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**CATAMOLA ASSOCIATION OF RETARDED CITIZENS, INC.**  
Jonestown, Louisiana

Financial Statements and Auditor's Report

June 30, 1986

(with Comparative Figures for June 30, 1987)

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

Release Date: SEP 2 1986

Receipt Acknowledged  
Legislative Auditor

By: P. Williams

**JERI SUE TOSSIGN**  
Certified Public Accountant

**CATAHOULA ASSOCIATION OF RETARDED CITIZENS, INC.**

Jonesboro, Louisiana

**Financial Statements and Auditor's Report**

June 30, 1968

(With Comparative Figures for June 30, 1967)

Under provisions of state law, this report is a public document. A copy of the report has been referred to the audited, or audited, entity 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 SEP 9 7 1968

CATAHOULA ASSOCIATION OF RETARDED CITIZENS, INC.

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SECTION I  
FINANCIAL STATEMENTS  
REPORT ON FINANCIAL STATEMENTS

**JERI SUE TOSSPON**

Certified Public Accountant  
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Ferriday, Louisiana 71334-0445  
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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Catahoula Association of Retarded Citizens, Inc.  
Jonesville, Louisiana

I have audited the accompanying financial statements of the Catahoula Association of Retarded Citizens, Inc., as of June 30, 1988, and for the year then ended. These financial statements are the responsibility of the Association's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. These standards require that I 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 statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Association, as of June 30, 1988, and the results of its operations and the cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The financial information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Association. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.



Ferriday, Louisiana  
July 21, 1988

CATSKILL ASSOCIATION OF RETIRED CREDITORS, INC.  
 STATEMENT OF FINANCIAL POSITION

JUNE 30, 1998

(With Comparative Totals at June 30, 1997)

	General Fund	Sundry Activity Fund		Reserve Fund	June 30, 1998		June 30, 1997	
		Fund	Fund		Total	Total		
<b>ASSETS</b>								
Cash on hand and in banks	\$ 2,008	\$ 794	\$ 692	\$	\$ 3,494	\$ 11,800		
Cash in savings	3,495		1,087		4,582	6,232		
Accounts receivable	7,654	583			8,237	7,743		
Invested items		0	2,595		2,595	1,185		
Gifts - Secular	288				288	288		
Property Insurance	1,287		592		1,879			
Fund assets (Net) (Note 2)	8,364				8,364	10,217		
<b>Total Assets</b>	<b>\$ 28,096</b>	<b>\$ 1,377</b>	<b>\$ 4,366</b>	<b>\$</b>	<b>\$ 33,839</b>	<b>\$ 42,582</b>	<b>\$</b>	

**LIABILITIES AND NET ASSETS**

<b>Liabilities</b>							
Accounts payable	\$ 178			\$	\$ 178	\$ 878	
Accrued interest loans	1,167	211			1,460	1,444	
Individual loans	2,508				2,508	1,700	
Notes payable (Note 2)	8,673				8,673	8,688	
<b>Total Liabilities</b>	<b>\$ 12,526</b>	<b>\$ 211</b>	<b>\$ 0</b>	<b>\$</b>	<b>\$ 13,354</b>	<b>\$ 11,710</b>	<b>\$</b>
<b>Net Assets</b>							
General Fund	\$ 18,228	\$ 1,830		\$	\$ 19,058	\$ 21,737	
Private Activity Fund						3,432	
Reserve Fund						4,158	
<b>Total Net Assets</b>	<b>\$ 18,228</b>	<b>\$ 1,830</b>	<b>\$ 4,366</b>	<b>\$</b>	<b>\$ 24,424</b>	<b>\$ 29,327</b>	<b>\$</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 28,096</b>	<b>\$ 1,377</b>	<b>\$ 4,366</b>	<b>\$</b>	<b>\$ 33,839</b>	<b>\$ 42,582</b>	<b>\$</b>

See accompanying notes to financial statements.

**CATAHOULA ASSOCIATION OF RETIRED CITIZENS, INC.**  
**STATEMENT OF ACTIVITY AND FUND BALANCES**  
**YEAR ENDED JUNE 30, 1997**

(With Comparative Totals for the Year Ended June 30, 1997)

	General Fund	Work Activity Fund	Association Fund	Year Ended	
				1996 Total	1997 Total
	June 30,	June 30,	1996	1997	
<b>SUPPORT AND SERVICE FEES</b>					
State contracts (Note 5)	\$ 82,126			\$ 82,126	\$ 95,709
Catahoula Parish School Board (Note 6)	0			0	1997
<b>Total Support</b>	\$ 82,126	\$ 0	\$ 0	\$ 82,126	\$ 95,709
<b>REVENUE</b>					
Work activity projects		\$ 15,823		\$ 15,823	\$ 15,741
State work training contract		3,839		3,839	5,143
Interest	\$ 223		\$ 68	291	247
Other			0	0	258
<b>Total Revenue</b>	\$ 223	\$ 19,664	\$ 68	\$ 19,955	\$ 22,391
<b>Total Support and Revenue</b>	\$ 82,349	\$ 19,664	\$ 68	\$ 111,961	\$ 114,973
<b>EXPENSES (Note 7)</b>					
Salaries and client wages	\$ 57,582	12,480		\$ 70,072	\$ 82,261
Payroll taxes	4,431	845		5,276	4,926
Telephone	719			719	773
Freight	289			289	258
Insurance	4,171	1,700		5,871	4,521
Transportation	6,378	813		7,191	7,018
In-service	176			176	404
Office supply	440			440	304
Utilities	2,009			2,009	3,190
Rent	6,650			6,650	6,600
Maintenance and cleaning	1,282	640		1,922	1,415

Minionami's compensation	1,216	1,260	2,476	1,607
Depreciation	2,790	2,142	4,942	4,080
Interest	609		609	66
Supplies		1,939	1,939	2,023
Accr.	1,605		1,605	1,500
State use fees		370	370	415
Licenses	180		180	190
Other	112			2,024
GMSO contract expenditures	4150	1,887	4,130	3,993
Total Expenses	\$ 95,838	\$ 23,154	\$ 119,997	\$ 116,434
Change in Net Assets	\$ (3,476)	\$ (3,990)	\$ (7,466)	\$ 4,569
Net Assets, Beginning of Year	21,787	5,222	31,045	26,507
Net Assets, End of Year	\$ 18,311	\$ 1,232	\$ 24,579	\$ 31,076

See accompanying notes to financial statements.



**CATACOLA ASSOCIATION OF RETARDED CITIZENS, INC.**  
**STATEMENT OF CASH FLOWS**  
**TOTAL ALL FUNDS**  
**YEAR ENDED JUNE 30, 1998**  
**(With Comparative Totals for the Year Ended June 30, 1997)**

	Year Ended June 30,	
	1998	1997
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Increase (decrease) in net assets	\$ 7,020	\$ 4,038
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation	4,842	4,059
(Increase) decrease in:		
Accounts receivable	(350)	(2,178)
Accounts payable	49	59
Prepaid insurance	(1,257)	
Accrued payroll tax	59	(157)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>\$ (3,247)</b>	<b>\$ 6,388</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of equipment	\$	\$ (9,943)
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>\$ 0</b>	<b>\$ (9,943)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Increase in debt		\$ 6,034
Reduction of debt	(1,385)	
<b>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</b>	<b>\$ (1,385)</b>	<b>\$ 6,034</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>\$ (5,130)</b>	<b>\$ 4,277</b>
<b>CASH AT BEGINNING OF YEAR</b>	<b>18,128</b>	<b>13,851</b>
<b>CASH AT END OF YEAR</b>	<b>\$ 12,998</b>	<b>\$ 18,128</b>

See accompanying notes to financial statements.

CATAHOULA ASSOCIATION OF RETARDED CITIZENS, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998

**NOTE 1 - CATAHOULA ASSOCIATION OF RETARDED CITIZENS, INC.**

Catahoula Association of Retarded Citizens, Inc., (CARC) was organized in 1961 to promote the general welfare of retarded citizens wherever they may be, and, specifically, to provide as normal a work and learning atmosphere in the least restrictive environment for retarded adults in Catahoula Parish. The Association receives funding from the State of Louisiana, Office of Mental Retardation for Adult Day Services, performs services under its Work Activity Program, and receives nominal funds for other activities from memberships and contributions. In 1992, the Association was enrolled as a provider in the Louisiana Medical Assistance Program and provides services to qualified clients under this program.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Fund Accounting**

In order to ensure observance of limitations and restrictions placed on the use of resources available to CARC, the accounts are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund and, accordingly, all financial transactions have been recorded and reported in the following fund groups:

**General Fund** - Resources are provided under a contract from the State of Louisiana, based on the days of service provided, a contract covering clients under the Louisiana Medicaid Program (Title XIX), and by other sources such as interest. Expenditures are of a nature of those specified by the State in Guidelines for Allowable Costs from the Office for Citizens with Developmental Disabilities, except as noted hereafter.

**Work Activity Fund** - Resources are provided as fees for services performed by the clients and interest and are used to pay wages to the clients and buy such supplies as needed for these services.

**Association Fund** - Resources are provided from memberships, contributions and interest and are generally unrestricted as to their use.

## B. Income Tax Status

The Association qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for income taxes.

### NOTE 3 - FIXED ASSETS AND DEPRECIATION

Fixed assets consist of the Association portion of two vans purchased through the State of Louisiana, DDOTD, under a UMTA grant for transportation of the elderly and handicapped, a copy machine and an air conditioner. In 1994, the Association obtained a riding mower and trailer with funds provided under a separate grant from the State of Louisiana. Work Activity fixed assets is a minivan purchased in 1994. Ownership of all fixed assets of the Association, other than two of the vans, would revert to the Department of Health and Hospitals, Office of Mental Retardation, if the Association was to cease to function. The DDOTD holds a reversionary interest in two of the vans. Depreciation is provided on a straight-line basis over the useful lives of the assets.

	<u>General Fund</u>	<u>Work Activity Fund</u>
Fixed Assets	\$20,474	\$ 9,607
Accumulated Depreciation	<u>11,139</u>	<u>7,716</u>
Net Fixed Assets	<u>\$ 9,334</u>	<u>\$ 1,892</u>

### NOTE 4 - NOTES PAYABLE

Notes payable consist of one note from Jonesville Bank and Trust, unsecured, for the Association's portion of the 1997 van purchased with monthly payment of \$167.73 and interest at the rate of 8.50%.

### NOTE 5 - STATE CONTRACTS

The Association received funds from a programs under the Office of Mental Retardation, State of Louisiana, Louisiana Rehabilitative Services and the Louisiana Medicaid Assistance Program as follows:

Adult Day Program	\$62,450
Louisiana Rehabilitative Services	450
Louisiana Medical Assistance Program	<u>9,223</u>
	<u>\$62,123</u>

**NOTE 6 - CATAHOULA PARISH SCHOOL BOARD CONTRACT**

In August, 1991, CAPC entered into a contract with the Catahoula Parish School Board to provide training services to three special education students. The contract for the 95/97 school year was renewed for one student. The contract was not renewed in 97/98.

**NOTE 7 - EXPENDITURES**

Expenditures in the general fund were made in accordance with the specifications listed by the Office for Citizens with Developmental Disabilities in their Guidelines for Allowable Costs for Adult Day Services for Persons with Developmental Disabilities.

**NOTE 8 - DIRECTOR'S FEES**

No fees or reimbursements were paid to directors in the years ended June 30, 1999 or 1997.

**NOTE 9 - RETIREMENT**

The employees of the Association are not covered by any retirement plan.

**NOTE 10 - YEAR 2000**

The Association expects minimal change due to Year 2000 compliance.

**SECTION II**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL**

**JERI SUE TOSSPON**  
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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**

To the Board of Directors  
Catahoula Association of Retarded Citizens, Inc.  
Jonestown, Louisiana

I have audited the financial statements of Catahoula Association of Retarded Citizens, Inc., as of June 30, 1998, and for the year then ended, and have issued my report thereon dated July 21, 1998. I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance

As part of obtaining reasonable assurance about whether Catahoula Association of Retarded Citizens, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contract 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 those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit of the financial statements of the Association, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure 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

To the Board of Directors  
Catahoula Association of Retarded Citizens, Inc.  
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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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Ferriday, Louisiana  
July 21, 1999

**Catahoula Association of Retarded Citizens, Inc.**  
**Schedule of Prior Year Findings**  
**For the year ended June 30, 1996**

Management Letter for year end June 30, 1997

5. It was noted that transfers (loans) from one fund to another did not receive prior board approval. All such transfers (loans) need to be approved by the Board of Directors. Management has been informed of this and will do so in the future.

**RESOLVED.** Management has obtained board approval for any transfers (loans) made in this period.