

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Health Access, Inc.
c/o St. Matthew Louisiana Family Crisis Center

We have audited the financial statements of Health Access, Inc. c/o St. Matthew Louisiana Family Crisis Center (a non-profit organization), as of and for the year ended June 30, 1997, and have issued our report thereon dated October 21, 1997.

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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Health Access, Inc. is the responsibility of Health Access, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Health Access, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objectivity 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 of compliance disclosed the following instances of non-compliance that are required to be reported herein under Government Auditing Standards:

Finding: The organization did not find several invoices in vendor files.

Cause: Unknown.

Recommendation:

Management Response: Vendor files should contain all invoices to ensure compliance. Management will continue their effort in improving their current quality control measures in this regard to the filing of compliance documentation.

We considered these instances of non-compliance in forming our opinion on whether Health Access, Inc. c/o St. Matthew Louisiana Family Crisis Center's 1997 financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated October 21, 1997, on these financial statements.

This report is intended for the information of the board of directors, management, and Louisiana Department of Public Safety and Criminal Justice - Office of Youth Development, Louisiana Department of Social Services - Office of Community Services, and Louisiana Department of Health and Hospitals - Office of Mental Health Services; this report is a matter of public record and its distribution is not limited.



Smith Pugh Rainincowitz & L.P.
Certified Public Accountants

October 21, 1997

This report is intended for the information of the boards of directors, management, and Louisiana Department of Public Safety and Corrections - Office of Youth Development, Louisiana Department of Social Services - Office of Community Services, and Louisiana Department of Health and Hospitals - Office of Mental Health. However, this report is a matter of public record and its distribution is not limited.

Scott Leigh Labounty III
Certified Public Accountant

October 26, 1997



SMITH PUGH RABINDOWITZ L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

218 Madison Street, Suite 2000 • Jacksonville, Arkansas • 71101-5000 • Telephone: (501) 577-5000 • Fax: (501) 574-4700
2001 World Center Blvd., Suite 1000 • Dallas, Texas 75201 • Telephone: (214) 747-4000 • Fax: (214) 747-4000

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Health Access, Inc.
c/o Northwest Louisiana Family Crisis Center

We have audited the financial statements of Health Access, Inc. c/o Northwest Louisiana Family Crisis Center (a non-profit organization), as of and for the year ended June 30, 1995, and have issued a report thereon dated December 21, 1995.

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 financial statements are free of material misstatement.

The management of Health Access, 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 financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may occur and go undetected 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 Health Access, Inc. c/o Northwest Louisiana Family Crisis Center, for the year ended June 30, 1995, 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 an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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 accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees during the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

HEALTH ACCESS, INC.
d/b/a NORTHWEST LOUISIANA FAMILY CRISIS CENTER

Notes to Financial Statements
 June 30, 2007

7. Subsequent Events/Contingent Liabilities/Legal Matters (Continued)

Contingent Liability.

Health Access, Inc. filed amended State unemployment payroll reports for each quarter of 2005, 2004 and 2003. The following is an indication of the liability situation:

	<u>Original Tax</u> <u>Liability</u>	<u>Amended Tax</u> <u>Liability</u>	<u>DEFICIT</u>
2005	\$ 7,290	\$ 4,580	\$ 2,680
2004	16,454	10,000	6,454
2003	11,093	6,500	4,593
Totals	\$ 34,837	\$ 21,080	\$ 13,757

As of this audit report date, the amended unemployment returns have not been accepted by the State.

Legal Matters.

This organization is the defendant in various lawsuits arising principally in normal course of operations. In the opinion of management, the outcome of these lawsuits will not have a material adverse effect on the accompanying financial statements and accordingly, no provision for losses has been recorded.

8. Contributions

Total contributions include \$3,190 of in-kind contributions for various fund raising activities.

9. Prior Period Adjustment

A prior period adjustment was made to record \$26,700 of prior year additional payroll taxes.

10. Economic Dependency

The organization receives the majority of its revenue from Medicaid, Medicare, and state revenues which include federal pass-through monies.

If significant budget cuts are made at the Federal and/or state level, the amount of the funds of the Organization could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Organization will receive in the next fiscal year.

HEALTH ACCESS, INC.
Also NORTHWEST LOUISIANA FAMILY CRISIS CENTER

Notes to Financial Statements
 June 30, 1997

4. Capital Lease Obligations (Continued)

As of June 30, 1997, approximate future minimum lease payments under capital leases are as follows:

Fixed Term Period		
1998	\$	4,628
1999		4,894
2000		4,608
Total future minimum lease payments		14,130
Less amounts representing interest		(3,516)
Present value of future minimum lease payments		10,614
Less current portion		(4,685)
Long-term portion		\$ 5,929

5. Operating Leases

At June 30, 1997, the organization was obligated under a noncancelable operating lease for office space. The lease has a 30-day-out clause in the event of 10% budget cut. The terms of the lease are \$3,500 per month beginning July 1, 1996 for a period of 24 months. Rent expense under operating leases totaled \$39,125.

On February 27, 1995, Health Access, Inc. was paying for the organization's CEO's obligation under a noncancelable operating lease for an automobile. The terms of the lease are \$325 per month beginning February 27, 1993 for a period of 36 months. Vehicle expense under operating leases totaled \$3,536.

6. Statement of Cash Flows

Total interest paid for the year was \$9,258.

7. Subsequent Events/Contingent Liabilities/Legal Matters

Subsequent Events

The Internal Revenue Service conducted an employment tax examination for the calendar years 1993 and 1994; the total contingent tax liability is \$208,735 and \$148,589 in penalties. Legal counsel states that due to certain policies for writing employment tax cases, the final liability should be between \$5,000 and \$15,000, with no penalties. This was settled for \$28,000, payment made and the closing agreement with the Internal Revenue Service executed on November 24, 1997, and the tax lien will be released. A price paid adjustment was necessary to offset this difference.

HEALTH ACCESS, INC.
Also NORTHWEST LOUISIANA FAMILY CRISIS CENTER

Notes to Financial Statements
 June 30, 1997

3. Notes Payable and Long-Term Debt

The organization's obligation under notes payable consists of the following:

Note payable to Liberty National Bank in monthly installments of \$400, including interest at 7% over prime, secured by deposits on account, final payment due September 15, 1997.	\$ 31,827
Note dated September 18, 1996, payable to Minden Bank & Trust, in monthly installments of \$965, including interest at 11%, secured by deposits on account and all equipment, principal due September 29, 1999.	24,531
Note dated January 28, 1997, payable to Minden Bank & Trust, in monthly installments of \$605, including interest at 11%, secured by deposits on account, principal due January 25, 2000.	27,917
Total Notes Payable and Long-Term Debt	84,275
Less: Notes Payable - Current Portion	(5,842)
Total Long-Term Debt	\$ 78,433

Maturities of Long-Term Debt

Fiscal Year Ended	Principal
1998	\$ 16,583
1999	16,766
2000	20,000
2001	2,493
2002	2,685
2003-2008	21,078
Total	84,275
Less: Current Portion	(5,842)
Total Long-Term Debt	\$ 78,433

4. Capital Lease Obligations

The organization leases certain office equipment under various agreements which are classified as capital leases. As of June 30, 1997, office equipment purchased under capital leases has a cost of \$724,111 and accumulated depreciation of \$303,089 which is included in office equipment and depreciation expense, respectively.

HEALTH ACCESS, INC.
6764 NORTHWEST LOUISIANA FAMILY CRISIS CENTER

Notes to Financial Statements
June 30, 1997

1. Summary of Significant Accounting Policies (Continued)

Receivables and Allowance for Uncollectible Accounts

Receivables consist primarily of cost reimbursement requests constituting all cost-related to various contracts from governmental and private agencies.

Allocation of Supporting Service Expenses

The organization's policy is to allocate indirect expenses of administrative overhead (supporting services) to programs based on various direct costs related to each program.

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.

Income Taxes

The corporation has been granted tax exempt status as provided by Section 501(c)(2) of the Internal Revenue Code. In addition, the company has been classified as an organization described in Section 170(b)(1)(A)(ii).

2. Accounts Receivable

Accounts receivable consists of the following:

Cost reimbursements requested from -

Medical	\$	18,175
State grants		40,867
United Way		1,800
Medicare		67,489
		<u>128,331</u>
Fees - allowance for uncollectible accounts		<u>(13,488)</u>
	\$	<u>114,843</u>

These accounts receivable are pledged to secure the notes at Illinois National Bank.

HEALTH ACCESS, INC.
d/b/a NORTHWEST LOUISIANA FAMILY CRISIS CENTER

Notes to Financial Statements
June 30, 1991

1. Summary of Significant Accounting Policies (Continued)

Description of Programs (Continued)

Residential Treatment Facility - Administers a comprehensive program of care and treatment for each inmate child placed in the facility in accordance with a plan developed specifically for the child to meet physical, emotional, social, health and educational needs.

Partial Hospital - Provides day treatment services for severely emotionally disturbed children and adolescents, and chronically mentally ill adults. Acts as an alternative to institutional care.

Care Management - Provides a community-based service system which addresses the needs of persons with mental illness, mental retardation and other developmental disabilities, alcohol abuse and drug abuse problems to live, work and participate in the community.

Respite Care - Provides psycho-social skill training for identified children to assist them in interpersonal relationships and building self-esteem.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three (3) months or less to be cash equivalents.

Gifts, Support and Revenue

Health Access, Inc. d/b/a Northwest Louisiana Family Crisis Center receives its grant and contract support primarily from the State Department of Human Services and other State Agencies. Support received from these grants and contracts is recognized as a "non-funded" item, showing State Department of Human Services, Division of Mental Health Services funding is recognized on a line-dollar-in basis. Related expenses incurred are "netted" first by grant fees, Medicaid income, and Medicare income. In determining grant funds to be recognized, Health Access, Inc. d/b/a Northwest Louisiana Family Crisis Center receives grant fees, Medicaid income, and Medicare income for eligible client services and recognizes these fees as of income when earned.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts specified that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases donor net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Fixed Assets

Health Access, Inc. records assets at cost and follows the practice of capitalizing all expenditures for land, buildings and equipment in excess of \$500. Depreciation of buildings and equipment is provided on a straight-line basis over the estimated useful lives of the assets (5 percent per year for building and improvements, and 20 percent for furniture and fixtures).

The net fixed asset balance has been recorded as a separate component in unrestricted net assets.

HEALTH ACCESS, INC.
d/b/a NORTHWEST LOUISIANA FAMILY CRISIS CENTER

Notes to Financial Statements
June 30, 1995

1. Summary of Significant Accounting Policies

Description of Organization

Health Access, Inc. d/b/a Northwest Louisiana Family Crisis Center was organized as a nonprofit corporation without capital stock under the laws of the State of Louisiana as defined in Louisiana R.S. 17:204(7). The organization was formed for the purpose of operating a facility for the comprehensive treatment of child abuse and neglect and other non-psychiatric patients. The activities are limited to those that are permissible for tax-exempt corporations under Internal Revenue Code Section 501(c)(3). On June 5, 1995, the organization changed its corporate name from Northwest Louisiana Family Crisis Center, Inc. to Health Access, Inc. by an Amendment to the Articles of Incorporation which was recorded by the State of Louisiana on June 23, 1995.

Financial Statement Preparation

On July 3, 1995, Health Access, Inc. d/b/a Northwest Louisiana Family Crisis Center adopted Statement of Financial Accounting Standards (SFAS) No. 113, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, Health Access, Inc. d/b/a Northwest Louisiana Family Crisis Center is required to report information regarding its financial position and activities according to the three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets (hereafter the "restrictions or absence of donor-imposed restrictions"). As permitted by this Statement, Health Access, Inc. d/b/a Northwest Louisiana Family Crisis Center has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present classes of net assets. The reclassification had no cumulative effect on the change in net assets for the year ended June 30, 1995.

Health Access, Inc. d/b/a Northwest Louisiana Family Crisis Center also adopted SFAS No. 118, "Accounting for Contributions Received and Contributions Made," on July 3, 1995. In accordance with SFAS No. 118, contributions received are recorded as unconditional, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. The adoption had no cumulative effect on net assets at the date of the adoption. In addition, Health Access, Inc. d/b/a Northwest Louisiana Family Crisis Center has not received any contributions with donor-imposed restrictions that would result in temporarily or permanently restricted net assets.

Period Accounting

The accompanying financial statements of Health Access, Inc. have been prepared on the annual basis of accounting. All transactions for various purposes are current unencumbered funds available for operations. Therefore, the organization has no temporarily restricted net assets or permanently restricted net assets.

Biological Treatment

In-situ Parenteral Injections - Provides an intensive outpatient counseling program designed to prevent or reduce placement of an individual. Services are provided in the home, school, or work place.

Outpatient Counseling - Counseling is provided by Health Access, Inc.'s staff and contract counselors in patients, children, couples and crisis facilities. Fees are generated from reimbursements provided by government agencies or by direct payments from the counseled individuals.

Independent Living - Provides a series of classes that are intended to teach foster care youth the skills they will need when they enter an independent living situation. The purpose of the classes is to allow individualization of the program to fit each participant's developmental and educational needs.

HEALTH ACCESS, INC.
(A/k/a) NORTHWEST LOUISIANA FAMILY CRISIS CENTER

Statement of Cash Flows
 Year Ended June 30, 1997

	1997
Cash Flows from Operating Activities	
Change in net assets	\$ (967)
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	16,111
Prior period adjustments (See Note 5)	(26,281)
Total adjustments	(10,170)
Changes in Operating Assets and Liabilities	
Accounts receivable	16,867
Prepaid rent	2,900
Security deposits	(1,700)
Accounts payable and accrued expenses	(16,780)
Payroll taxes payable	16,297
Other liabilities	505
Net change in operating assets and liabilities	12,589
Cash Flows from Investing Activities	
Purchase of equipment	(2,800)
Net cash used by investing activities	(2,800)
Cash Flows from Financing Activities	
Principal payments on current debt	(1,700)
Principal payments on lease obligations	(1,600)
Net cash provided (used) by financing activities	(3,300)
Net decrease in cash and cash equivalents	(3,116)
Cash and cash equivalents - beginning of year	12,811
Cash and cash equivalents - end of year	\$ 9,695

Program Services			Support Services			
Case Management	Health Care	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total Expenses
\$ -	\$ -	\$ 188,881	\$ 99,693	\$ -	\$ 99,693	\$ 288,574
-	-	3,836	3,839	-	3,839	4,097
-	-	18,331	8,902	-	8,902	23,437
-	-	176,940	118,439	-	118,439	263,499
-	-	279,693	66,469	-	66,469	343,567
-	-	17,899	6,897	2,171	8,758	25,947
-	1,417	4,264	9,091	-	9,091	14,767
-	-	276	736	408	1,224	1,900
-	-	34,019	70,661	-	70,661	104,871
-	-	-	9,158	-	9,158	9,158
-	-	-	36,174	908	36,079	40,011
-	-	54	968	48	1,008	1,062
-	-	3,925	-	-	-	3,925
-	-	2,918	2,968	-	2,968	6,116
-	-	2,934	-	-	-	2,934
-	-	1,808	13,199	-	13,199	36,341
-	-	6,877	9,927	2,734	9,661	36,764
-	-	13,480	-	-	-	31,289
226	-	15,633	2,838	-	2,838	15,693
226	1,417	938,249	176,281	6,689	283,064	1,224,340
-	-	776,281	776,281	-	-	1,199,633
\$ 226	\$ 1,417	\$ 938,478	\$ 779,119	\$ 6,689	\$ 283,064	\$ 1,240,333

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

HEALTH ACCESS, INC.
d/b/a NORTHWEST LOUISIANA FAMILY CRISIS CENTER

Statement of Functional Expenses
 Year Ended June 30, 1997

Program Services

	Family Extension	Outpatient Counseling	Independent Living	Residential Treatment Facility	Part of Budget of
Salaries	\$ 61,883	\$ -	\$ 20,794	\$ 24,024	\$ 26,701
Employee benefits	3,179	-	582	1,029	-
Payroll taxes, etc.	5,625	-	1,829	4,922	5,356
Total salaries and related expenses	70,687	-	23,205	30,004	32,057
Professional fees	4,658	-	-	281,076	21,117
Supplies	-	2,185	-	24,294	-
Telephone	468	468	-	2,478	415
Postage and shipping	-	40	-	128	-
Occupancy	-	-	-	14,044	-
Interest	-	-	-	-	-
Heat and maintenance of equipment	-	-	-	-	-
Printing and publication	-	-	-	-	35
Travel and transportation	2,285	148	366	1,806	-
Conferences, conventions and meetings	683	78	116	1,642	-
Special assistance to individuals	-	-	-	2,334	-
Insurance	-	-	-	1,986	-
Other expenses	-	-	-	3,816	1,854
Bad debt expense	-	-	-	-	17,416
Depreciation of buildings and equipment	831	-	5,321	9,889	1,817
Total Expenses	78,041	2,979	27,291	315,683	100,012
Allocation of management and general	114,051	-	31,996	55,988	41,490
Total Functional Expenses	\$ 192,092	\$ 2,979	\$ 59,287	\$ 371,671	\$ 141,502

HEALTH ACCESS, INC.
d/b/a NORTHWEST LOUISIANA FAMILY CRISIS CENTER

Statement of Activities
 Years Ended June 30, 1999

	1999
Expenses	
Program Services	
Family Preservation	\$ 76,811
Outpatient Counseling	2,879
Independent Living	27,253
Residential Treatment Facility	313,653
Partial Hospital	166,143
Case Management	228
Respite Care	14,571
Total Program Services	581,248
Supporting Services	
Management and General	256,280
Fundraising	6,580
Total Expenses	844,108
Decrease in unrestricted net assets	(992)
Price period adjustment (Note E)	(28,799)
Increase in temporarily restricted net assets	-
Increase in permanently restricted net assets	-
Decrease in net assets	(29,791)
Net assets at beginning of year	34,626
Net assets at end of year	\$ 4,835

HEALTH ACCESS, INC.
d/b/a NORTHWEST LOUISIANA FAMILY CRISIS CENTER

Statement of Activities
Years Ended June 30, 1993

	<u>1993</u>
Changes in Unrestricted Net Assets:	
Public Support	
Contributions	\$ 2,083
United Way	12,517
Chapter 1 funding	25,000
Total public support	<u>39,600</u>
Revenue	
Program service fees	255,628
Fees from state agencies	50,666
Total revenue	<u>306,294</u>
Other Revenue	
Interest income	5
Miscellaneous	560
Total other revenue	<u>565</u>
Total Public Support and Revenue	\$ 646,459

HEALTH ACCESS, INC.
doing BUSINESS AS NORTHWEST LOUISIANA FAMILY CRISIS CENTER

Statement of Financial Position
June 30, 1997

ASSETS

	1997
Current Assets	
Cash and cash equivalents	\$ 8,054
Accounts receivable:	
part of allowance; \$15,000	
Claims	44,000
Medical/Medicaid	70,000
Other	3,187
Total current assets	127,241
Fixed Assets	
Buildings	87,021
Building improvements	90,218
Furniture & fixtures	38,000
Office equipment	35,264
Computer equipment	39,289
Less accumulated depreciation	(185,453)
Net depreciable fixed assets	134,339
Land	11,000
Total fixed assets	156,717
Other Assets	
Security deposits	1,274
Total Assets	\$ 284,231

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable and accrued expenses	\$ 72,504
Payroll taxes payable	80,314
United Way employee contributions	4,343
Notes payable - current portion	16,841
Capital lease obligations - current portion	4,052
Total current liabilities	178,054
Long-Term Liabilities	
Long-term debt	67,000
Capital lease obligations	5,837
Total long-term liabilities	72,837
Net Assets	
Unrestricted net assets	5,203
Temporarily restricted net assets	-
Permanently restricted net assets	-
Total net assets	5,203
Total Liabilities and Net Assets	\$ 284,231

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



SMITH PUGH RABBINOWITZ L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

400 Westmoreland Avenue, Suite 1000, Metairie, Louisiana 70002 • Telephone (504) 885-1100 • Telex 154144 • Cable 154144 • Fax (504) 885-1100

Independent Auditor's Report

To the Board of Directors
Health Access, Inc.
4616 Northwest Louisiana Family Clinic Center
Metairie, Louisiana

We have audited the accompanying statement of financial position of Health Access, Inc. 4616 Northwest Louisiana Family Clinic Center (a nonprofit organization), as of June 30, 1997, and the related statements of activities, functional expenses, and cash flows for the year 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Health Access, Inc. 4616 Northwest Louisiana Family Clinic Center, as of June 30, 1997, and the changes in its net assets and cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our reports dated October 21, 1997, on our consideration of Health Access, Inc.'s internal control structure and on its compliance with laws and regulations.

Smith Pugh Rabbinowitz L.L.P.
Certified Public Accountants

October 20, 1997

HEALTH ACCESS, INC.
d/b/a NORTHWEST LOUISIANA FAMILY CRISIS CENTER

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HEALTH ACCESS, INC.
c/o NORTHWEST LOUISIANA FAMILY CRISIS CENTER

FINANCIAL STATEMENTS

June 30, 1997

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

Release Date SEP 04 1998