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**SABINE ASSOCIATION FOR RETARDED CITIZENS, INC.,
MANY, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1998**

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED
DATE 06-20-2008 BY 60322 UCBAW/STP

DATE 06-20-2008 BY 60322 UCBAW/STP

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STATE COLLEGE, PA
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BARREL ASSOCIATION FOR RELEASED CITIZENS, INC.
MARY, LOS ANGELES
BOARD OF DIRECTORS
JUNE 26, 1993

President

Pete Abington

Vice President

Kenneth Freeman

Secretary

Marguerite Sporn

Treasurer

Mary Worrell

Board Members

**Dennis Bishop
Kathleen Green
Gloria Huffin
Sandra Wilson
Lewis Watson**

Assistant Director

Wynne Martinez

Executive Director

James Huby

HINES, JACKSON & HINES

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JOHN JACKSON, JR., CPA
Partner

INDEPENDENT AUDITORS' REPORT

Board of Directors
Saline Association for Retarded Citizens, Inc.
Monroe, Louisiana 70001

We have audited the accompanying statement of financial position of the Saline Association for Retarded Citizens, Inc., (a non-profit organization) as of June 30, 1998, and the related statements of activities, cash flows, and functional expenses 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 Saline Association for Retarded Citizens, Inc., as of June 30, 1998, and the changes in its net assets, cash flows, and functional expenses for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note 15 to the financial statements, the Association has suffered significant recurring losses in the Sheldahl 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 15. 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 a report dated December 15, 1998, on our consideration of the Saline Association for Retarded Citizens, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the financial statements of the Saline Association for Retarded Citizens, Inc., Monroe, Louisiana, taken as a whole. The accompanying supplemental information schedules listed in the table of contents are presented for purposes of additional analysis and are not a requirement of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Hines, Jackson & Hines
Monroe, Louisiana
December 15, 1998

NATIVE ASSOCIATION FOR BURNED-CITIZENS, INC.
 MASS. LIQUORING
 STATEMENT OF FINANCIAL POSITION
 APRIL 30, 1998

ASSETS		
Cash	\$	371,660
Receivables		
State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities		269,170
Contract work		83,704
Other		6,746
Intercompany receivable		540,871
Inventory		34,888
Prepaid expenses		17,232
Deposits		1,883
Community residential development cost		41,399
Property and equipment, net		<u>664,503</u>
Total Assets	\$	<u>1,921,280</u>
 LIABILITIES		
Accounts payable		
Trade	\$	33,548
Compensation		86,281
Payroll taxes		1,732
Property taxes		1,584
Commissions		2,756
Accrued interest		1,733
Accrued provider fees		32,139
Intercompany payable		540,871
Long-term debt		<u>365,885</u>
Total Liabilities		1,046,589
 NET ASSETS		
Unrestricted		830,866
Temporarily restricted		<u>44,132</u>
Total Net Assets		<u>874,971</u>
Total Liabilities and Net Assets	\$	<u>1,921,280</u>

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

NAEMH ASSOCIATION FOR DISABLED CITIZENS, INC.
FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008

UNRESTRICTED NET ASSETS

Support		
Medicine	\$	1,605,100
Patent liability		184,710
Contract Work		406,874
Adult Day Service Fees, State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities		289,478
State of Louisiana, Department of Social Services-LBS		3,582
Rentals		10,298
Innocentpay transfers in		144,258
Louisiana Department of Transportation and Development-Grant		33,078
Group Homes		298,550
Supported Independent Living		33,156
Louisiana settlement		178,000
Other		11,838
Net Assets Returned from Benefactors		
Depreciation on restricted assets		<u>3,158</u>
Total Revenues, Gains and Other Support		3,080,948

EXPENSES

Program Services		2,093,818
Management and General		568,424
Innocentpay transfers out		<u>144,258</u>
Total Expenses		<u>2,758,488</u>

Increase in Unrestricted Net Assets 322,460

TEMPORARILY RESTRICTED NET ASSETS

Contract depreciation on restricted assets		<u>3,158</u>
Increase (Decrease) in Temporarily Restricted Net Assets		<u>(3,158)</u>

INCREASE IN NET ASSETS 319,302

NET ASSETS, Beginning of year 502,642

NET ASSETS, End of year \$ 821,944

SARENS ASSOCIATION FOR RETIRED CITIZENS, INC.
MONTE LOUISIANA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 321,594
Adjustments to reconcile change in net assets to net cash used by operating activities	
Depreciation	67,684
Gain on sale of assets	(540)
Loss on disposition of assets	1,121
Increase (decrease) in operating assets	
Receivables	(42,264)
Inventory	11,978
Prepaid expenses	5,880
Other	691
Increase (decrease) in operating liabilities	
Accounts payable	
Trade	(28,811)
Compensation	16,833
Payroll taxes	(3,915)
Commissions	(117)
Accrued interest	(1,798)
Accrued provider fees	1,891
	<u>414,462</u>
Net Cash Provided by (Used in) Operating Activities	414,462
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property, buildings and equipment	(86,917)
Proceeds from sale of equipment	<u>688</u>
	<u>(86,229)</u>
Net Cash Provided by (Used in) Investing Activities	(86,229)
CASH FLOWS FROM FINANCING ACTIVITIES	
Principal repayments on long-term debt	<u>(218,662)</u>
	<u>(218,662)</u>
Net Cash Provided by (Used in) Financing Activities	(218,662)
NET INCREASE IN CASH	109,571
CASH, Beginning of year	<u>203,692</u>
CASH, End of year	\$ 313,263

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

SARRELL ASSOCIATION FOR RETIRED CITIZENS, INC.
MARY, LOUISIANA
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 1998

	Program Services	Management and General	Total
COMPENSATION AND RELATED EXPENSES			
Salaries	\$ 891,728	\$ 289,540	\$ 1,181,268
Payroll taxes	80,749	31,284	112,033
Retiree's compensation insurance	4,874	33,523	38,397
Employee benefits	38,080	7,184	45,264
	<u>995,431</u>	<u>361,527</u>	<u>1,356,958</u>
TOTAL COMPENSATION AND RELATED EXPENSES			
	995,431	361,527	1,356,958
OCCUPANCY EXPENSES			
Depreciation	41,828	278	42,106
Insurance	4,428	4,213	8,641
Interest	33,276	539	33,815
Property taxes	0	3,283	3,283
Rent	0	24,000	24,000
Repairs and maintenance	19,358	18,588	37,946
Utilities	30,644	19,528	50,172
	<u>139,534</u>	<u>60,139</u>	<u>199,673</u>
TOTAL OCCUPANCY EXPENSES			
	139,534	60,139	199,673
TRANSPORTATION EXPENSES			
Fuel and oil	61,808	3,083	64,891
Depreciation	18,683	3,470	22,153
Insurance	8,850	9,743	18,593
Lease expense	31,261	0	31,261
	<u>120,502</u>	<u>16,296</u>	<u>136,798</u>
TOTAL TRANSPORTATION EXPENSES			
	120,502	16,296	136,798
OTHER EXPENSES			
Advertising	0	459	459
Bad debt	713	0	713
Central office expense	178,878	52,745	231,623
Client recreation	877	0	877
Clothing and other personal items	25,238	0	25,238
Commissions	11,867	0	11,867
Contract services	105,815	130	105,945
Depreciation	11,683	3,972	15,655
Food	536	1,980	2,516
Freight	734	0	734
Fund	104,080	0	104,080
Insurance	4,286	9,864	14,150
Interest	0	482	482
Licenses	3,572	133	3,705
Loans	\$ 594	\$ 0	\$ 594

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

SARNO ASSOCIATION FOR RETIRED CITIZENS, INC.
MARY, LOUISIANA
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 1998

	Program Services	Management and General	Total
OTHER EXPENSES (CONTINUED)			
Materials	\$ 231,077	\$ 0	\$ 231,077
Other	3,689	1,151	4,840
Postage	0	1,642	1,642
Professional fees	36,180	21,720	57,900
Printing Exp. DFR	124,223	0	124,223
Repairs and maintenance	16,258	4,653	20,911
Supplies	67,540	16,561	84,101
Telephone	3,088	9,538	12,626
Training	0	564	564
Travel	142	78	220
	<u>918,000</u>	<u>121,429</u>	<u>1,039,429</u>
Total Other Expenses	<u>\$ 918,000</u>	<u>\$ 121,429</u>	<u>\$ 1,039,429</u>
Total Functional Expenses	<u>\$ 2,053,818</u>	<u>\$ 589,424</u>	<u>\$ 2,643,242</u>

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

SABINE ASSOCIATION FOR RETARDED CITIZENS, INC.
STATE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
1986-87 1988

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

The Sabine Association for Retarded Citizens, Inc., is a quasi-governmental, nonprofit organization incorporated August 11, 1978, whose purpose is to: (1) promote the general welfare of mentally retarded citizens everywhere (at home, at school, in the community, and in institutions), (2) aid the parents and families of mentally retarded citizens in the solution of personal, family and social problems arising from mental retardation, (3) cooperate with all public and private agencies, organizations, groups and individuals working for the welfare of mentally retarded citizens, (4) promote theough dissemination of information to the general public, a fuller and more complete understanding of the problems of mental retardation, their wide prevalence, and consequent social implications, (5) help provide facilities for evaluation, care, treatment, education and employment of mentally retarded citizens, (6) conduct (not all phases) of mental retardation: (7) classes, prevention, medical and social treatment, special educational methods, and opportunities for employment, (8) train and educate both professional and nonprofessional personnel for work in the field of mental retardation, (9) serve as a clearinghouse of information concerning mental retardation and activities on behalf of the mentally retarded in Sabine Parish, (10) help foster local, state and national legislation on behalf of mentally retarded citizens.

The Association operates three separate divisions. One, the Adult Habilitation 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 minimum of 40 clients for at least 140 days each year. Two, Sabine Productions, is totally self-supportive (school) workshop program, generating revenues 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 operates 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 way of appropriate residential living. The Community Homes receive 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 Homes division reimburses the Adult Habilitation Program for actual expenses incurred by the program to provide day training and supervision to participating group home residents.

PROHIBITION TO LIVE

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 liabilities in consolidated net assets if the restrictions expire in the fiscal year in which the contributions are reported as revenues. 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.

SABER ASSOCIATION FOR RETARDED CITIZENS, INC.
MONY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
1986-1987

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROPERTY AND EQUIPMENT

Donations of property and equipment are recorded at support as 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 these donated assets must be maintained, the Association reports contributions of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Association maintains temporarily restricted net assets to 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 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.

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 nature of any donor restrictions.

INCOME TAXES

The Saber Association for Retarded Citizens, Inc. is exempt from income taxes under Internal Revenue Code Section 501(c)(3).

CASH

Pursuant with FASB 91, Statement of Cash Flows, The Association defines cash and cash equivalents as 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 RESTRICTED-TYPE NET ASSETS

Restrictions on assets of Item 30, 1986, relate to vans obtained by the Association through Section 16 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 persons for whom mass transportation services are unavailable, insufficient 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.

SABINE ASSOCIATION FOR RETARDED CITIZENS, INC.
MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
1998 AND 1997

NOTE 3 RESTRICTIONS ON ASSETS (CONTINUED)

Disposition of the vehicle must have DODOT approval and must be in conformity with the provisions of OMB Circular A-102, Attachment N. 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.

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. Leased cars/equipment purchased with these funds must be returned to the State if it ceases to be used for lease services by the mobile care.

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

NOTE 5 CASH

As June 30, 1998, the Association had cash totaling \$171,660, as follows:

Prepaid cash	\$	263
Increased deposit accounts		68,210
Interest bearing accounts		<u>203,187</u>
Total	\$	<u>\$171,660</u>

As June 30, 1998, the Association had \$307,000 in bank deposits. These deposits were secured from risk by \$244,500 of Federal deposit insurance and \$62,500 (market value) of pledged securities held by the controlled banks in the name of the fiscal agent.

NOTE 4 RECEIVABLES

The Sabine Association for Retarded Citizens, Inc., entered into a contract on March 28, 1997, with the State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities to provide habilitation programming to a minimum of 45 clients per month during the period July 1, 1997 to June 30, 1998. 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 letter on December 22, 1997, from the State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities to provide for the needs of 7 clients who are residing in supervised apartments during the period October 1, 1997 to September 30, 1998. 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.

The Association has also entered into several contractual agreements to provide general helping services, judicial services and contract labor to various local businesses and governmental entities.

SABINE ASSOCIATION FOR RETARDED CITIZENS, INC.
MONY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
JUNE 30, 1998

NOTE 4 RECEIVABLES (CONTINUED)

At June 30, 1998, receivables, excluding intercompany, consisted of the following:

State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities	\$	289,179
Contracts receivable		82,714
Other		5,286
		<u>377,179</u>
Total	\$	<u>377,179</u>

NOTE 5 PROPERTY AND EQUIPMENT

All property and equipment are stated at historical cost. Depreciation is charged as 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:

Buildings	15-28 years
Furniture and fixtures	3-18 years
Automobiles	3 years
Machinery and equipment	3-7 years

A summary of property and equipment at June 30, 1998, is presented below:

	Cost	Accumulated Depreciation	Net	Depreciation This Year
Land	\$ 88,300	\$ 0	\$ 88,300	\$ 0
Buildings	805,887	99,994	705,893	48,817
Furniture & Fixtures	45,793	40,390	5,403	1,714
Automobiles	168,244	103,462	64,782	19,833
Machinery & equipment	234,710	195,987	38,723	12,818
Total	<u>\$ 1,632,834</u>	<u>\$ 439,733</u>	<u>\$ 1,193,101</u>	<u>\$ 83,182</u>

The Association's assets were partially funded by Urban Mass Transportation Capital Improvement Grants and are subject to the applicable restrictions described in Note 3.

Maintenance and repairs are charged to operations when incurred. Repairs 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 Sabine 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.

SABER ASSOCIATION FOR RETARDED CITIZENS, INC.
 WASTE COLLECTION
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 1998

NOTE 6 LEASE OBLIGATIONS (CONTINUED)

The Sabler 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 for payments to the lesser of two thousand dollars (\$1,000) 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 Sabler 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 6.2% of their total salary to the system, while the Association contributes a like amount. For the year ending June 30, 1998, total contributions to the system were \$198,548, of which the Association contributed \$79,785 and employees contributed \$118,763. Total payroll covered by this system for the year ended June 30, 1998 was \$1,090,360. Any future deficit in this system will be covered by the United States Government. The Association has no further liability to the system for the year ended June 30, 1998.

NOTE 8 COMPENSATED ABSENCES

Association employees are entitled to certain compensated absences based on their length of employment.

FULL TIME EMPLOYMENT	HOURS EARNED PER YEAR
1-3 years	40
3-5 years	72
5-10 years	96
10-15 years	144
Over 15 years	192

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

NOTE 9 INTERCOMPANY RECEIVABLES AND PAYABLES

A summary of intercompany receivables and payables at June 30, 1998, is as follows:

	Due From Other Units	Due To Other Units
Group Homes	\$ 417,091	\$ 0
Adult Habilitation	181,074	0
Mobile workshop	0	362,671
Total	\$ 598,165	\$ 362,671

SABINE ASSOCIATION FOR RETARDED CITIZENS, INC.
MONY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1998

NOTE 10 LONG-TERM DEBT

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

Community Residential Development Fund Loan - The Association is obligated for the equipment of land 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.	\$ 31,823
Installment Note (Finance #1 & #2)-\$ 405,000 (installment note, dated April 25, 1997), due in monthly installments of \$ 1,350.31 through June 27, 2007; interest at 8.75%, secured by loans #1 and #2.	71,120
Installment Note (Group Home #3)-\$90,000 (installment note, dated April 18, 1997), due in monthly installments of \$ 1,146.04 through April 18, 2007; interest at 9%, secured by loan #3.	81,684
Installment Note (Group Home #4)-\$80,000 (installment note, dated April 18, 1997), due in monthly installments of \$ 1,023 through April 18, 2007; interest at 8%, secured by loan #4.	72,643
Installment Note (Group Home #5)-\$80,000 (installment note, dated April 18, 1997), due in monthly installments of \$ 1,047 through April 18, 2007; interest at 8%, secured by loan #5.	72,643
Installment Note (Group Home #6)-\$80,000 (installment note, dated April 18, 1997), due in monthly installments of \$ 1,047 through April 18, 2007; interest at 8%, secured by loan #6.	72,643
Total debt	349,696
Less: Current liabilities	<u>68,323</u>
Net Long-Term Debt	\$ 281,373

Following are maturities of the long-term debt obligations:

1999	\$ 48,212
2000	48,327
2001	37,116
2002	38,863
2003	33,889
Thereafter	<u>138,215</u>
Total	\$ 369,622

NOTE 11 LITIGATION

The Sabine Association For Retarded Citizens, Inc. was not involved as a defendant in any litigation at June 30, 1998.

SEBINE ASSOCIATION FOR RETARDED CITIZENS, INC.
MANU. JOHNSONS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1998

NOTE 12 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The Sebine Association for Retarded 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 *Essential Funding and Guidelines for Admissible Costs in Adult Rehabilitation Services Contracted with the Division of Mental Retardation and Developmental Disabilities*. All contract services involved under this contract were not accounted under any other contract.

NOTE 13 RISK MANAGEMENT

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

NOTE 14 CLAIMS AND LIABILITIES

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

NOTE 15 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 Medford Workshops have sustained substantial operating losses in recent years. At June 30, 1998, the liabilities of the Medford Workshops exceeded assets by \$284,893.

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 Medford Workshops and to develop additional sources of support. Funds will continue to be received for programs from the Group Homes until they become self-supportive. At June 30, 1998, the Group Homes had net assets of \$851,196, which is more than sufficient to offset the \$284,893 deficit in the Medford Workshops. Management believes these actions will provide the opportunity for the Medford Workshop Program to continue as a going concern.

SABRE ASSOCIATION FOR RETARDED CITIZENS, INC.
6600 FLORES
MONTE, LOUISIANA
STATEMENT OF FINANCIAL POSITION
03/31/88

SCHEDULE

ASSETS	
Cash	\$ 291,600
Receivables	
State of Louisiana, Department of Health and Hospitals,	
Office for Citizens with Developmental Disabilities	180,164
Other	4,178
Due from SARC day programs and sheltered workshops	471,990
Prepaid expenses	7,652
Deposits	25
Community residential development cost	40,399
Property and equipment, net	<u>673,686</u>
Total Assets	<u>\$ 1,156,511</u>
LIABILITIES	
Accounts payable	
Trade	\$ 24,828
Compensation	38,958
Payroll taxes	3,787
Accrued interest	1,733
Accrued provider fees	12,119
Long-term debt	<u>365,000</u>
Total Liabilities	446,425
NET ASSETS	
Unrestricted	<u>803,100</u>
Total Net Assets	<u>803,100</u>
Total Liabilities and Net Assets	<u>\$ 1,156,511</u>

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

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SARINE ASSOCIATION FOR RETARDED CITIZENS, INC.
 GROSS INCOME
 STATE LICENSEE
 STATEMENT OF ACTIVITIES
 YEAR ENDED JUNE 30, 1998

Support		
Members	\$	1,645,371
Parent Liability		180,712
Other		<u>2,457</u>
Total Revenues, Gifts and Other Support		1,828,540
Expenses		
Program Services		1,107,800
Management and General		<u>405,532</u>
Total Expenses		<u>1,513,332</u>
INCREASE IN NET ASSETS		315,208
NET ASSETS, Beginning of year		<u>718,588</u>
NET ASSETS, End of year	\$	<u>1,033,796</u>

**BARBER ASSOCIATION FOR RETIRED CLERKS, INC.
 CREOLITES
 MONROE, LOUISIANA
 STATEMENT OF CASH FLOWS
 YEAR ENDED JUNE 30, 1998**

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	5	178,486
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation		21,898
Gain on sale of assets		(17)
(Increase)/decrease in operating assets		
Receivables		(16,271)
Prepaid expenses		4,183
Other		691
Increase/(decrease) in operating liabilities		
Accounts payable		
Trade		1,598
Compensation		6,521
Payroll taxes		11,267
Accrued interest		11,580
Accrued provider fee		1,881

Net Cash Provided By/(Used In) Operating Activities		188,094
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, buildings and equipment		(24,274)
Proceeds from sale of assets		_____
		12
Net Cash Provided By/(Used In) Investing Activities		(24,262)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on notes payable		(115,780)
Cash paid on behalf of day programs and educational workshops		_____
		27,681
Net Cash Provided By/(Used In) Financing Activities		_____
		(88,099)
NET DECREASE IN CASH		68,542
CASH, Beginning of year		_____
		145,118
CASH, End of year		\$ _____
		213,660

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

STATE ASSOCIATION FOR RETARDATES, INC.
 GROUP FUNDING
 BOSSY, LOUISIANA
 STATEMENT OF FUNCTIONAL EXPENSES
 YEAR ENDED JUNE 30, 1988

	Program Services	Management and General	Total
COMPENSATION AND RELATED EXPENSES			
Salaries	\$ 872,537	\$ 267,269	\$ 1,139,806
Payroll taxes	73,608	19,309	92,917
Workman's compensation insurance	6,874	4,221	11,095
Employer benefits	30,876	6,853	37,729
Total Compensation and Related Expenses	983,895	297,652	1,281,547
OCCUPANCY EXPENSES			
Insurance	4,418	507	4,925
Depreciation	33,448	379	33,827
Interest	33,276	305	33,581
Rent	0	24,000	24,000
Repairs and maintenance	13,517	18,588	32,105
Utilities	33,548	31,508	65,056
Total Occupancy Expenses	114,507	55,287	169,794
TRANSPORTATION EXPENSES			
Fuel and oil	12,868	2,882	15,750
Insurance	8,845	877	9,722
Lease expense	34,364	0	34,364
Depreciation	0	1,423	1,423
Total Transportation Expenses	56,077	4,182	60,259
OTHER EXPENSES			
Clothing and other personal items	25,158	0	25,158
Fees	187	1,588	1,775
Food	80,041	0	80,041
Insurance	4,288	4,804	9,092
Professional fees	30,181	4,787	34,968
Contract services	805,803	320	806,123
Supplies	11,284	16,361	27,645
Repairs and maintenance	5,438	4,833	10,271
Depreciation	865	5,719	6,584
Telephone	2,880	6,885	9,765
Training	0	478	478
Travel	0	30	30
Utilities	4,799	5	4,804
Postage	0	1,640	1,640
Contract office expense	89,254	0	89,254
Printing fees-DMH	134,327	0	134,327
Other	4,368	0	4,368
Total Other Expenses	866,862	41,788	908,650
Total Functional Expenses	\$ 1,844,262	\$ 402,532	\$ 2,246,794

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

SARNO ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT HABILITATION PROGRAM
MASS, LOUISIANA
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1998

	Sponsored Individual Living	Adult Day Habitatons	Total
ASSETS			
Cash	\$ 21,578	\$ 89,625	\$ 111,203
Receivables			
State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities	3,069	25,501	28,570
Other	0	164	164
Due from SARCO Group Homes	3,188	99,366	102,554
Deposits	0	888	888
Prepaid expenses	0	9,588	9,588
Property and equipment, net	0	46,583	46,583
Total Assets	\$ 27,835	\$ 271,871	\$ 299,696
LIABILITIES			
Accounts payable			
Taxes	\$ 0	\$ 2,514	\$ 2,514
Compensation	0	15,823	15,823
Physical taxes	0	678	678
Total Liabilities	0	17,015	17,015
NET ASSETS			
Unrestricted	27,835	249,856	277,691
Temporarily restricted	0	44,180	44,180
Total Net Assets	27,835	294,036	321,871
Total Liabilities and Net Assets	\$ 27,835	\$ 271,871	\$ 299,696

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

NAHRE ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM
MONROE, LOUISIANA
NONPROFIT ORGANIZATION
YEAR ENDING JUNE 30, 2024

	Supported Individual Living	Adult Day Rehabilitation	Total
UNRESTRICTED NET ASSETS			
Support			
Adult Day Service Fees			
State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities	\$ 0	\$ 189,418	\$ 189,418
State of Louisiana, Department of Social Services - LRS	0	5,162	5,162
Louisiana Department of Transportation and Development/Grant	0	33,078	33,078
Group Homes	0	208,162	208,162
Supported Independent Living	33,158	0	33,158
Interventory Transfer In	0	83,361	83,361
Lowcost rent/mortgage	0	175,000	175,000
Other	0	5,167	5,167
Net Assets Released from Restrictions:			
Federal Transit Administration Sec. 45 Depreciation on restricted vans	0	3,150	3,150
Total Revenues, Gains and Other Support	33,158	606,931	640,089
Expenses			
Program Services	14,330	129,995	144,325
Management and General	491	114,968	115,459
Interventory Transfers Out	20,808	0	20,808
Total Expenses	35,629	244,963	280,592
Increase/(Decrease) in Unrestricted Net Assets	(2,471)	361,968	359,497
TEMPORARILY RESTRICTED NET ASSETS			
Federal Transit Administration Sec. 45 Current year depreciation	0	(3,150)	(3,150)
Increase/(Decrease) in Temporarily Restricted Net Assets	0	(3,150)	(3,150)
DECREASE/INCREASE IN NET ASSETS	(2,471)	358,818	356,347
NET ASSETS/EQUIPMENT, Beginning of year	15,865	(53,913)	(38,048)
NET ASSETS, End of year	\$ 13,394	\$ 205,091	\$ 218,485

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

BAHNS ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT HABILITATION PROGRAM
MANY, LOUISIANA
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 1998

SCHEDULE T

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$	261,563
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		6,574
(Increase)/Decrease in operating assets:		
Receivables		1,880
Prepaid expenses		3,839
Increase/(decrease) in operating liabilities:		
Accounts payable		
Taxes		11,264
Compensation		3,146
Payroll taxes		(989)

Net Cash Provided (by)/and (to) Operating Activities		315,763
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment		_____ (17,211)

Net Cash Provided (by)/and (to) Investing Activities		(17,211)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on long-term debt		(4,177)
Cash received from group loans		_____ (118,333)

Net Cash Provided (by)/and (to) Financing Activities		(122,510)
NET INCREASE/DECREASE		166,042
CASH, Beginning of year		_____ 321,129
CASH, End of year	\$	_____ 487,171

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

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BARNE ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM
BAVNS, LOUISIANA
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDING JUNE 30, 1988

	<u>Program Section</u>		<u>Program</u>	<u>Management</u>	<u>and</u>	<u>Total</u>
	<u>Supported</u>	<u>Adult</u>				
	<u>Individual</u>	<u>Day</u>				
	<u>Living</u>	<u>Habilitation</u>				
COMPENSATION AND RELATED EXPENSES						
Salaries	\$ 0	\$ 221,067	\$ 221,807	\$ 22,271	\$	\$ 445,145
Payroll taxes	0	16,806	16,806	1,549	0	35,961
Workman's compensation insurance	0	0	0	14,861	0	14,861
Employee benefits	0	7,421	7,421	1,051	0	15,923
Total Compensation and Related Expenses	0	245,294	245,294	39,631	0	284,919
TRANSPORTATION EXPENSES						
Fuel and oil	0	39,871	39,871	0	0	39,871
Insurance	0	0	0	4,233	0	4,233
Depreciation	0	8,526	8,526	0	0	8,526
Total Transportation Expenses	0	48,397	48,397	4,233	0	52,627
OTHER EXPENSES						
Insurance	0	0	0	983	0	983
Professional fees	0	0	0	14,833	0	14,833
License	0	0	0	158	0	158
Supplies	0	218	218	0	0	218
Depreciation	0	0	0	253	0	253
Taxes	0	0	0	46	0	46
Telephone	0	0	0	1,007	0	1,007
Training	0	0	0	83	0	83
Control office expense	14,220	86,084	100,644	52,743	0	153,611
Total Other Expenses	14,220	86,084	100,644	69,632	0	170,480
Total Functional Expenses	\$ 14,220	\$ 331,378	\$ 346,041	\$ 113,199	\$	\$ 399,914

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

SABRE ASSOCIATION FOR RETIRED CITIZENS, INC.
MEMBERED NONPROFIT
MIAMI, FLORIDA
STATEMENT OF FINANCIAL POSITION
(JUNE 30, 2022)

	Balance Sheet					Total
	Real Estate	Mobile Club	Subsidiary Club Care	Subsidiary Production Center	Residential	
ASSETS						
Cash	\$ 0	\$ 0	\$ 67	\$ 4,974	\$ 0	\$ 5,011
Accounts receivable	0	36,278	965	50,768	50,719	88,710
Other receivable	0	1,682	0	22	0	1,702
Inventory	0	0	1,978	18,740	20,297	21,808
Property and equipment, net	61,991	11,021	8,892	944	54,604	148,712
Deposits	0	0	319	0	319	640
Total Assets	\$ 61,991	\$ 48,971	\$ 12,252	\$ 58,411	\$ 105,739	\$ 368,872
LIABILITIES						
Accounts payable						
Trade	\$ 27	\$ 3,468	\$ 1,415	\$ 430	\$ 15,856	\$ 21,296
Compensation	0	1,322	654	600	304	3,280
Payroll taxes	0	90	30	89	34	263
Property taxes	428	117	80	187	890	1,584
Contributions	0	0	0	0	2,756	2,756
Flow to SABIC Group Homes	3,146	3,146	15,811	310,027	378,803	586,621
Total Liabilities	3,601	12,233	17,299	311,653	399,706	607,770
NET ASSETS						
Retained (deficit)	58,390	36,738	(5,047)	(283,242)	(94,226)	(289,497)
Total Net Assets	58,390	36,738	(5,047)	(283,242)	(94,226)	(289,497)
Total Liabilities and Net Assets	\$ 61,991	\$ 75,471	\$ 12,252	\$ 58,411	\$ 105,739	\$ 368,872

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

SARINE ASSOCIATES FOR RETIRED SERVICES, INC.
RETIRED WORKERS
2000 JACKSONVILLE
STATEMENT OF ACTIVITIES
YEARS ENDED 12/31/2009

UNRESTRICTED-NET ASSETS	Subsidiary					Total
	General Building	Mobile Care	Subsidiary Care	Production Costs	Residential	
Support						
Contract work	\$ 0	\$ 4,466	\$ 31,029	\$ 42,386	\$ 210,000	\$ 488,881
Receipts	11,200	0	0	0	0	11,200
Intercompany transfers in	0	24,968	24,048	0	28,714	78,730
Gain on sale of equipment	0	12	0	480	0	592
Other	2,880	152	118	1,331	320	5,801
	14,080	87,512	79,115	64,206	288,712	527,341
Total Revenues, Gains, and Other Support						
Expenses						
Program Services	7,581	75,117	71,000	106,877	218,018	478,593
Management and general	2,003	8,472	8,414	4,473	14,211	34,673
Intercompany transfers out	3,124	0	0	110,208	0	113,332
	12,708	83,589	79,414	221,558	232,229	629,504
Total Expenses						
(Increase)/Decrease in Unrestricted Net Assets	(8,628)	2,911	(999)	(157,352)	8,689	(175,429)
TEMPORARILY RESTRICTED-NET ASSETS						
Current year depreciation	0	0	0	0	0	0
Increase/(Decrease) in Temporally Restricted Net Assets	0	0	0	0	0	0
NET ASSETS/(LIABILITIES) IN NET ASSETS						
NET ASSETS/(LIABILITIES), Beginning of year	86,118	18,728	6,073	(112,861)	(28,119)	(14,061)
NET ASSETS/(LIABILITIES), End of year	86,118	18,728	6,073	(6,669)	(19,430)	(14,061)

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

SARNEY ASSOCIATION FOR RETARDED CHILDREN, INC.
SMITH, LOUISIANA
SUBSIDIARY RECORDS OF
STATEMENT OF CASH FLOWS
YEAR END DECEMBER 31, 1998

SCHEDULE III

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (153,452)
Adjustments to reconcile change in net assets to net cash provided by/(used in) operating activities:	
Depreciation	39,280
Gain on disposition of assets	(529)
Loss on disposition of assets	1,131
Increase/Decrease in operating assets:	
Receivables	(1,893)
Inventory	10,678
Increase/(decrease) in operating liabilities:	
Accounts payable:	
Trade	(33,842)
Compensation	166
Payroll taxes	21
Accrued interest	(588)
Contributions payable	1117
	<u> </u>
Net Cash Provided By/(Used In) Operating Activities	(91,254)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of equipment	(14,376)
Proceeds from sale of equipment	422
	<u> </u>
Net Cash Provided By/(Used In) Investing Activities	(13,954)
CASH FLOWS FROM FINANCING ACTIVITIES	
Principal payments on long-term debt	(21,516)
Cash received from group homes	122,827
	<u> </u>
Net Cash Provided By/(Used In) Financing Activities	101,311
NET INCREASE/(DECREASE) IN CASH	 (4,897)
CASH, Beginning of year	 14,782
CASH, End of year	<u> \$ 9,885</u>

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

NAHEM ASSOCIATION FOR NEEDLEDEP-CITIZENS, INC.
 HANCOCK, LOUISIANA
 SCHEDULE OF COMPENSATION TO BOARD MEMBERS
 FOR THE YEAR ENDING JUNE 30, 2007

<u>BOARD MEMBER</u>	<u>MEETINGS ATTENDED</u>	<u>COMPENSATION</u>	
Fred Abington	18	\$	0
Florida Bishop	5		0
Kenneth Freeman	11		0
Kathleen Green	12		0
Mary Harrel	18		0
Christa Ruffin	5		0
Magaworke Spence	2		0
Sandra Titmon	7		0
Lewis Watson	4	\$	0

HINES, JACKSON & HINES

CERTIFIED PUBLIC ACCOUNTANTS
175 BOWLING GREEN • 113 EAST FIFTH STREET
MONROE, LOUISIANA 70130
504-235-1100
504-235-1101
504-235-1102

1998 HINES, JACKSON & HINES
1998/04

HINES, JACKSON & HINES
175 BOWLING GREEN
1 • 113 EAST FIFTH STREET
MONROE, LOUISIANA 70130

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

Sabine Association for Branded Citizens, Inc.
Monroe, Louisiana 70149

We have audited the financial statements of the Sabine Association for Branded Citizens, Inc., as of and for the year ended June 30, 1998, and have issued our report thereon dated December 23, 1998. 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 Sabine Association for Branded Citizens' financial statements are free of material misstatement, 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 Sabine Association for Branded 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. Our 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 accounts 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 Sabine Association for Branded Citizens' management and the Legislative Audits of the State of Louisiana. This evaluation is not intended to limit the distribution of this report, which is a matter of public record.

Hines, Jackson & Hines

Monroe, Louisiana

December 23, 1998

SABRE ASSOCIATION FOR RETARDED CITIZENS, INC.
MARY, LAURENNA
SUMMARY SCHEDULE I OF PUBLIC ASSIST FUNDING
FOR THE YEAR ENDED
JUNE 30, 1998

Ref. No.	Fiscal Year Finding Initially Document	Description of Finding	Corrective	Planned/Corrective Action/Partial
			Action Taken (Fix, No, Partially)	

Nothing came to our attention that would require disclosure under Government Auditing Standards.

SCHEDULE 15

BARRE ASSOCIATION FOR RETARDED CITIZENS, INC.
 MANY, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR ALERT FINDINGS
FOR THE YEAR ENDED
JUNE 30, 1998

Ref. No.	Description of Finding	Correct Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
----------	------------------------	------------------------	------------------------------	-----------------------------

Nothing calls to our attention that would require disclosure under Government Auditing Standards.