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**NORTHEAST LOUISIANA SUBSTANCE ABUSE, INC.
WENNERBORG, LOUISIANA**

**FINANCIAL STATEMENTS
AND
ACCOUNTANT'S REPORT**

3,000 XX, 1987

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

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NORTHEAST LOUISIANA SUBSTANCE ABUSE, INC.
MONROE, LOUISIANA
JUNE 30, 1992

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Independent Auditor's Report

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

We have audited the accompanying general-purpose financial statements of Northwest Louisiana Substance Abuse, Inc., a Non-Profit Organization as of and for the year ended June 30, 1997. These general-purpose financial statements are the responsibility of the 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 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 general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Northwest Louisiana Substance Abuse, Inc. as of June 30, 1997, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 18, 1997, on our consideration of Northwest Louisiana Substance Abuse, Inc.'s internal control over financial reporting and on 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 general-purpose financial statements of Northwest Louisiana Substance Abuse, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell
Monroe, Louisiana
September 16, 1997

NORTHEAST LOUISIANA SERVICES, INC.
 BALASCH STREET
 JUNE 30, 1997
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1996

	CURRENT FUNDS		TOTAL ALL FUNDS (MEMORIAL)	
	RESTRICTED	UNRESTRICTED	1997	1996
ASSETS				
Cash	9,781	9,478	19,259	20,541
Due from State of Louisiana	13,709	0	13,709	14,079
Due from State Contract Fund	0	13,246	13,246	18,771
Equipment	0	123	123	277
TOTAL ASSETS	23,490	22,847	46,338	53,668
LIABILITIES & FUND BALANCE				
LIABILITIES				
Payroll Taxes Payable	1,217	158	1,375	1,471
Due to OROA Fund	16,463	0	16,463	18,771
TOTAL LIABILITIES	17,680	158	17,833	20,242
FUND BALANCE				
Undesignated - Unrestricted	0	22,716	22,716	27,171
Reserved	5,812	0	5,812	8,794
TOTAL FUND BALANCE	5,812	22,716	28,528	35,965
TOTAL LIABILITIES AND FUND BALANCE	23,492	22,876	46,368	56,207

See Notes to Financial Statements

NORTHEAST LOUISIANA SUBSTANDARD FUNDING, INC.
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED JUNE 30, 1981
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1980

	CURRENT FUNDS		TOTAL ALL FUNDS (MEMO ONLY)	
	RESTRICTED	UNRESTRICTED	1981	1980
REVENUES				
Intergovernmental	140,698	0	140,698	140,700
Miscellaneous Income	1,512	0	1,512	1,507
Interest Income	0	378	378	380
Client Service Fee	0	11,882	11,882	11,870
TOTAL REVENUES	142,210	12,260	154,470	154,327
EXPENSES				
Program Services:				
Personal Services	117,817	14,777	132,594	125,400
Travel	758	453	1,211	1,209
Operating Services	8,058	30	8,088	7,907
Supplies	1,820	249	2,069	2,470
Professional Services	13,940	680	14,620	12,901
Depreciation	0	187	187	0
Other	16	320	336	0
TOTAL EXPENDITURES	142,407	16,596	159,003	159,987
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(297)	(4,336)	(4,633)	(5,660)
FUND BALANCE AT BEGINNING OF YEAR	8,364	21,121	29,485	21,713
FUND BALANCE AT END OF YEAR	8,067	16,785	24,852	16,053

See Notes to Financial Statements

NORTHEAST LOUISIANA SUBSTANCE ABUSE, INC.
NOTES TO FINANCIAL STATEMENTS
END OF 1992

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Northeast Louisiana Substance Abuse, Inc. (NELSA) was incorporated on June 30, 1978, as a non-profit corporation. The purpose of the corporation as stipulated in its articles of incorporation is to provide for the establishment of a network of treatment that makes available all services meeting the needs of addicts of the parish 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.

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The financial statements are reported on the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Bad Debts

Uncollectible accounts receivable are charged directly against earnings when they are determined to be uncollectible. Use of this method does not result in a material difference from the allowance method required by generally accepted accounting principles.

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 Fund
Restricted Fund

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

Unrestricted Fund

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

Reimbursements Receivable

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

NORTHEAST LOUISIANA SUBSTANCE ABUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1991

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Restricted Receivables 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>1990</u>	<u>1989</u>
Furniture & Equipment	11,000	11,000
Less: Accumulated Depreciation	(11,812)	(11,777)
Net Assets	<u>-\$812</u>	<u>223</u>
Current Depreciation	100	115

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 NELSA are covered under Social Security. No other pension plans are maintained.

Income Tax Status

NELSA 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

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

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the Northeast Louisiana Substance Abuse, Inc. must deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

At June 30, 1991, the Northeast Louisiana Substance Abuse, Inc. had cash (bank balances) totaling \$15,545. These deposits are fully insured by Federal Deposit Insurance.

NORTHEAST LOUISIANA ROBERTSON AGENCIES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 1991

	CFDA NUMBER	GRANT ID NUMBER	AWARD PERIOD	EXPENSES
Substance Abuse and Treatment Block Grant	95.049	95-BILA SAP7-92	7/01/90 6/30/97	146,600

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**REPORT ON COMPLIANCE AND INTERNAL CONTROL
OVER FINANCIAL REPORTING**

Board of Directors
Northwest Louisiana Submarine Alloys, Inc.
Monroe, Louisiana

We have audited the financial statements of Northwest Louisiana Submarine Alloys, Inc., as of and for the year ended June 30, 1997, and have issued our report thereon dated September 30, 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 Northwest Louisiana Submarine Alloys, Inc.'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 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 Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Northwest Louisiana Submarine Alloys, 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 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 Board of Directors, management, and the Legislative Audit. However, this report is a matter of public record and its distribution is not limited.

Marcus, Robinson + Hassell
Marcus, Robinson and Hassell
Monroe, Louisiana
September 30, 1997

NORTHEAST LOUISIANA SUBSTANCE ABUSE, INC.
SECRETED EXPENSES AND QUESTIONED COSTS
YEAR ENDING: 12/31/2002

PROGRAMS

TIDINGS

QUESTIONED COSTS

Of the items listed, there were no questioned costs found.