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BERNARD LOUISIANA SERRANCE BAKER, INC.
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FINANCIAL STATEMENTS
AND
ACCOUNTANT'S REPORT

JUNE 30, 1936

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 DEC 28 1936

NORTHWEST LOUISIANA FINANCIAL GROUP, INC.
MEMPHIS, TENNESSEE
JUNE 30, 1968

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MARCUS, ROBINSON and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 1996
TELEPHONE BLDG.
MONROE, LOUISIANA 70002-1996

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Harry Marcus, CPA
John Robinson, CPA
Dale Hassell, CPA

Independent Auditor's Report

Board of Directors
Northeast Louisiana Substance Abuse, Inc.
Bossier, Louisiana

We have audited the accompanying general-purpose financial statements of Northeast Louisiana Substance Abuse, Inc. (a Nonprofit Organization) as of and for the year ended June 30, 1996. These general-purpose financial statements are the responsibility of the Northeast Louisiana Substance Abuse, Inc.'s management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Northeast Louisiana Substance Abuse, Inc. as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Marcus, Robinson & Hassell

MARCUS, ROBINSON & HASSELL

MONROE, LOUISIANA
August 7, 1996

ROCKWELL LOGGING SERVICE CORP., INC.
BALANCE SHEET
JUNE 30, 1978
WITH COMPARATIVE TOTALS FOR JUNE 30, 1977

	CURRENT FUNDS		TOTAL ALL FUNDS	
	RESTRICTED	UNRESTRICTED	(SEEN ONLY)	
	1978	1977	1978	1977
ASSETS				
Cash	12,911	6,630	19,541	19,683
Due from State of Louisiana	14,600	-	14,600	13,425
Due from State Contract Fund	-	18,373	18,373	18,400
Equipment	-	227	227	322
TOTAL ASSETS	<u>27,511</u>	<u>25,230</u>	<u>50,171</u>	<u>51,830</u>
LIABILITIES & FUND BALANCE				
LIABILITIES				
Accounts Payable	-	-	-	648
Payroll Taxes Payable	1,314	100	1,414	1,543
Due to DRAP Fund	18,373	-	18,373	18,808
TOTAL LIABILITIES	<u>19,687</u>	<u>100</u>	<u>19,780</u>	<u>20,999</u>
FUND BALANCE				
Undesignated-Unrestricted	-	25,132	25,132	24,836
RESTRICTED	6,324	-	6,324	4,375
TOTAL FUND BALANCE	<u>6,324</u>	<u>25,132</u>	<u>31,456</u>	<u>29,211</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>26,011</u>	<u>25,232</u>	<u>51,243</u>	<u>50,210</u>

See Notes to Financial Statements

NORTHEAST COLLEGE INSURANCE FUND, INC.
STATEMENT OF REVENUE, EXPENSE, AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1994
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1993

	CURRENT FUNDS		TOTAL ALL FUNDS (MEMO ONLY)	
	RESTRICTED	UNRESTRICTED	1994	1993
REVENUE				
Intergovernmental	140,214	-0-	140,214	129,918
Miscellaneous Income	1,393	-0-	1,393	274
Interest Income	-0-	180	180	183
Client Service Fee	-0-	5,382	5,382	5,006
TOTAL REVENUE	141,607	5,562	147,189	140,381
EXPENSE				
Program Services:				
Personal Services	217,428	5,994	223,422	223,007
Travel	748	529	1,277	1,906
Operating Services	7,442	125	7,567	7,090
Supplies	1,016	84	1,100	1,868
Professional Services	12,043	480	12,523	10,173
Depreciation	-0-	203	203	168
Other	-0-	28	28	77
TOTAL EXPENDITURES	238,717	7,373	246,090	244,491
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	2,890	(1,811)	1,079	(410)
FUND BALANCE AT BEGINNING OF YEAR	6,375	24,014	30,389	30,294
FUND BALANCE AT END OF YEAR	9,265	22,203	31,468	29,884

SEE NOTES TO FINANCIAL STATEMENTS

NORTHEAST LOUISIANA SUBSTANCE ABUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1994

NOTE 1 - Summary of Significant Accounting Policies

ORGANIZATION

Northeast Louisiana Substance Abuse, Inc. (NELSA) was incorporated on June 30, 1979, as a non-profit corporation. The purpose of the corporation as expressed in its articles of incorporation is to provide for the establishment of a network of assistance that makes available all services meeting the range of needs of the person in trouble with substance abuse. At present this consists of providing a comprehensive drug-free outpatient treatment and related services and providing driver education courses for individuals mandated by the courts.

Accounting Method

NELSA accounts for all transactions on the accrual basis method of accounting for year-end reporting purposes.

Fund Accounting

The financial statements are presented in accordance with the principles of fund accounting, whereby revenues and expenses are classified into funds according to specified purposes or restrictions. The funds consist of the following:

Current Funds

Restricted Fund

This fund accounts for all resources received from the State of Louisiana, Department of Health and Human Resources, under a contract to reimburse NLSA for services provided in accordance with the contract.

Unrestricted Fund

This fund accounts for all resources over which the governing board has discretionary control to use in carrying on the general operations of the organization.

Reimbursements Receivable

The reimbursement receivable represents amounts due from the State of Louisiana for reimbursement of expenses incurred under the current contract.

COMMONWEALTH AMERICAN INSURANCE GROUP, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

RESTRICTED RECEIVABLE AND PAYABLE BALANCES

The due from restricted fund and the corresponding due to unrestricted fund represent funds loaned to the restricted fund for use as operating capital.

FURNITURE & EQUIPMENT

The detail of fixed assets is as follows:

	<u>1999</u>	<u>1998</u>
Furniture & Equipment	11,999	11,999
Less: Accumulated Depreciation	<u>(11,772)</u>	<u>(11,967)</u>
Net Bookin	<u>227</u>	<u>32</u>
Current Depreciation	100	100

Furniture and equipment are stated at cost. Depreciation is computed on a straight-line basis over the estimated useful lives of the assets.

Pension Commitments

Employees of WBLIA are covered under Social Security. No other pension plans are maintained.

Income Tax Status

WBLIA has received a letter of determination from the Internal Revenue Service advising it that it qualifies as a non-profit corporation under Section 501(c)(3) of the Internal Revenue Code, and, therefore, is not subject to income tax.

Rent

WBLIA rents office space from the Franklin Parish Police Jury on a month-by-month renewable operating lease.

PORTLAND LOUISIANA SUBSTANCE ABUSE, INC.
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR FISCAL YEAR 19, 1990

	<u>CFDA</u> <u>NUMBER</u>	<u>GRANT ID</u> <u>NUMBER</u>	<u>AWARD</u> <u>PERIOD</u>	<u>EXERCISES</u>
Substance Abuse and Treatment Block Grant *	93.050	93-B18 SAPT-02	7/1/89- 6/30/90	139,104

* Substance Abuse Program

MARCUS, ROBINSON and HASSELL,

MEMPHIS (Main) Office
P. O. BOX 1000
TELEPHONE 225-2600
MEMPHIS, LOUISIANA 70201-1000

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
STATE OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Harvey Adams, CPA
John Robinson, CPA
Dale Havel, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE REQUIRED BY GAO AIAA STANDARDS

To the Board of Directors of
Northwest Louisiana Substance Abuse, Inc.
Minden, Louisiana

We have audited the general-purpose financial statements of Northwest Louisiana Substance Abuse, Inc. in Mississippi (organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated August 7, 1996.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

In planning and performing our audit of the general-purpose financial statements of Northwest Louisiana Substance Abuse, Inc. for the year ended June 30, 1996, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing an opinion on the general-purpose financial statements and not to provide assurance on the internal control structure.

The management of Northwest Louisiana Substance Abuse, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

To the Board of Directors of
Northeast Louisiana Substance Abuse, Inc.
Monroe, Louisiana

Page -2-

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Accounting Controls
Cash Receipts
Cash Disbursements
Purchasing
Property and Equipment
General Ledger

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general-purpose 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of Northeast Louisiana Substance Abuse, Inc. for the year ended June 30, 1998.

Findings:

Due to limited personnel, there is a lack of segregation of duties in the area of receipt of cash, deposit of cash, and recording transactions in the accounting records.

In our opinion, this weakness is due to the number of personnel and, accordingly, there are no recommendations to overcome this situation.

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

Marcus Robinson & Marshall

MARCUS, ROBINSON & MARSHALL
Monroe, Louisiana
August 7, 1998

MARCUS, ROBINSON and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 1894

TELEPHONE 331-4928

MONROE, LOUISIANA 70001-0189

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Harry Matis, CPA

John Robinson, CPA

Boyd Haasli, CPA

Independent Auditor's Report on Internal Control
Structure Required by OMB Circular A-133

To the Board of Directors
Northwest Louisiana Substance Abuse, Inc.
Winnsboro, Louisiana

We have audited the general-purpose financial statements of Northwest Louisiana Substance Abuse, Inc. (A Nonprofit Organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated August 7, 1996. We have also audited the compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated August 7, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Comptroller's Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "Standards of Institutions of Higher Education and Other Nonprofit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement and about whether Northwest Louisiana Substance Abuse, Inc. complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended June 30, 1996, we considered the internal control structure of Northwest Louisiana Substance Abuse, Inc. in order to determine our auditing procedures for the purpose of expressing our opinions on the general-purpose financial statements of Northwest Louisiana Substance Abuse, Inc., and on the compliance of Northwest Louisiana Substance Abuse, Inc., with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general-purpose financial statements in a separate report dated August 7, 1996.

The management of Northwest Louisiana Substance Abuse, Inc., is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, not not

To the Board of Directors of
Northwest Louisiana Substances Abuse, Inc.
Monroe, Louisiana
Page -3-

absolute assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles, and that Federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering Federal financial assistance programs in the following categories:

Accounting Controls
Cash Receipts
Cash Disbursements
Purchasing
Property and Equipment
General Ledgers

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1978, Northwest Louisiana Substances Abuse, Inc. expended 100% of its total Federal financial assistance under major Federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-113, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to Northwest Louisiana Substances Abuse, Inc.'s major Federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

To the Board of Directors of
Northwest Louisiana Submarine Mine, INC.
Monroe, Louisiana
Page 3

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matters involving the internal control structure and its operation that we consider to be a material weakness as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the compliance of Northwest Louisiana Submarine Mine, INC. with requirements applicable to its major Federal financial assistance program for the year ended June 30, 1994, and this report does not affect our reports dated August 3, 1994.

Finding:

Due to limited personnel, there is a lack of segregation of duties in the area of receipt of cash, deposit of cash, and recording transactions in the accounting records.

In our opinion, this weakness is due to the number of personnel and, accordingly, there are no recommendations to overcome this situation.

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

Mary Robinson & Harwell

MARSH, ROBINSON & MARSH

Monroe, Louisiana
August 7, 1994

MARCUS, ROBINSON and HASSILL

CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 1898
TELEPHONE 634388
MONROE, LOUISIANA 70001-0189

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Harvey Mason, CPA
John Robinson, CPA
Eugene Hassell, CPA

Independent Auditor's Report on Compliance with Laws
and Regulations Required by SAC Louis Blasco

To the Board of Directors of
Northwest Louisiana Submarine Almonds, Inc.
Monroe, Louisiana

We have audited the general-purpose financial statements of Northwest Louisiana Submarine Almonds, Inc. (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated August 7, 1996.

We conducted our audit in accordance with generally accepted auditing standards and 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 misstatements.

Compliance with laws, regulations, contracts, and grants applicable to Northwest Louisiana Submarine Almonds, Inc. is the responsibility of the Northwest Louisiana Submarine Almonds Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Northwest Louisiana Submarine Almonds, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general-purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, Northwest Louisiana Submarine Almonds, Inc. complied in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Northwest Louisiana Submarine Almonds, Inc. had not complied, in all material respects, with those provisions.

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

Marcus, Robinson & Hassell
MARCUS, ROBINSON & HASSILL

MONROE, LOUISIANA
August 7, 1996

MARCUS, ROBINSON and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 288
TELEPHONE 331-1200
MONROE, LOUISIANA 70002-0288

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
INSTITUT D'AVANTAGES
CERTIFIES PUBLIC ACCOUNTANTS

Henry Mann, CPA
John Robinson, CPA
Dwight Hasell, CPA

Independent Auditor's Report on Compliance
with Specific Requirements Applicable to Major
Federal Financial Assistance Programs

To the Board of Directors of
Northwest Louisiana Substance Abuse, Inc.,
Monroe, Louisiana

We have audited the general-purpose financial statements of Northwest Louisiana Substance Abuse, Inc. (a nonprofit organization), as of and for the year ended June 30, 1996, and have issued our report thereon dated August 7, 1996.

We have also audited Northwest Louisiana Substance Abuse, Inc.'s compliance with the requirements governing reserve funds, interest and bonding, rate structure and reporting that are applicable to its major federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1996. The management of Northwest Louisiana Substance Abuse, Inc. is responsible for Northwest Louisiana Substance Abuse, Inc.'s compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and OMB Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Northwest Louisiana Substance Abuse, Inc.'s compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed no instances of noncompliance with the requirements referred to above.

In our opinion, Northwest Louisiana Substance Abuse, Inc. complied, in all material respects, with the requirements governing reserve funds, interest and bonding, rate structure, and reporting that are applicable to its major federal financial assistance program for the year ended June 30, 1996.

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

Marcus Robinson & Haswell

MARCUS, ROBINSON & HASSELL
MONROE, LOUISIANA
August 7, 1996

MARCUS, ROBINSON and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 1999
TELEPHONE 422-1100
MONROE, LOUISIANA 70001-1999

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
INSTITUTION OF ACCOUNTANTS
STATE OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Wayne Marx, CPA
John Robinson, CPA
Boyle Hassell, CPA

Independent Auditor's Report on Compliance With
General Requirements Applicable to Major Federal
Financial Assistance Programs

TO THE BOARD OF DIRECTORS OF
Northwest Louisiana Substance Abuse, Inc.
Winthorne, Louisiana

We have audited the general-purpose financial statements of Northwest Louisiana Substance Abuse, Inc. (a nonprofit organization) as of and for the year then ended, June 30, 1994, and have issued our report thereon dated August 7, 1994.

We have applied procedures to test Northwest Louisiana Substance Abuse, Inc.'s compliance with the following requirements applicable to its major Federal financial assistance program, which is identified in the schedule of Federal Financial Awards, for the year ended June 30, 1994.

General Requirements	Debt Service Rat.
Political Activity	Education Assistance and Real Property Management
Civil Rights	Administrative Requirements
Cash Management	
Illnesses/Contingent Principles	
Federal Financial Reports	
Drug Free Workplace	

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of Educational Institutions and Other Nonprofit Organizations." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Northwest Louisiana Substance Abuse, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items listed, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Northwest Louisiana Substance Abuse, Inc. had not complied, in all material respects, with those requirements.

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

Marcus, Robinson & Hassell

MARCUS, ROBINSON & HASSELL
MONROE, LOUISIANA
August 7, 1994

MARCUS, ROBINSON and HASELL
CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 2099
TELEPHONE 337-518
MONROE, LOUISIANA 70501-0209

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Harro Hines, CPA
John Robinson, CPA
Derek Haseel, CPA

Independent Auditor's Report on
Balance Sheet of Federal Assistance

TO the Board of Directors of
Northwest Louisiana Substance Abuse, Inc.
Monroe, Louisiana

We have audited the general-purpose financial statements of Northwest Louisiana Substance Abuse, Inc. (a nonprofit organization) as of and for the year ended June 30, 1998, and have issued our report thereon dated August 7, 1998. These general-purpose financial statements are the responsibility of Northwest Louisiana Substance Abuse, Inc.'s management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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 general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose 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. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements of Northwest Louisiana Substance Abuse, Inc. taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for the purpose of additional analysis and is not a required part of the general-purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

Marcus, Robinson & Hassell

MARCUS, ROBINSON & HASELL
Monroe, Louisiana
August 7, 1998