

NORTHEAST LOUISIANA SUBSTANCE ABUSE, INC.
WINNSBORO, LOUISIANA

FINANCIAL STATEMENTS
AND
ACCOUNTANT'S REPORT

JUNE 30, 2018

NORTHEAST LOUISIANA SUBSTANCE ABUSE, INC.
WINNSBORO, LOUISIANA
JUNE 30, 2018

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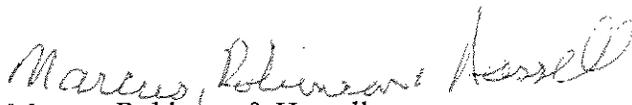
To the Board of Directors
Northeast Louisiana Substance Abuse, Inc.
Winnsboro, Louisiana

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, 2018, 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. Accordingly, 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

July 31, 2018

NORTHEAST LOUISIANA SUBSTANCE ABUSE, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2018

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents (Notes 1 & 3)	3,073
Accounts Receivable (Note 4)	15,617
<u>TOTAL CURRENT ASSETS</u>	<u>18,690</u>

<u>FURNITURE AND EQUIPMENT, NET (Note 6)</u>	<u>0</u>
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<u>TOTAL ASSETS</u>	<u>18,690</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accrued Payroll Taxes	1,388
<u>TOTAL CURRENT LIABILITIES</u>	<u>1,388</u>

NET ASSETS

Invested in Capital Assets	0
Unrestricted	17,302
<u>TOTAL NET ASSETS</u>	<u>17,302</u>

<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>18,690</u>
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See Accountant's Compilation Report

NORTHEAST LOUISIANA SUBSTANCE ABUSE, INC.
STATEMENT OF ACTIVITIES
JUNE 30, 2018

UNRESTRICTED NET ASSETS

PUBLIC SUPPORT AND REVENUES

DESAP Fees	235,802
Miscellaneous Income	<u>2,977</u>

TOTAL SUPPORT UNRESTRICTED 238,779

EXPENSES

Personal Services	238,543
Operating Services	7,099
Supplies	431
Professional Services	<u>3,700</u>

TOTAL EXPENSE 249,773

CHANGE IN NET ASSETS (10,994)

NET ASSETS, Beginning of Year 28,296

NET ASSETS, End of Year 17,302

See Accountant's Compilation Report

NORTHEAST LOUISIANA SUBSTANCE ABUSE, INC.
STATEMENT OF CASH FLOWS
JUNE 30, 2018

<u>OPERATING ACTIVITIES</u>	
Change in Net Assets	(10,994)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Increase in Accounts Receivable	(15,617)
Decrease in Accrued Payroll Taxes	<u>(3,639)</u>
<u>NET CASH PROVIDED BY OPERATING ACTIVITIES</u>	<u>(30,250)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>	<u>0</u>
<u>NET CASH USED IN INVESTING ACTIVITIES</u>	<u>0</u>
<u>NET INCREASE IN CASH AND CASH EQUIVALENTS</u>	<u>(30,250)</u>
<u>BEGINNING CASH AND CASH EQUIVALENTS</u>	<u>33,323</u>
<u>ENDING CASH AND CASH EQUIVALENTS</u>	<u><u>3,073</u></u>

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
June 30, 2018

AGENCY HEAD: Judy Ledbetter

PURPOSE

AMOUNT

Salary	45,100
Benefits – Insurance	0
Benefits - Retirement	0
Benefits - Other	0
Car Allowance	0
Vehicle Provided by Entity	0
Per Diem	0
Reimbursements	0
Travel	0
Registration Fees	0
Conference Travel	0
Continuing Professional Education Fees	0
Housing	0
Unvouchered Expenses	0
Special Meals	0
	<hr/>
	45,100

See Accountant's Compilation Report