

**WIND ENERGY ASSOCIATION FOR SOUTHERN CALIFORNIA, INC.**  
**MEMPHIS, TENNESSEE**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 1998**

CASH FLOWS PROVIDED BY/USED IN OPERATING ACTIVITIES	
Change in net assets	\$ (21,127)
Adjustments to reconcile change in net assets to net cash used by operating activities	
Depreciation	12,421
(Increase) in receivables	(442)
Decrease in prepaid expenses	1,488
Increase in accounts payable	1,207
(Decrease) in compensation payable	(474)
Increase in payroll taxes payable	<u>1,488</u>
<b>NET CASH PROVIDED BY/USED IN OPERATING ACTIVITIES</b>	<b>\$ 3,489</b>
CASH FLOWS PROVIDED BY/USED IN FINANCING ACTIVITIES	
Principal payments	<u>\$ (12,880)</u>
<b>NET CASH PROVIDED BY/USED IN FINANCING ACTIVITIES</b>	<b><u>(12,880)</u></b>
<b>NET INCREASE IN CASH</b>	<b>3,429</b>
CASH, beginning of year	<u>14,325</u>
CASH, end of year	<b><u>\$ 17,754</u></b>

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

WINDY HARBOR ASSOCIATION FOR RETIRED CITIZENS, INC.  
 WINSTON-SALEM, LOUISIANA  
 SHELTERED HOUSING  
 STATEMENT OF FINANCIAL POSITION  
 JUNE 30, 1978

	<u>1978</u>	<u>1977</u>
<b>ASSETS</b>		
Cash	\$ 9,894	\$ 4,534
Accounts receivable	10,000	9,894
Prepaid insurance	315	0
Furniture and equipment, net of accumulated depreciation of \$400	<u>2,585</u>	<u>3,200</u>
<b>TOTAL ASSETS</b>	<b><u>\$22,794</u></b>	<b><u>\$17,628</u></b>
<b>LIABILITIES</b>		
Accounts payable	\$ 2,045	\$ 250
Compensation payable	200	250
Payroll taxes payable	<u>885</u>	<u>173</u>
<b>Total liabilities</b>	<b>2,930</b>	<b>673</b>
<b>NET ASSETS</b>		
Restricted	<u>19,864</u>	<u>16,955</u>
<b>Total liabilities and net assets</b>	<b><u>\$22,794</u></b>	<b><u>\$17,628</u></b>

Supplementary schedule. Presented as additional analytical data.

WINE FABRIC ASSOCIATION FOR RETIRED CITIZENS, INC.  
 WINSTON-SALEM, NORTH CAROLINA  
 MEMORANDUM REPORTING  
 STATEMENT OF ACTIVITIES  
 YEAR ENDED JUNE 30, 1990

UNRESTRICTED NET ASSETS		
Support:	1989	1988
Contributions:		
Businesses and organizations	\$ 0	\$ 200
Individuals	0	694
Other:		
Contract work	60,000	70,138
Soft Drink Sales	137	389
Interest	22	88
Total revenues, grants and other support	60,159	71,445
EXPENSES		
Program Services	60,000	60,187
Management and general	4,483	5,148
Total expenses	64,483	65,335
INCREASE IN NET ASSETS	5,676	6,110
NET ASSETS AT BEGINNING OF YEAR	18,162	18,242
NET ASSETS AT END OF YEAR	<u>\$ 23,838</u>	<u>\$ 24,352</u>

Supplementary schedule. Presented as additional analytical data.

WORLD WARIII ASSOCIATION FOR REFUGEE CITIZENS, INC.  
 WINSTON-SALEM, LOUISIANA  
 MEMBERSHIP RECORDS  
 STATEMENT OF CASH FLOWS  
 YEAR ENDING JUNE 30, 1968

CASH FLOWS PROVIDED BY/USED IN OPERATING ACTIVITIES	1968	1967
Change in net assets	\$ 2,870	\$ 5,300
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	494	181
Increase (Decrease) in receivables	(2,000)	3,400
Increase (Decrease) in prepaid expense	(200)	0
Increase (Decrease) in accounts payable	2,400	200
Increase (Decrease) in compensation payable	(80)	178
Increase (Decrease) in payroll taxes payable	624	(572)
<b>NET CASH PROVIDED BY/USED IN OPERATING ACTIVITIES</b>	<b>8,454</b>	<b>7,627</b>
CASH FLOWS PROVIDED BY/USED IN INVESTING ACTIVITIES		
Purchase of equipment	(1,000)	(11,622)
<b>NET CASH PROVIDED BY/USED IN INVESTING ACTIVITIES</b>	<b>(1,000)</b>	<b>(11,622)</b>
<b>NET INCREASE IN CASH</b>	<b>7,454</b>	<b>(4,000)</b>
CASH, beginning of year	4,100	800
<b>CASH, end of year</b>	<b>\$ 11,554</b>	<b>\$ 4,800</b>

Supplementary schedule. Presented as additional analytical data.

NINE PARIS ASSOCIATION FOR RETIRED CITIZENS, INC.  
WINSTON-SALEM, LOUISIANA  
REGISTERED FOREIGN  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 1968

CORPORATION AND RELATED EXPENSES	Program Expenses	Management and	
		General	Total
Compensation			
Instructor salaries	\$ 11,000	\$ 0	\$ 11,000
Job coach salaries	5,000	0	5,000
Client salaries	22,518	0	22,518
Payroll taxes	1,000	0	1,000
Workman's compensation insurance	0	1,780	1,780
Total compensation and related expenses	39,518	1,780	41,298
OTHER EXPENSES			
Reproducible job	494	0	494
Food	100	100	200
Insurance	107	0	107
Repairs and maintenance - equipment	245	0	245
Supplies			
Office	0	100	100
Workshop	1,971	0	1,971
Training	100	0	100
Travel	17	0	17
Other	100	200	300
Total other expenses	2,227	300	2,527
Total functional expenses	\$ 41,745	\$ 1,980	\$ 43,725

SUPPLEMENTARY SCHEDULE. Presented as additional analytical data.

MINI-FARMS ASSOCIATION FOR RETARDED CITIZENS, INC.  
 WINDFIELD, LOUISIANA  
 SCHEDULE OF COMPENSATION TO BOARD MEMBERS  
 FOR THE YEAR ENDED JUNE 30, 1986

BOARD MEMBER	MEETINGS ATTENDED	COMPENSATION
LOUIE DAVIS	3	0
James Hubert Foster	3	0
Gloria Hasty	3	0
L. H. MCELIE	4	0
Malissa Elmer	3	0
James Mowbray	3	0

Supplementary schedule. Presented as additional analytical data.

**HINES, JACKSON & HINES**  
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FIRM

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

Board of Directors  
Winn Parish Association for  
Retarded Citizens, Inc.  
Winfield, Louisiana 71483

We have audited the financial statements of the Winn Parish Association for Retarded Citizens, Inc., Winfield, Louisiana, as of and for the year ended June 30, 1979, and have issued our report thereon dated September 20, 1979.

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 OMB Circular A-133, Auditing of Institutions of Higher Education and Other Recipients of Federal Funds. 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 Winn Parish Association for Retarded Citizens, Inc., Winfield, Louisiana, is the responsibility of the Association's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Association's 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**  
MONROE, LOUISIANA  
September 20, 1979

**HINES, JACKSON & HINES**  
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A HILL HOLDING CO. COMPANY  
MEMBER

MEMBER: 1998-1999  
1999-2000, 2000-  
2001, 2001-2002, 2002-  
2003, 2003-2004  
2004-2005, 2005-  
2006, 2006-2007

**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**  
Winn Parish Association for  
Retarded Citizens, Inc.  
Winnfield, Louisiana 71483

We have audited the financial statements of the Winn Parish Association for Retarded Citizens, Inc., as of and for the year ended June 30, 1998 and have issued our report thereon dated September 30, 1998.

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 GFR Circular A-133, *Standards of Institutions of Higher Education and Other Postsecondary Institutions*. These standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Winn Parish Association for Retarded Citizens, Inc., Winnfield, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, selection and judgment 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 Winn Parish Association for Retarded Citizens, Inc., for the year ended June 30, 1998, 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 systems 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 structures elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that could 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 restriction is not intended to limit the distribution of this report, which is a matter of public record.

**HINES, JACKSON & HINES**  
Bossier Parish, Louisiana  
September 29, 2006

**Hines, Jackson & Hines**  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS**

Board of Directors  
Miss Parish Association for  
Retarded Citizens, Inc.  
Winfield, Louisiana 71483

We have audited the accompanying statement of financial position of the Miss Parish Association for Retarded Citizens, Inc., a non-profit organization as of June 30, 1990, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States and the provisions of 1989 Circular A-133, 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 Miss Parish Association for Retarded Citizens, Inc., as of June 30, 1990, 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 Governmental Auditing Standards, we have also issued a report dated September 20, 1990 in our consideration of the Miss Parish Association for Retarded Citizens, Inc. internal control structure and a report dated September 20, 1990 on its compliance with laws and regulations.

**HINES, JACKSON & HINES**  
North Chicago, Louisiana  
September 20, 1990

NORM PARSON ASSOCIATION FOR RETIRED CITIZENS, INC.  
 MONROE, LOUISIANA  
 1964-1965 FISCAL YEAR  
 STATEMENT OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED JUNE 30, 1966

	Program Services	Management and General	Total
<b>COMPENSATION AND RELATED EXPENSES</b>			
Compensation 300			
Officers salaries	\$ 0	\$ 23,300	\$ 23,300
Other salaries	43,201	8,473	48,884
Payroll taxes	6,184	3,207	7,391
Workmen's compensation insurance	0	100	100
Employee benefits	322	0	322
Total compensation and related expenses	49,707	26,100	88,811
<b>PROPERTY EXPENSES</b>			
Rent	18,588	0	18,588
Repairs and maintenance	3,727	0	3,727
Utilities	3,689	0	3,689
Cleaning	2,385	0	2,385
Total property expenses	18,399	0	18,399
<b>TRANSPORTATION EXPENSES</b>			
Fuel and oil	4,088	0	4,088
Insurance	3,180	0	3,180
Repairs and other	3,285	0	3,285
Total transportation expenses	8,883	0	8,883
<b>OTHER EXPENSES</b>			
Accounting	0	4,588	4,588
Depreciation	3,987	200	10,817
Interest	888	0	888
Interest	0	187	787
Postage	0	133	133
Supplies			
Cleaning	601	0	601
Office	0	1,797	1,797
Other	308	0	308
Telephone	0	691	691
Training	478	0	478
Travel	3,470	0	3,470
Other	531	3,828	3,828
Total other expenses	14,228	13,911	28,139
Total functional expenses	\$ 88,733	\$ 40,011	\$128,744

Supplementary schedule. PREPARED BY ADDITIONAL ANALYTICAL DATA.

NON-FARMS ASSOCIATION FOR RETIRED CITIZENS, INC.  
 WINFIELD, LOUISIANA  
 STATEMENT OF ACTIVITIES  
 YEAR ENDED JUNE 30, 1988

## UNRESTRICTED NET ASSETS

Support		
Fees		
State of Louisiana Department of Health and Hospitals, Office for citizens with developmental disabilities	\$ 128,778	
Contract work	68,222	
Interest	188	
Other	188	
Net Assets Released From Restrictions:		
Federal Transit Administration Section 16: Depreciation on restricted use	2,287	
Total revenues, gains and other support	\$ 199,663	
Expenses:		
Program services	148,800	
Management and general	52,889	
Total expenses	201,689	
INCREASE IN UNRESTRICTED NET ASSETS		18,974
TEMPORARILY RESTRICTED NET ASSETS:		
Federal Transit Administration Sec 16:		
Current year depreciation	2,843	
DECREASE IN TEMPORARILY RESTRICTED NET ASSETS		2,843
DECREASE IN NET ASSETS		(11,271)
NET ASSETS AT BEGINNING OF YEAR		76,283
NET ASSETS AT END OF YEAR		\$ 65,012

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

MISSISSIPPI ASSOCIATION FOR RETARDED CITIZENS, INC.  
SHREVEPORT, LOUISIANA  
ADULT REHABILITATION PROGRAM  
COMPARATIVE STATEMENTS OF ACTIVITIES  
YEARS ENDED JUNE 30, 1988 AND 1987

UNRESTRICTED NET ASSETS	1286	1525
Support		
Fees		
State of Louisiana, Department of Health and		
Hospitals, Office for Citizens with		
Developmental Disabilities	\$ 128,778	\$ 123,499
Interest	183	183
Sale of Assets	8	989
Other	188	1,157
Net Assets Received From Restrictions		
Federal Transit Administration Sec. 18		
Depreciation on restricted van	3,017	3,087
Total revenues, gains and other support	130,264	128,795
Expenses		
Program Services	84,743	75,871
Management and General	45,683	66,338
Total expenses	130,426	142,209
Increase/(Decrease) in unrestricted net		
assets	15,890	15,514
TEMPORARILY RESTRICTED NET ASSETS		
Federal Transit Administration Sec. 18		
Support-Section 18 (d) 1	0	38,290
Current year Depreciation	18,047	18,047
Net assets released from restriction	0	(2,862)
Increase/(Decrease) in temporarily restricted		
net assets	18,047	53,475
INCREASE/(DECREASE) IN NET ASSETS	33,937	27,829
NET ASSETS AT BEGINNING OF YEAR	58,123	72,987
NET ASSETS AT END OF YEAR	\$ 92,060	\$ 100,816

Supplementary schedule. Presented as additional analytical data.

**WIRE BARNES ASSOCIATION FOR RETIRED CITIZENS, INC.**  
**SHREVEPORT, LOUISIANA**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 1994**

COMPOSITION AND RELATED EXPENSES	Management and		Total
	Program Services	General	
<b>COMPENSATION</b>			
<b>Compensation</b>			
Officer salaries	\$ 0	\$ 21,500	\$ 21,500
Instructor salaries	11,380	0	11,380
Job coach salaries	2,800	0	2,800
Client salaries	12,548	0	12,548
Other salaries	41,244	4,875	46,119
Payroll taxes	4,886	3,807	8,693
Workman's compensation insurance	0	4,100	4,100
Employee benefits	222	0	222
<b>Total compensation and related expenses</b>	<b>84,240</b>	<b>34,282</b>	<b>118,522</b>
<b>OCCUPANCY EXPENSES</b>			
Rent	10,500	0	10,500
Repairs and maintenance	1,727	0	1,727
Utilities	1,500	0	1,500
Cleaning	2,358	0	2,358
<b>Total occupancy expenses</b>	<b>16,085</b>	<b>0</b>	<b>16,085</b>
<b>TRANSPORTATION EXPENSES</b>			
Fuel and oil	4,540	0	4,540
Insurance	2,280	0	2,280
Repairs and other	2,280	0	2,280
<b>TOTAL TRANSPORTATION EXPENSES</b>	<b>9,100</b>	<b>0</b>	<b>9,100</b>
<b>OTHER EXPENSES</b>			
Accounting	0	4,500	4,500
Depreciation	18,481	750	19,231
Food	184	880	1,064
Insurance	5,000	0	5,000
Internet	0	787	787
Postage	0	201	201
Repairs and maintenance - equipment	940	0	940
Supplies			
Cleaning	421	0	421
Office	0	1,207	1,207
Workshop	2,571	0	2,571
Other	200	0	200
Telephones	0	682	682
Training	721	0	721
Travel	1,800	0	1,800
Other	1,825	5,281	7,106
<b>Total other expenses</b>	<b>30,873</b>	<b>14,450</b>	<b>45,323</b>
<b>Total functional expenses</b>	<b>\$131,298</b>	<b>\$ 49,182</b>	<b>\$ 180,480</b>

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

**WISS SENIOR ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**WINDSORFIELD, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 18, 1974**

**NOTE (1) Summary of Significant Accounting Policies - Continued**

**Property, Plant and Equipment - Continued**

equipment are reported as restricted support. When donor stipulations are absent regarding how long donor donated assets must be maintained, the Association reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Association reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method.

**Financial Statement Presentation**

In 1973, the Association elected to adopt Statement of Financial Accounting Standards BOARD No. 117, "Financial Statements of NOT-for-Profit Organizations." Under SFAS No. 117, the Association is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Association is required to present a statement of cash flows. As permitted by this new statement, the Association has discontinued the use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required.

**Contributions**

The Association also elected, in 1973, to adopt SFAS No. 114, "Accounting for Contributions Received and Distributions Made". In accordance with SFAS No. 114, 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 Wiss Parish Association for Retarded Citizens, Inc. is 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.

**NOTE (2) Restrictions on Assets**

Restrictions on assets as June 30, 1974 relate to a van obtained by the Association through Section 31 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 handicapped

MIND LUNGEI ASSOCIATION FOR RETARDED CITIZENS, INC.  
 MEMPHIS, LOUISIANA  
 ADULT REHABILITATION PROGRAM  
 COMPARATIVE STATEMENTS OF FINANCIAL POSITION  
 JUNE 30, 1956 AND 1955

	—1956—	—1955—
ASSETS		
Cash	\$ 4,894	\$ 7,289
Receivables		
State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities	7,120	8,480
Other	0	214
Prepaid expenses		
Rent	0	1,178
Insurance	4,348	8,892
Property and equipment, net of accumulated depreciation of \$27,127	—37,488	—44,624
Total assets	\$ 24,864	\$ 37,483
LIABILITIES		
Accounts payable	\$ 424	\$ 454
Compensation payable	0	484
Accrued taxes payable	2,462	908
Long-term debt	—2,382	—3,872
Total liabilities	\$ 794	\$ 7,484
NET ASSETS		
Unrestricted	18,075	24,035
Temporarily restricted	—22,120	—26,120
Total net assets	—4,045	—22,085
Total liabilities and net assets	\$ 20,819	\$ 15,398

Supplementary schedule. Presented as additional analytical data.



**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS

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& 1999, 006, 007  
008, 009, 010, 011, 012  
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A 1991 LICENSE IN 004  
(Renew)

**INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTAL INFORMATION**

Board of Directors  
Winn Parish Association For  
Retarded Citizens, Inc.  
Monroe, Louisiana 70001

Our report on our audit of the financial statements of the Winn Parish Association for Retarded Citizens, Inc., Monroe, Louisiana for the year ended June 30, 1998 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 R-135,  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**  
Monroe, Louisiana  
September 28, 1998

#### SUPPLEMENTARY INFORMATION

**WINE PARISH ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**MEMPHIS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1968**

**NOTE 16) Leases Obligations - Continued**

The Wine Parish Association for Retarded Citizens, Inc., is not participating in any capital lease arrangements.

**NOTE 18) Long-Term Debt**

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

7.54 note payable, due in monthly installments of \$200, including interest through May 1, 1968; This note is an assumed obligation	\$ 1,800
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Following are maturities of long-term debt:

1967	\$ 1,400
1968	400
Total	<u>\$ 1,800</u>

**NOTE 19) Employee Retirement Systems**

All employees of the Association are protected by the Social Security System. All employees contribute 4.24% of their total salary to the system, while the Association contributes a like amount. For the year ending June 30, 1968 total contributions to the system were \$14,154 of which the Association contributed \$7,857 and employees contributed \$6,297. Total payroll covered by this system for the year ended June 30, 1968 was \$197,885. Any future deficit in this system will be financed by the United States Government. The Association has no further liability to the system for the year ended June 30, 1968.

**NOTE 20) Compensated Absence**

All full time employees of the Association are entitled to twelve vacation days each year. These compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

**NOTE 21) Litigation**

According to management, the Wine Parish Association for Retarded Citizens, Inc., was involved in no litigation as of June 30, 1968.

**NOTE 22) Stewardship, Compliance, and Accountability**

The Wine Parish Association for Retarded Citizens, Inc. entered into a contract with the State of Louisiana Department of Health and Hospitals, Office of Human Services to provide adult habilitation services. Transactions of the Association were made in accordance with the requirements contained in Formulas Funding and Guidelines for Allowable costs in Adult Habilitation Services contracted with the Division of Mental Retardation and Developmental Disabilities. All contract services involved under this contract were not recovered under any other contract.

HIGH SCHOOL ASSOCIATION FOR RETARDED CITIZENS, INC.  
 MONROE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 1997

NOTE (4) **Property and Equipment - (continued)**

Furniture and fixtures	5 - 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>1997</u>
Furniture & fixtures	\$ 7,948
Automobiles	48,337
Machinery and equipment	<u>18,858</u>
Total plant and equipment	75,143
Less: Accumulated Depreciation	<u>(52,021)</u>
Net property and equipment	<u>\$ 23,122</u>

A summary of property and equipment as June 30, 1996, is presented below:

	<u>COST</u>	<u>ACCUMULATED</u>	<u>DEPRECIATION</u>	<u>1997</u>	<u>1996</u>
Furniture & fixtures	\$ 7,948	\$ 4,138	\$ 3,814	\$ 759	\$ 759
Automobiles	48,337	18,000	27,381	3,047	3,047
Machinery & equipment	18,858	5,382	5,313	3,638	3,638
Total	<u>75,143</u>	<u>27,520</u>	<u>38,573</u>	<u>7,444</u>	<u>7,444</u>

The Association's automobile was partially funded by an Texas Mass Transportation Capital Improvement Grant and is subject to the applicable restrictions described in Note 2.

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

NOTE (5) **Lease Obligations**

The High Parish Association for Retarded Citizens, Inc. rents its premises, which includes a fee for utilities, under an operating lease. The lease is for a one year term ending on June 30, 1997. The Association has an option to renew the lease for one additional term.

Future minimum rental payments under this operating lease are \$(18,500) for the building and \$3,488 for utilities for the fiscal year ended June 30, 1997.

**RISK RELIEF ASSOCIATION FOR RETIRED CITIZENS, INC.**  
**MEMBERSHIP ACCOUNTING**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2015**

<b>ASSETS</b>		
Cash	\$ 28,850	
Receivables	28,310	
Prepaid expenses	4,800	
Fleet and equipment, net of accumulated depreciation of \$28,000	<u>20,328</u>	
Total assets		<u>\$ 82,288</u>
<b>LIABILITIES</b>		
Accounts payable	0,169	
Compensation payable	100	
Payroll taxes payable	1,187	
Long-term debt	<u>1,888</u>	
Total liabilities		3,344
<b>NET ASSETS</b>		
Unrestricted	88,187	
Temporarily restricted	<u>2,101</u>	
Total net assets		<u>90,288</u>
Total liabilities and net assets		<u>\$ 82,288</u>

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

WIRE BARKER ASSOCIATION FOR RETARDED CITIZENS, INC.,  
BIRMINGHAM, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1986

NOTE 12) RESTRICTIONS ON FUNDS - Continued

persons for whom mass transportation services are unavailable, unaffordable or inappropriate. The program is administered by the Louisiana Department of Transportation and Development. The vans, obtained with these funds, must be used for transportation services to the elderly and handicapped 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 DOD approval and must be in conformance with the provisions of 495 Circular A-187. Attachment M. Dispositions must be at current market value and a portion of the funds received must be returned in proportion to the original percentage of Federal funds contributed.

It is the policy of the association to amortize the asset restriction over its estimated useful life using the straight-line method.

NOTE 13) Restrictions

The Wire Barker Association for Retarded Citizens, Inc., entered into a contract on April 8, 1985 with the State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities to provide habilitation programming to a maximum of 25 clients during the period July 1, 1985 to June 30, 1986. At the end of each month, a payment request is forwarded to the Rivercrest State School requesting payment for services provided to clients during the month ended.

The association has also entered into several contractual agreements to provide grounds keeping services, janitorial services and contract labor to various local businesses.

Receivables as June 30, 1986 consisted of the following:

State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities	\$ 9,600
Vocational Rehabilitation Services	2,294
Employment Development Services, Inc.	841
Riverwood International, Inc.	4,325
Total	<u>\$ 17,060</u>

NOTE 14) Plant and Equipment

All plant and equipment are stated at historical cost. Depreciation is charged on 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:

INDEX TO FINANCIAL STATEMENTS

MISSISSIPPI ASSOCIATION FOR RETIRED OFFICERS, INC.  
 WINFIELD, LOUISIANA  
 STATE REGISTRATION REPORT  
 COMPARATIVE STATEMENTS OF CASH FLOW  
 YEARS ENDING JUNE 30, 1988 AND 1989

	<u>1988</u>	<u>1989</u>
CASH FLOW PROVIDED BY/(USED IN) OPERATING ACTIVITIES		
Change in net assets	\$ 118,000	\$ 33,400
Adjustments to reconcile change in net assets to net cash used in operating activities		
Depreciation	10,797	31,311
Increase in receivables	500	3,703
Increase/(decrease) in prepaid expenses	1,710	14,000
Increase/ in accounts payable	1300	12,300
Increase/(decrease) in compensation payable	1420	210
Increase/(Decrease) in payroll taxes payable	<u>1,854</u>	<u>12,821</u>
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	12000	41,843
CASH FLOW PROVIDED BY/(USED IN) INVESTING ACTIVITIES		
Purchase of equipment	0	(100)
Proceeds from sale of equipment	0	500
Donated equipment	0	120,200
Disposed donated equipment	<u>0</u>	<u>1,200</u>
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES	0	120,600
CASH FLOW PROVIDED BY/(USED IN) FINANCING ACTIVITIES		
Principal repayments	<u>(2,000)</u>	<u>(2,200)</u>
NET CASH PROVIDED BY/(USED IN) FINANCING ACTIVITIES	<u>(2,000)</u>	<u>(2,200)</u>
NET INCREASE/(DECREASE) IN CASH	(5,400)	4,600
CASH, beginning of year	<u>7,000</u>	<u>2,000</u>
CASH, end of year	<u><u>1,600</u></u>	<u><u>6,600</u></u>

Supplementary schedule. Prepared on additional analytical data.



WINE PARISH ASSOCIATION FOR EXTENDED CITIZENS, INC.  
WINNFIELD, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1988

NOTE 11) Society of Epidemiological Association Policies

Executive Order

The Wine Parish Association For Extended Citizens, Inc. is a quasi-governmental, nonprofit organization incorporated August 13, 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, and the Office for Citizens with Developmental Disabilities to provide adult day services for a minimum of 18 clients. The other division is the Wine Parish Sheltered Workshop. The Wine Parish Sheltered Workshop is totally self-supportive. Income to the Sheltered Workshop consists mainly 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 Wine Parish Sheltered Workshop.

Restrictions on Gifts

Contributions are recognized when the donor makes a promise to give to the Association that is, 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 those estimates.

Property, plant and equipment

Donations of property, plant and equipment are recorded at 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. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property, plant and

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MINN PARISH ASSOCIATION FOR RETARDED CITIZENS, INC.  
WINNFIELD, LOUISIANA  
FINANCIAL REPORT  
JUNE 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally and cited in 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 NOV 20 1996

**WIND FARMER ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**MINIFIELD, LOUISIANA**  
**JUNE 30, 1986**

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WIDE WORLD ASSOCIATION FOR SCIENCE-GILLERS, INC.  
NEWFIELD, LOUISIANA  
BOARD OF DIRECTORS  
JUNE 22, 1966

PRESIDENT	James Hensack
Vice-President	L. B. Martin
Secretary	Cleria Holtz
Board Members	Lois Davis Marilyn Shaw

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Supervisor	William Stark
OWNER	Willie Ann Braddock