

THE ABC OF GREATER NEW ORLEANS, INC.
 SCHEDULE OF STATE AID LOCAL AID PART
 FOR THE YEAR ENDED JUNE 30, 1986

<u>State Programs</u>	<u>Fund Account Grantor's Number</u>	<u>Grant Number</u>	<u>Expenditures</u>
State Department of Health and Hospitals/ Office of Mental Retardation/Developmental Disabilities			
Vocational/Rehabilitative Services	50455042-6007		16,118
Vocational/Rehabilitative Services	50792040-6099		158,153
Infant Rehabilitation	50615140-6188		282,148
Respite Care Services	50119348-6834		149,225
Personal Care - Attendant Services	50119348-6282		6,279
Child Identification	50792040-6281		<u>18,098</u>
			<u>1,883,728</u>
Admission Facility/Day Services Authority/ Division of Mental Retardation and Developmental Disabilities:			
Infant Rehabilitation	263		211,400
Infant Rehabilitation - P.L. 89-235	264		243
Adult Rehabilitation	265		328,836
Respite Care - In/Out of Home	235		12,444
Respite Care - In/Out of Home	235		122,382
Personal Services	417		<u>3,289</u>
			<u>788,194</u>
Total State and Local Grants			<u>\$1,883,728</u>

THE ARC OF GREATER NEW ORLEANS, INC.
 SCHEDULE OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1998

<u>Federal Grant/Pass-through Grant/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Grant Number</u>	<u>Federal Appropriation</u>
U.S. DEPARTMENT OF EDUCATION				
State Department of Health and Hospitals/ Region I - Office for Citizens with Developmental Disabilities				
Infant Rehabilitation - P.L. 89-315	84.009A	3033.0440-0643		2850
Infant Rehabilitation - P.L. 89-315	84.009A	60834(340-5)87		2,680
				4,536
State Department of Education				
Class Management/Inlet Service Council	84.101		95-C775-181	82,122
Total Federal Grants				89,238

THE ARCH BROTHER NEW ORLEANS, INC.
 SCHEDULE OF STATE AND LOCAL AWARDS
 FOR THE YEAR ENDING JUNE 30, 1997

<u>State Program</u>	<u>Fund through Grantor's Number</u>	<u>Grant Number</u>	<u>Expenditures</u>
State Department of Health and Hospitals/ Office of Mental Retardation/Developmental Disabilities			
Vocational Rehabilitation Services	99043/546-7801 04		\$588,183
Infant Habilitation	99718/546-7801 04		281,933
Respite Care Services	99673/546-780009		123,568
Personal Care Attendant Services	99718/546-7801 05		27,824
Child Instruction	80004/598-9863		33,538
			<u>1,055,046</u>
Archives Parish Home Services Authority/ Division of Mental Retardation and Developmental Disabilities			
Infant Habilitation	299		377,098
Adult Habilitation	299		328,788
Respite Care In/Out of Home	113		58,483
Self Advocacy	147		26,574
			<u>791,943</u>
Total State and Local Awards			<u>\$1,846,989</u>

THE ARCHDIOCESE OF NEW ORLEANS, LA.
 SCHEDULE H OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1990

<u>Federal Grant/Pass through Number/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass through Contract Number</u>	<u>Fund Number</u>	<u>Federal Expenditures</u>
U.S. DEPARTMENT OF EDUCATION				
State Department of Education				
State Management/Incentive Service Coord.	84.183		96-0003-00	\$24,245
Total Federal Grants				\$24,245

SUPPLEMENTARY INFORMATION

THE ARC OF GREATER NEW ORLEANS, INC.
 NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended June 30, 1997 and 1996

market value of these facilities is \$15,833 per month. These amounts are recorded as Donated Facilities in Revenue and Support and also in Occupancy expenses. The fair market value of the rent free facilities amounted to \$189,996.

The total occupancy expenses for the year for rent paid, fair market value of free use, and maintenance and insurance was \$378,923.

NOTE G. RESTRICTIONS ON NET ASSETS

	1997	1996
Funds due to former executive director under a board approved retirement plan. Payable in monthly installments of \$200.	\$ 1,936	\$ 4,336
SAFE contractual support	3,125	-
United Way impact grant support.	-	2,854
Total temporarily restricted net assets	\$ 5,061	\$ 12,090

THE ARC OF GREATER NEW ORLEANS, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year-ended June 30, 1997 and 1996

NOTE E. NOTES PAYABLE

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

	1997	1996
8.5% note payable, due in monthly installments of \$264, including interest, secured by a Deed of Trust on the land and building.	\$ 73,174	\$ -
8.25% note payable, due in monthly installments of \$282, including interest, secured by a Deed of Trust on the land and building.	4,299	11,547
8.25% note payable, due in monthly installments of \$2,118, including interest, secured by 4 1985 vans.	43,142	63,829
Total Notes Payable	\$ 120,615	\$ 75,376

Principal installments for the next five years are as follows:

Year ending June 30, 1998	\$ 28,847
June 30, 1999	26,279
June 30, 2000	8,862
June 30, 2001	6,773
June 30, 2002	7,408
Subsequent years	42,457
	<u>\$ 120,615</u>

NOTE F. COMMITMENTS

The Association leases facilities on a month-to-month basis as follows:

- Respite Program - \$775 per month for first 3 months, \$1,469 for next 3 months.
- Purchased facilities in January, 1997.
- Transitional Work Center - \$1480 per month
- Rental expenses for these facilities was \$23,132 for the year.

The Association is furnished free use of facilities at three locations. The aggregate fair

THE ARC OF GREATER NEW ORLEANS, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended June 30, 1997 and 1996

PROPERTY AND EQUIPMENT

Property and equipment are stated at cost or, if donated, at the fair market value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Buildings and improvements range from 10 to 31 years; equipment ranges from 3 to 10 years.

NOTE B. CASH - CONCENTRATION OF RISK

Financial instruments that potentially subject the Association to risk (include cash) on deposit with financial institutions. The balances are insured by the Federal Deposit Insurance Corporation up to \$100,000. At June 30, 1997 and 1996, the Association's uninsured cash balances totaled \$261,496 and \$183,621, respectively. To provide additional protection against financial loss the Association has their daily balance in excess of \$50,000 placed into a nightly high grade bond purchase fund. This nightly fund provides protection against financial institution closure by allowing invested funds to be available to the Association immediately in response to a closure.

NOTE C. PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	1997	1996
Buildings and improvements	\$ 858,290	\$ 794,444
Furniture and equipment	261,377	294,302
Automotive equipment	315,638	315,638
	<u>1,295,405</u>	<u>1,174,384</u>
Less accumulated depreciation	859,563	816,770
	<u>\$ 435,842</u>	<u>\$ 357,614</u>

NOTE D. INCOME TAXES

The Association is exempt from income taxes under Section 501 (c)(2) of the U. S. Internal Revenue Code; accordingly, income taxes are not presented in these financial statements.

NOTES TO FINANCIAL STATEMENTS

Years ended June 30, 1997 and 1996

NOTE A. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

The Arc of Greater New Orleans, Inc., is a nonprofit organization committed to securing for all people with mental retardation the opportunity to develop, function, and live to their fullest potential. Current services include: Early Intervention, Case Management, Transitional Work Center (Rehabilitation Services), Adult Community Employment (Supported Employment), Self-Advocacy, and Respite/Personal Care. All services are provided throughout the four parish area (Orleans, Jefferson, Plaquemine, and St. Bernard).

BASIS OF ACCOUNTING

The Arc of Greater New Orleans, Inc. prepares its financial statements in accordance with generally accepted accounting principles, which involves the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

BASIS OF PRESENTATION

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements for 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.

USE OF ESTIMATES

Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

ACCOUNTS RECEIVABLE

All receivables at June 30, 1997 and 1996 are considered collectible, accordingly, an allowance for doubtful accounts is not presented.

THE ARC OF GREATER NEW ORLEANS, INC.

STATEMENT OF CASH FLOWS
YEARS ENDED JUNE 30, 1997 AND 1996

	<u>1997</u>	<u>1996</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 141,545	\$ 116,206
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	39,790	44,852
Increase (decrease) in operating assets		
Accounts receivable	29,299	(42,426)
Prepaid expenses	665	(12,465)
Increase account	(258)	(198)
Deposits	(825)	489
Increase (decrease) in operating liabilities		
Accounts payable	(52,226)	26,268
Accrued payroll taxes	42,886	134
NET CASH USED BY OPERATING ACTIVITIES	<u>256,674</u>	<u>183,040</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for property and equipment	(121,021)	(246,645)
NET CASH USED BY INVESTING ACTIVITIES	<u>(121,021)</u>	<u>(146,645)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on mortgage note	(7,249)	(6,898)
Proceeds of long-term debt for property	76,000	
Payments on long-term debt for property	(2,855)	
Proceeds of long-term debt for vehicles	-	89,229
Payments on long-term debt for vehicles	(20,896)	(12,292)
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>45,099</u>	<u>57,829</u>
NET INCREASE (DECREASE) IN CASH	<u>154,733</u>	<u>97,418</u>
BEGINNING CASH	<u>287,225</u>	<u>193,887</u>
ENDING CASH	<u>\$ 441,958</u>	<u>\$ 287,225</u>

The accompanying notes are an integral part of this statement.

THE ABC OF ORGANOLOGICAL CHEMISTRY, INC.

STATEMENT OF FINANCIAL OPERATIONS
YEAR ENDING JUNE 30, 1978

PROGRAM REVENUES

	EARLY INTERVENTION PROGRAM	REHABILITATION PROGRAM	SKILLED EMPLOYMENT PROGRAM	ROBERT COOK PROGRAM	OTHER PROGRAMS	MANAGEMENT CONSULTING	FOOD SERVICES	TOTAL PROGRAMS EARNING REVENUE
Salaries	\$ 62,204	\$ 64,172	\$ 88,738	\$ 88,711	\$ 17,024	\$ 18,944	\$	\$ 3,29,999
Employee benefits	11,618	6,038	22,881	3,112	9,148	6,496	\$	53,984
Payroll taxes	28,132	31,221	40,442	18,882	33,611	17,474	\$	169,448
Total Salaries and Benefits	\$1,12,954	\$1,01,431	\$1,52,061	\$1,10,905	\$54,783	\$42,914	\$	\$5,28,770
Professional fees	76,292	228	2,683	28,499	2,812	4,251	\$	114,565
Printing	19,457	8,211	6,842	3,718	2,214	8,628	941	37,861
Telephone	4,800	4,432	1,728	7,148	1,246	2,079	\$	24,433
Postage	1,348	826	818	2,228	743	795	\$	6,958
Occupancy	12,071	21,285	27,229	11,223	8,177	11,116	4,497	86,141
Light and maintenance	3,511	1,787	2,964	4,388	4,248	2,811	\$	19,709
Local transportation	11,013	25,549	14,947	13,887	4,681	12,116	\$	64,811
Taxes, including income tax	1,184	1,211	191	4,218	884	6,312	\$	24,902
Travel, conferences, membership	289	182	346	1,796	318	3,128	94	6,403
Printing and publications	87	24	21	11	11	2,627	\$	4,382
Membership dues	12,487	1,468	1,627	2,714	56	38,221	6,111	58,398
Office supplies	\$	\$	\$	\$	\$	11,497	\$	11,497
Depreciation on fixtures	\$	\$	\$	\$	\$	2,469	\$	2,469
Programs for staff - dinner/entertainment	\$	\$	\$	\$	\$	8,646	\$	8,646
Depreciation	15,428	352	3,338	1,241	\$	\$	\$	20,359
Total Expenses	\$1,12,954	\$1,12,954	\$1,52,061	\$1,10,905	\$54,783	\$42,914	\$	\$5,28,770

The accompanying notes are an integral part of this statement.

THE ABC OF QUANTUM NEW ORLEANS, LLC

STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED 2008-09-30, 1997

	PROGRAM EXPENSES							TOTAL PROGRAM AND SUBSIDY EXPENSES
	GRANT PROGRAM	RESERVE PROGRAM	NON-TIME EMPLOYMENT PROGRAM	QUANTUM PROGRAM	OTHER PROGRAM	MANAGEMENT EXPENSES	FOCUS EXPENSES	
Salaries	\$ 14,270	\$ 96,129	\$ 10,000	\$ 1,044,028	\$ 94,171	\$ 2,000	\$	\$ 1,348,498
Employee benefits	9,270	4,675	10,700	4,682	4,671	7,595	0	47,593
Payroll taxes	40,000	51,407	29,724	94,270	3,221	16,908	0	135,529
Total Salaries and Benefits	63,540	152,231	60,424	1,248,598	102,063	27,503	0	1,539,359
Professional fees	19,400	1,000	1,200	12,070	20,110	16,800	0	60,580
Expenses	80,170	26,910	41,970	1,470	21,340	5,000	1,000	136,870
Telephone	2,461	2,000	4,642	3,546	1,770	4,000	0	15,319
Storage	1,310	1,000	1,200	1,710	490	240	14	5,550
Office supplies	41,070	17,000	14,420	16,610	16,800	17,000	3,010	135,910
Administrative reimbursements	11,000	1,500	20,130	21,400	1,700	2,400	0	58,130
Travel/conferences and seminars	8,770	26,470	12,070	21,400	4,662	3,990	0	70,362
Travel/conferences and seminars	2,240	1,470	1,470	1,470	3,110	4,600	0	14,360
Printing and publications	100	200	700	1,600	150	2,620	12	5,272
Membership fees	100	0	0	0	0	5,110	0	5,210
Other expenses	750	1,210	1,000	2,700	1,000	23,100	1,000	31,760
Programs in progress	0	0	0	0	0	11,400	0	11,400
Programs in progress - donor's orders	0	0	0	0	0	1,400	0	1,400
Depreciation	1,470	370	8,700	5,110	0	3,070	0	19,720
Total Expenses	143,540	200,700	117,640	1,271,640	121,440	347,540	2,000	2,125,460

The accompanying notes are an integral part of this statement.

TABLE OF CONTENTS NEW ORLEANS, INC.

STATEMENT OF ACTIVITIES
YEARS ENDED 2001 AND 2000, 1997 AND 1998

	1997	1998
CHANGES IN UNRESTRICTED NET ASSETS		
REVENUE AND SUPPORT		
Corporation	\$ 17,071	\$ 14,887
Donated facilities	188,796	188,796
Group income	378,415	378,588
Individuals	48,153	61,698
Interest	12,831	8,362
Incentive fees	578,606	611,489
Other	18,653	48,747
By contract and grants from government agencies	3,491,650	3,537,254
Sales to the public	131,256	82,468
Unusual way	897,576	768,573
TOTAL UNRESTRICTED REVENUE AND SUPPORT	<u>5,892,751</u>	<u>4,803,311</u>
NET ASSETS RELEASED FROM RESTRICTIONS		
Expiration of restrictions	18,234	2,480
TOTAL NET ASSETS RELEASED FROM RESTRICTIONS	<u>18,234</u>	<u>2,480</u>
TOTAL UNRESTRICTED REVENUE, SUPPORT, AND NET ASSETS RELEASED FROM RESTRICTIONS	<u>6,010,985</u>	<u>4,805,791</u>
EXPENSES		
Program services		
Early intervention programs	841,762	751,788
Rehabilitation services	888,797	877,324
Life lived employment	1,377,648	1,508,852
Respite care programs	1,315,889	1,414,373
Other programs	315,120	348,888
Supporting services		
Management and general	312,783	287,481
Fund-raising	7,813	18,446
Payments to affiliates	12,486	17,475
Payments to executive director's retirement	2,480	2,480
TOTAL EXPENSES	<u>3,584,291</u>	<u>3,786,879</u>
INCREASE IN UNRESTRICTED NET ASSETS	<u>2,426,694</u>	<u>1,018,912</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS		
RHI residential support	3,175	7,884
United Way regional grant support	(7,884)	7,884
Net assets released from restrictions	(2,480)	(2,480)
INCREASE IN TEMPORARILY RESTRICTED NET ASSETS	<u>(7,189)</u>	<u>3,288</u>
INCREASE IN NET ASSETS	<u>2,419,505</u>	<u>1,022,200</u>
NET ASSETS AT BEGINNING OF YEAR, as revised	<u>284,846</u>	<u>282,676</u>
NET ASSETS AT END OF YEAR	<u>\$ 1,178,491</u>	<u>\$ 384,876</u>

THE ARC OF GREATER NEW ORLEANS, INC.

STATEMENT OF FINANCIAL POSITION
 YEARS ENDED JUNE 30, 1997 AND 1996

	<u>1997</u>	<u>1996</u>
ASSETS		
CURRENT ASSETS		
Cash (Note B)	\$ 441,958	\$ 287,325
Accounts receivable (Note A)		
Grants	782,558	279,560
Trade	274,742	297,122
Prepaid expenses	16,889	17,450
Energy account	1,018	760
Deposits	625	-
TOTAL CURRENT ASSETS	<u>1,523,365</u>	<u>892,217</u>
PROPERTY AND EQUIPMENT, net (Notes A and C)	<u>432,828</u>	<u>754,479</u>
TOTAL ASSETS	<u>\$ 1,956,193</u>	<u>\$ 1,646,696</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 62,903	\$ 115,841
Accrued payroll taxes	53,175	11,109
Current portion of long-term debt	28,847	23,872
TOTAL CURRENT LIABILITIES	<u>144,925</u>	<u>149,822</u>
LONG-TERM DEBT, less current portion (Note E)	91,768	33,504
COMMITMENTS (Note F)	-	-
TOTAL LIABILITIES	<u>236,693</u>	<u>183,326</u>
NET ASSETS (Note A)		
Unrestricted	1,125,400	912,756
Temporarily restricted (Note C)	2,891	12,198
TOTAL NET ASSETS	<u>1,128,291</u>	<u>924,954</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,364,984</u>	<u>\$ 1,068,280</u>

The accompanying notes are an integral part of this statement.

This report is intended for the information of the Board of Directors, management and federal and state regulatory bodies. However, this report is a matter of public record and its distribution is not limited.

William A. Gabelstein
William A. Gabelstein, CPA & APAC
Metairie, Louisiana

Gibson & Goldstein

CERTIFIED PUBLIC ACCOUNTANTS, APAC

2555 RIDGE LAKE DRIVE - SUITE 111 - METairie, LA 70002

K. JEFFERSON, CPA
DUSTIN L. GOLDBERG, CPA

TELEPHONE: (504) 836-3195
FAX: (504) 837-1721

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
The Arc of Greater New Orleans, Inc.

We have audited the financial statements of The Arc of Greater New Orleans, Inc. as of and for the year ended June 30, 1997, and have issued our report thereon dated December 15, 1997. 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 Example Entity'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 Arc of Greater New Orleans, Inc.'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 to holders in 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.

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.



Gilbert & Goldstein, CPA's APAC
Metairie, Louisiana
December 15, 1987

THE ABC OF GREATER NEW ORLEANS, INC.

TABLE OF CONTENTS

	Page
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT	i
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	3
FINANCIAL STATEMENTS	
Statement of Financial Position	5
Statement of Activities	6
Statement of Functional Expenses	7
Statement of Cash Flows	9
Notes to Financial Statements	10
SUPPLEMENTARY INFORMATION	14
Schedule of Federal and State Awards - 1997	15
Schedule of Federal and State Awards - 1998	17

**OFFICIAL
FILE COPY**
DO NOT REMOVE

Classify, Identify,
Control, Store, and
Dispose of Records
IN ACCORD WITH
GSA FPMR (41 CFR)
101-11.6

RECEIVED
FEB 14 1998
LEGISLATIVE AUDITOR
BATON ROUGE, LOUISIANA

THE AMC OF GREATER NEW ORLEANS, INC.
**FINANCIAL STATEMENTS AND REPORT OF
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT**
Years Ended June 30, 1997 and 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 MAR 04 1998