

BAYVIEW ASSOCIATION FOR NEIGHBORHOOD CITIZENS, INC.
 BAYVIEW, LOUISIANA
 CURRENT YEAR ACTION PLAN FOR CURRENT YEAR AGENT FINANCIALS
 FOR THE YEAR ENDING
 8/31/2017

Ref. No.	Description and Funding	Current Action Planned	Percent of Current Fiscal Yr.	Anticipated Completion Date
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Nothing calls to our attention that would require disclosure under OMB A-133.

SAHRE ASSOCIATION FOR RETARDED CITIZENS, INC.
 BASSO, LOUISIANA
 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE YEAR ENDED
 APRIL 30, 1982

Ref. No.	Fiscal Year Finding Initially Documented	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action (Part of Corrective Action Taken)
1	86-5876	The Association did not meet its contractual obligation with the State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities its terms during the year to provide services to a minimum of 47 clients each month.	Yes	This finding has been resolved.

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 208
MARTIN LUTHER KING, JR. CENTER
MONROE, LOUISIANA 70001
TELEPHONE 337-854-5100
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A 1987 COMPANY OF 117
FIRMES

MEMBER OF AICPA, CPAA
MEMBER OF AICPA, CPAA
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MEMBER OF AICPA, CPAA

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Sibine Association for Retarded Citizens, Inc.
Many, Louisiana 71099

We have audited the financial statements of the Sibine Association for Retarded Citizens, Inc., as of and for the year ended June 30, 1987, and have issued our report thereon dated December 8, 1987. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Sibine Association for Retarded Citizens' financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sibine Association for Retarded Citizens' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. The consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatement 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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Sibine Association for Retarded Citizens' management and the Legislative Justice of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

HINES, JACKSON & HINES
Monroe, Louisiana
December 8, 1987

SHREVE ASSOCIATION FOR RETIRED CITIZENS, INC.
 MOORE, LOUISIANA
 (SCHEDULE OF COMPENSATION TO BOARD MEMBERS
 FOR THE YEAR ENDED JUNE 30, 1997)

BOARD MEMBER	MEETINGS ATTENDED	COMMISSION FEES
Pete Abington	9	\$ 0
David Bishop	1	0
Thomas Clements	8	0
Kenneth Freeman	10	0
Katherine Green	15	0
Way Harrel	10	0
Glenn Ruffin	7	0
Sandra Wilson	1	0
Louis Watson	11	\$ 0

Supplementary schedule: Presented no additional analytical data.

SCHEDULE 12

AMERICAN ASSOCIATION FOR RETAILERS-CITIZENS, INC.
 WASHINGTON, DISTRICT OF COLUMBIA
 BALANCE SHEET AND STATEMENT OF FINANCIAL POSITIONS
 FOR THE YEAR ENDED JUNE 30, 1997

	PROGRAM SERVICES							Total		
	Board Activities	Public Affairs	Public Relations	Admin. Costs	Marketing	Program Services	Management and General			
\$	0	0	0	0	1,400	0	3,400	0	0	1,400
	0	0	0	0	3,121	18,108	11,228	0	0	11,228
	0	5,280	1,918	1,715	4,000	13,059	0	0	0	13,059
	0	0	0	0	275	112	408	0	0	408
	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	50,381	18,104	245,119	0	0	241,218
	0	0	0	46	21	0	63	0	0	63
	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
	0	3,008	1,281	675	3,816	7,884	0	0	0	7,884
	0	2,112	10,641	780	2,414	10,084	0	0	0	20,968
	0	0	0	0	0	0	0	0	0	0
	0	152	20	28	224	331	0	0	0	331
	3,080	11,882	3,598	7,228	305,130	128,131	15,264	0	0	338,472
\$	3,080	11,882	3,598	7,228	305,130	128,131	15,264	0	0	338,472

OTHER EXPENSES (CONTINUED)

Client recreation	
Commodities	
Depreciation	
Freight	
Insurance	
Interest	
Materials	
Postage	
Professional fees	
Repairs and maintenance	
Supplies	
Telephone	
Other	
Total other expenses	
TOTAL FUNCTIONAL EXPENSES	

SCHEDULE J

SARLAK ASSOCIATES FOR BUILDING-CITIZENS, INC.
MARYLAND
RELATED PROGRAMS
STATEMENT OF OPERATIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 1991

	PROGRAM SERVICES							Total
	General Building	Mobile Care	Subsidized Care	Subsidized Production Center	Residential	Program Services	Management and General	
COMPARISON RELATED EXPENSES								
Competition	\$ 0	\$ 11,768	\$ 26,007	\$ 24,212	\$ 96,147	\$ 153,738	\$ 0	\$ 132,158
Report total	0	11,768	26,007	24,212	96,147	153,738	0	132,158
Business's comparative interests	0	0	0	0	0	0	0	0
Total comparison and related expenses	0	11,768	26,007	24,212	96,147	153,738	0	132,158
COMMUNITY EXPENSES								
Depreciation	1,476	0	2,194	292	3,368	6,004	0	9,234
Insurance	0	0	0	0	0	0	1,796	1,796
Property tax	0	0	0	0	0	0	3,061	3,061
Repairs and maintenance	1,028	0	652	11	2,654	6,078	0	6,078
Tuition	1,512	0	264	0	4,228	6,064	0	6,284
Total occupancy expenses	3,916	0	3,117	403	10,250	18,146	4,867	26,293
TRANSPORTATION EXPENSES								
Depreciation	0	2,312	261	0	602	2,208	0	5,283
Fuel and oil	0	1,600	611	0	1,428	6,178	0	8,778
Insurance	0	0	0	0	0	0	1,296	1,296
Total transportation expenses	0	3,912	871	0	2,030	12,054	1,296	15,158
OTHER EXPENSES								
Advertising	0	0	0	0	0	0	0	0
Recruits	0	271	0	1,048	0	2,212	0	2,311
General office expenses	\$ 1,877	\$ 0	\$ 2,807	\$ 2,012	\$ 2,011	\$ 11,881	\$ 0	\$ 13,688

Supplementary schedule: Presented in additional pages of data.

SMITH ASSOCIATION FOR RETARDED CITIZENS, INC.
 MARY, LOUISIANA
 SHELTERED WORKSHOP
 STATEMENT OF CASH FLOWS
 YEAR ENDED JUNE 30, 1987

(2) (185) (1)

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (29,362)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation	26,293
Gain on sale of assets	(1,715)
Increase/decrease in operating assets	
Receivables	7,923
Inventory	(14,784)
Increase/(decrease) in operating liabilities	
Accounts payable	
Trade	11,683
Compensation	1,146
Payroll taxes	86
Property taxes	23
Commissions payable	(799)
Other	(252)

Net cash provided by (used in) operating activities	(17,870)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of equipment	(16,988)
Proceeds from sale of equipment	1,222

Net cash provided by (used in) investing activities	(15,766)
CASH FLOWS FROM FINANCING ACTIVITIES	
Principal payments on long-term debt	(28,824)
Cash received from group homes	89,227

Net cash provided by (used in) financing activities	60,403
NET INCREASE/(DECREASE) IN CASH	(11,233)
CASH, beginning of year	26,577

CASH, end of year	\$ 15,344

Supplementary schedule: Presented on additional analytical data.

SABOTE ASSOCIATES HOLDINGS CORPORATION, INC.
SUBSIDIARY INFORMATION
MASSACHUSETTS
REAL ESTATE ACTIVITIES
STATEMENTS FOR THE YEAR ENDED 12/31/2011

	Land/Building	Mobile, Office	Schedule C-600	Production/Owner	Transfers	Total
UNRESTRICTED NET ASSETS						
Source:						
Contributed work	0	34,000	50,000	100,000	310,000	511,000
Benefits	6,270		0			6,270
Incomplety transfers in	11,274	20,100	10,000			41,374
Gain on sale of equipment	0		0	1,775		1,775
Other	0	25	14	1,000	400	1,539
New Assets (Retained from Restrictions)		2,500	0	0	0	2,500
Depreciation on restricted assets	10,144	57,870	60,000	104,000	318,111	540,000
Total increases, gains, and other support						
Expenses						
Program Services	6,094	46,000	60,000	90,000	202,091	304,091
Management and payroll	3,048	4,000	3,000	2,000	10,000	20,000
Incomplety transfers out	0	0	0	50,000	50,000	50,000
Total expenses	9,142	50,000	63,000	142,000	318,111	424,091
Increase (Decrease) in unrestricted net assets	6,802	61,270	10,000	74,000	471	271,073
TEMPORARILY RESTRICTED NET ASSETS						
Current year depreciation	0	(2,500)	0	0	0	(2,500)
Increase/(Decrease) in temporarily restricted net assets	0	(2,500)	0	0	0	(2,500)
INCREASE/DECREASE IN NET ASSETS	6,802	58,770	10,000	74,000	471	269,573
NET ASSETS (LIABILITIES), beginning of year	11,850	12,410	0	0	0	24,260
NET ASSETS (LIABILITIES), end of year	60,752	71,180	10,000	74,000	471	216,403

Reconciliation schedule prepared in addition to analytical data.

MARKS ASSOCIATION FOR RETIRED CITIZENS, INC.
REG. TRUST CORPORATE
MONY, LOUISIANA
STATEMENT OF FINANCIAL POSITION
AS OF 12/31/2022

ASSETS	Rental	Mobile	Saline	Saline	Stocking	Total
	Building	Equip.	Car. Equip.	Procedures		
Cash	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,780.00	\$ 0.00	\$ 14,780.00
Accounts receivable	789.00	3,912.00	482.00	44,068.00	27,840.00	76,521.00
Inventory	0.00	0.00	1,279.00	22,520.00	23,294.00	47,093.00
Other Equip. SARC Group Homes	0.00	1,000.00	0.00	0.00	0.00	1,000.00
Property and equipment, net	67,743.00	15,414.00	18,200.00	2,644.00	57,417.00	158,814.00
Deposits	0.00	0.00	318.00	0.00	318.00	636.00
Total assets	\$ 68,532.00	\$ 19,326.00	\$ 12,061.00	\$ 113,452.00	\$ 138,418.00	\$ 250,779.00
LIABILITIES						
Accounts payable						
Taxes	\$ 3,489.00	\$ 3,798.00	\$ 3,580.00	\$ 1,706.00	\$ 44,815.00	\$ 57,388.00
Compensation	0.00	868.00	993.00	423.00	1,248.00	3,532.00
Payroll taxes	0.00	66.00	47.00	30.00	95.00	248.00
Property taxes	418.00	117.00	60.00	187.00	890.00	1,672.00
Contributions	0.00	0.00	0.00	0.00	2,864.00	2,864.00
Accounts interest	0.00	0.00	0.00	0.00	137.00	137.00
Due to SARC Group Homes	4,844.00	0.00	11,204.00	236,683.00	165,120.00	417,851.00
Long - term debt	0.00	0.00	0.00	0.00	21,538.00	21,538.00
Total liabilities	7,771.00	4,676.00	15,137.00	238,896.00	256,673.00	527,153.00
NET ASSETS						
Unrestricted - (deficit)	60,761.00	14,650.00	4,424.00	(125,444.00)	(118,255.00)	(63,604.00)
Total net assets - (deficit)	60,761.00	14,650.00	4,424.00	(125,444.00)	(118,255.00)	(63,604.00)
Total liabilities and net assets	\$ 68,532.00	\$ 19,326.00	\$ 12,061.00	\$ 113,452.00	\$ 138,418.00	\$ 250,779.00

Supplementary schedule. Presented as additional analytical data.

SARNO ASSOCIATION FOR SOUTHERN-CITYRMA, INC.
ADULT LITERACY PROGRAM
BRIEF ACCOUNT
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDING JUNE 30, 1993

SCHEDULE 5

	Program Services		Program Services	Management and General	Total
	Supported Individual Living	Adult Day Rehabilitation			
COMPENSATION AND RELATED EXPENSES					
Compensation:					
Salary	\$ 0	\$ 265,115	\$ 265,115	\$ 26,424	\$ 356,654
Payroll taxes	0	16,885	16,885	1,524	35,294
Workman's compensation insurance	0	0	0	12,678	12,678
Employee benefits	0	4,288	4,288	1,868	6,724
Total compensation and related expenses	0	286,288	286,288	42,694	365,270
TRANSPORTATION EXPENSES					
Fuel and oil	0	25,776	25,776	0	25,776
Inventory	0	0	0	6,555	6,555
Depreciation	0	3,527	3,527	0	3,527
Total transportation expenses	0	29,303	29,303	6,555	35,861
OTHER EXPENSES					
Bad debt	0	0	0	334	334
Insurance	0	0	0	905	905
Professional fees	0	0	0	15,860	15,860
Contract services	11,809	0	11,809	0	11,809
Supplies	0	94	94	0	94
Repairs and maintenance	0	268	268	0	268
Interest	0	0	0	241	241
Depreciation	0	0	0	1,379	1,379
Travel	0	0	0	538	538
Central office expense	282	89,542	89,824	48,897	127,745
Other	0	0	0	21	21
Total other expenses	11,809	89,842	89,918	66,821	168,190
TOTAL FUNCTIONAL EXPENSES	\$ 11,809	\$ 385,432	\$ 385,432	\$ 110,276	\$ 886,949

Supplementary schedules. Presented as additional analytical data.

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BANKING ASSOCIATION FOR DISABLED CITIZENS, INC.
ADULT HANDICAPPED PROGRAM
BIAYE, LOUISIANA
STATEMENT OF CASH FLOWS
YEAR ENDING JUNE 30, 1992

SCHEDULE 7

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 113,385
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	4,906
(Increase)/Decrease in operating assets	
Receivables	(8,728)
Prepaid expenses	(11,889)
Other	52
Increase/(decrease) in operating liabilities:	
Accounts payable	
Trade	1,118
Commissions	(788)
Payroll taxes	(1,488)
	<u>104,863</u>
Net cash provided by/(used in) operating activities	104,863
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sale of equipment	<u>0</u>
Net cash provided by/(used in) investing activities	0
CASH FLOWS FROM FINANCING ACTIVITIES	
Principal payments on long-term debt	(1,677)
Cash received from group homes	<u>182,186</u>
Net cash provided by/(used in) financing activities	<u>180,509</u>
NET INCREASE/(DECREASE) IN CASH	28,687
CASH, beginning of year	<u>18,342</u>
CASH, end of year	<u>\$ 47,029</u>

Supplementary schedule. Presented as additional analytical data.

SAFEHARBOR ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT ABILITY CENTER PROGRAM
MOBILE, LOUISIANA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 1992

SCHEDULE 6

	Supported Individual Living	Adult Day Maintenance	Total
UNRESTRICTED NET ASSETS			
Support			
Adult Day Service Fees			
State of Louisiana, Department of Health and Hospitals, - Office for Citizens with Developmental Disabilities			
\$	0	\$ 299,880	\$ 299,880
Group Home			
0	0	280,892	280,892
Supported Independent Living			
\$2,843	0	0	\$2,843
Intracompany Transfer In			
0	0	28,188	28,188
Other			
0	0	3,609	3,609
Net Assets Received From Residents			
Federal Transit Administration Sec 18			
Depreciation on restricted vans			
0	0	0	0
Total revenues, gains and other support	\$2,843	\$60,569	\$63,412
Expenses			
Program Services			
\$1,658	\$46,123	\$47,781	\$48,782
Management and General			
\$54	\$88,844	\$89,218	\$89,218
Intracompany Transfer Out			
\$467	0	0	\$467
Total expenses	\$2,180	\$135,007	\$137,187
Increase/(Decrease) in unrestricted net assets	\$663	\$25,562	\$26,225
TEMPORARILY RESTRICTED NET ASSETS			
Federal Transit Administration Sec. 18			
Current year depreciation			
0	0	0	0
Increase/(Decrease) in temporarily restricted net assets	0	0	0
INCREASE/(DECREASE) IN NET ASSETS	\$663	\$25,562	\$26,225
NET ASSETS/(DEFICIT), beginning of year			
\$6,873	\$159,889	\$166,762	\$166,762
NET ASSETS/(DEFICIT), end of year			
\$7,536	\$185,451	\$192,987	\$192,987

Supplementary schedule. Presented as additional analytical data.

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SARASOTA ASSOCIATION FOR RETARDED CITIZENS, INC.
 ADULT HANDICAPED PROGRAM
 MIAMI, LOUISIANA
 STATEMENT OF FINANCIAL POSITION
 12/31/86, 1987

	Supported Individual Living	Adult Day Habilitation	Total
ASSETS			
Cash	\$ 21,160	\$ 24,884	\$ 46,044
Receivables			
State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities	3,118	21,898	25,016
Other	27	18	45
Due from SARAC Group Homes	3,437	0	3,437
Deposits	0	808	808
Prepaid expenses	0	12,408	12,408
Property and equipment	0	3,822	3,822
Total assets	\$ 27,732	\$ 42,830	\$ 70,562
LIABILITIES			
Accounts payable			
Trade	\$ 62	\$ 4,008	\$ 4,070
Compensation	0	18,677	18,677
Payroll taxes	0	1,772	1,772
Due to SARAC Group Homes	0	48,621	48,621
Disallowed client billings	0	58,152	58,152
Total liabilities	62	121,230	121,292
NET ASSETS			
Unrestricted - (deficit)	27,670	(78,402)	(50,732)
Total net assets - (deficit)	27,670	(78,402)	(50,732)
Total liabilities and net assets	\$ 27,732	\$ 42,830	\$ 70,562

Supplementary schedules. Presented on additional analytical data.

SAROSE ASSOCIATION FOR RETIRED CITIZENS, INC.
LAUREL HILLS
STATE: LOUISIANA
STATEMENT OF FUNCTIONAL EXPENSES
YEARS ENDED JUNE 30, 1997

	Program Services	Management and General	Total
COMPENSATION AND RELATED EXPENSES			
Compensation	\$ 355,465	\$ 150,000	\$ 505,464
Payroll taxes	35,000	18,270	53,270
Workman's compensation insurance	10,200	8,112	18,312
Employee benefits	4,021	3,052	7,073
Total compensation and related expenses	404,686	179,434	584,120
OCCUPANCY EXPENSES			
Insurance	1,300	806	2,106
Depreciation	1,823	270	2,093
Interest	8,083	2,344	10,427
Rent	101,530	0	101,530
Repairs and maintenance	11,820	15,896	27,716
Utilities	21,181	13,229	34,410
Total occupancy expenses	174,647	19,345	193,992
TRANSPORTATION EXPENSES			
Fuel and oil	33,024	2,948	35,972
Insurance	30,982	3,337	34,319
Licenses	28,584	0	28,584
Depreciation	0	2,884	2,884
Total transportation expenses	92,600	9,179	101,779
OTHER EXPENSES			
Clothing and other personal items	18,614	0	18,614
Books	540	1,020	1,560
Food	71,581	0	71,581
Insurance	3,892	4,857	8,749
Professional fees	22,460	4,256	26,716
Contract services	181,306	3,537	184,843
Supplies	25,023	15,042	40,065
Repairs and maintenance	4,880	6,120	11,000
Depreciation	3,752	2,289	6,041
Telephone	3,500	6,873	10,373
Training	0	626	626
Travel	18	115	133
Licenses	3,400	15	3,415
Postage	0	1,834	1,834
Contract office expense	78,078	0	78,078
Provider fees-1418	124,363	0	124,363
Other	1,666	0	1,666
Total other expenses	456,710	40,521	507,231
TOTAL FUNCTIONAL EXPENSES	\$ 1,120,500	\$ 340,558	\$ 1,461,058

Supplementary schedules. Presented as additional analytical data.

HARPO ASSOCIATES FOR RETARDED CITIZENS, INC.
GRATE RIDGES
MASS., LOUISIANA
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 1993

SCHEDULE 3

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$	271,529
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		34,800
Increase/Decrease in operating assets		
Receivables		6,071
Prepaid expenses		7,181
Other		(7,431)
Increase/Decrease in operating liabilities:		
Accounts payable		
Taxes		7,593
Compensation		3,781
Payroll taxes		(2,479)
Accrued interest		3,236
Accrued provider fees		1,134
Provider fees in appeal		(112,755)
Net cash provided by/used in operating activities		179,021

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of property, buildings and equipment	_____	(482,348)
Net cash provided by/used in investing activities		(482,348)

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from long-term debt		478,000
Principal payments on notes payable		(77,000)
Cash paid on behalf of day program and sheltered workshops		(2,000)
Net cash provided by/used in financing activities		(4,000)

NET INCREASE/(DECREASE) IN CASH

		192,673
CASH, beginning of year		_____ 8,219
CASH, end of year		\$ _____ 195,112

SABRE ASSOCIATION FOR RETIRED-CITIZENS, INC.
CIRCULARS
STATE, LOUISIANA
STATEMENT OF ACTIVITIES
YEAR ENDING JUNE 30, 1987

SCHEDULE 2

Support:		
Medicare	\$	1,602,140
Patrol Liability		88,500
Others		<u>15,150</u>
Total revenues, gains and other support		1,705,790
Expenses:		
Program Services		1,122,948
Management and General		<u>158,156</u>
Total expenses		<u>1,281,104</u>
INCREASE IN NET ASSETS		424,686
NET ASSETS, beginning of year		<u>480,164</u>
NET ASSETS, end of year	\$	<u>904,850</u>

Supplementary schedule. Presented as additional analytical data.

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SARIN ASSOCIATION FOR RETARDED CITIZENS, INC.
GRANT BODIES
MONY, LOUISIANA
STATEMENT OF FINANCIAL POSITION
AS OF 12/31/92

ASSETS

Cash	\$	143,118
Receivables		
State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities		
Other	143,118	
Due from SA RC day programs and sheltered workshops	487,658	
Prepaid expenses	13,213	
Deposits	716	
Community residential development cost	43,128	
Property and equipment, net	<u>478,167</u>	
Total assets	\$	<u>1,300,158</u>

LIABILITIES

Accounts payable		
Taxes	\$	28,274
Compensation	32,438	
Payroll taxes	4,852	
Accrued interest	3,323	
Accrued provider fees	18,218	
Long-term debt	<u>858,855</u>	
Total liabilities		946,155

NET ASSETS

Unrestricted	<u>316,984</u>	
Total net assets	<u>316,984</u>	
Total liabilities and net assets	\$	<u>1,300,158</u>

SUPPLEMENTARY INFORMATION

SMITH ASSOCIATION FOR RETIRED OFFICERS, INC.
STATE, LOCAL AND
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
JULY 31, 1991

NOTE 14 CLAIMS AND JUDGEMENTS

The Association participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor governments. If expenditures are disallowed due to noncompliance with grant program regulations, the Association may be required to reimburse the grantor government. Except for the disallowed direct billings discussed in Note 9, management believes that disallowed expenditures, if any, based on subsequent audits, will not have a material effect on the Association's overall financial position.

LABOR ASSOCIATION FOR BLENDED CITIZENS, INC.
MONY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1997

NOTE 9 LONG-TERM DEBT - CONTINUED

Following are summaries of the long-term debt obligations:

	\$	140,448
1998		49,262
2000		49,440
2001		49,480
2002		49,264
Therefor		<u>206,544</u>
Total	<u>\$</u>	<u>387,132</u>

NOTE 10 INTERCOMPANY RECEIVABLES AND PAYABLES

A summary of intercompany receivables and payables at June 30, 1997, is as follows:

	Due From		Due To	
	<u>Other Units</u>		<u>Other Units</u>	
Group Homes	\$	499,976	\$	5,417
Adult Habilitation		1,597		49,421
Other workshp		<u>1,889</u>		<u>149,493</u>
Total	<u>\$</u>	<u>503,462</u>	<u>\$</u>	<u>204,331</u>

NOTE 11 LITIGATION

The Labor Association for Blended Citizens, Inc., is a defendant in various lawsuits. Although the success of these lawsuits is not determinable at this stage of the proceedings, management intends to vigorously defend its position. The potential losses not covered by applicable insurance is not considered to be significant in relation to the Association's overall financial condition.

NOTE 12 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The Labor Association for Blended Citizens, Inc., entered into a contract with the State of Louisiana Department of Health and Hospitals, Office for Citizens with Developmental Disabilities to provide adult habilitation services. Transactions of the Association were made in accordance with the requirements contained in *Regulate, Funding, and Guidelines for Allowable Costs in Adult Habilitation Services Contracted with the Division of Mental, Emotional, and Developmental Disabilities*. All contract services provided under this contract were not recovered under any other contract.

NOTE 13 RISK MANAGEMENT

The Association is exposed to various risks of loss related to operations, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Association maintains commercial insurance coverages covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Association.

SENIOR ASSOCIATION FOR RETIRED CITIZENS, INC.
MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
PERIOD ENDING 30.1997

NOTE 8 LONG-TERM DEBT

The Senior Association for Retarded Citizens, Inc. long-term obligations consist of the following:

Unaudited Client Billings - The Association is obligated for repayment of allegedly fraudulent client billings paid by the State of Louisiana, Department of Health and Hospitals. Negotiations are continuing to determine the terms and repayment schedule for this obligation.	\$	64,077
Community Residential Development Fund Loan - The Association is obligated for the repayment of funds loaned from the State of Louisiana, Department of Health and Hospitals to start the group homes operated by the Association. Negotiations are continuing to determine the terms and repayment schedule for this obligation.		33,410
Installment Note (1991 GMC Van)-\$11,476.73 Installment note, dated April 28, 1991, due in monthly installments of \$179.46 through April 28, 1993, interest at 11.50%, secured by a 1991 van.		1,190
Installment Note (1992) \$21,000 Installment note, dated March 28, 1992, due in quarterly installments of \$2,815.33 commencing October 1, 1992, interest five, secured by accounts receivable, inventory and equipment.		6,250
Installment Note (Motorcycle) \$35,000 Installment note, dated February 2, 1992, due in monthly installments of \$839.03 through March 6, 1999, interest at 10.07%, unsecured.		11,266
Installment Note (Home #1 & #2)-\$105,000 Installment note, dated April 25, 1997, due in monthly installments of \$1,151.71 through June 27, 2007, interest at 8.75%, secured by home #1 and #2.		105,000
Installment Note (Home Payment)-\$42,000 Installment note, dated April 21, 1997, due in monthly installments of \$879.33 through April 20, 2002, interest at 8.75%, secured by home #1 and #2.		44,710
Installment Note (Group Home #3)-\$99,000 Installment note, dated April 18, 1997, due in monthly installments of \$1,140.04 through April 18, 2007, interest at 9%, secured by home #3.		67,817
Installment Note (Group Home #4)-\$88,000 Installment note, dated April 18, 1997, due in monthly installments of \$1,015 through April 18, 2007, interest at 9%, secured by home #4.		76,077
Installment Note (Group Home #5)-\$88,000 Installment note, dated April 18, 1997, due in monthly installments of \$1,015 through April 18, 2007, interest at 9%, secured by home #5.		76,077
Installment Note (Group Home #6)-\$88,000 Installment note, dated April 18, 1997, due in monthly installments of \$1,015 through April 18, 2007, interest at 9%, secured by home #6.	_____	76,077
Total debt		587,506
Less: Current maturities	_____	110,440
Net Long-Term Debt		\$ 477,066

NABINE ASSOCIATION FOR RETARDED CITIZENS, INC.
BIANZI, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1997

NOTE 5 PROPERTY AND EQUIPMENT - CONTINUED

The Association's intangible assets were partially funded by Urban Mass Transportation Capital Improvement Grants and are subject to the applicable restrictions described in Note 2.

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

NOTE 6 LEASE OBLIGATIONS

The Nabine Association for Retarded Citizens, Inc., is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore, the results of the lease agreements are not reflected in the Association's financial statements.

The Nabine Association for Retarded Citizens, Inc., rents its premises under an operating lease. The lease is for a one year term ending on November 30, 1998. The lease provides the payments to the lessor of two thousand dollars (\$2,000) each month of occupancy; the cost of which is allocated between the Adult Habilitation Program and other Association programs based upon the area utilized by the respective program.

The Nabine Association for Retarded Citizens, Inc., does not participate in any capital lease arrangements.

NOTE 7 EMPLOYEE RETIREMENT SYSTEM

All employees of the Association are protected by the Social Security System. All employees contribute 0.2% of their total salary to the system, while the Association contributes a like amount. For the year ending June 30, 1997, total contributions to the system were \$122,958, of which the Association contributed \$61,489 and employees contributed \$61,469. Total payroll covered by this system for the year ended June 30, 1997 was \$99,1430. Any future deficit in this system will be financed by the United States Government. The Association has no further liability in the system for the year ended June 30, 1997.

NOTE 8 COMPLETED ABSENCE

Association employees are entitled to certain compensatory absence based on their length of employment.

FULL TIME EMPLOYMENT	HOURLY RATHER
	PER YEAR
0-5 years	40
3-5 years	70
5-10 years	90
10-15 years	140
Over 15 years	180

All leave is accrued on a monthly basis and may be used in two increments of less than a full day. A maximum of eighty (80) hours may be carried to the next accounting year. All unused leave in excess of forty (40) hours is forfeited at the end of each accounting year.

BAHME ASSOCIATION FOR RETARDED-CITIZENS, INC.
MASS. LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS-CONTINUED
JUNE 30, 1992

NOTE 3 DEPRECIATION ON ASSETS - CONTINUED

Immediately notified if the equipment is not used in the aforementioned manner or if it is withdrawn from service. Depreciation of the vehicle must have DCDTS approval and must be in conformance with the provisions of COMB Circular 8, 102, Attachment M. Depreciation must be at car not trailer value and a portion of the funds received must be retained in proportion to the original percentage of Federal funds contributed.

Certain equipment obtained by the Association through a grant provided by the State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities is also subject to donor imposed restrictions. Like a car equipment purchased with these funds must be returned to the State if it ceases to be used for home services by the mobile crew.

It is the policy of the Association to amortize the asset contribution over its estimated useful life using the straight line method.

NOTE 3 GOING CONCERN

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles, which contemplate continuation of the Association as a going concern. The Adult Habilitation Program and the Sheltered Workshops have sustained substantial operating losses in recent years. At June 30, 1992, the liabilities of the Adult Habilitation Program and the Sheltered Workshops exceeded assets by \$173,372.

In view of these matters, realization of a major portion of the assets in the accompanying statement of financial position is dependent upon continued operations of the Association, which in turn is dependent upon the Association's ability to meet its financing requirements, and the success of its future operations.

Management has taken steps to reduce expenses incurred by the Adult Habilitation Program and the Sheltered Workshops and to develop additional sources of support. Funds will continue to be loaned to the programs from the Group Homes until they become self-supporting. At June 30, 1992, the Group Homes had net assets of \$733,264, which is more than sufficient to offset the \$470,332 deficit in the Adult Habilitation Program and the Sheltered Workshops. Management believes these actions will provide the opportunity for the Adult Habilitation Program and the Sheltered Workshop Program to continue as a going concern.

NOTE 4 RECEIVABLES

The Bahme Association for Retarded Citizens, Inc., entered into a contract on June 26, 1990, with the State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities to provide habilitation programming to a minimum of 97 clients per month during the period July 1, 1990 to June 30, 1993. 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.

The Association received a bonus on August 1, 1990, from the State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities to provide for the needs of clients who are residing in supported apartments during the period August 1, 1990 to July 31, 1991. At the end of each month, a payment requisition is forwarded to the Office for Citizens with Developmental Disabilities requesting payment for services provided to clients during the month ended.

SAFARI ASSOCIATION FOR RETARDED CITIZENS, INC.
BIAYE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1991

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

PROPERTY AND EQUIPMENT

Donations of property 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. 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 those donated assets must be maintained, the Association reports contributions of donor contributions when the donated or acquired assets are placed in service as instructed by the donor. The Association includes any temporarily restricted net assets in unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method.

NET ASSETS

The Association has elected to adopt Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Association is required to report net assets 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.

CONTRIBUTIONS

The Association has elected to adopt Statement of Financial Accounting Standards (SFAS) No. 116, "Accounting for Contributions Received and Contributions Made." In accordance with SFAS No. 116, 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 Safari Association for Retarded Citizens, Inc., is exempt from income taxes under Internal Revenue Code Section 501(c)(3).

CASH

Consistent with FASB 95, Statement of Cash Flows, The Association defines cash and cash equivalents as non-call 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, 1991, relate to funds 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 the elderly and handicapped persons for whom mass transportation services are unavailable, insufficient or inappropriate. The program is administered by the Louisiana Department of Transportation and Development. The funds, obtained with these funds, must be used by transportation services to the elderly and handicapped within the Association's service area. The Department of Transportation and Development must be

SABINE ASSOCIATION FOR RETARDED CITIZENS, INC.
MAFV, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1983

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

The Sabine Association for Retarded Citizens, Inc., is a quasi-governmental, nonprofit organization incorporated August 15, 1960, whose purpose is to (a) promote the general welfare of mentally retarded citizens everywhere (at home, at school, in the community, and in institutions), (b) aid the parents and families of mentally retarded citizens in the solution of personal, family and social problems arising from mental retardation, (c) cooperate with all public and private agencies, organizations, groups and individuals working for the welfare of mentally retarded citizens, (d) promote, through dissemination of information to the general public, a fairer and more sympathetic understanding of the problems of mental retardation, their wide prevalence, and consequential social implications, (e) help provide facilities, for evaluation, care, treatment, education and employment of mentally retarded citizens, (f) research into all phases of mental retardation. The center, prevention, medical and social treatment, special educational methods, and opportunities for employment, (g) train and educate both professional and nonprofessional personnel for work in the field of mental retardation, (h) serve as a clearinghouse of information concerning mental retardation and activities on behalf of the mentally retarded in Sabine Parish, (i) help foster local, state and national legislation on behalf of mentally retarded citizens.

The Association operates three 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 maximum of 47 clients for at least 240 days each year. Two, Sabine Productions, a totally self-supportive sheltered workshop program, providing services through contracts with private individuals and companies for the provision of services performed by the members of the workshop. No federal financial assistance of any type is received by Sabine Productions. Three, Group residential services, which operate six (6) group homes for the benefit of mentally handicapped individuals. The purpose of the group homes is to provide for the needs of mentally handicapped individuals in the area of appropriate residential living. The Community House receives funding from the United States Department of Health and Human Services, Medical Assistance Program, Title XIX, Medicaid, as administered by the State of Louisiana, Department of Health and Hospitals. The Sabine Association for Retarded Citizens Community House division subsidizes the Adult Rehabilitation Program for actual expenses incurred by the program to provide day training and supervision to participating group home residents.

PROCESSES TO GIVE

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 inclusions 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.

SABINE ASSOCIATES FOR RETARDATION, INC.
 NASSAU, LOUISIANA
 STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 1992

OTHER EXPENSES (CONTINUED)	Program Services	Management and General	Total
Materials	\$ 341,319	\$ 0	\$ 341,319
Other	2,088	31	2,119
Postage	65	1,634	1,699
Professional fees	12,400	27,845	40,245
Provider fees (FEE)	114,261	0	114,261
Repairs and maintenance	12,849	4,189	17,038
Supplies	39,823	15,342	55,165
Telephone	1,833	7,555	9,388
Training	0	835	835
Travel	88	892	980
Total other expenses	692,621	128,524	1,021,145
TOTAL FUNCTIONAL EXPENSES	\$ 1,491,941	\$ 698,711	\$ 2,190,652

SARRE ASSOCIATES FOR RETIRED CITIZENS, INC.
MSNY, MISSOURI
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDING JUNE 30, 2011

	Program Services	Management and General	Total
COMPENSATION AND RELATED EXPENSES			
Compensation	\$ 114,808	\$ 148,115	\$ 262,923
Payroll taxes	44,049	28,798	72,847
Workers' compensation insurance	18,206	22,150	40,356
Employer benefits	9,330	4,859	14,189
	<u>186,393</u>	<u>203,922</u>	<u>390,315</u>
Total compensation and related expenses	186,393	203,922	390,315
OC CUPANITY EXPENSES			
Depreciation	14,847	270	15,117
Insurance	2,966	4,212	7,178
Interest	8,402	2,248	10,650
Property taxes	0	3,364	3,364
Rent	107,080	0	107,080
Repairs and maintenance	34,788	15,699	50,487
Utilities	15,481	13,320	28,801
	<u>194,674</u>	<u>39,103</u>	<u>233,777</u>
Total occupancy expenses	194,674	39,103	233,777
TRANSPORTATION EXPENSES			
Fuel and oil	47,638	2,944	50,582
Depreciation	6,887	2,894	9,781
Insurance	40,983	15,265	56,248
Lease expense	38,584	0	38,584
	<u>133,992</u>	<u>11,103</u>	<u>145,095</u>
Total transportation expenses	133,992	11,103	145,095
UTILITY EXPENSES			
Advertising	0	190	190
Bad debt	1,215	234	1,449
Central office expense	170,847	44,897	215,744
Client education	1,486	0	1,486
Clothing and other personal items	11,209	0	11,209
Commissions	38,614	0	38,614
Contract services	108,413	1,537	110,050
Depreciation	11,681	3,088	14,769
Donor	140	1,030	2,080
Freight	488	0	488
Food	71,581	0	71,581
Insurance	3,892	9,452	13,344
Interest	0	2,513	2,513
Liens	\$ 3,480	\$ 18	\$ 3,498

The accompanying notes are an integral part of this statement.

SABISE ASSOCIATION FOR RETIRED CITIZENS, INC.
 BANGALORE
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 1992

EXHIBIT 1

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$	150,040
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation		46,000
Gain on sale of assets		(1,775)
Increase/(decrease) in operating assets:		
Receivables		4,774
Inventory		(91,786)
Prepaid expenses		(6,388)
Other		(1,000)
Increase/(decrease) in operating liabilities:		
Accounts payable		
Trade		28,411
Commissions		4,188
Payroll taxes		(1,771)
Property taxes		0
Contributions		(789)
Accrued interest		3,316
Accrued provider fees		5,114
Provider fees in appeal		1121,223
Net cash provided by/(used in) operating activities		237,311

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of property, buildings and equipment		(581,172)
Proceeds from sale of equipment		3,175
Net cash provided by/(used in) investing activities		(577,997)

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from long-term debt		478,040
Principal payments on long-term debt		(49,281)
Net cash provided by/(used in) financing activities		428,759

NET INCREASE/(DECREASE) IN CASH

		165,194
CASH, beginning of year		26,738
CASH, end of year	\$	191,932

The accompanying notes are an integral part of this statement.

SARRELL ASSOCIATION FOR RETARDED CITIZENS, INC.
MONROE, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 1987

2020241.0

UNRESTRICTED NET ASSETS

Support		
Medicare	\$	1,602,583
Private Liability		88,293
Contract Work		211,699
Adult Day Services Fees, State of Louisiana, Department of Health and Hospitals, D/for for Citizens with Developmental Disabilities		299,068
Rentals		8,278
Intercompany transfers in		89,258
Group Health		208,052
Supported Independent Living		32,883
Office		27,833
Net Assets Released from Restrictions		
Depreciation on non-restricted assets		2,360
		<u>2,982,158</u>
Total revenues, gains and other support		2,982,158

Expenses

Program Services		1,981,540
Management and General		406,311
Intercompany transfers out		89,258
		<u>2,477,109</u>
Total expenses		2,477,109
Increase(decrease) in unrestricted net assets		505,049

TEMPORARILY RESTRICTED NET ASSETS

Current depreciation on restricted assets		<u>41,383</u>
Increase(decrease) in temporarily restricted net assets		41,383

INCREASE/DECREASE IN NET ASSETS

		546,432
NET ASSETS, beginning of year		<u>189,568</u>
NET ASSETS, end of year		<u>\$ 736,000</u>

The accompanying notes are an integral part of this statement.

SABRE ASSOCIATION FOR RETIREES/EMPLOYEES, INC.
 ADULT DISABILITY PROGRAM AND DEPENDENT CARE OF
 MARY, LOUISIANA
 STATEMENT OF FINANCIAL POSITION
 JUNE 30, 1997

EXHIBIT A

ASSETS	
Cash	\$ 21,887
Receivable	
State of Louisiana, Department of Health and Hospital, Office for Citizens with Developmental Disabilities	170,358
Contract work, net	76,515
Other	4,883
Intercompany receivable	468,876
Inventory	807,886
Prepaid	25,712
Deposits	2,156
Community residential development cost	43,299
Property and equipment, net	<u>615,835</u>
Total assets	\$ 1,761,745
LIABILITIES	
Accounts payable	
Trade	\$ 87,399
Compensation	45,248
Payroll taxes	5,665
Property taxes	1,594
Commissions	2,964
Accrued interest	5,828
Accrued provider fees	80,228
Intercompany payable	468,876
Unaudited client billings	41,157
Long-term debt	<u>535,481</u>
Total liabilities	1,214,133
NET ASSETS	
Unrestricted	547,612
Temporarily restricted	<u>0</u>
Total net assets	547,612
Total liabilities and net assets	\$ 1,761,745

The accompanying notes are an integral part of this statement.

INDEPENDENT AUDITORS' REPORT

Board of Directors

Nature Association for Burned Citizens, Inc.
Bobby, Louisiana 71409

We have audited the accompanying statement of financial position of the Nature Association for Burned Citizens, Inc., (a non-profit organization) as of June 30, 1997, 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 applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These 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 Nature Association for Burned Citizens, Inc., as of June 30, 1997, and the changes in its net assets and cash flows for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note 3 to the financial statements, the Association has unfilled significant remaining loans in the Habitat for Humanity program and Mission Workshops and has a net deficiency in net assets that raises substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 3. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

In accordance with Government Auditing Standards, we have also issued our report dated December 8, 1997, on our examination of the Nature Association for Burned Citizens, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

HIVENS, JACKSON & HINES
MEMPHIS, TENNESSEE
December 8, 1997

KANSAS ASSOCIATION FOR RETARDED CITIZENS, INC.
MASS., LOUISIANA
BOARD OF DIRECTORS
(JUNE 30, 1991)

President	Kenneth Newman
Vice-President	For Atkinson
Secretary	Sharon Clement
Treasurer	May Hamed
Board Members	Dennis Bishop Euberta Green Gloria Koffin Sandra Tidmore Lewis Watson

Assistant Director	Wayne Martin
Executive Director	James Holly

LARGE ASSOCIATION FOR OUTREACH-CITIZENS, INC.
 PIANO, LOUISIANA
 FOR THE YEAR ENDED
 APRIL 30, 2002

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