

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FINANCIAL STATEMENT PRESENTATION

In 1995, Goodwill elected to adopt Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, Goodwill 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. In addition, Goodwill is required to present a statement of cash flows. As permitted by this new statement, Goodwill has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required. This reclassification had no effect on the change in net assets for 1995.

DONATED MATERIAL AND SERVICE

Statement of Financial Accounting Standards (SFAS) No. 118 requires that contributions be recognized as revenue when received. During 1996, Goodwill recognized contributed merchandise with a fair value of \$1,718,238 as contribution revenue. This merchandise requires programs related to support programs accomplished by people with disabilities and other disadvantaged conditions before it reaches its point of sale.

Prior to January 1, 1996, the inventory of donated supplies and merchandise held-for-sale were valued at \$1. Goods purchased by resale are valued at the lower of cost or net realizable value.

A substantial number of volunteers have donated significant amounts of their time to the Organization's program services. However, these services do not meet all of the applicable requirements of SFAS No. 136, therefore, no amounts have been reflected in the financial statements for these donated services. The Organization did recognize donated services in the amount of \$7,118 in 1996 for architect fees which were donated to firm.

INCOME TAXES

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC. was formed in 1947 to provide services to the handicapped. The Organization was chartered in the State of Louisiana as a nonprofit organization and is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

STATEMENT OF CASH FLOWS

For the purpose of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

PROPERTY AND EQUIPMENT

Property and equipment are stated at cost, with the exception of donated items which are stated at fair market value at date of donation. The Organization uses the straight-line depreciation method over the useful lives of its property. Buildings and Improvements are depreciated over 40 years. Furniture and Fixtures are depreciated over 10 years. Machinery and Equipment, Automobiles and Trucks are depreciated over 5 years and Handy-Vans are depreciated over 3 years. Leasehold Improvements are being amortized over the life of the lease. Depreciation expense for 1996 and 1995 was \$239,161 and \$145,082, respectively.

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE F

INVESTMENTS (Continued)

The following schedule summarizes the investment return and its classification in the statements of activities for the years ended December 31, 1995 and 1993:

	1995	1993
Interest Income	\$ 19,410	\$ 16,738
Unrealized Gain	518	-
Total Investment Return	<u>\$ 19,928</u>	<u>\$ 16,738</u>

NOTE G

UNITED WAY CONTRIBUTIONS

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC. receives allocations and designations from several United Way Agencies. Allocations are restricted to funded programs whereas designations are unrestricted. The allocations and designations received in 1995 are as follows:

	1995		Total
	Allocations	Designations	
Greater New Orleans United Way	\$ 5,300	\$ 1,440	\$ 6,740
United Way of St. Charles	1,500	-	1,500
St. John United Way	<u>5,200</u>	<u>-</u>	<u>5,200</u>
	<u>\$ 12,000</u>	<u>\$ 1,440</u>	<u>\$ 13,440</u>
Fee Paid for Rehabilitation Service: from Greater New Orleans United Way			<u>\$ 218,250</u>

NOTE H

REIMBURSEMENTS

Under its Projects With Industry (PWI) programs, Goodwill trains persons with disabilities and vocational disadvantage conditions for employment. Goodwill receives fees for such services provided from the Louisiana Department of Social Services, the Job Training Partnership Administration, Orleans Private Industry Council, or United Way.

This report is intended for the information of the Board of Directors, Management, Finance Committee, Louisiana Department of Health and Human Services, Office of Family Services, City of New Orleans, the Department of Housing and Urban Development, Crowell Industries International, Jefferson Parish Department of Employment and Training, Orleans Private Industry Council, Inc, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



A Professional Accounting Corporation

May 27, 1997

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Goodwill Industries of Southeastern Louisiana, Inc.

We have audited the financial statements of GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC., as of and for the year ended December 31, 1996, and have issued our report thereon dated May 23, 1997.

We conducted our audit in accordance with generally accepted auditing standards, 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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC. is the responsibility of GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.'s compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the 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 disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Board of Directors, Management, Finance Committee, Louisiana Department of Health and Human Services, Office of Family Services, City of New Orleans, the Department of Housing and Urban Development, Goodwill Industries International, Jefferson Parish Department of Employment and Training, Orleans Private Industry Council, Inc. and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Ability, Skill, Integrity, Hard
A Professional Accounting Corporation

May 23, 1997

A Professional Accounting Corporation

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GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For The Year Ended December 31, 1996

	<u>Management and General</u>	<u>Rehabilitation Service</u>	<u>Total</u>
WAGES AND PENSION			
Wages	\$ 316,184	\$ 4,993,843	\$ 4,990,029
Pension	-	383,671	383,671
	<u>316,184</u>	<u>4,807,516</u>	<u>5,183,700</u>
OCCUPANCY			
Rent	-	516,510	516,510
General Liability Insurance	3,424	179,832	183,256
Utilities	-	183,538	183,538
Repairs and Maintenance - General	-	74,381	74,381
Linens and Housekeeping Supplies	-	37,684	37,684
All Other	-	33,242	33,242
	<u>3,424</u>	<u>1,005,288</u>	<u>1,018,712</u>
OPERATING			
Industrial Supplies	-	272,192	272,192
Production Materials	-	165,395	165,395
Waste Disposal Fees	-	189,155	189,155
Specific Assistance to Individuals	983	71,349	72,332
Travel and Promotion	8,683	89,726	98,409
Rental and Maintenance of Equipment	9,331	61,287	70,608
Supplies and General	28,934	14,684	53,618
Repairs - Company Vehicles	1,649	42,384	44,033
Gas and Oil - Company Vehicles	1,978	29,023	30,999
Insurance - Company Vehicles	2,871	72,981	74,852
Leasing Costs	334	13,882	14,216
	<u>42,633</u>	<u>608,261</u>	<u>650,894</u>

The accompanying notes are an integral part of these financial statements.



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH GENERAL REQUIREMENTS APPLICABLE
TO FEDERAL AWARDS PROGRAMS**

Board of Directors
Goodwill Industries of Southeastern Louisiana, Inc.

We have audited the financial statements of **GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.**, as of and for the year ended December 31, 1996 and have issued our report thereon, dated May 27, 1997.

We have applied procedures to test **GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.**'s compliance with the following requirements applicable to its federal awards programs, which are identified in the Schedule of Federal Awards, for the year ended December 31, 1996.

General Requirements

Political Activity
Civil Rights
Cash Management
Administrative Requirements
Allowable Costs/Cost Principles
Drug-Free Workplace
Federal Financial Reports

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of Institutions of Higher Learning and Other Nonprofit Institutions". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on **GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.**'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these 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 **GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.** had not complied, in all material respects, with those requirements.

A Professional Accounting Corporation

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Members of AICPA are firm for CPA, Financially Responsible Practitioner, Section and SEC. Also see Section
Organization of Affiliates with New York State, New York, Inc.

This report is intended for the information of the Board of Directors, Management, Finance Committee, Louisiana Department of Health and Human Services, Office of Family Services, City of New Orleans, the Department of Housing and Urban Development, Goodwill Industries International, Jefferson Parish Department of Employment and Training, Orleans Private Industry Council, Inc. and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Arthur J. Sledge, Jr.

A Professional Accounting Corporation

May 27, 1997



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE
TO MAJOR FEDERAL AWARDS PROGRAMS**

Board of Directors
Goodwill Industries of Southeastern Louisiana, Inc.

We have audited the financial statements of **GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.**, as of and for the year ended December 31, 1996, and have issued our report thereon, dated May 23, 1997.

We have also audited **GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.**'s compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort or commencing; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal awards programs, which are listed first in the accompanying Schedule of Federal Awards, for the year ended December 31, 1996. The management of **GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.** is responsible for the Organization's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards, *Current Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget Circular (COMB) A-120, "Audit of Institutions of Higher Education and Other Nonprofit Institutions". These standards and COMB Circular A-120 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to in the second paragraph occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, **GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.** complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to each of its major federal programs for the year ended December 31, 1996.

A Professional Accounting Corporation

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GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE N

EXTRAORDINARY ITEM:

In June 1993, a fire occurred in Goodwill's retail store in Chalmette. The fire completely destroyed the store and all contents. The fire was fully covered by insurance. Goodwill had filed an insurance claim for approximately \$116,400. This amount consists of fixtures, fringe benefits, lost profits, supplies, equipment, inventory and improvements which had to be performed on the new store site prior to it being opened. Goodwill received approximately \$81,000 in 1993 from the insurance company and the balance of \$35,400 was set up as a receivable at December 31, 1993. Substantially all of this was collected in 1994. Goodwill allocated the money received from the claim against the expenses which could be specifically identified. The extraordinary item of \$64,628 consists of the inventory and the lost profits. Based on the fact that Goodwill's inventory was only valued at \$1 until sold and the fact that the inventory is comprised of donated goods, these costs could not be allocated to the cost of replacing the inventory.

NOTE O

SUBSEQUENT EVENTS:

In March 1996, Goodwill obtained a line of credit with the Whitney Bank for \$280,000. This line of credit was obtained for the renovations which were being performed at the Goodwill training site. This line of credit was cancelled in March, 1997.

NOTE P

CHANGE IN METHOD OF ACCOUNTING FOR CONTRIBUTIONS

Under the new AICPA Audit and Accounting Guide, nonprofit organizations that receive contributed merchandise for resale must report this contribution in the period received at fair value. The income statement shows the cumulative effect of the change in the method of accounting for contributions of \$100,506. This amount is the amount that would have been included in net assets if the new accounting principle had been applied retroactively to all prior periods affected.

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

STATEMENT OF ACTIVITIES

During 1995, the Organization had only associated activity.

MERCHANDISE INVENTORY

Statement of Financial Accounting Standards (SFAS) No. 116 requires that contributions be recognized as inventory when received and to carried at fair value. A fair value cannot be determined until the inventory is actually sold; therefore, the inventory fair value is based on the inventory amount valued at retail sales multiplied by a cost of goods sold percentage. The inventory amount valued at retail sales is based on the average monthly sales figure multiplied by a turnover rate. The cost of goods sold percentage is based on an allocation of certain components of processing costs, production management expenses, transportation costs and occupancy and distribution costs. This allocation amount is divided by the total dressed goods retail sales for the year to determine the percentage.

ACCOUNTING FOR FINANCIAL INSTRUMENTS

In 1996, the Organization adopted SFAS No. 124, "Accounting for Certain Investments Held by Not-For-Profit Organizations." Under SFAS No. 124, investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair market values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. This new Statement had no effect on the change in net assets for 1995.

NOTE B

PREPAYMENTS AND OTHER CURRENT ASSETS

The components of prepayments and other current assets are summarized below:

	December 31, _____	
	1996	1995
Prepaid Insurance	\$ 342,039	\$ 184,780
Supplies	15,648	25,971
Prepaid Lease Costs	4,623	-
Prepaid Rent	3,088	-
Prepaid SUTA Taxes	6,286	6,225
Total Prepayments and Other Assets	\$ 371,684	\$ 216,976

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE I

USE OF 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.

NOTE J

SELF INSURANCE PLAN

During 1993, Goodwill became partially self insured for their workmen's compensation insurance. This self-insurance plan was terminated in January, 1996. Goodwill was liable for the first \$20,000 of each claim. As of December 31, 1996, the plan had possible claims not paid of \$17,963 and money owed to the administrator for claims already paid of \$16,276. These amounts are included in liabilities and/or accrued expenses.

NOTE K

LETTER OF CREDIT

Goodwill obtained a letter of credit with Whitney Bank for \$100,000. This letter of credit was obtained for the workmen's compensation self insurance plan. This letter of credit was cancelled in February, 1995.

NOTE L

PENSION PLAN

Goodwill initiated a pension plan in 1993 for the employees of the Federal contracts. The plan does not have any minimum-eligibility requirements to participate. The plan is a defined contribution plan. The amount of the contribution is based on the specified contract that the employee is working on and the amount of regular hours which that employee works. Goodwill contributed to the plan \$183,671 and \$182,885 in 1996 and 1995, respectively.

NOTE M

OPERATING LEASES

Goodwill entered into operating leases for three automobiles. The monthly payments on these operating leases total \$1,462. The minimum lease payments are as follows:

1997	\$ 17,140
1998	17,140
1999	____5,682
Total	<u>\$ 39,962</u>

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC. follows the accounting procedures and practices for voluntary health and welfare organizations established by the American Institute of Certified Public Accountants as published in the Industry Audit Guide on "Audit of Voluntary Health and Welfare Organizations," which constitute generally accepted accounting principles.

ALLOWANCE FOR BAD DEBTS

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC. uses the direct write-off method to provide for uncollectible accounts. There is no material effect on income using this method rather than the allowance method.

CONCENTRATION OF CREDIT RISK

Goodwill Industries services are rendered to people with disabilities or other disadvantageous conditions in Southeastern Louisiana. All of the training fees and grants are generated from rehabilitation clients. Goodwill grants credit to several state officers for the above stated training fees. All Goodwill's stores are located in Southeastern Louisiana.

Goodwill's spending bank account exceeds the insurance coverage provided by the federal government. As of December 31, 1995, \$130,852 of the cash balance of \$771,842 is not insured.

CONTRIBUTION RECOGNITION

In 1995, Goodwill elected to adopt Statement of Financial Accounting Standards (SFAS) No. 116, "Accounting for Contributions Received and Contributions Made." Under SFAS No. 116, Goodwill is required to record contributions as restricted if they are received with donor stipulations that limit the use of the donation. When a donor restriction expires, that is, when a stipulated time restriction such as purpose restriction is accomplished, temporarily restricted assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted.

The Organization reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash and other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long these long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
STATEMENT OF CASH FLOWS

	For the Years Ended	
	December 31,	
	1998	1997
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in Net Assets	\$ 271,170	\$ 104,847
Adjustment to Reconcile Increase in Net Assets to Net Cash Provided by (Used in) Operating Activities:		
Depreciation	139,161	145,898
Cumulative Effect of Change in Accounting for Contributions	(309,590)	-
(Gain) on Sale of Fixed Assets	(181)	(3,806)
Capitalized Donated Services	(5,118)	-
Unrealized Gain on Investments	1599	-
Increase (Decrease) in Accounts Receivable - Trade	136,403	(576,750)
(Decrease) in Inventory	(14,998)	(318)
(Increase) Decrease in Prepaid Expenses	(3,943)	31,200
Increase in Accounts Payable and Accrued Expenses	136,587	57,841
Increase (Decrease) in Deferred Revenues	11,291	(26,262)
	<u>313,291</u>	<u>(25,432)</u>
Net Cash Provided by (Used in) Operating Activities		
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Investments	(125,868)	-
Purchase of Fixed Assets	(158,611)	(115,828)
Proceeds from Sale of Fixed Assets	3,675	14,208
(Increase) Decrease in Accounts Receivable - Employees	(748)	3,579
(Increase) in Deposits	(3,289)	(8,611)
	<u>(324,331)</u>	<u>(106,181)</u>
Net Cash Used in Investing Activities		
CASH FLOWS FROM FINANCING ACTIVITIES		
Addition to Notes Payable	241,461	238,621
Payments on Notes Payable	(249,360)	(215,261)
	<u>(7,899)</u>	<u>23,360</u>
Net Cash Provided by (Used in) Financing Activities		
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(18,939)	(114,386)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>616,720</u>	<u>731,106</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 597,781</u>	<u>\$ 616,720</u>

The accompanying notes are an integral part of these financial statements.

COOPBELL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
STATEMENT OF FUNCTIONAL EXPENSES (Continued)
For The Year Ended December 31, 1995

	<u>Management and General</u>	<u>Rehabilitation Service</u>	<u>Total</u>
ADMINISTRATIVE			
Payroll Taxes	21,141	151,800	172,941
Workers' Compensation Insurance	3,813	198,134	201,947
Insurance - Employee Benefits	13,306	101,269	114,575
Subcontracting	-	63,867	63,867
Professional Fees	57,833	46,681	104,514
NEEH Commissions	-	127,813	127,813
Telephone	3,664	37,849	41,513
Membership Dues	1,799	48,275	50,074
Printing	1,208	31,679	32,887
Conferences, Conventions and Meeting	4,308	7,258	11,566
Postage	3,478	11,410	14,888
Other Administrative	888	57,310	58,198
Tax and Licenses	28	3,058	3,186
Bad Debt Expense	-	7,451	7,451
Cash Short	-	81	81
	<u>130,851</u>	<u>1,080,861</u>	<u>1,211,712</u>
DEPRECIATION	<u>6,778</u>	<u>138,328</u>	<u>145,106</u>
Total	<u>\$ 137,629</u>	<u>\$ 1,219,189</u>	<u>\$ 1,356,815</u>

The accompanying notes are an integral part of these financial statements.

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For The Year Ended December 31, 1995

	<u>Management and General</u>	<u>Rehabilitation Service</u>	<u>Total</u>
WAGES AND PENSION			
Wages	\$ 286,858	\$ 4,818,289	\$ 5,105,147
Pension	-	262,885	262,885
	<u>286,858</u>	<u>5,081,174</u>	<u>5,368,052</u>
OCCUPANCY			
Rent	-	434,856	434,856
General Liability Insurance	1,459	138,080	139,539
Utilities	-	163,338	163,338
Repairs and Maintenance - General	-	74,752	74,752
Lines and Housekeeping Supplies	-	48,615	48,615
All Other	-	33,985	33,985
	<u>1,459</u>	<u>889,582</u>	<u>891,041</u>
OPERATING			
Artificial Supplies	-	237,299	237,299
Production Materials	-	224,466	224,466
Waste Disposal Fees	-	72,788	72,788
Specific Assistance to Individuals	18,885	88,185	107,070
Travel and Promotion	18,833	39,372	58,205
Rental and Maintenance of Equipment	3,873	47,465	51,338
Supplies and General	13,483	32,432	45,915
Repairs - Company Vehicles	192	44,373	44,565
Gas and Oil - Company Vehicles	1,286	22,688	23,974
Insurance - Company Vehicles	2,808	68,313	71,121
Leasing Costs	-	34,338	34,338
	<u>46,452</u>	<u>883,854</u>	<u>930,306</u>

The accompanying notes are an integral part of these financial statements.

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
STATEMENT OF FUNCTIONAL EXPENSES (Continued)
For The Year Ended December 31, 1996

	<u>Management and General</u>	<u>Rehabilitation Service</u>	<u>Total</u>
ADMINISTRATIVE			
Payroll Taxes	31,687	381,218	412,905
Workmen's Compensation Insurance	2,234	175,383	177,617
Insurance - Employee Benefits	15,411	90,949	106,360
Subcontracting	-	95,196	95,196
Professional Fees	58,391	1,600	59,991
NOSH Commissions	-	135,483	135,483
Telephone	5,886	51,997	57,883
Membership Dues	1,711	58,726	60,437
Printing	1,985	48,712	50,697
Conferences, Conventions and Meeting	3,967	14,829	18,796
Postage	2,569	17,179	19,748
Other Administrative	3,972	78,962	82,934
Tax and Licenses	55	2,804	2,859
Bad Debt Expense	-	16,143	16,143
Cash Short	-	-	-
	<u>187,708</u>	<u>1,189,288</u>	<u>1,276,996</u>
DEPRECIATION	<u>7,128</u>	<u>151,782</u>	<u>158,910</u>
Total	<u>\$ 194,836</u>	<u>\$ 1,341,070</u>	<u>\$ 1,535,906</u>

The accompanying notes are an integral part of these financial statements.

**COOKWELL, INC., STUDY OF SOUTHEASTERN LOUISIANA, INC.
STATE OF PRIOR YEAR AUDIT FINDINGS
For The Year Ended December 31, 1998**

Time Records

Prior Year Finding

For the CDBG grant and the Project's with Industry grant, proper time records were not being maintained which would allow tracking of charges and match to the grant.

Current Year Finding

No material instances in which proper time records were not being maintained.

COOUMILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 1978

<u>Program</u>	<u>Finding</u>	<u>Quantified Cost</u>
	None	

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO
NON-MAJOR FEDERAL AWARDS PROGRAMS TRANSACTIONS

Board of Directors
Goodwill Industries of Southeastern Louisiana, Inc.

We have audited the financial statements of GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC., as of and for the year ended December 31, 1996, and have issued our report thereon, dated May 27, 1997.

In connection with our audit of the financial statements of GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC., and with our consideration of the Organization's control structure used to administer federal awards programs, as required by Office of Management and Budget Circular (OMB) A-113, "Audit of Institutions of Higher Education and Other Nonprofit Institutions", we selected certain transactions applicable to certain nonmajor Federal awards programs for the year ended December 31, 1996.

As required by OMB Circular A-113, we have performed procedures to test compliance with the requirements governing types of services allowed or disallowed, and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Organization's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC. had not complied, in all material respects, with these requirements.

This report is intended for the information of the Board of Directors, Management, Finance Committee, Louisiana Department of Health and Human Services, Office of Family Services, City of New Orleans, the Department of Housing and Urban Development, Goodwill Industries International, Influenza Parish Department of Employment and Training, Orleans Private Industry Council, Inc. and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Anthony John Romig, III

A Professional Accounting Corporation

May 27, 1997

A Professional Accounting Corporation

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GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE C

CONDOMINIUM

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC. has two condominiums that it received as donations. They are being depreciated using the straight-line method. The condominiums are being rented and the rental income is used to fund current operations.

NOTE D

NOTES PAYABLE

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC. was indebted to the following:

Holder	Maturity Date	Interest Rate	Secured By	December 31, 1996		
				Amount	Current	Long-Term
United Way Dynam Fund	Demand	None	Unsecured	\$ 3,100	\$ 3,100	\$ -
Installment Notes Payable on Insurance	0797	None	Unsecured	121,726	121,726	-
				<u>\$ 124,826</u>	<u>\$ 124,826</u>	<u>\$ -</u>

Holder	Maturity Date	Interest Rate	Secured By	December 31, 1995		
				Amount	Current	Long-Term
United Way Dynam Fund	Demand	None	Unsecured	\$ 3,100	\$ 3,100	\$ -
Installment Notes Payable on Insurance	0796	5.99%	Unsecured	138,028	138,028	-
				<u>\$ 141,128</u>	<u>\$ 141,128</u>	<u>\$ -</u>

The consideration of the internal control policies and procedures used in administering Federal awards, would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the 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 award program 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 structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Directors, Management, Finance Committee, Louisiana Department of Health and Human Services, Office of Family Services, City of New Orleans, the Department of Housing and Urban Development, Goodwill Industries International, Jefferson Parish Department of Employment and Training, Orleans Private Industry Council, Inc. and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


A Professional Accounting Corporation

May 17, 1997

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 1990 and 1989

	For The Year Ended			1989
	December 31,			
	1990			
	Unrestricted	Restricted/Re-stricted	Primarily Restricted	Total
SALES REVENUE:				
Retail Sales	\$ 1,081,170	\$ -	\$ -	\$ 1,081,170
Contracted Revenue - Unmolded Goods	1,710,034	-	-	1,710,034
Refuge	54,363	-	-	54,363
Catering	54,371	-	-	54,371
Total	<u>3,200,938</u>	<u>-</u>	<u>-</u>	<u>3,200,938</u>
NON-RENTAL TRAINING REVENUE:				
Judicial Contracts	1,011,688	-	-	1,011,688
Training Fees	506,079	-	-	506,079
Training Fees - United Way	248,282	-	-	248,282
Total	<u>1,766,049</u>	<u>-</u>	<u>-</u>	<u>1,766,049</u>
OTHER SOURCES OF INCOME:				
Federal and State Personal Assistance	493,054	-	-	493,054
Contributions	110,648	1,600	-	112,248
Investment Returns	19,251	-	-	19,251
Gains on Sale of Property	551	-	-	551
Miscellaneous	5,000	-	-	5,000
Total	<u>808,504</u>	<u>1,600</u>	<u>-</u>	<u>810,104</u>
Total Revenue	<u>5,775,525</u>	<u>1,600</u>	<u>-</u>	<u>5,777,125</u>
EXPENSES:				
Program Services:				
Retail Program - Cost of Goods Sold	1,009,208	-	-	1,009,208
Rehabilitation Services	8,100,809	-	-	8,100,809
Supporting Services:				
Management and General	690,328	-	-	690,328
Total Expenses	<u>9,790,345</u>	<u>-</u>	<u>-</u>	<u>9,790,345</u>
CHANGE IN NET ASSETS BEFORE				
EXTRAORDINARY ITEM	95,694	1,600	-	97,294
EXTRAORDINARY ITEM-FIRE CLAIM	-	-	-	-
CHANGE IN NET ASSETS	95,694	1,600	-	97,294
CUMULATIVE EFFECT OF CHANGE IN NUMBER				
OF ASK GRANTED FOR CONTRIBUTIONS	30,800	-	-	30,800
INCREASE IN NET ASSETS	126,494	1,600	-	128,094
NET ASSETS, BEGINNING OF YEAR	<u>3,331,315</u>	<u>-</u>	<u>-</u>	<u>3,331,315</u>
NET ASSETS, END OF YEAR	<u>\$ 3,457,809</u>	<u>\$ 1,600</u>	<u>\$ -</u>	<u>\$ 3,459,409</u>

The accompanying notes are an integral part of these financial statements.

LIABILITIES AND NET ASSETS

	December 31,	
	1996	1995
CURRENT LIABILITIES		
Accounts Payable - Account Expenses and Taxes	\$ 567,800	\$ 401,319
Deferred Revenues	11,579	100
Notes Payable	173,828	130,128
Total Liabilities	753,207	531,547
NET ASSETS		
Unrestricted	2,604,785	2,395,219
Temporarily Restricted	1,689	-
Permanently Restricted	-	-
Total Net Assets	2,606,474	2,395,219
Total Liabilities and Net Assets	\$ 2,359,681	\$ 2,816,766

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
STATEMENT OF FINANCIAL POSITION

ASSETS

	December 31,	
	1996	1995
CURRENT		
Cash and Cash Equivalents	\$ 374,688	\$ 384,879
Cash - Interest Bearing	393,234	321,876
Investments	328,687	-
Accounts Receivable - Trade	851,782	1,088,113
Accounts Receivable - Employees	4,811	4,663
Mechandise Inventory	393,715	30,829
Prepaid Expenses	398,088	185,046
Total	<u>2,531,905</u>	<u>1,925,816</u>
PROPERTY AND EQUIPMENT		
Land	381,964	381,964
Building and Building Improvements	1,283,481	1,138,713
Machinery and Equipment	424,806	425,383
Furniture and Fixtures	389,578	256,188
Handy-Vans	13,474	13,474
Automobiles and Trucks	175,813	184,183
Leasehold Improvements	88,868	-
Condo - Timeshare	30,888	38,080
	2,577,188	2,348,906
Less: Accumulated Depreciation	<u>1,582,426</u>	<u>1,293,818</u>
Property and Equipment - Net	<u>1,049,762</u>	<u>1,055,088</u>
OTHER ASSETS		
Deposits	<u>38,462</u>	<u>31,263</u>
Total Assets	<u>\$ 3,719,932</u>	<u>\$ 3,056,993</u>

The accompanying notes are an integral part of these financial statements.



Board of Directors
Goodwill Industries of Southeastern Louisiana, Inc.

Independent Auditor's Report

We have audited the accompanying statement of financial position of GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC., as of December 31, 1996 and 1995, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Organization'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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-33, "Audit of Institutions of Higher Education and Other Nonprofit Institutions". Those standards and OMB Circular A-33 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 GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC., as of December 31, 1996 and 1995, the results of its activities and cash flows for the years then ended, in conformity with generally accepted accounting principles.

As discussed in Note P to the financial statements GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC. changed its method of valuing inventory in 1996.

As discussed in Note A, GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC. adopted Statement of Financial Accounting Standards (SFAS) 124, "Accounting for Certain Investments Held by Not-for-Profit Organizations" in 1996.

In accordance with Government Auditing Standards, we have issued a report dated May 27, 1997, on our consideration of GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.'s internal control structure and a report dated May 27, 1997 on its compliance with laws and regulations.

Adelle Sehn Romig's Hand
A Professional Accounting Corporation

May 27, 1997

A Professional Accounting Corporation

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4222

1960-1961
1962-1963

**GOODWILL INDUSTRIES OF
SOUTHEASTERN LOUISIANA, INC.**

December 31, 1966

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.

Telephone Rate _____

Audit of Financial Statements

December 31, 1966
and
December 31, 1965

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Goodwill Industries of Southeastern Louisiana, Inc.

We have audited the financial statements of **GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.**, in and for the year ended December 31, 1996 and have issued our report thereon, dated May 27, 1997.

We conducted our audit in accordance with generally accepted auditing standards, 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 financial statements are free of material misstatement.

The management of **GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, 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, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, or errors or irregularities may nevertheless occur and not be detected. Also, projections 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.

In planning and performing our audit of the financial statements of **GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.** for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, 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 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 structure. Accordingly, we do not express such an opinion.

A Professional Accounting Corporation

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INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL AWARDS

Board of Directors

Goodwill Industries of Southeastern Louisiana, Inc.

We have audited the financial statements of **GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.**, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 27, 1997. These financial statements are the responsibility of the Organization'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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular (OMB) A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit in this nature, however, is not a guarantee, and 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.

Our audit was conducted for the purpose of forming an opinion on the financial statements of **GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.** taken as a whole. The accompanying Schedule of Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that Schedule has been subjected to the auditing procedures applied in the audit 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.

Delbert Schirt Kornig's Hand
A Professional Accounting Corporation

May 27, 1997

A Professional Accounting Corporation

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Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the 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 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 structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Directors, Management, Finance Committee, Louisiana Department of Health and Human Services, Office of Family Services, City of New Orleans, the Department of Housing and Urban Development, Goodwill Industries International, Jefferson Parish Department of Employment and Training, Orleans Private Industry Council, Inc. and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



A Professional Accounting Corporation

May 27, 1997

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE E:

LEASE AGREEMENTS

GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC. has the following leases as of December 31, 1996:

Term	Monthly Payment	Property Leased
May 1996 - Apr. 2000	\$ 1,342	Chief Minister Hwy. Store
Oct. 1996 - Sept. 2000	1,899	Covington Store
June 1993 - May 2000	1,791	Slidell Store
Dec. 1996 - Dec. 2001	2,541	Hahn Range Store
Jan. 1997 - Dec. 1999	1,500	Kenner Store
Aug. 1995 - July 2000	8,235	Chalmette Store
Jan. 1997 - Dec. 2001	1,800	Houma Store
Jan. 1995 - Dec. 2000	1,842	Lafayette Store
Apr. 1995 - Mar. 1999	1,777	Magnolia Store
Jul. 1995 - Apr. 2001	6,800	Florida Store
Jan. 1996 - Dec. 2001	1,800	Algiers Store

Minimum lease payments as of December 31 are as follows:

Year	Amount
1997	\$ 582,815
1998	594,872
1999	608,860
2000	623,840
2001	225,645
After 2001	185,860
	<u>\$ 3,361,292</u>

NOTE F:

INVESTMENTS

As required by SFAS No. 124, investments are recorded at market value and consist of the following as of December 31, 1996 and 1995:

	1996	1995
U.S. Treasury Bills	\$ 126,087	\$ -

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 financial statements in accordance with generally accepted accounting principles, and that federal award 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 awards in the following categories:

Accounting Applications	General Requirements	Specific Requirements
Cash Receipts Purchasing/Receiving Accounts Payable Cash Disbursement Payroll Property and Equipment General Ledger Receivables	Political Activity Civil Rights Cash Management Federal Financial Reports Allowable Costs/Cost Principles Drug Free Workplace Administrative Requirements	Type of Services Allowed or Unallowed Eligibility Matching, Level of Effort, or Cost-sharing, and Allowability of Amounts Claimed or used for Matching Federal Financial Reports and Claims for Advances and Reimbursements

For all of the internal control structure categories listed in the preceding paragraph, 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 December 31, 1996, **GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.** expended 80% of its total federal awards under major federal award programs.

We performed tests of controls, as required by OMB Circular A-133, 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 each of **GOODWILL INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.'s** major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Awards. 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.

SINGLE ALBIT SECTION

COOPERVILLE INDUSTRIES OF SOUTHEASTERN LOUISIANA, INC.
SCHEDULE OF FEDERAL EXPENSES
 For The Year Ended December 31, 1978

Federal/State/ Pass Through Federal Program Title	Federal CFR Number	Pass Through Contract Number	Total Revenue/ Expenses Recognized	Federal Revenue/ Expenses Recognized	State Revenue/ Expenses Recognized
MAJOR PROGRAMS					
Department of Health and Human Services					
Pass Through State of Louisiana Office of Family Services					
Project Indefinite	44-264	FOR FEDERAL MATCHING FUNDS	\$ 175,181 14,688	\$ 13,400 38,888	\$ 47,447 14,475
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ 1,101,818	\$ 1,306,413	\$ 1,423,818
OTHER FEDERAL ASSISTANCE					
U.S. DEPARTMENT OF EDUCATION					
Pass Through Federal Education Department					
Project with Industry	44-2761	617645000	\$ 41,000	\$ 41,000	-
U. S. DEPARTMENT OF COMMERCE AND ECONOMIC DEVELOPMENT					
Pass Through State of Louisiana					
Supportive Housing	44-276	L-48994-0024	45,000	45,000	-
Pass Through City of New Orleans					
CFR - 48CFR	44-276	60-09600	41,000	41,000	-
Sublet - U.S. Department of Housing and Urban Development					
			43,000	43,000	-
U. S. DEPARTMENT OF LABOR					
Pass Through Arkansas State, Department of Employment and Training					
Job Training Partnership Act	44-240	60-00000	1,400	1,400	-
Pass Through Arkansas Private Industry Council, Inc.					
Job Training Partnership Act	44-240	60-14-000	4,000	4,000	-
Sublet - U.S. Department of Labor					
			4,000	4,000	-
TOTAL OTHER FEDERAL ASSISTANCE			\$ 135,000	\$ 138,400	-
TOTAL			\$ 1,236,818	\$ 1,444,813	\$ 1,423,818

See independent auditor's report on federal awards.