

BATCH HOUSE AREA, ALCOHOL, AND DRUGS CONTROL, INC.
 (A Not for Profit Organization)
 BATCH HOUSE, LOUISIANA

BALANCE SHEET
 JUNE 30, 1992

A S S E T S

CURRENT ASSETS

Cash in bank	\$28,000
Accounts Receivable (Note 3)	27,884
Prepaid Expenses	18,257

Total Current Assets	74,141

FURNITURE, EQUIPMENT AND VEHICLE

-- at cost

Furniture and equipment (Note 3)	26,871
Vehicle	11,894
Leasehold improvements (Note 3)	15,806
Accumulated depreciation (deduction)	(57,877)

	44,694

TOTAL ASSETS

\$118,840

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

Accounts payable	\$14,197
Accrual and vacation payable (Note 4)	11,578
Payroll taxes payable	1,808

Total Current Liabilities	27,583

FUND BALANCE (Note 5)

92,845

TOTAL LIABILITIES AND FUND BALANCE

\$118,840

The accompanying notes are an integral part of this statement.

BATON ROUGE AREA ALCOHOL AND DRUGS CENTER, INC.
 (A Not for Profit Organization)
 BATON ROUGE, LOUISIANA

STATEMENT OF REVENUES AND EXPENSES
 YEAR ENDED JUNE 30, 1995

REVENUES (Note 3)	
State of Louisiana, Department of Health and Hospitals	\$27,457
City of Baton Rouge and Parish of East Baton Rouge	280,250
United Way allocation	17,808
Civil fund revenues	10,549
Other revenues	1,448
Total Revenues	337,512
EXPENSES	
Advertising	800
Auditing fee	1,875
Auto maintenance and supplies	1,278
Building maintenance (Note 3)	4,400
Civil fund expense	10,800
Communications	2,474
Depreciation expense	9,800
Donor and subscriptions	501
Equipment rental	149
Food services	60,358
Insurance:	
General	16,326
Accident and health	16,787
Medical compensation	10,873
Laundry	21,227
Licenses and fees	1,294
Maintenance and repairs	6,400
Medical services	7,200
Payroll taxes	22,210
Printing and office expense	1,260
Professional services	5,000
Real estate (Note 3)	28,540
Rentals	280,200
Supplies:	
Building and general	12,880
Food	1,080
Medical	2,950
Travel	2,820
Utilities and occupancy expense (Note 3)	5,800
Total expenses	620,524
Excess of Revenues over Expenses	\$7,218

The accompanying notes are an integral part of this statement.

BATON ROUGE AREA ALCOHOL AND DRUG CENTER, INC.
(A Not for Profit Organization)
BATON ROUGE, LOUISIANA

STATEMENT OF CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1995

Fund Balance, Beginning of Year	\$90,332
Excess of Revenues over Expenses	2,210
Fund Balance, End of Year	\$92,542

The accompanying notes are an integral part of this statement.

BAYON POLICE AREA ALCOHOL AND DRUGS UNIT, INC.

(A Not-for-Profit Organization)

BAYON POLICE, LOUISIANA

STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 1990

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received - State of Louisiana	\$209,940
- City of Baton Rouge	159,415
- United Way	57,809
Client fund collections	53,540
Other cash receipts	1,440
Cash paid to suppliers of goods and services	(194,187)
Salaries paid	(208,954)
Payroll taxes paid	(29,049)

Net cash provided by operating activities	28,261

CASH FLOWS FROM INVESTING ACTIVITIES

Capital expenditures - furniture and equipment	(56,750)

NET DECREASE BY CASH (7,289)

Cash at beginning of period 34,200

Cash at end of period \$26,911

The accompanying notes are an integral part of this statement.

BAYON BOUGE AREA ALCOHOL AND DRUG CENTER, INC.,
(A Not for Profit Organization)
BAYON BOUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1980

1. Summary of Significant Accounting Policies
Organization

Bayou Rouge Area Alcohol and Drug Center, Inc. was incorporated on August 3, 1973. Its stated purpose is to provide services to the alcohol and drug abuser including coordination and cooperation with other agencies (both public and private) in the field. The majority of its funds come from the Department of Health and Hospitals of the State of Louisiana and the City of Bayou Rouge.

Furniture, Equipment and Vehicle

Properties are stated at cost. Maintenance and repairs are charged to expense and improvements are capitalized. Gains and losses from sales or retirements are recognized in the period of disposition.

Depreciation

Depreciation of the furniture, equipment and building is computed using the straight-line method over their estimated useful lives which range from 5 to 7 years.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Income Tax

The Center is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.

Statement of Cash Flows

For purposes of the statement of cash flows, the Center considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

**BATON ROUGE AREA ALCOHOL AND DRUGS CENTER, INC., 842,
 (A Not for Profit Organization)
 BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1998**

2. Reconciliation of Net Income to Net Cash Provided by Operating Activities

- a. A reconciliation of the net income to net cash provided by operating activities for the year ended June 30, 1998 is as follows:

Net income	\$2,210
Adjustments to reconcile net income to net cash provided by operating activities:	
Depreciation	2,089
Net decrease in accounts receivable	11,050
Net increase in prepaid expenses	(480)
Net increase in accounts payable	2,784
Net increase in accounts receivable	2,026
Net increase in United Way payable	0
Net (decrease) in payroll taxes payable	(180)
Net cash provided by operating activities	\$28,381

- b. Schedule of noncash transactions

The accounts support provided by the City has not been reflected in the Statement of Cash Flows. See Note 3.

3. Revenues, Donated Materials and Services

The Center is funded directly by each of its funding agencies, State of Louisiana (Department of Health and Hospitals), City of Baton Rouge and the United Way. The State contract is on a fiscal year basis (June 30, 1998) while the City and the United Way are on a calendar year basis. The State contract is a cost reimbursement type. At June 30, 1998 the Center had a receivable from the State for unreimbursed costs of \$37,824 and three client levels of \$240.

The City provides the facilities occupied by the Center free of rent. It also pays the utilities and maintenance costs associated with the facility. The rental value assigned to the use of the building was \$2.75 per square foot. Any amounts greater than this were recorded as the amount expended by the City. A summary of the City's total support (both cash and donated materials/services) for the year ended June 30, 1998 is reflected below:

BAYON HOUSE AREA ALCOHOL AND DRUG CENTER, INC.
 (501 Not for Profit Organization)
 BAYON HOUSE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1988

3. **Revenues, Donated Materials and Services** (continued)

Rent expense	\$59,548
Utilities and occupancy expense	6,828
Building maintenance	4,408

Non-cash support	40,855
Cash support	139,415

Total City Support	\$180,270

4. **Accrued Vacation Payable**

Annual leave is accrued beginning with the first month of employment but is not taken until an employee has been with the Center six months. The annual accrued vacation is an employee's years of service and there is a limitation on the amount of leave which can be carried over to the next year. The payable at June 30, 1988 represents accumulated leave at the employee's current rate of pay.

5. **Fund Balances**

The composition of the fund balances is as follows at June 30, 1988:

Unrestricted	\$47,608
Furniture, Equipment and Vehicles	44,868

	\$92,476

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE

To the Board of Directors
Baton Rouge Area Alcohol and Drug Center, Inc.
(A Not-for-Profit Organization)
Baton Rouge, Louisiana

We have audited the general-purpose financial statements of Baton Rouge Area Alcohol and Drug Center, Inc. for the year ended June 30, 1989 and have issued our report thereon dated December 22, 1989.

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.

In planning and performing our audit of the general-purpose financial statements of the Baton Rouge Area Alcohol and Drug Center, Inc. for the year ended June 30, 1989, we considered its internal control structure to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control structure.

The management of the Baton Rouge Area Alcohol and Drug Center, 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 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.

For the purpose of this report, we have classified the significant list of accounting and administrative controls used in administering federal financial assistance programs in the following categories:

Accounting controls:

- Invoices/receipts
- Purchases/investments
- Cash
- Donated materials, facilities and services
- Payroll and related liabilities
- Property and equipment

Administrative controls:

- Licensed requirements
- Political activity
- Civil rights
- Cash management

Specific controls:

- Types of services
- Eligibility
- Reporting
- Cost allocation

For all of the control 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.

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 and irregularities in amounts that would be material in relation to the general-purpose financial statements being audited every month 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.

We noted no matters involving the internal control structure and its operations which were reported to the management of Baton Rouge Area Medical and Drug Center, Inc.

This report is intended for the information of the board of directors and management. However, this report is a matter of public record and its distribution is not limited.

Randall A. Phairson, CPA

Baton Rouge, Louisiana
December 23, 1990

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**INDEPENDENT AUDITORS REPORT ON THE CENTER'S INTERNAL CONTROL
STRUCTURE OVER ITS FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Board of Directors

Baton Rouge Area Alcohol and Drug Center, Inc.

(A Not for Profit Organization)

Baton Rouge, Louisiana

We have audited the general-purpose financial statements of Baton Rouge Area Alcohol and Drug Center, Inc. as of and for the year ended June 30, 1995 and have issued our report thereon dated December 23, 1995. We have also audited the compliance of Baton Rouge Area Alcohol and Drug Center, Inc. with requirements applicable to major federal financial assistance programs and have issued our report thereon dated December 23, 1995.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-133, *Rules of Institutions of Higher Education and Other Not-For-Profit 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 Baton Rouge Area Alcohol and Drug Center, Inc. complied with laws and regulations, non-compliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended June 30, 1995, we considered the internal control structure of Baton Rouge Area Alcohol and Drug Center, Inc. in order to determine our auditing procedures for the purpose of expressing our opinions on the general-purpose financial statements of Baton Rouge Area Alcohol and Drug Center, Inc. and on the compliance of Baton Rouge Area Alcohol and Drug Center, 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 general-purpose financial statements in a separate report dated December 23, 1995.

The management of Baton Rouge Area Alcohol and Drug Center, 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, 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, and 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, properties 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 into the following categories.

Accounting controls:

- Financial records
- Purchases/Disbursements
- Cash
- Disposed materials, facilities and services
- Payroll and related liabilities
- Property and equipment

Administrative controls:

- General requirements
- Political activity
- Civil rights
- Cash management

Specific controls:

- Types of services
- Eligibility
- Reporting
- Cost allocation

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

During the year ended June 30, 1990, Bisco House-Age Alcohol and Drug Center, Inc. reported 100 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by CMS Circular A-135, 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 allowances and reimbursements and amounts claimed or used for making that are applicable to each of the major federal financial assistance programs of Bisco House-Age Alcohol and Drug Center, Inc., which are 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.

The evaluation 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 constitute 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 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

We noted no matters involving the internal control structure and its operation which were reported to the management of Baton Rouge Area Medical and Drug Center, Inc.

This report is intended for the information of the board of directors and management. However, this report is a matter of public record and its distribution is not limited.

Landell G. Plaisance, APAC

Baton Rouge, Louisiana
December 23, 1995

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAW AND REGULATIONS BASED ON AN ASSESS OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Baton Rouge Area Alcohol and Drug Center, Inc.
(A Not for Profit Organization)
Baton Rouge, Louisiana

We have audited the financial statements of Baton Rouge Area Alcohol and Drug Center, Inc. as of and for the year ended June 30, 1990 and have issued our report December 28, 1990.

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 misstatement.

Compliance with laws, regulations, contracts and grants applicable to Baton Rouge Area Alcohol and Drug Center, Inc. is the responsibility of Baton Rouge Area Alcohol and Drug Center, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Baton Rouge Area Alcohol and Drug Center, Inc.'s compliance with certain provisions of laws, regulations, contracts and grants including their contact with the State of Louisiana (Department of Health and Hospitals). 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, Baton Rouge Area Alcohol and Drug Center, Inc. complied, in all material respects, with the provisions referred to in the preceding paragraph including their contact with the State of Louisiana (Department of Health and Hospitals). With respect to items not tested, nothing came to our attention that caused us to believe that Baton Rouge Area Alcohol and Drug Center, Inc. had not complied, in all material respects, with those provisions.

This report is intended for the information of the board of directors and management. However, this report is a matter of public record and its distribution is not limited.

Randall A. Ploisance, APAC

Baton Rouge, Louisiana
December 28, 1990

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INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

To the Board of Directors
Baton Rouge Area Alcohol and Drug Center, Inc.
(A Not for Profit Organization)
Baton Rouge, Louisiana

We have audited the general-purpose financial statements of Baton Rouge Area Alcohol and Drug Center, Inc. for the year ended June 30, 1990 and have issued our report thereon dated December 28, 1990. These general-purpose financial statements are the responsibility of the Organization'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. 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. 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 statement 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 Baton Rouge Area Alcohol and Drug Center, Inc. taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes 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.

Randall A. Plaisance, APAC

Baton Rouge, Louisiana
December 23, 1990

DAVIS HULSE MENA SCHOOL AND BRUCE F. H. INC.
 A NOT FOR PROFIT ORGANIZATION
 CENTREDALE, LOUISIANA

STATEMENT OF FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 2000

Federal Grant/ Pass-Through Grant/ Program Title	Fiscal Year	Pass-Through Grant's Market	Disbursement Expenditure
State of Louisiana Department of Health and Hospitals	1999	1044000 - 8000 (2 895000)	2287,007
Pass Through Grants			
Office of Family Services, Division of Abuse and Child Abuse			

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INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH GENERAL REQUIREMENTS APPLICABLE
TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Board of Directors
Baton Rouge Area Alcohol and Drug Center, Inc.
(A Not for Profit Organization)
Baton Rouge, Louisiana

We have audited the general-purpose financial statements of Baton Rouge Area Alcohol and Drug Center, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated December 28, 1996.

We have applied procedures to test Baton Rouge Area Alcohol and Drug Center, Inc. compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996. The general requirements tested were: political activity, civil rights, cash management, federal financial reports, allowable costs, drug-free workplace and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Baton Rouge Area Alcohol and Drug Center, Inc. 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 Baton Rouge Area Alcohol and Drug Center, Inc. had not complied, in all material respects, with these requirements. The results of our procedures disclosed no instances of noncompliance with these requirements.

This report is intended for the information of the audit committee and management. However, this report is a matter of public record and its distribution is not limited.

Randall A. Plaisance, APAC

Baton Rouge, Louisiana
December 28, 1996

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO
MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Board of Directors
Baton Rouge Area Alcohol and Drug Center, Inc.
(A Not for Profit Organization)
Baton Rouge, Louisiana

We have audited the general - purpose financial statements of Baton Rouge Area Alcohol and Drug Center, Inc. as of and for the year ended June 30, 1986 and have issued our report thereon dated December 23, 1986.

We have also audited Baton Rouge Area Alcohol and Drug Center, Inc. compliance with the requirements governing types of services allowed, eligibility and reporting that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended June 30, 1986. The management of Baton Rouge Area Alcohol and Drug Center, Inc. is responsible for Baton Rouge Area Alcohol and Drug Center, Inc. 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 # - 115, Audits of Institutions of Higher Education and Other Non-Profit Organizations. Those standards 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 Baton Rouge Area Alcohol and Drug Center, Inc.'s compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, Baton Rouge Area Alcohol and Drug Center, Inc. complied, in all material respects, with the requirements governing types of services allowed, eligibility and reporting that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1986.

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

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

Randall A. Platonow, CPA

Baton Rouge, Louisiana
December 23, 1986

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INDEPENDENT AUDITORS REPORT
BATON ROUGE AREA ALCOHOL AND DRUG CENTER, INC.
A NON-PROFIT ORGANIZATION
FINANCIAL STATEMENTS
JUNE 30, 1996

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LEGISLATIVE AUDIT UNIT

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 8-26-97

RANDALL A. PLAISANCE
Certified Public Accountant
A Professional Corporation
Baton Rouge, Louisiana

INDEPENDENT AUDITOR'S REPORT

BAYON ROUGE AREA ALCOHOL AND DRUG CENTER, INC.
[A NOT FOR PROFIT ORGANIZATION]

FINANCIAL STATEMENTS
JUNE 30, 1990

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** Report not included due to there being no nonmajor programs

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Board of Directors

Baton Rouge Area Alcohol and Drug Center, Inc.

(A Not for Profit Organization)

Baton Rouge, Louisiana

We have audited the accompanying balance sheet of Baton Rouge Area Alcohol and Drug Center, Inc. as of June 30, 1995, and the related statements of revenue and expenses, changes in fund balances and cash flows for the year then-ended. These financial statements are the responsibility of the Center'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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material aspects, the financial position of the Baton Rouge Area Alcohol and Drug Center, Inc., as of June 30, 1995 and the results of its operations and its cash flows for the year ended June 30, 1995 in conformity with generally accepted accounting principles.

Randall A. Plaisance, CPA

Baton Rouge, Louisiana

December 29, 1995