

To the Board of Directors
Concordia Substance Abuse Council
Page Two

evaluation of the structure to future periods 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 in the following categories:

- Cash
- Expenses for goods and services and accounts payable
- Revenue
- Payroll and related liabilities

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

We noted a matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, would adversely affect the organization's ability to record, process, summarize, and report financial data in a manner that is consistent with the assertions of management in the financial statements.

We noted that the Concordia Substance Abuse Council does not have adequate segregation of duties in accounting in the office. We recommend that an attempt be made to strengthen internal control problems created by having few employees.

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 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO
MAJOR PROGRAM TRANSACTIONS

To the Board of Directors
Concordia Substance Abuse Council

We have audited the financial statements of Concordia Substance Abuse Council (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon dated October 11, 1996.

We have also audited Concordia Substance Abuse Council's compliance with the requirements governing types of services allowed or not allowed; eligibility; matching, level of effort, or earmarking; reporting; financial reports and claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal programs, which are identified in the accompanying schedule of federal awards, for the year ended June 30, 1996. The management of Concordia Substance Abuse Council is responsible for the organization's compliance with these 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 the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the organization's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to in the second paragraph.

CONCORDIA UNIVERSITY ASSES COUNCIL
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CONCORDIA UNIVERSITY ALBANY COUNCIL
 Financial Report
 June 30, 1995 and 1994

<u>ASSETS</u>	<u>1995</u>	<u>1994</u>
Current assets:		
Cash	\$ 300	\$ 1,570
Grant receivable	<u>28,280</u>	<u>4,973</u>
Total current assets	<u>28,580</u>	<u>6,543</u>
Equipment (Note 3) (net of accumulated depreciation)	<u>20,700</u>	<u>28,183</u>
Total assets	<u>49,280</u>	<u>34,726</u>
<u>LIABILITIES AND FUND BALANCES</u>		
Current liabilities:		
Bank overdraft	4,818	-
Accounts payable	<u>2,832</u>	<u>6,225</u>
Accrued compensated absences	480	560
Grant advances payable	-	<u>1,280</u>
Total liabilities	<u>8,130</u>	<u>8,065</u>
Fund balances:		
Permanently restricted (Note 4)	<u>20,124</u>	<u>26,120</u>
Total liabilities and fund balances	<u>28,254</u>	<u>34,185</u>

The accompanying notes are an integral part of this statement.

CONGRESSIONAL BUREAU OF INVESTIGATION
STATEMENT OF RECEIPTS, EXPENSES AND FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1948
With Comparative Totals for June 30, 1945

REVENUES:	1948	1945
Grant from governmental agency	\$ 147,435	\$ 147,435
Grant from foundations	14,000	-
Client fee income	12,828	1,150
Miscellaneous income	3,126	3,828
Total revenues	<u>177,389</u>	<u>152,413</u>
GENERAL AND ADMINISTRATIVE EXPENSES:		
Salaries	72,886	62,125
Payroll taxes	4,744	5,360
Travel	2,827	1,472
Operating services	50,114	48,800
Supplies	24,320	21,550
Professional services	3,839	2,388
Total general and administrative expenses	<u>158,730</u>	<u>143,795</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENSES	18,659	(9,382)
FUND BALANCE AT BEGINNING OF PERIOD	<u>26,124</u>	<u>26,124</u>
FUND BALANCE AT END OF PERIOD	<u>\$ 44,783</u>	<u>\$ 16,742</u>

The accompanying notes are an integral part of this statement.

CONCORDIA UNIVERSITY NEWBRIDGE COLLEGE
Statement of Cash Flows
For the Year Ended June 30, 1994
With Comparative Data for June 30, 1993

	<u>1994</u>	<u>1993</u>
Cash flows from operating activities:		
Grants received	\$ 148,442	\$ 175,000
Other revenues received	18,385	4,998
Cash paid employees	(78,288)	(82,182)
Cash paid to suppliers for goods and services	(88,927)	(113,487)
Net cash disbursed to operating activities	<u>8,712</u>	<u>4,329</u>
Cash flows from non-capital financing activities:	None	None
Cash flows from capital and related financing activities:		
Acquisition of capital assets	<u>(2,820)</u>	<u>(2,982)</u>
Cash flows from financing activities:	None	None
Net increase in cash	(4,108)	1,347
Cash at beginning of year	<u>3,328</u>	<u>200</u>
Cash at end of year	<u><u>360</u></u>	<u><u>1,547</u></u>
Reconciliation of net operating income to cash provided by operating activities:		
Net income (loss)	2,998	(8,042)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	11,000	8,986
(Increase) decrease in:		
Grant receivable	(12,973)	38,885
Increase (decrease) in:		
Accounts payable	3,897	(20,882)
Grant payable	(1,944)	(287)
Net cash provided by operating activities	<u><u>7,178</u></u>	<u><u>8,239</u></u>

The accompanying notes are an integral part of this statement.

CONCORDIA SUBSTANCE ABUSE COUNCIL
Notes to the Financial Statements
June 30, 1996 and 1995

1. ORGANIZATION

Concordia Substance Abuse Council was organized as a nonprofit corporation without capital stock under the laws of the State of Louisiana in 1994. The organization was formed to provide substance abuse treatment to men and women for alcohol and drug abuse. The center is located on the grounds of Riverland Medical Center in Ferriday, Louisiana.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Property, Plant and Equipment

Property, plant and equipment are carried at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in income for the period. The cost of maintenance and repairs is charged to expense as incurred; significant renewals and betterments are capitalized.

b. Income Taxes

The Council has been granted tax exempt status as provided by Section 501 (c)(3) of the Internal Revenue Code.

c. Basis of Accounting

Revenue is recognized when grant funds are earned. Expenses are recognized when incurred.

3. EQUIPMENT

Equipment is stated at cost. Major classes of equipment are as follows:

Automobile	\$ 18,000
office equipment	25,118
Less: Accumulated depreciation	(22,927)
Total equipment	<u>\$ 20,191</u>

4. PERMANENTLY RESTRICTED FUND BALANCE

The fund balances are restricted to providing substance abuse treatment to men and women for alcohol and drug abuse.

COVER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States.

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INDEPENDENT AUDITORS' REPORT ON
INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Concordia Substance Abuse Council

We have audited the financial statements of Concordia Substance Abuse Council (a nonprofit organization) as of and for the year ended June 30, 1994, and have issued our report thereon dated October 11, 1994.

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.

In planning and performing our audit of the financial statements of Concordia Substance Abuse Council for the year ended June 30, 1994, we considered its internal control structure 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.

The management of Concordia Substance Abuse Council 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, errors or irregularities may nevertheless occur and not be detected. Also, projection of any

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CONCORDIA WRESTLING LEAGUE COUNCIL

**General Purpose Financial Statements
and Independent Auditors' Reports
June 30, 1996**

RECEIVED
JUN 29 1996
OFFICE OF THE
LEGISLATIVE AUDITOR

Under provisions of state law, this report is a public document. A copy of the report has been deposited to the auditor, or reviewer, 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 July 18, 1996

To the Board of Directors
Concordia Substance Abuse Council
Page Two

In our opinion, Concordia Substance Abuse Council complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to the major Federal program for the year ended June 30, 1978.

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

Ferrybay, Louisiana
October 21, 1978

Suitgen, Appleton & Knight

To the Board of Directors
Concordia Substance Abuse Council
Page Three

necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is not a material weakness.

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

Ferriday, Louisiana
October 22, 1994

Suzanne Hopkins & Associates

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE FEDERAL REQUIREMENTS APPLICABLE TO FEDERAL AWARD PROGRAMS

To the Board of Directors
Concordia Substance Abuse Council

We have audited the financial statements of Concordia Substance Abuse Council (a nonprofit organization) as of and for the year ended June 30, 1986, and have issued our report thereon dated October 31, 1986.

We have applied procedures to test Concordia Substance Abuse Council's compliance with the following requirements applicable to its federal programs, which are identified in the accompanying schedule of federal awards, for the year ended June 30, 1986.

Political activity	Cash management
civil rights	Allowable costs/cost principles

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Audits of Institutions of Higher Learning and Other Non-Profit Institutions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Concordia Substance Abuse Council'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 result our 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 the organization has not complied, in all material respects, with those requirements.

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

Monroe, Louisiana
October 31, 1986

Switzer, Hopkins & Mange

To the Board of Directors
Concordia Substance Abuse Council
Page Three

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.

Our consideration of the internal control structure 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 program 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 management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Monday, Louisiana
October 31, 1994

Scotty, Acplina & Mings

costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are 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 awards 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 programs in the following categories:

<u>General Requirements</u>	<u>Specific Requirements</u>
Political activity	Type of services
Civil rights	allowed/unallowed
Cash management	eligibility
Allowable costs/cost principles	

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

During the year ended June 30, 1986, Concordia Substance Abuse Council expended 18% of its total federal awards under the following major programs:

Center Substance Abuse Treatment Grant

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 have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and material noncompliance with specific requirements, general requirements, requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the organization's major programs which are

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SINGLE AUDIT REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL AWARDS

To the Board of Directors
Concordia Substance Abuse Council

We have audited the financial statements of Concordia Substance Abuse Council (a nonprofit organization) as of and for the year ended June 30, 1994, and have issued our report thereon dated October 31, 1994. We have also audited the organization's compliance with requirements applicable to major federal programs and have issued our report thereon dated October 31, 1994.

We conducted our audit 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 (OMB) circular A-133, Auditing 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 and about whether the organization complied with laws and regulations, noncompliance with which would be material to a major federal program.

In planning and performing our audit for the year ended June 30, 1994, we considered Concordia Substance Abuse Council's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on Concordia Substance Abuse Council's financial statements and on its compliance 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 programs. We have addressed policies and procedures relevant to our audit of the financial statements in a separate report dated October 31, 1994.

The management of Concordia Substance Abuse Council 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

SINGLE AUDIT REPORTS

CONGRESSIONAL BUDGETARY CONTROL BOARD
 SCHEDULE OF FEDERAL AGENCIES
 FOR THE YEAR ENDING JUNE 30, 1994

<u>Federal Creation/Pass-through Section/Program Title</u>	<u>Federal OFSA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
Other Federal Awards			
Department of Criminal Population Branch			
Pass Through Louisiana Department Health and Hospitals - Office of Alcohol and Drug Abuse Center Substance Abuse Treatment Grant		180710844001	\$ 148,512

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INDEPENDENT AUDITORS' REPORT ON
SCHEDULE OF FEDERAL AWARDS

To the Board of Directors
Concordia Substance Abuse Council

We have audited the financial statements of Concordia Substance Abuse Council (a nonprofit organization) for the year ended June 30, 1984, and have issued our report thereon dated October 31, 1984. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these basic 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 A-133, Audits 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 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.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Concordia Substance Abuse Council 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 basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Ferrybay, Louisiana
October 31, 1984

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
LAWS, REGULATIONS, CONTRACTS, AND GRANTS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Concordia Substance Abuse Council

We have audited the financial statements of Concordia Substance Abuse Council (a nonprofit organization) as of and for the year ended June 30, 1994, and have issued our report thereon dated October 31, 1994.

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 Concordia Substance Abuse Council is the responsibility of the organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the organization'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 indicate that, with respect to the items tested, Concordia Substance Abuse Council complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Organization had not complied, in all material respects, with those provisions.

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

Monroe, Louisiana
October 31, 1994

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DATE OF REPORT: OCT 31, 1998

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Concordia Substance Abuse Council

We have audited the accompanying balance sheet of Concordia Substance Abuse Council, a nonprofit organization, as of June 30, 1998 and 1999, and the related statements of revenues, expenditures, fund balances, and cash flows for the year then ended. These financial statements are the responsibility of the Council'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 A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions. 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 Concordia Substance Abuse Council as of June 30, 1998 and 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Ferriday, Louisiana
October 31, 1998

Switzer, Hopkins & Mange