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NORTHEAST LOUISIANA SICKLE CELL ANEMIA
TECHNICAL RESOURCE FOUNDATION, INCORPORATED
Monroe, Louisiana

FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
WITH SUPPLEMENTAL INFORMATION
As of And for The Year Ended December 31, 1997

Under provisions of RS 48:149, this report is a public document. A copy of this report has been transmitted to the auditor, or reviewed, orally and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Attest: W. O. B. King

**NORTHEAST LOUISIANA SICKLE CELL ANEMIA,
TECHNICAL RESOURCE FOUNDATION, INCORPORATED**
Monroe, Louisiana
Financial Statements
and Independent Auditor's Report
As of and for the Year Ended December 31, 1997

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- Accounting Services
- Tax Services

LOUIS R. BRADLEY
CERTIFIED PUBLIC ACCOUNTANT
(A Professional Corporation)

- Audit Services
- Computer Consultant

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Northeast Louisiana Sickle Cell Anemia
Technical Resource Foundation, Incorporated
Monroe, Louisiana

I have audited the accompanying Statement of Financial Position of Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated (a private nonprofit organization) as of December 31, 1997, and the related Statements of Activities, Cash Flows, and Functional Expenses for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated as of December 31, 1997, and the results of its activities and changes in net assets for the year then stated in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental information and schedules are presented for purposes of additional analysis and is not a required part of the basic financial statements taken as a whole.

INDEPENDENT AUDITOR'S REPORT
Page 2

Lois R. Bradley
Certified Public Accountant

Monroe, Louisiana
April 30, 1998

FINANCIAL STATEMENTS

**NORTHEAST LOUISIANA SICKLE CELL ANEMIA
TECHNICAL RESOURCE FOUNDATION, INCORPORATED**
Statement of Financial Position
December 31, 1987

Assets	General Fund	United Way	Specific Illness Fund	Total All Funds
Current assets:				
Cash and cash equivalents	\$ 81,700	\$ 387	\$ 4,500	\$ 86,587
Due From Other Funds	-	-	-	-
Total current assets	81,700	387	4,500	86,587
Long Term Deposits	100	-	-	100
Furniture and equipment:				
Building	20,779	-	-	20,779
Accumulated Depreciation	(20,779)	-	-	(20,779)
Land	1,800	-	-	1,800
Total physical properties	188,884	-	-	188,884
Total Assets	270,584	387	4,500	275,471
Liabilities and Net Assets				
Current liabilities:				
Accrued liabilities	-	387	-	387
Deferred Revenue	-	-	4,000	4,000
Total current liabilities	-	387	4,000	3,387
Net Assets:				
Unrestricted:				
Investment in Fixed Assets	188,884	-	-	188,884
Operating	80,000	-	-	80,000
Total unrestricted	268,884	-	-	268,884
Temporarily restricted	-	-	-	-
Total net assets	268,884	-	-	268,884
Total liabilities and net assets	270,584	387	4,500	275,471

See accompanying notes to financial statements.

**NORTHEAST LOUISIANA SICKLE CELL ANEMIA
TECHNICAL RESOURCE FOUNDATION, INCORPORATED**
Statement of Activities
For the Year Ended December 31, 1997

	<u>Unrestricted</u>	<u>Restricted</u>		<u>Total All Funds</u>
	<u>General Fund</u>	<u>United Way</u>	<u>Genetic Diagnosis Fund</u>	
Public Support and Revenues				
Grants	\$ 12,218	\$ 20,270	\$ 21,091	\$ 53,579
Contributions	25,727	-	-	25,727
In-kind contributions	-	-	-	-
Investment income	-	-	-	-
Miscellaneous income	142	892	-	1,034
Total public support and revenues	<u>38,087</u>	<u>21,162</u>	<u>21,091</u>	<u>80,340</u>
Expenses				
General and administrative expenses	-	-	-	-
Program expense	22,224	27,272	21,381	70,877
Total expenses	<u>22,224</u>	<u>27,272</u>	<u>21,381</u>	<u>70,877</u>
Change in net assets	<u>15,863</u>	<u>-</u>	<u>-</u>	<u>15,863</u>
Net assets at beginning of year	252,181	-	-	252,181
Net assets at end of year	<u>\$ 268,044</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 268,044</u>

See accompanying notes to financial statements.

**NORTHEAST LOUISIANA SICKLE CELL ANEMIA
TECHNICAL RESOURCE FOUNDATION, INCORPORATED**
Statement of Cash Flows
For the Year Ended December 31, 1987

	Unrestricted	Restricted		Total All Funds
		General Fund	United Way	
Operating activities:				
Change in net assets	\$ 12,500	\$ -	\$ -	\$ 12,500
Adjustments to reconcile change in net assets to net cash provided by operating activities:				
Depreciation	-	-	-	-
Decrease (increase) in accounts receivable and due from other funds	-	-	10	10
Increase (decrease) in accounts payable and due to other funds	-	287	1,150	1,437
Increase in related assets	-	-	-	-
Increase (decrease) in deferred income	-	-	(5,400)	(5,400)
Total adjustments	-	287	(4,240)	(3,953)
Net cash provided by operating activities	\$ 12,500	\$ 287	\$ (4,240)	\$ 8,547
Investing activities:				
Cash paid for building renovations	(400)	-	-	(400)
Net cash used by investing activities	(400)	-	-	(400)
Cash and cash equivalents at beginning of year	75,180	-	11,878	87,058
Cash and cash equivalents at end (beginning) of year	\$ 74,780	\$ -	\$ 11,638	\$ 86,418

See accompanying notes to financial statements.

**NORTHEAST LOUISIANA SCHOOL GILL ANEMIA
TECHNICAL RESOURCE FOUNDATION, INCORPORATED**

**Statement of Functional Expenses
For the Year Ended December 31, 1987**

	<u>General Fund</u>	<u>United Way Fund</u>	<u>Specific Classes Fund</u>	<u>Total All Funds</u>
Personnel Costs				
Salaries and wages	\$47	20,885	6,778	28,110
Payroll taxes and other fringe benefits	-	1,552	281	1,833
Total personnel costs	<u>\$47</u>	<u>22,437</u>	<u>7,059</u>	<u>31,943</u>
Other expenses				
Conferences, conventions, & meetings	-	-	80	80
Bank Charges	-	-	-	-
IRRIS	-	-	-	-
Miscellaneous (building repairs, etc.)	3,550	754	18,887	23,191
Occupancy	4,808	-	1,488	6,296
Postage	-	-	-	-
Postage and shipping	190	190	190	570
Printing & reproduction	-	-	-	-
Printing and publication	88	-	-	88
Bag & Luggage Service	-	-	-	-
Professional services	3,028	2,800	2,800	7,628
Rental and maintenance of equipment	-	-	-	-
Specific assistance to individuals	1,488	-	3,817	5,305
Supplies	3,028	50	710	3,888
Telephone	1,878	1,384	358	3,620
Travel	1,574	-	-	1,574
	<u>2,807</u>	<u>248</u>	<u>58</u>	<u>3,113</u>
Total other expenses	<u>22,827</u>	<u>3,872</u>	<u>17,663</u>	<u>44,362</u>
Total Functional Expenses	<u>23,274</u>	<u>21,312</u>	<u>23,021</u>	<u>67,607</u>

See accompanying notes to financial statements.

**Northeast Louisiana Sickle Cell Anemia Technical Resource
Foundation, Incorporated
Monroe, Louisiana**

**Notes to the Financial Statement
As of and for the Year Ended December 31, 1997**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Operations

The Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated is a private non-profit organization domiciled in the State of Louisiana at Monroe, Louisiana. The Foundation is recognized as a tax exempt (non-profit) organization under section 501 (c) (3) of the Internal Revenue Service Code. The Foundation is supported primarily through state and private grants, contributions and donations from members, and fund-raisers. The objectives of the Foundation is primarily, to provide services to persons born with sickle cell anemia, a hereditary disorder. Such services include educational programs, patient assistance programs, genetic counseling, research and social services. The Foundation is governed by a Board of Directors consisting of thirty-six (36) members. The Board Members receive no compensation.

B. Basis of Presentation

The Foundation follows standards of accounting and financial reporting for voluntary health and welfare organizations as described in the American Institute of Certified Public Accountants' "Industry Guide for Audits of Voluntary Health and Welfare Organization." Accordingly, the financial statements are presented on an accrual basis of accounting.

C. Public Support and Revenue

In order to comply with restrictions which donors place on grants and other gifts as well as designations made by its governing board, the principles of reporting net assets are used. Revenue and public support consists mainly of state and private grants, fundraising, and contributions. Grants and other contributions of cash and other assets are reported as permanently restricted if they are received with donor restrictions or restrictions designated by the governing board. Contributions are considered to be unrestricted unless restricted by the donor. All assets

over which the Board of Directors has discretionary control have been included in the General Fund.

II. Property and Equipment

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long these donated assets must be maintained, the Foundation reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Foundation reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method.

E. Fair Value of Financial Instruments

The carrying amounts of cash, cash equivalents, investments, and notes payable are reported in the statement of financial position at approximate fair values because of the short maturities of those instruments. The Foundation had no cash equivalents during the audit period.

F. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

G. Cash and Cash Equivalents

The Foundation considers all highly liquid investments with a maturity of twelve months or less when purchased to be cash equivalents. Cash and

NORTHEAST LOUISIANA SINKLE CELL
ANEMIA TECHNICAL RESOURCE
FOUNDATION, INCORPORATED

Monroe, Louisiana

Notes to the Financial Statements (Continued)

Page 3

cash equivalents for purposes of the statement of cash flows include permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. On December 31, 1997, Northeast Louisiana Sinkle Cell Anemia Technical Resource Foundation had cash and cash equivalents totaling \$ 84,713 as follows:

Unrestricted	\$ 5,087
Permanently Restricted	<u>79,626</u>
Total Cash	\$ 84,713

The cash equivalents of the Foundation consisted of the following certificates of deposit as December 31, 1997:

Temporarily restricted	\$ 80,000
Unrestricted	<u>13,832</u>
Total cash equivalents	\$ 23,832

These certificates bear interest rates of 7.75% and 4.25% with automatic renewal terms and maturity every 182 days and 6 months, respectively.

H. Total Columns

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position, results of operations and changes in net assets in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**NORTHEAST LOUISIANA SICKLE CELL
ANEMIA TECHNICAL RESOURCE
FOUNDATION, INCORPORATED**
Monroe, Louisiana
Notes to the Financial Statements (Continued)
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2. PENSION PLAN

All employees of the Foundation are members of the Social Security System. In addition to the employees' contribution of 7.65 percent, the agency contributes an equal amount to the Social Security System. Pension cost for the year was \$1,908. The Foundation does not guarantee the benefits granted by the Social Security System.

3. PHYSICAL PROPERTIES

The following is a summary of furniture, equipment, building, and land at December 31, 1997:

	Balance 12/31/96	Additions	Deletions	Balance 12/31/97
Furniture and Equipment	25,293	242	-	25,535
Building	281,710	-	-	281,710
Land	1,800	-	-	1,800
Less Accumulated Depreciation	(36,172)	-	-	(36,172)
	<u>\$ 189,851</u>	<u>\$ 242</u>		<u>\$ 190,893</u>

4. DONATED SERVICES

The value of donated services are not reflected in the accompanying financial statements since there is no objective basis available by which to measure the value of such services. However, for the purposes of this report the amounts are immaterial.

5. COMPENSATED ABSENCES

Compensated absences are absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave. The Foundation has no policy for compensated absences. Therefore, these costs are not reflected in this report. However, for the purpose of this report the amounts are considered immaterial.

NORTHEAST LOUISIANA SICKLE CELL
ANEMIA TECHNICAL RESOURCE
FOUNDATION, INCORPORATED
Monroe, Louisiana
Notes to the Financial Statements (Continued)
Page 5

6. DEFERRED REVENUE

Deferred revenue consists of the following:

	<u>Genetic Disease Fund</u>
Permanently restricted	\$ 4,500
Total	<u>\$ 4,500</u>

7. FAIR VALUE OF FINANCIAL INSTRUMENTS

The estimated fair values of the Agency's financial instruments, none of which are held for trading purposes, are as follows:

	<u>Carrying Amount</u>	<u>Fair Value</u>
Financial assets:		
Cash and cash equivalents	\$ 21,832	\$ 21,832

8. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

- Accounting Services
- Tax Services

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- Audit Services
- Computer Consultant

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**INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH Government Auditing Standards**

To the Board of Directors of
Northeast Louisiana Sickle Cell Anemia
Technical Resource Foundation, Incorporated
Monroe, Louisiana

I have audited the financial statements of Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated (a nonprofit organization) as of and for the year ended December 31, 1997, and have issued my report thereon dated April 30, 1997.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated 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 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.

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

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In planning and performing my audit of the financial statements of Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated for the year ended December 31, 1987, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the board of directors of Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated, management, and Legislative Auditor's Office. However, this report is a matter of public record, and its distribution is not limited.

Louis R. Bradley
Certified Public Accountant

Monroe, Louisiana
April 28, 1988

**INDEPENDENT AUDITORS REPORT ON COMPLIANCE BASED ON
AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH Government Auditing Standards**

To the Board of Directors of
Northeast Louisiana Sickle Cell Anemia
Technical Resource Foundation, Incorporated
Monroe, Louisiana

I have audited the financial statements of Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated (a nonprofit organization) as of and for the year ended December 31, 1997, and have issued my report thereon dated April 30, 1997.

I conducted my 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 I 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 Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated is the responsibility of Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my 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 of Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated, management, and

INDEPENDENT AUDITORS REPORT ON COMPLIANCE
BASED ON AN AUDIT OF BASIC FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH Government Auditing Standards
Page 2

Legislative Auditor's Office. However, this report is a matter of public record, and its distribution is not limited.

Lois E. Bradley
Certified Public Accountant

Monroe, Louisiana
April 30, 1998

SUPPLEMENTAL INFORMATION

NORTHEAST LOUISIANA SCHOOL CHILD ABUSE
TECHNICAL RESOURCE FOUNDATION, INCORPORATED

General Fund
Statement of Activities - Budget to Actual
For the Year Ended December 31, 1997

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Revenue			
Grants	-	-	-
Contributions	10,000	36,800	(46,800)
In-kind contributions	-	-	-
Investment income	5,000	-	5,000
Other income	600	850	(250)
Total revenue	<u>24,600</u>	<u>38,800</u>	<u>(14,200)</u>
Personnel Costs			
Salaries and wages	18,000	847	14,153
Payroll taxes and other fringe benefits	4,000	-	4,000
Total personnel costs	<u>22,000</u>	<u>847</u>	<u>18,153</u>
Other expenses			
Conferences, conventions, meetings	2,000	-	2,000
Depreciation	-	-	-
Membership dues	700	-	700
Miscellaneous (building upkeep, etc.)	450	2,520	(2,070)
Occupancy	8,800	9,800	(1,000)
Postage	-	-	-
Postage and shipping	700	280	420
Printing and publication	1,200	80	1,120
Professional services	2,400	3,200	(800)
Rental and maintenance of equipment	800	-	800
Specific assistance to individuals	500	1,480	(980)
Supplies	2,800	3,000	(200)
Telephone	1,800	1,815	(15)
Fundraiser	-	1,218	(1,218)
Travel	1,700	2,837	(937)
Total other expenses	<u>30,450</u>	<u>20,507</u>	<u>(9,943)</u>
Total expenses	<u>52,450</u>	<u>29,354</u>	<u>(23,096)</u>
Change in net assets	<u>(13,880)</u>	<u>13,800</u>	<u>(27,680)</u>

See accompanying notes to financial statements.

**NORTHEAST LOUISIANA SICKLE CELL ANEMIA
TECHNICAL RESOURCE FOUNDATION, INCORPORATED**

**United Way Fund
Statement of Activities (Budget to Actual)
For the Year Ended December 31, 1987**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Revenue			
Events	27,223	26,278	945
Contributions	-	-	-
Interest on investments	-	-	-
Investment income	-	-	-
Other income	-	692	(692)
Total Revenue	<u>27,223</u>	<u>27,278</u>	<u>(55)</u>
Personnel Costs			
Salaries and wages	22,580	22,085	2,315
Payroll taxes and other fringe benefits	1,443	1,525	(82)
Total personnel costs	<u>24,023</u>	<u>23,610</u>	<u>2,223</u>
Other expenses			
Conferences, conventions, meetings	-	-	-
Depreciation	-	-	-
Membership dues	-	-	-
Miscellaneous (building upkeep, etc.)	-	754	(754)
Occupancy	-	-	-
Office staff	-	-	-
Postage	-	-	-
Postage and shipping	-	162	(162)
Printing and publication	-	-	-
Professional Services	1,500	2,300	(800)
Rental and maintenance of equipment	-	-	-
Specific assistance to individuals	-	-	-
Supplies	73	83	14
Telephone	1,000	1,284	(284)
Travel	823	980	(157)
Total other expenses	<u>3,423</u>	<u>5,673</u>	<u>(2,273)</u>
Total expenses	<u>27,223</u>	<u>27,278</u>	<u>(55)</u>
Change in net assets	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying notes to financial statements.

**NORTHEAST LOUISIANA SICKLE CELL ANEMIA
TECHNICAL RESOURCE FOUNDATION, INCORPORATED**

**Genetic Disease Fund
Statement of Activities (Budget to Actual)
For the Year Ended December 31, 1997**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Revenue			
Grants	20,000	20,091	(9,891)
Contributions	-	-	-
In-kind Contributions	-	-	-
Investment Income	-	-	-
Other Income	-	-	-
Total Revenue	<u>20,000</u>	<u>20,091</u>	<u>(9,891)</u>
Personnel Costs			
Salaries and wages	18,080	4,776	13,304
Payroll taxes and other fringe benefits	-	385	(385)
Total personnel costs	<u>18,080</u>	<u>5,161</u>	<u>12,919</u>
Other expenses			
Conferences, conventions, meetings	-	80	(80)
Depreciation	-	-	-
Membership dues	-	-	-
Miscellaneous (building upkeep, etc.)	-	10,887	(10,887)
Postage	3,000	1,188	1,812
Office Supplies	-	-	-
Postage	-	182	(182)
Printing and publication	-	-	-
Professional Services	-	2,808	(2,808)
Rental and maintenance of equipment	-	-	-
Specific assistance to individuals	2,808	2,837	(627)
Supplies	-	778	(778)
Telephone	-	298	(298)
Travel	-	35	(35)
Total other expenses	<u>5,008</u>	<u>17,828</u>	<u>(12,820)</u>
Total expenses	<u>23,088</u>	<u>23,891</u>	<u>(8,803)</u>
Change in net assets	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying notes to financial statements.

NORTHEAST LOUISIANA SICKLE CELL ANEMIA
TECHNICAL RESOURCE FOUNDATION, INCORPORATED
MONROE, LOUISIANA

Status of Prior year Findings

For the Fiscal Year Ended December 31, 1997

There were no prior year audit findings for Northeast Louisiana Sickle Cell Anemia Technical Resource Foundation, Incorporated.