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**NATCHITOCHES ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT HABILITATION PROGRAM AND SHELTERED WORKSHOP
NATCHITOCHES, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1967**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the Auditor, or authorized, 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 13 1967

NATIONALSOCIETY ASSOCIATION FOR HEMIPLEGIC CITIZENS, INC.
MULTI-REHABILITATION PROGRAM AND REHABILITATION SERVICES
MEMPHIS, TENNESSEE
JUNE 30, 1987

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WITCHITCHEE ASSOCIATION FOR SENIORS, INC.
ADULT FACILITATION PROGRAM AND HEALTHED MONITOR
WITCHITCHEE, MISSOURI
BOARD OF DIRECTORS
JUNE 30, 1981

President	William E. Weatherford
Vice-President	Patricia Rankin
Secretary	Wanda Scott
Treasurer	Wayne King
Board Members	Jimmie Dell Knighton Barbara Leach Schell W. Snowden

Director	Mary Ann King, D.M.S.P.
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HINES, JACKSON & HINES
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SINCE 1948

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

BOARD OF DIRECTORS
Metropolitan Association for Retarded Citizens, Inc.
Metairie, Louisiana 70001

We have audited the accompanying statements of financial position of the Metropolitan Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop, a non-profit organization, as of June 30, 1977, 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 Metropolitan Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop, as of June 30, 1977, and the changes in the 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 August 15, 1977, on our 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 Metropolitan Association for Retarded Citizens, Inc.'s Adult Rehabilitation 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, Auditing 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
Metairie, Louisiana
August 15, 1977

HATCHDOCK ASSOCIATION FOR RETIRED CITIZENS, INC.
 MULT FACILITATION PROGRAM AND SHELTERED WORKSHOP
 HATCHDOCKS, LOUISIANA
 CONDENSED STATEMENT OF FINANCIAL POSITION
 JUNE 30, 2002

ASSETS	
Cash	\$ 81,873
Receivables	14,494
Plant and equipment, net of accumulated depreciation of \$8,168	14,898
Prepaid assets	<u>8,571</u>
Total assets	<u>\$ 119,836</u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Accounts payable	\$ 778
Payroll and payroll taxes payable	2,208
Due to HARC, Inc.	<u>8,571</u>
Total liabilities	11,557
NET ASSETS	
Unrestricted	78,237
Temporarily restricted	<u>22,042</u>
Total net assets	<u>100,279</u>
Total liabilities and net assets	<u>\$ 119,836</u>

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

RECREATION ASSOCIATION FOR RETIRED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND RECREATION WORKSHOP
RECREATION, ACHIEVEMENT
COMBINED STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 1987

RESTRICTED NET ASSETS

Support:	
Fees:	
State of Louisiana, Department of Health and Hospitals, Office Des Citoyens with Developmental Disabilities	\$ 178,350
State of Louisiana, Department of Social Services-LSO	781
State of Louisiana, Department of Health and Hospitals, Title XIX	22,485
Contract work	22,484
Soft Drink Sales	4,385
Other	2,891
Net Assets Released from Restrictions Federal Transit Administration Section 14 Depreciation on restricted vans	4,852
Total revenues, gains and other support	217,428
Expenses:	
Program services	143,469
Management and general	50,325
Total expenses	193,794
INCREASE IN UNRESTRICTED NET ASSETS	23,634
TEMPORARILY RESTRICTED NET ASSETS	
Federal Transit Administration Sec 14 Current year depreciation	64,852
Decrease in temporarily restricted net assets	64,852
INCREASE IN NET ASSETS	18,782
NET ASSETS, BEGINNING OF YEAR	82,824
NET ASSETS, END OF YEAR	101,606

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

METROPOLITAN ASSOCIATION FOR RETIRED CITIZENS, INC.
ANNUAL RECONCILIATION RECORD AND RELATED FORMS
METROPOLITAN, LOUISIANA
COMBINED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 1987

CASH FLOWS PROVIDED BY/USED IN OPERATING ACTIVITIES	
Change in net assets	\$ 10,843
Adjustments to reconcile change in net assets to net cash provided by/used in operating activities	
Depreciation	7,894
Increase/Decrease in receivables	(1,808)
Increase/Decrease in prepaid assets	18,375
Increase/Decrease in accounts payable	(1145)
Increase/Decrease in payroll and payroll taxes payable	863
NET CASH PROVIDED BY/USED IN OPERATING ACTIVITIES	7,897
CASH FLOWS PROVIDED BY/USED IN INVESTING ACTIVITIES	
Purchase of equipment	(118)
NET CASH PROVIDED BY/USED IN INVESTING ACTIVITIES	(118)
CASH FLOWS PROVIDED BY/USED IN FINANCING ACTIVITIES	
Proceeds from notes payable	(8,112)
NET CASH PROVIDED BY/USED IN FINANCING ACTIVITIES	(8,112)
NET INCREASE/DECREASE IN CASH	19,653
CASH, beginning of year	26,546
CASH, end of year	\$ 46,199

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

REHABILITATION ASSOCIATION FOR REFORMING CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SERVICES WORKSHEET
REHABILITATORS - LOUISIANA
CONDENSED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2003

	Program Services	Management and General	Total
COMPENSATION AND RELATED EXPENSES			
Officer salaries	\$ 0	\$ 24,432	\$ 24,432
Clerks salaries	13,784	0	13,784
Other salaries	80,444	17,184	97,628
Payroll taxes	4,149	4,208	8,357
Workman's compensation insurance	0	3,368	3,368
Total compensation and related expenses	98,377	49,252	147,629
OCCUPANCY EXPENSES			
Rent	18,000	0	18,000
Repairs and maintenance	10,304	0	10,304
Utilities	4,242	0	4,242
Total occupancy expenses	32,546	0	32,546
TRANSPORTATION EXPENSES			
Fuel and oil	4,389	0	4,389
OTHER EXPENSES			
Accounting	0	4,080	4,080
Depreciation	4,700	1,488	6,188
Food	343	0	343
Insurance	4,187	0	4,187
Recreation	4,114	0	4,114
Postage	0	189	189
Repairs and maintenance			
Building and grounds	510	0	510
Equipment	243	0	243
Auto repairs	1,278	0	1,278
Supplies			
Office	0	2,150	2,150
Workshop	813	0	813
Telephone	2,829	1,920	4,749
Training	0	0	0
Travel	700	0	700
Other	247	20	267
Licenses	0	351	351
Total other expenses	22,814	10,840	33,654
TOTAL FUNCTIONAL EXPENSES	\$ 143,837	\$ 60,892	\$ 204,729

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

NOTES TO FINANCIAL STATEMENTS

PROBATIONERS ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
MONTECASSINO, LOUISIANA
STATE OF FINANCIAL STATEMENTS
JUNE 30, 1987

Note (3) Summary of Significant Accounting Policies

Reporting Entity:

The Probationers Association for Retarded Citizens, Inc. is a quasi-governmental, nonprofit organization incorporated March 21, 1981, 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 Rehabilitation Program, receives funding from the State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities to provide adult day services for a maximum of 25 clients. The other division is the Montecassino Sheltered Workshop. The Montecassino 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 Montecassino Sheltered Workshop.

RESTRICTIONS TO ASSETS

Contributions are recognized when the donor makes a promise to give to the Association's Adult Rehabilitation Program and Sheltered Workshop that are, 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 or increases in temporary or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

PROPERTY, PLANT AND EQUIPMENT

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

Assets donated with explicit restrictions regarding their use and contributions of such 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's Adult Rehabilitation Program and Sheltered Workshop report expirations of donor restrictions when the donated or acquired assets are placed in service.

REHABILITATION ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
REHABILITATION, LOUISIANA
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR
END 12, 1987

NOTE (1) Summary of significant accounting policies - Continued

Property, Plant and Equipment - Continued

as instructed by the donor. The Association's Adult Rehabilitation Program and Sheltered Workshop reallocate temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method.

In 1986, the Association's Adult Rehabilitation Program and Sheltered Workshop elected to adopt Statement of Financial Accounting Standards (SFAS) No. 137, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 137, the Association's Adult Rehabilitation 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 Rehabilitation Program and Sheltered Workshop are required to present a statement of cash flows. As permitted by this new statement, the Association's Adult Rehabilitation 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.

Contributions

The Association's Adult Rehabilitation Program and Sheltered Workshop also elected, in 1986, to adopt SFAS No. 134, "Accounting for Contributions Received and Contributions Made." In accordance with SFAS No. 134, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Income Taxes

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

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 characteristic 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, 1987 relate to funds obtained by the Association through section 14 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 disabled persons for whom mass transportation services are unavailable, inefficient or inappropriate. The program is administered by the Louisiana Department of Transportation and Development. The funds obtained with these funds must be used for transportation services to the elderly and disabled within the

MATCHESBORO ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT HABILITATION PROGRAM AND RELATED SERVICES
MATCHESBORO, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1997

NOTE (2) Restrictions on Assets - Continued

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. Disposition of the vehicle must have DOTD approval and must be in accordance with the provisions of DMV Circular A-103, Attachment H. Disposition 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 asset retained over its estimated useful life using the straight-line method.

NOTE (3) Receivables

The Matchesboro Association for Retarded Citizens, Inc.'s Adult Habilitation Program entered into a contract on April 4, 1996 with the State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities to provide habilitation programming to a maximum of 25 clients during the period July 3, 1996 to June 30, 1997. 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 at June 30, 1997 consisted of the following:

State of LA, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities	\$ 22,748
State of Louisiana, Department of Health and Hospitals, Title XII	1,356
Total	\$ 24,104

NOTE (4) 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	3 - 10 years
Automobiles	5 years
Machinery and equipment	5 - 7 years

The following is a summary of plant and equipment, at cost, less accumulated depreciation:

	<u>1997</u>
Furniture & fixtures	\$ 25,827
Automobiles	43,287
Building and equipment	18,128
Total plant and equipment	87,242
Less: Accumulated depreciation	(63,038)
Net plant and equipment	\$ 24,204

REHABILITATION ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
REHABILITATION, LOUISIANA
NOTES TO FINANCIAL STATEMENTS CONTINUED
JUNE 30, 1987

NOTE (4) Plant and Equipment - Continued

A summary of plant and equipment at June 30, 1987, is presented below:

		ACCELERATED		DEPRECIATION
	COST	DEPRECIATION	NET	THIS YEAR
Furniture & fixtures	\$78,828	\$ 22,880	\$ 55,948	\$ 2,555
Automobiles	61,587	24,178	37,409	4,893
Building & equipment	15,118	15,628	1,510	2,338
Total	\$155,533	\$ 62,686	\$ 92,847	\$ 9,786

The Association's Adult Rehabilitation Program automobiles were partially funded by Title II and Rehabilitation 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 reduced, and any gain or loss is included in activities.

NOTE (5) Leases - Obligations

The Rehabilitation Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop lease its premises under an operating lease. The lease is for a one year term ending on June 30, 1988 with an obligation for a one year renewal.

Future minimum rental payments under this operating lease are \$18,000 for the fiscal year ended June 30, 1988.

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

NOTE (6) VAN LEASE - 1986-1987

The Association's Adult Rehabilitation Program and Sheltered Workshop borrowed \$2,177 from HACC, Inc. to prepay the local match for a van being provided by the Louisiana Department of Transportation and Development. The Association's Adult Rehabilitation Program and Sheltered Workshop expects to receive the van some time during the year ended June 30, 1988. The Association's Adult Rehabilitation Program and Sheltered Workshop plan to repay the funds borrowed from HACC, Inc. during the year ended June 30, 1988.

NOTE (7) Employee Retirement System

All employees of the Association's Adult Rehabilitation 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 Rehabilitation Program and Sheltered Workshop contributes a like amount. For the year ending June 30, 1987 total contributions to the system were \$58,470 of which the Association's Adult Rehabilitation Program and Sheltered Workshop contributed \$9,400 and employees contributed \$49,070.

REHABILITATION ASSOCIATION FOR RETARDED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHARED WORKSHOP
REHABILITATION - LOUISIANA
STATE TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1977

NOTE (1) Employee Retirement System - Continued

Total payroll covered by this system for the year ended June 30, 1977 was \$104,044. Any future deficit in this system will be financed by the United States Government. The Association's Adult Rehabilitation Program and Shared Workshop have no further liability to the system for the year ended June 30, 1977.

NOTE (2) Compensated Absences

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

FULL TIME EMPLOYMENT	DATE EARNED
	PER YEAR
0-3 years	15
3-5 years	20
5-10 years	25
10-15 years	31
More than 15 years	36

Leave 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 (3) Litigation

According to management, the Rehabilitation Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Shared Workshop were not involved in any litigation as of June 30, 1977.

NOTE (4) Stewardship, Compliance, and Accountability

The Rehabilitation Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program entered into a contract with the State of Louisiana Department of Health and Hospitals, Office of Human Services to provide adult rehabilitation services. Transactions of the Association's Adult Rehabilitation Program were made in accordance with the requirements revealed in Bureau Funding and Guidelines for Allowable Costs in Adult Rehabilitation Services Connected with the Division of Mental Retardation and Developmental Disabilities. All contract services incurred under this contract were not recovered under any other contract.

SUPPLEMENTARY INFORMATION

HINES, JACKSON & HINES

REGISTERED PUBLIC ACCOUNTANTS

P.O. BOX 2188

MONROE, LOUISIANA 70001

MEMBERSHIP NO. 688
FOR THE STATE

A FULL SERVICE CPA FIRM
(202) 486-1111

THOMAS J. HINES, CPA
JAMES W. JACKSON, CPA
J. LINDA HINES, CPA
AND A. HARRISON, CPA

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

Board of Directors
Rehabilitation Association For
Retarded Citizens, Inc.
Baton Rouge, Louisiana 70807

Our report on our audit of the financial statements of the Rehabilitation Association For Retarded Citizens, Inc.'s Adult Rehabilitation Program and sheltered workshop, Rehabilitation, Louisiana for the year ended June 30, 1987 appears on page 2. We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular 3-110, Audit of Institutions of Higher Education and Other Nonprofit Institutions for the purpose of forming an opinion on the financial statements taken as a whole. The financial information listed as supplementary information in the table of contents is not a required part of the financial statements, and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

HINES, JACKSON & HINES
Baton Rouge, Louisiana
August 13, 1987

NATIONALITIES ASSOCIATION FOR NATURALIZED CITIZENS, INC.
 ADULT EMANICIPATION PROGRAM AND RELATED PROGRAMS
 NATIONALITIES - LOUISIANA
 ADULT EMANICIPATION PROGRAM
 COMPARATIVE STATEMENTS OF FINANCIAL POSITION
 JUNE 30, 1957 AND 1956

	1957	1956
ASSETS		
Cash	\$ 43,243	\$ 29,773
Receivables		
State of Louisiana, Department of Health and Hospitals, Office for Citizens with Developmental Disabilities	12,548	7,095
State of Louisiana, Department of Social Services	0	3,294
State of Louisiana, Department of Health and Hospitals, Title #12	1,548	1,864
Furniture and equipment, net of accumulated depreciation for 1957 and 1956 of \$24,842 and \$50,632, respectively	12,376	17,164
Prepaid assets	—8,221	—0
Total assets	\$ 78,490	\$ 60,190
 LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 328	\$ 493
Payroll taxes payable	5,356	1,548
Due to NARC, Inc.	—8,132	—0
Total liabilities	9,552	2,041
NET ASSETS		
Unrestricted	68,147	47,346
Temporarily restricted	—8,221	—38,661
Total net assets	—8,221	—38,661
Total liabilities and net assets	\$ 78,490	\$ 60,190

Supplementary schedule. Presented an additional analytical data.

REHABILITATION ASSOCIATION FOR RETARDED CITIZENS, INC.
 ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
 REHABILITATION, LOUISIANA
 ADULT REHABILITATION PROGRAM
 COMPARATIVE STATEMENTS OF ACTIVITIES
 YEARS ENDED JUNE 30, 1971 AND 1970

UNRESTRICTED NET ASSETS	—1487—	—1886—
Support		
Fees		
State of Louisiana, Department of Health and Hospitals, Office for citizens with developmental disabilities	\$ 478,568	\$168,788
State of Louisiana, Department of Social Services - DRB	790	2,225
State of Louisiana, Department of Health and Hospitals, Title XIX	33,428	33,463
Other	1,138	1,435
Net Assets Released from Restrictions		
Federal Transit Administration Sec. 35 Depreciation on restricted vans	—4,853	—7,488
Total revenues, gains and other support	487,743	316,441
Expenses		
Program Services	158,813	142,804
Management and General	—58,328	—58,823
Total expenses	—100,485	—101,627
Increase in unrestricted net assets	38,258	21,213
TEMPORARILY RESTRICTED NET ASSETS		
Federal Transit Administration Sec. 35		
Current year depreciation	—18,853	—13,480
Decrease in temporarily restricted net assets	—18,853	—13,480
INCREASE IN NET ASSETS	20,128	8,721
NET ASSETS, BEGINNING OF YEAR	—58,603	—53,384
NET ASSETS, END OF YEAR	\$ —38,475	\$ —44,663

Supplementary schedule. Presented as additional analytical data.

PROVIDENCE ASSOCIATION FOR RETIRED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHELTERED HOUSING
PROVIDENCE, RHODE ISLAND
ADULT REHABILITATION PROGRAM
COMPARATIVE STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 1997 AND 1996

SCHEDULE 3

	1997	1996
CASH FLOWS PROVIDED BY/USED IN OPERATING ACTIVITIES		
Change in net assets	\$ 10,128	\$ 4,720
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	4,208	8,554
Increase/Decrease in receivables	(2,808)	1,082
Increase/Decrease in prepaid assets	(8,171)	0
Increase/Decrease in accounts payable	1121	620
Increase/Decrease in payroll taxes payable	1221	812
NET CASH PROVIDED BY/USED IN OPERATING ACTIVITIES	5,299	15,788
CASH FLOWS PROVIDED BY/USED IN INVESTING ACTIVITIES		
Purchase of equipment	0	(2,750)
NET CASH PROVIDED BY/USED IN INVESTING ACTIVITIES	0	(2,750)
CASH FLOWS PROVIDED BY/USED IN FINANCING ACTIVITIES		
Proceeds from notes payable	0	0
NET CASH PROVIDED BY/USED IN FINANCING ACTIVITIES	0	0
NET INCREASE/ (DECREASE) IN CASH	5,299	13,038
CASH, beginning of year	28,722	15,717
CASH, end of year	\$ 34,021	\$ 28,755

Supplementary schedule. Presented as additional analytical data.

RAZVITOKOVO ASSOCIATION FOR RETIRED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
RAZVITOKOVO, LOUISIANA
ADULT REHABILITATION PROGRAM
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 1987

	Program Services	Management and	
		General	Total
OPERATION AND RELATED EXPENSES			
Officer's salaries	\$ 0	\$ 24,422	\$ 24,422
Other salaries	87,818	17,188	107,006
Payroll taxes	4,189	4,383	10,429
Workman's compensation insurance	0	2,583	2,583
Total compensation and related expenses	92,007	48,483	140,490
OCCUPANCY EXPENSES			
Rent	18,908	0	18,908
Repairs and maintenance	10,794	0	10,794
Utilities	4,581	0	4,581
Total occupancy expenses	34,283	0	34,283
TRANSPORTATION EXPENSES			
Fuel and oil	4,388	0	4,388
OTHER EXPENSES			
Accounting	0	4,800	4,800
Depreciation	4,893	2,385	7,278
Insurance	4,157	0	4,157
Postage	0	35	35
Supplies	0	5	5
Licenses	0	221	221
Telephone	0	848	848
Training	0	0	0
Travel	264	0	264
Other	43	33	82
Total other expenses	14,357	8,287	22,644
Total functional expenses	\$140,647	\$ 56,770	\$197,417

Supplementary schedule. Presented as additional analytical data.

MATHENOCHE ASSOCIATION FOR RETARDED CHILDREN, INC.
 ADULT REHABILITATION PROGRAM AND OUTPATIENT SERVICES
 MATHENOCHE, LOUISIANA
 STATEMENT OF FINANCIAL POSITION
 APRIL 30, 1993 AND MAY 31, 1992

	<u>1993</u>	<u>1992</u>
ASSETS		
Cash	\$ 3,428	\$ 7,183
FURNITURE AND EQUIPMENT, net of accumulated depreciation for 1993 and 1992 of \$12,428 and \$10,428, respectively	<u>3,428</u>	<u>4,543</u>
Total assets	\$ 6,856	\$ 11,726
 LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 328	\$ 328
Payroll payable	<u>328</u>	<u>328</u>
Total liabilities	656	656
 NET ASSETS		
Unrestricted	<u>6,200</u>	<u>11,070</u>
Total net assets	6,200	11,070
Total liabilities and net assets	\$ 6,856	\$ 12,740

Supplementary schedule. Presented as additional analytical data.

METROPOLITAN ASSOCIATION FOR RETIRED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND CHALLENGER PROGRAM
MEMPHIS, TENNESSEE
FINANCIAL STATEMENT
STATEMENT OF ACTIVITIES
PERIOD ENDING JUNE 30, 1997 AND 1996

	<u>1997</u>	<u>1996</u>
UNRESTRICTED NET ASSETS		
Support:		
Contributions:		
Businesses and organizations	\$ 0	\$ 1,991
Individuals	0	200
Fees:		
Contract work	22,804	22,800
Soft drink sales	4,328	4,327
Other	<u>2,152</u>	<u>1,320</u>
Total revenues, gains and other support	29,284	29,638
EXPENSES:		
Program services	24,880	24,800
Management and general	<u>4,352</u>	<u>4,838</u>
Total expenses	<u>29,232</u>	<u>29,638</u>
INCREASE IN NET ASSETS	512	0,000
NET ASSETS, BEGINNING OF YEAR	<u>11,673</u>	<u>8,000</u>
NET ASSETS, END OF YEAR	<u>\$ 12,185</u>	<u>\$ 8,000</u>

Supplementary schedule. Presented as additional analytical data.

RECREATED ASSOCIATION FOR RETIRED CITIZENS, INC.
ADULT REHABILITATION PROGRAM AND SHELTERED WORKSHOP
RECREATED, LOUISIANA
SHELTERED WORKSHOP
STATEMENT OF CASH FLOW
YEARS ENDED JUNE 30, 1987 AND 1988

SCHEDULE 3

	<u>1987</u>	<u>1988</u>
CASH FLOW PROVIDED BY/USED IN OPERATING ACTIVITIES		
Change in net assets	\$ 413	\$ 2,525
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Depreciation	3,299	1,299
Increase/Decrease in accounts payable	27	1413
Increase/Decrease in prepaid payable	<u>878</u>	<u>0</u>
NET CASH PROVIDED BY/USED IN OPERATING ACTIVITIES	4,617	4,377
CASH FLOW PROVIDED BY/USED IN INVESTING ACTIVITIES		
Purchase of equipment	<u>(3,200)</u>	<u>(3,200)</u>
NET CASH PROVIDED BY/USED IN INVESTING ACTIVITIES	<u>(3,200)</u>	<u>(3,200)</u>
NET INCREASE IN CASH	1,417	117
CASH, beginning of year	<u>2,963</u>	<u>2,846</u>
CASH, end of year	\$ 4,380	\$ 3,063

Supplementary schedule. Presented as additional analytical data.

WHEELCHAIR ASSOCIATION FOR RETIRED OFFICERS, INC.
ADULT REHABILITATION PROGRAM AND ASSIGNED WORKSHOP
MOBILEVIEW, LOUISIANA
MOBILEVIEW WORKSHOP
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 1987

	Program Services	Management and General	Total
COMPENSATION AND RELATED EXPENSES			
Client salaries	\$ 13,794	\$ 0	\$ 13,794
Workman's compensation insurance	-----\$	-----326	-----326
Total compensation and related expenses	13,794	326	14,120
OTHER EXPENSES			
Depreciation	843	253	1,096
Food	141	0	141
Telephone and utilities	2,007	1,293	3,300
Postage	0	148	148
Repairs and maintenance			
Building and grounds	500	0	500
Equipment	214	0	214
Supplies			
Office	0	2,147	2,147
Workshop	212	0	212
Info prints	4,114	0	4,114
Recreation	1,276	0	1,276
Travel	500	0	500
Other	-----224	-----138	-----362
Total other expenses	11,223	1,533	12,756
TOTAL Functional expenses	\$ 25,017	\$ 4,393	\$ 29,410

Supplementary schedule, presented as additional analytical data.

NATIONALSoccer ASSOCIATION FOR IMPAIRED CITIZENS, INC.
 SOFT FACILITY/IN PROGRAM AND BULKHEAD MONROE
 NATIONALSoccer, LOUISIANA
 SCHEDULE OF CONTRIBUTION TO BOARD MEMBERS
 FOR THE YEAR ENDED JUNE 30, 1987

BOARD MEMBER	MEETINGS ATTENDED	CONTRIBUTION
James Brighton	1	\$ 0
Patricia Bushie	0	0
Wendie Scott	0	0
Wayne Hlog	0	0
William K. Mackhardford, President	0	0
Richard Leach	0	0
Idell W. Snowden	1	\$ 0

Supplementary schedule. Presented as additional analytical data.

**MEMORANDUM SUBMITTED FOR APPROVAL CITIZENS, INC.
 ASBEST-EMULSIONS PROGRAM AND BUSINESS POLICY
 SECURITY PROGRAM (ASBEST)**

**SCHEDULE OF ACTIVITIES OF FEDERAL BUREAU
 FOR THE YEAR ENDING JUNE 30, 1982**

FEDERAL BUREAU OF INVESTIGATION FEDERAL BUREAU OF INVESTIGATION PROGRAMS UNIT	PART-TIMEWORK * FEDERAL QUARTERLY OR ANNUAL BUDGET	CLASSIFIED OR UNCLASSIFIED SYSTEMS JULY 1, 1981 ESTIMATED	SECURITY OR SYSTEMS ESTIMATED	CLASSIFIED (SECRETARY) CLASSIFICATION APPROVED BY ESTIMATED
Department of Health and Human Services DIVISION NATIONAL ASBESTOS PROGRAM TITLE XIX	25,014	25,028	25,028	25,028
State of Louisiana Department of Health and Human Services SPECIAL TITLE XIX				

Supplementary schedule. provided as additional analytical data.

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

STATE & LOCAL TAX
FEDERAL TAXES
& RETIREMENT PLANS
EST. 1923

P. O. BOX 100
BAPTISTON, LOUISIANA 70420

A FULL SERVICE CP. A
FIRM

BRANCH OFFICE
BAPTISTON, LA.

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROLS
OVER FINANCIAL REPORTING BASED ON AN ASSESSMENT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

Board of Directors

Marshalltown Association for Retarded Citizens, Inc.
Marshalltown, Louisiana 70420

We have audited the financial statements of the Marshalltown Association For Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop, BAPTISTON, LOUISIANA, for the year ended June 30, 1997, and have issued our report thereon dated August 15, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits described in Government Accounting Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Marshalltown Association for Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop financial statements are free of material misstatement, we performed tests of the 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 those 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 Accounting Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered Marshalltown Association For Retarded Citizens, Inc.'s Adult Rehabilitation Program and Sheltered Workshop 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 was not necessarily directed at 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 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 audit committee, management and internal auditing agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

HINES, JACKSON & HINES
BAPTISTON, LOUISIANA
August 15, 1997

MEMPHIS AREA ASSOCIATION OF RETIRED CITIZENS
 AGING REHABILITATION PROGRAM AND VOLUNTEER SERVICE
 MEMPHIS, TENNESSEE
 BUDGET SCHEDULE OF PRIOR YEAR FININGS
 FOR THE YEAR ENDING JUNE 30, 1987

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partial)</u>	<u>Planned Corrective Action/ Partial Corrective Action Taken</u>
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NONE

Other supplementary information.
 Presented for purposes of additional analysis.

BAPTISTES ASSOCIATION FOR RETARDED CITIZENS, INC.
 ADULT REHABILITATION PROGRAM AND EMPLOYMENT SERVICES
 BAPTISTES, LOUISIANA
 CORRECTIVE ACTION PLAN FOR CURRENT YEAR BUDGET FINDINGS
 FOR THE YEAR ENDED JUNE 30, 1971

Ref. No.	Description of Findings	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated completion date
NONE				

Other supplementary information
 presented for purposes of additional analysis.