

NORTHEAST LOUISIANA SUBSTANCE ABUSE, INC.
WINNSBORO, LOUISIANA

FINANCIAL STATEMENTS
AND
ACCOUNTANT'S REPORT

JUNE 30, 2026

MARCUS, ROBINSON and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBER
AMERICAN INSTITUTE OF
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SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
Northeast Louisiana Substance Abuse, Inc.
Winnsboro, Louisiana

Management is responsible for the accompanying financial statements of Northeast Louisiana Substance Abuse, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2026, and the related statements of activities and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information contained in Schedule I is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Marcus, Robinson & Hassell
Winnsboro, Louisiana
September 9, 2026

NORTHEAST LOUISIANA SUBSTANCE ABUSE, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2026

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	1,119,302
Accounts Receivable	<u>55</u>
<u>TOTAL CURRENT ASSETS</u>	<u>1,119,357</u>

FURNITURE AND EQUIPMENT

Equipment	61,688
Accumulated Depreciation	<u>(49,986)</u>
<u>TOTAL FURNITURE & EQUIPMENT</u>	<u>11,702</u>

<u>TOTAL ASSETS</u>	<u><u>1,131,059</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	0
Accrued Payroll Taxes & Withholdings	<u>0</u>
<u>TOTAL CURRENT LIABILITIES</u>	<u>0</u>

<u>TOTAL LIABILITIES</u>	0
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NET ASSETS

Invested in Capital Assets	11,702
Unrestricted	<u>1,119,357</u>
<u>TOTAL NET ASSETS</u>	<u>1,131,059</u>

<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u><u>1,131,059</u></u>
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See Accountant's Compilation Report

NORTHEAST LOUISIANA SUBSTANCE ABUSE, INC.
STATEMENT OF ACTIVITIES
JUNE 30, 2026

UNRESTRICTED NET ASSETS

PUBLIC SUPPORT AND REVENUES

DESAP Fees	714,130
Grants	74,137
Interest Income	36,100
Miscellaneous Income	<u>11,280</u>

TOTAL SUPPORT UNRESTRICTED 835,647

EXPENSES

Personal Services	483,194
Operating Services	39,644
Supplies	18,366
Professional Services	18,930
Depreciation	<u>3,262</u>

TOTAL EXPENSE 563,396

CHANGE IN NET ASSETS 272,251

NET ASSETS, Beginning of Year 858,808

NET ASSETS, End of Year 1,131,059

See Accountant's Compilation Report

NORTHEAST LOUISIANA SUBSTANCE ABUSE, INC.
STATEMENT OF CASH FLOWS
JUNE 30, 2026

OPERATING ACTIVITIES

Change in Net Assets	272,251
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	3,262
(Increase) Decrease in Operating Assets:	
Accounts Receivable	<u>340</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES 275,853

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Fixed Assets	<u>(6,843)</u>
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NET CASH USED IN INVESTING ACTIVITIES (6,843)

CASH FLOWS FROM FINANCING ACTIVITIES

Loan Payment	<u>0</u>
<u>NET CASH FROM INVESTING ACTIVITIES</u>	<u>0</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS 269,010

BEGINNING CASH AND CASH EQUIVALENTS 850,292

ENDING CASH AND CASH EQUIVALENTS 1,119,302

See Accountant's Compilation Report

Northeast Louisiana Substance Abuse, Inc.
Schedule I
Schedule of Compensation, Benefits, and Other
Payments to Agency Head or Chief Executive Director
For the Year Ended June 30, 2026

AGENCY HEAD: Gloria Wright

PURPOSE

AMOUNT

Salary	85,083
Benefits – Insurance	0
Benefits - Retirement	2,525
Benefits - Other	0
Car Allowance	0
Vehicle Provided by Entity	0
Per Diem	0
Reimbursements	0
Travel	1,625
Registration Fees	0
Conference Travel	0
Continuing Professional Education Fees	0
Housing	0
Unvouchered Expenses	0
Special Meals	0
	<u>89,233</u>

See Accountant's Compilation Report