996.

We conducted our modit is accordance with gamarally accounted anditing standards, <u>Sovernmany Anditing Figuration</u>, Level by the Comptualing Gamaral of the Baited Halam. These simulation require that we give and perform the angle to obtain presenable assurption with the figurated statements are free of setterial mixturesers.

The standard stars are real to append on the star with the formation of the stars and the stars and the stars are stars at the stars a

In planning, and performing our motifs of the figure list statuses of the page list (or if status of citizen of Darges) lists, inc. in the year mode have 30, compact to the lists of citizen of Darges) lists, inc. in the year mode have 30, compact to the listence lists of the lists of the lists of the lists of the status of relaxest policies and performing and the lists of the proceedings of the lists of the lists of the lists of the lists of the proceedings of the lists of the lists of the lists of the lists of the proceedings of the lists of th



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#### Inadematic Service/Lon of history/Lon You/Long

Flodieg:

has to the small masher of exployees, the organization did not have advants segmention of functions within the accounting system.

#### Recommendation :

Based upon the size of the operation and the cost-benefit of additional personnel, is may not be feasible to achieve complete segregation of daties.

Response.

#### So response in considered recentery.

a material weakness is a reportable condition in which the design or sportation of one or more of the information control truncate aluments does not reduce to a collectively low level the risk them errors or irregularities in summary that would be mercial in reduction to the formerial ensemption time setting any second and not be detected within a timely period by employees in the second merce of setfecting their section former.

but consideration of the integral composite structure would not necessarily disting a limitary in the integral control eccentry that might be reportable conditions and, accordingly, would not necessarily distinct and and the medicions that are also considered to be material weaknesses as defined above However, we believe the reperiable condition described above is a material weaknest.

This report is intended for the information of the Beard of Directors, menagement, and Lagislative Ambier. However, but report is a matter of public receipt and its distribution is not limited.

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March D. 1996

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PARAL PARAL PL			Cit has the

Association of Retarded Gitizens of Evengelite, Juc. 71110 Plante, Loniniana

We have madited the financial statements of the Association of Batarded Citizens of Evengeline, inc., in nonprofit organization) as of min for the year ended Jack 30, 1975, and have issued our report therees deted March 27, 1958.

To conducted our addition theorem with pretrainy accepted sufficient particles (constraint) addition (included) (source by the Comparing) of pretrainty (constraint) addition (included) (source by the Comparing) of the addition (constraint) (source based on the source based on the source of material distant and the source of the source based on the source for a material distant and the source of the sou

compliance with laws, regulations and contracts applicable is the organization in the requestilitity of the hand of Silvericit. As part of districtly moments assurance does shotber the founded statements are free former and latest terms or synflowed tests of the very laws with serial previous of laws, regulations and sestances. However, the theritary of sersonal statement of any series does been any series of the second sectors.

The results of our lexis disclosed on instances of messampliance that are required to be reported under familyment Auditing Standards.

This report is detended for the information of the Board of Structure, merapranet, and Lagislative Andiar, Boaver, this report is a matter of public record and its distribution is not limited.

A Corporation of Gertified Public Accountants

Ville Platte, Loniniana March 27, 1996



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