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**NATCHITOCHEES ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT HABILITATION PROGRAM AND SHELTERED WORKSHOP
NATCHITOCHEES, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1998**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, county and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12-21-98

MATCHLESS REHABILITATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND REGISTERED NURSING
MATCHPOLES, LOUISIANA
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JUNE 30, 1978

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**NATCHITOCHES ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT HABITATION PROGRAM AND SHELTERED WORKSHOP
NATCHITOCHES, LOUISIANA
BOARD OF DIRECTORS
JUNE 28, 1998**

President	William H. Weatherford
Vice-President	Patricia Boehm
Secretary	Vynita Scott
Treasurer	Wayne King
Board Members	Jessie Dell Knighton
	Barbara Leach
	Moll W. Swenden
Director	Mary Ann King, QMBA

Hines, Jackson & Hines
CERTIFIED PUBLIC ACCOUNTANTS

THOMAS (BOBBY) JENKINS
LARRY HINES, III
B. BRUCE JACKSON, JR.
JEFF D. BISHOP, III

P.O. BOX 2190
BAPTIST CENTER, MONROE, LOUISIANA 70001
TELEPHONE (504) 833-1000
FACSIMILE (504) 833-1000

B. BRUCE JACKSON, JR., CPA
LICENSED

INDEPENDENT AUDITORS' REPORT

Board of Directors
Natchitoches Association for Retarded Citizens, Inc.
Natchitoches, Louisiana 71457

We have audited the accompanying statement of financial position of the Natchitoches Association for Retarded Citizens, Inc.'s Adult Habilitation Program and Sheltered Workshop, (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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Natchitoches Association for Retarded Citizens, Inc.'s Adult Habilitation Program and Sheltered Workshop, 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.

In accordance with Government Auditing Standards, we have also issued a report dated September 23, 1998, on the consideration of the Association'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 basic financial statements of Natchitoches Association for Retarded Citizens, Inc.'s Adult Habilitation Program and Sheltered Workshop taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Hines, Jackson & Hines

Natchitoches, Louisiana

September 21, 1998

MATCHLESS INC. ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT TRAINING PROGRAM AND SERVICE CENTER, WYCKSROAD
MATCHLESS, LOUISIANA
CONDENSED STATEMENT OF FINANCIAL POSITION
APRIL 30, 2028

ASSETS	
Cash	\$ 82,234
Receivables	11,879
Furniture and equipment, net of accumulated depreciation of \$35,817	33,029
Prepaid assets	<u>5,460</u>
Total Assets	\$ 132,592

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ 882
Payroll and payroll taxes payable	1,868
Due to MASC, Inc.	<u>2,158</u>
Total Liabilities	3,908
Net Assets	
Unrestricted	67,179
Temporarily restricted	<u>38,549</u>
Total Net Assets	105,728
Total Liabilities and Net Assets	\$ 109,636

The accompanying notes are an integral part of this statement.

**NATCHITOCHES ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
NATCHITOCHES, LOUISIANA
COMBINED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED 6/30/2018**

Unrestricted Net Assets		
Support		
Fees		
State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities	\$	971,533
State of Louisiana, Department of Health and Hospitals, Title XIX		211,102
Grants		19,821
Contract work		19,207
Self-Direct Sales		3,884
Other		3,180
Net Assets Returned from Requisitions		
Federal Transit Administration		
Section 18 Depreciation on restricted vans	_____	6,514
Total Revenues, Grants and Other Support		1,040,639
Expenses		
Program services		182,500
Management and general	_____	58,451
Total Expenses	_____	240,951
Increase in unrestricted net assets		79,688
Temporarily Restricted Net Assets		
Federal Transit Administration		
Sec 18 Current year depreciation	_____	6,110
Decrease in Temporarily Restricted Net Assets	_____	6,110
Increase in Net Assets		18,273
Net Assets, Beginning of year	_____	80,842
Net Assets, End of year	\$ _____	\$ 99,115

The accompanying notes are an integral part of this statement.

MACTHATCHES ASSOCIATION FOR RETIRED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
MACTHATCHES, LOUISIANA
CONDENSED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

EXHIBIT C

Cash Flows Provided By/(Used In) Operating Activities	
Change in net assets	\$ 16,233
Adjustments to reconcile change in net assets to net cash provided by/(used in) operating activities	
Depreciation	8,590
Increase/(decrease) in receivables	2,735
Increase/(decrease) in prepaid assets	1,211
Increase/(decrease) in accounts payable	990
Increase/(decrease) in payroll and payroll taxes payable	<u>(2,880)</u>
Net Cash Provided By/(Used In) Operating Activities	30,740
Cash Flows Provided By/(Used In) Investing Activities	
Purchase of equipment	<u>(27,150)</u>
Net Cash Provided By/(Used In) Investing Activities	(27,150)
Cash Flows Provided By/(Used In) Financing Activities	
Proceeds from note payable	5,034
Principal payments on note payable	<u>(18,129)</u>
Net Cash Provided By/(Used In) Financing Activities	(13,095)
Net Increase/(Decrease) In Cash	661
CASH, Beginning of year	<u>31,811</u>
CASH, End of year	<u>\$ 32,472</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHIES ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT CARE PLACEMENT PROGRAM/AND SHELTERED WORKSHOP
NATCHITOCHIES, LOUISIANA
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDING JUNE 30, 1998

	Program Services	Management And General	Total
Compensation and Related Expenses			
Office salaries	\$ 0	\$ 34,432	\$ 34,432
Client salaries	11,790	0	11,790
Other salaries	49,270	17,084	66,354
Payroll taxes	6,360	3,274	9,634
Workers's compensation insurance	0	3,248	3,248
Total Compensation and Related Expenses	68,020	58,038	126,058
Occupancy Expenses			
Rent	18,000	0	18,000
Repairs and maintenance	18,934	0	18,934
Utilities	4,122	0	4,122
Total Occupancy Expenses	41,056	0	41,056
Transportation Expenses			
Fuel and oil	4,836	0	4,836
Other Expenses			
Accounting	0	4,250	4,250
Depreciation	3,427	1,363	4,790
Fuel	351	0	351
Insurance	6,729	0	6,729
Recreation	260	0	260
Postage	0	260	260
Repairs and maintenance			
Building and grounds	447	0	447
Equipment	121	0	121
Soft drinks	4,158	0	4,158
Supplies			
Office	0	2,841	2,841
Workshop	945	0	945
Telephone and cellular	2,175	2,000	4,175
Training	150	0	150
Travel	600	0	600
Other	428	187	615
Litigation	0	322	322
Total Other Expenses	24,412	60,313	84,725
Total Functional Expenses	\$ 163,326	\$ 118,351	\$ 281,677

The accompanying notes are an integral part of this statement.

NATCHIKTOCHES ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT HABILITATION PROGRAM AND SHELTERED WORKSHOP
NATCHIKTOCHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
12/31/81, 1980

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Natchitoches Association for Retarded Citizens, Inc., is a quasi-governmental, nonprofit organization incorporated March 21, 1961, whose purpose is to promote the general welfare of the mentally retarded, to encourage research related to mental retardation, to advise and aid parents in the solution of their problems, to develop a better understanding of the problems of mental retardation by the public, to cooperate with all agencies and professional groups in the furtherance of these ends, to associate with and support financially the State and National Associations to promote the common cause, to serve locally as a clearinghouse for gathering and providing information regarding the mentally retarded, and to solicit and receive funds for the accomplishment of the stated purposes.

The Association operates two separate divisions. One, the Adult 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 maximum of 22 clients. The other division is the Natchitoches Sheltered Workshop. The Natchitoches Sheltered Workshop is totally self-supportive. Income to the Sheltered Workshop consists solely of revenues earned through contracts with private individuals and companies for the provision of services performed by the clients of the Workshop. No federal financial assistance of any type is received by the Natchitoches Sheltered Workshop.

B. Promise to Give

Contributions are recognized when a donor makes a promise to give to the Association's Adult Habilitation Program and Sheltered Workshop that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are reported as increases in temporary or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporary or restricted net assets are reclassified to unrestricted net assets.

C. 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.

D. Property, Plant and Equipment

Donations of property, plant and equipment are recorded at support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose.

Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. When donor stipulations are absent regarding how long those donated assets must be maintained, the Association's Adult Habilitation Program and Sheltered Workshop report expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Association's Adult Habilitation Program and Sheltered Workshop reclassify temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method.

NATCHITOCHEES ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT HABILITATION PROGRAM AND SHELTERED WORKSHOP
NATCHITOCHEES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1998

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Property, Plant and Equipment (Continued)

The Association's Adult Habilitation Program and Sheltered Workshop has adopted Statement of Financial Accounting Standards (SFAS) No. 113, "Financial Statements of Not-For-Profit Organizations." Under SFAS No. 113, the Association's Adult Habilitation Program and Sheltered Workshop are required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Association's Adult Habilitation Program and Sheltered Workshop are required to present a statement of cash flows. As permitted by this new statement, the Association's Adult Habilitation Program and Sheltered Workshop has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required.

E. Contributions

The Association's Adult Habilitation Program and Sheltered Workshop also elected, in 1995, to adopt 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.

F. Income Taxes

The Natchitoches Association for Retarded Citizens, Inc.'s Adult Habilitation Program and Sheltered Workshop are exempt from income taxes under Internal Revenue Code Section 501(c)(3).

G. Cash

Cash includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

NOTE 2 RESTRICTIONS ON ASSETS

Restrictions on assets at June 30, 1998 relate to sums obtained by the Association through Section 15 of the Federal Travel Act which provides for capital grants for the specific purpose of assistance in providing transportation services to meet the special needs of elderly and disabled persons for whom state transportation services are unavailable, insufficient or inappropriate. The program is administered by the Louisiana Department of Transportation and Development. The sums obtained with these funds must be used for transportation services to the elderly and disabled 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 withdraws these services. Disposition of the sums is not here DODD approved and must be in conformance with the provisions of OMB Circular A-102, Attachment M. Dispositions must be at current market value and a portion of the funds received must be returned in proportion to the original percentage of Federal funds contributed.

It is the policy of the Association's Adult Habilitation Program to amortize the most PARCELED over its estimated useful life using the straight-line method.

**NATCHITOCHEE ASSOCIATION FOR RETARDED CITIZENS, INC.
 ADULT REHABILITATION PROGRAM AND SCHOOL WORKSHOP
 NATCHITOCHEE, LOUISIANA
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 1998**

NOTE 3 CASH

Cash is summarized as follows:

Petty cash	\$	500	
Demand deposit accounts		15,771	
Interest bearing accounts		36,860	
Total	\$	53,131	

As June 30, 1998, the carrying amount of the System's cash deposits was \$52,134 and the bank's deposit balance was \$62,000. All of the bank's deposit balance was covered by federal deposit insurance.

NOTE 4 RECEIVABLES

The Natchitoches Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program entered into a contract on March 20, 1997 with the State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities to provide rehabilitative programming to a minimum of 23 clients 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.

Receivables as June 30, 1998 consisted of the following:

State of L.A., Department of Health and Hospitals Office for Citizens with Developmental Disabilities	\$	9,822	
State of Louisiana, Department of Health and Hospitals, Title XIX		2,860	
Total	\$	12,682	

NOTE 5 PLANT AND EQUIPMENT

All plant 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:

Furniture and fixtures	7 - 10 years
Automobiles	5 years
Machinery and equipment	5 - 7 years

A summary of plant and equipment as June 30, 1998, is presented below:

	Cost	Accumulated Depreciation	Net	Depreciation This Year
Furniture & fixtures	\$ 11,829	\$ 11,404	\$ 3,728	\$ 958
Automobiles	55,142	19,995	36,548	6,504
Building & equipment	15,115	12,765	2,552	1,177
Total	\$ 82,086	\$ 44,164	\$ 37,128	\$ 8,639

**MAINTENANCE ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT HABILITATION PROGRAM AND SHELTERED WORKSHOP
MAINTENANCE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999**

NOTE 5 PLANT AND EQUIPMENT (CONTINUED)

The Association's Adult Habilitation Program automobiles 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. Betterments and renewals are capitalized. When plant and equipment are sold or otherwise disposed of, the asset account and related accumulated depreciation account are reversed, and any gain or loss is included in activities.

NOTE 6 LEASE OBLIGATIONS

The Maintenance Association for Retarded Citizens, Inc.'s Adult Habilitation Program and Sheltered Workshop rents its premises under an operating lease. The lease is for a one year term ending on June 30, 1999 with an option for a one year renewal.

Future minimum rental payments under this operating lease are \$48,000 for the fiscal year ended June 30, 1999.

The Maintenance Association for Retarded Citizens, Inc.'s Adult Habilitation Program and Sheltered Workshop are not participating in any capital lease arrangements.

NOTE 7 DUE TO MARC, INC.

The Association's Adult Habilitation Program and Sheltered Workshop borrowed \$5,154 from MARC, Inc. to prepay the fiscal match for a van being provided by the Louisiana Department of Transportation and Development. The Association's Adult Habilitation Program and Sheltered Workshop expects to receive the van some time during the year ended June 30, 1999. The Association's Adult Habilitation Program and Sheltered Workshop plan to repay the funds borrowed from MARC, Inc. during the year ended June 30, 1999.

NOTE 8 EMPLOYEE RETIREMENT SYSTEMS

All employees of the Association's Adult Habilitation Program and Sheltered Workshop are protected by the Social Security System. All employees contribute 6.2% of their total salary to the system, while the Association's Adult Habilitation Program and Sheltered Workshop contributes a flat amount. For the year ending June 30, 1999 total contributions to the system were \$15,188 of which the Association's Adult Habilitation Program and Sheltered Workshop contributed \$7,594 and employees contributed \$7,594.

Total payroll covered by this system for the year ended June 30, 1998 was \$172,450. Any future deficit in this system will be financed by the United States Government. The Association's Adult Habilitation Program and Sheltered Workshop have no further liability to the system for the year ended June 30, 1999.

NOTE 9 COMPENSATED ABSENCES

The Association's Adult Habilitation Program and Sheltered Workshop employees are entitled to certain compensated absences based on their length of employment. Each calendar employee accrues leave according to the State Civil Service guidelines, based on length of service as follows:

**NATCHITOCHEES ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT HABILITATION PROGRAM AND SKILLED WORKSHOP
NATCHITOCHEES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1998**

NOTE 9 COMPENSATED ABSENCES (CONTINUED)

FULL-TIME EMPLOYMENT	DAYS CASHIED PER YEAR
0-3 years	12
3-5 years	13
5-10 years	18
10-15 years	21
more than 15 years	24

There are considered personal leave days and may be used for any purpose the employee desires. No distinction is made between annual and sick leave. Leave earned in one fiscal year cannot be carried over to a subsequent year. Employees are also entitled to compensatory time on an hour - for - hour basis for approved overtime. Compensatory time not used in the fiscal period that it is earned cannot be carried over to the next fiscal year and will be forfeited.

Compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

NOTE 10 LITIGATION

According to management, the Natchitoches Association for Retarded Citizens, Inc.'s Adult Habilitation Program and Skilled Workshop were not involved in any litigation as of June 30, 1998.

NOTE 11 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The Natchitoches Association for Retarded Citizens, Inc.'s Adult Habilitation Program entered into a contract with the State of Louisiana Department of Health and Hospitals, Office of Human Services to provide adult habilitation services. Transactions of the Association's Adult Habilitation Program were made in accordance with the requirements contained in Financial Funding and Guidelines for Allocatable Costs in Adult Habilitation Services Connected with the Services of Mental, Emotional, and Developmental Disabilities. All contract services provided under this contract were not recovered under any other contract.

SUPPLEMENTARY INFORMATION

NATCHITOCHEES ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT HABILITATION PROGRAM AND SKILLED WORKSHOP
SLICHTKIND'S, LOUISIANA
ADULT HABILITATION PROGRAM
COMPARATIVE STATEMENTS OF FINANCIAL POSITION
APRIL 30, 1998 AND 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash	\$ 42,446	\$ 42,140
Receivables		
State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities	9,822	12,188
State of Louisiana, Department of Health and Hospitals, Title 213	2,897	1,958
Plant and equipment, net of accumulated depreciation for 1998 and 1997 of \$43,194 and \$56,848, respectively	32,716	32,976
Prepaid assets	<u>6,800</u>	<u>8,122</u>
Total Assets	\$ <u>90,781</u>	\$ <u>78,084</u>
 LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 199	\$ 128
Payroll taxes payable	733	3,258
Due to NABC, Inc.	<u>5,128</u>	<u>8,122</u>
Total Liabilities	6,060	9,508
NET ASSETS		
Unrestricted	57,887	58,147
Temporarily restricted	<u>36,244</u>	<u>8,438</u>
Total Net Assets	<u>94,131</u>	<u>66,585</u>
Total Liabilities and Net Assets	\$ <u>90,781</u>	\$ <u>78,084</u>

MATCHLESS ASSOCIATION FOR RETARDATION, INC.
ADULT REHABILITATION PROGRAM AND RESIDENT SERVICES
MONTECHIEUX, LOUISIANA
ADULT REHABILITATION PROGRAM
COMPARATIVE STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 1998 AND 1997

UNRESTRICTED NET ASSETS	<u>1998</u>	<u>1997</u>
Support		
Fees		
State of Louisiana, Department of Health and Hospitals, Office for Children with Developmental Disabilities	\$ 172,310	\$ 178,258
State of Louisiana, Department of Social Services - EPS	0	791
State of Louisiana, Department of Health and Hospitals, Title XIX	21,112	23,628
Grant	19,877	0
Other	2,380	1,774
Net Assets Released From Restrictions		
Federal Transit Administration, Sec. 16	4,918	4,852
Depreciation on restricted assets	<u>6,918</u>	<u>4,852</u>
Total Revenues, Gains and Other Support	227,515	207,762
Expenses		
Program Services	140,200	138,818
Management and General	<u>55,612</u>	<u>54,738</u>
Total Expenses	195,812	193,556
Increase in unrestricted net assets	31,703	14,206
TEMPORARILY RESTRICTED NET ASSETS		
Federal Transit Administration Sec. 16		
Current year depreciation	<u>6,518</u>	<u>18,811</u>
Increase in Temporarily Restricted Net Assets	<u>6,518</u>	<u>18,811</u>
Increase in Net Assets	38,221	33,017
NET ASSETS, beginning of year	<u>68,155</u>	<u>98,807</u>
NET ASSETS, end of year	\$ 106,376	\$ 131,824

PARISHSOCIETY ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT HOME STAFF DEVELOPMENT AND SUPPORT SERVICES
PARISHSOCIETY, LOUISIANA
ADULT HABILITATION PROGRAM
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 1998 AND 1997

SCHEDULE J

	<u>1998</u>	<u>1997</u>
Cash Flows Provided By/Used In Operating Activities		
Change in net assets	\$ 36,481	\$ 18,138
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	7,693	6,208
(Increase)/decrease in receivables	1,275	(2,408)
(Increase)/decrease in prepaid assets	1,571	(8,177)
Increase/(decrease) in accounts payable	(338)	1100
Increase/(decrease) in payroll taxes payable	(638)	(170)
Net Cash Provided By/Used In Operating Activities	36,888	5,291
Cash Flows Provided By/Used In Investing Activities		
Purchase of equipment	(17,214)	0
Net Cash Provided By/Used In Investing Activities	(17,214)	0
Cash Flows Provided By/Used In Financing Activities		
Proceeds from note payable	3,134	8,177
Principal payment on note payable	(3,077)	9
Net Cash Provided By/Used In Financing Activities	(63)	8,177
Net Increase/(Decrease) in Cash	291	13,479
CASH, Beginning of year	41,243	28,713
CASH, End of year	<u>\$ 41,534</u>	<u>\$ 42,192</u>

NAACHTONCHIE ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND REGISTERED WORKSHOP
NAATCHROGRES, LOUISIANA
ADULT REHABILITATION PROGRAM
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 1999

	Program Services	Management And General	Total
COMPENSATION AND RELATED EXPENSES			
Officers' salaries	\$ 0	\$ 24,432	\$ 24,432
Other salaries	58,874	17,184	76,058
Payroll taxes	6,365	1,254	7,619
Workman's compensation insurance	0	2,790	2,790
Total Compensation and Related Expenses	65,239	45,660	110,899
OCCUPANCY EXPENSES			
Rent	18,800	0	18,800
Repairs and maintenance	18,938	0	18,938
Utilities	6,172	0	6,172
Total Occupancy Expenses	43,910	0	43,910
TRANSPORTATION EXPENSES			
Fuel and oil	6,836	0	6,836
OTHER EXPENSES			
Accounting	0	4,298	4,298
Depreciation	6,118	999	7,117
Insurance	6,730	0	6,730
Licenses	0	322	322
Telephone	0	873	873
Training	350	0	350
Travel	434	0	434
Other	0	0	0
Total Other Expenses	14,632	6,392	21,024
Total Functional Expenses	\$ 119,322	\$ 52,054	\$ 171,376

NATHEHOCHS ASSOCIATION FOR RETARDED CITIZENS, INC.
 ADULT REHABILITATION PROGRAM AND SEEL THRU IT WORKSHOP
 NATCHITOCHULES, LOUISIANA
 SELF-TERMINATED ORGANIZATION
 STATEMENT OF FINANCIAL POSITIONS
 JUNE 30, 1998 AND 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash	\$ 9,888	\$ 9,608
Plant and equipment, net of accumulated depreciation for 1998 and 1997 of \$12,763 and \$13,626, respectively	<u>2,313</u>	<u>3,488</u>
Total Assets	<u>\$ 12,201</u>	<u>\$ 13,096</u>
 LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 440	\$ 290
Payroll payable	<u>1,118</u>	<u>938</u>
Total Liabilities	1,558	1,228
 NET ASSETS		
Unrestricted	<u>10,642</u>	<u>11,868</u>
Total Net Assets	<u>10,642</u>	<u>11,868</u>
Total Liabilities and Net Assets	<u>\$ 12,201</u>	<u>\$ 13,096</u>

NATCHITOCHES ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT HABILITATION PROGRAM AND SHELTERED WORKSHOP
NATCHITOCHES, LOUISIANA
SHELTERED WORKSHOP
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 1992 AND 1991

	<u>1992</u>	<u>1991</u>
UNRESTRICTED NET ASSETS		
Support		
Contributions		
Business and organizations	\$ 0	\$ 0
Individuals	0	0
Contract work	19,317	12,884
Soft Drink Sales	5,854	4,565
Other	<u>1,312</u>	<u>2,537</u>
Total Revenues, Gains and Other Support	25,483	20,086
EXPENSES		
Program Services	22,294	24,886
Management and general	<u>4,612</u>	<u>4,761</u>
Total Expenses	<u>26,906</u>	<u>29,647</u>
Increase in Net Assets	(1,423)	433
NET ASSETS, Beginning of year	<u>11,893</u>	<u>11,477</u>
NET ASSETS, End of year	<u>\$ 10,470</u>	<u>\$ 11,910</u>

SKATEBOARDS ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SERVICED WORKMAN
SKATEBOARDS, LOUISIANA
SECTORED WORKSHOP
SUMMARY OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 1998 AND 1997

	<u>1998</u>	<u>1997</u>
Cash Flows Provided By/Used In Operating Activities		
Change in net assets	\$ (1,248)	\$ 413
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	1,177	1,196
Increase/(decrease)/in accounts payable	333	17
Increase/(decrease)/in payroll payable	<u>128</u>	<u>928</u>
Net Cash Provided By/Used In Operating Activities	288	2,654
Cash Flows Provided By/Used In Investing Activities		
Purchase of equipment	<u>0</u>	<u>(1,271)</u>
Net Cash Provided By/Used In Investing Activities	0	(1,271)
Net Increase in Cash	288	2,440
CASH, Beginning of year	<u>3,628</u>	<u>2,188</u>
CASH, End of year	<u>3,916</u>	<u>4,628</u>

NACHTSCHNEES ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT DISABLED PERSON PROGRAM AND RELATED PROGRAMS
NACHTSCHNEE, LOUISIANA
SHUTTERED MEMORIAL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 1998

	<u>Program Services</u>	<u>Management And General</u>	<u>Total</u>
Compensation and Related Expenses			
Client salaries	\$ 11,790	\$ 0	\$ 11,790
Workers's compensation insurance	<u>0</u>	<u>508</u>	<u>508</u>
Total Compensation and Related Expenses	11,790	508	12,298
Other Expenses			
Depreciation	911	204	1,117
Food	231	0	231
Telephone and utilities	2,775	1,271	4,047
Postage	0	280	280
Repairs and maintenance:			
Building and grounds	447	0	447
Equipment	121	0	121
Supplies:			
Office	0	2,041	2,041
Workshop	945	0	945
Soft drinks	4,158	0	4,158
Excursions	297	0	297
Travel	179	0	179
Other	<u>428</u>	<u>187</u>	<u>615</u>
Total Other Expenses	18,628	3,522	22,150
Total Functional Expenses	\$ 30,418	\$ 4,030	\$ 34,448

MATCHLESS ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT EMULATION PROGRAM AND MULTITRACK PROGRAM
MATHEWICK, LOUISIANA
SCHEDULE OF COMPENSATION TO BOARD MEMBERS
FOR THE YEAR ENDED JUNE 30, 1998

SCHEDULE D

Board Member	Meetings Attended	Compensation
Annexie Nell Knighton	1	\$ 0
Patrick Rolette	0	0
Vivian Scott	0	0
Wayne King	0	0
William D. Weatherford, President	0	0
Barbara Louch	0	0
Bill W. Sawarden	1	\$ 0

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**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
Machibebes Association for Retarded Citizens, Inc.
Machibebes, Louisiana 70457

We have audited the financial statements of the Machibebes Association for Retarded Citizens, Inc.'s Adult Habilitation Program and Sheltered Workshop, Machibebes, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated September 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 Machibebes Association for Retarded Citizens, Inc.'s Adult Habilitation Program and Sheltered Workshop's 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 Machibebes Association for Retarded Citizens, Inc.'s Adult Habilitation Program and Sheltered Workshop's 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 misstatements 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 management of the Machibebes Association for Retarded Citizens and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Hines, Jackson & Hines
Machibebes, Louisiana
September 23, 1998

**NATCHITOCHEE ASSOCIATION OF RETIRED TEACHERS
ADULT REHABILITATION PROGRAM AND SPECIAL SERVICES
NATCHITOCHEE, LOUISIANA
SUMMARY SCHEDULE OF PROGRAM EXPENSES
FOR THE YEAR ENDED JUNE 30, 1998**

	Fiscal Year Finding Initially		Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken
Ref. No.	Account	Description of Finding	Date No. Pending	Corrective Action Taken

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

**HAUTECHOUCHES ASSOCIATION OF RETARDED CITIZENS
ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
HAICHITTES, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDING JUNE 30, 1999**

Ref. No.	Description of Finding	Correct Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
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Nothing exists in our situation that would require disclosure under Government Auditing Standards.