

POINTS COOPER PARISH NURSING HOME
NEW ORLEANS, LOUISIANA
SCHEDULE OF FINDINGS
October 31, 1987

REPORTABLE CONDITION: The payroll account has not been reconciled for some time. The payroll clerk also has the responsibility to reconcile the account.

CRITERIA: Good accounting control requires that bank accounts are reconciled monthly and by someone independent of the payroll function.

CAUSE: The payroll clerk has other responsibilities that keep her from reconciling the account.

EFFECT: There is no material effect to the financial statements.

RECOMMENDATION: I recommend that someone other than the payroll clerk reconcile the payroll bank account in a timely manner.

* * *

REPORTABLE CONDITION: The private pay accounts receivable have increased \$22,124 or 258%.

CRITERIA: Good accounting control requires monthly tabulation in an accounts receivable subsidiary ledger.

CAUSE: The accounts receivable subsidiary ledger was not kept timely.

EFFECT: Cash that the nursing home could use for operations is tied up in accounts receivables.

RECOMMENDATION: I recommend that the accounts receivable subsidiary ledger be updated monthly and attempts made to collect timely.

* * *

BOHNS COOPER FARM RUNNING HOME
NEW ROAD, LOUISIANA
FARM YEAR'S FINANCIAL
October 31, 1982

DESCRIPTION: The payroll account had not been reconciled.

STATUS: The payroll account was still not reconciled.

* * * * *

Donald C. DeVille

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

December 17, 1997

Andrew Jefferson, Director
Pointe Coupee Parish Nursing Home
New Roads, Louisiana

I have audited the financial statements of the Pointe Coupee Parish Nursing Home as of and for the year ended October 31, 1997, and have issued my report thereon dated December 17, 1997. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether Pointe Coupee Parish Nursing Home's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered Pointe Coupee Parish Nursing Home's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.

Donald C. DeVille

SUPPLEMENTARY INFORMATION

POINTE COUPEE FARM, WURMERS HOME
NEW ROADS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 1953

NOTE 10 - FEDERAL COMPLIANCE CONTINGENCIES

The Warming Home receives large amounts of Federal and State reimbursements for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grant. Management fees based on past experience, disallowed cost, if any, for grants will be immaterial.

POINTE COUPEE PARISH NURSING HOME
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 1997

NOTE 4 - POST-RETIREMENT BENEFITS

The Nursing Home does not have any retired employees.

NOTE 7 - AMORTIZATION OF CONTRIBUTED CAPITAL

External contributions of capital relating to the acquisition of plant and equipment for the Nursing Home are being amortized over periods equal to the lives of assets acquired with such contributions of capital. Amortization of contributed capital amounts to \$87,888 for the year ended October 31, 1997. Contributed capital is comprised as follows:

Contributed Capital:	
Public	\$3,880,873
Private	16,158
	<hr/>
	3,897,031
Less: Accumulated Amortization	(1,647,884)
	<hr/>
Total	2,249,147

NOTE 8 - INCOME TAX STATUS

The Nursing Home, a general purpose of the Pointe Coupee Parish Police Jury, is exempt for federal income taxes under Section 501 (C) (1) of the Internal Revenue Code.

NOTE 9 - LITIGATION AND OTHER CONTINGENCIES

The Nursing Home, the Police Jury and its insurance carrier are defendants in a lawsuit filed in the 18th Judicial District Court. Although the suit are still pending, the defendants dispute any liability and are actively defending their position along with its liability insurance carrier. While the ultimate outcome of the above matters cannot be predicted at this time, it is the opinion of management that the disposition of these matters will not have a material adverse effect on the financial position of the Nursing Home.

No claims were paid out during the year ended October 31, 1997, and the Nursing Home incurred \$6,334 in litigation costs during the current year.

**POINTE COUPEE PARISH MARRIAGE HOME
NEW ORLEANS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
OCTOBER 31, 1987**

NOTE 5 - PENSION PLAN AND RETIREMENT COMMITMENTS (Continued)

after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for most employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employee's Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70808-4619, or by calling (504) 928-1561.

Funding Policy

Under Plan A, members are required by state statute to contribute 8.5 percent of their annual covered salary and the Nursing Home is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Nursing Home are established and may be amended by state statute.

As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Nursing Home's contributions to the System under Plan A for the years ended October 31, 1987, October 31, 1986, and 1985, were \$83,225, \$83,523, and \$88,852, respectively, equal to the required contributions for each year.

**PARISH SCHOOL BOARD HARRING HOME
NEW ORLEANS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
OCTOBER 31, 1993**

NOTE 3 - RECEIVABLES AND PAYABLES

A summary of receivables as of October 31, 1993, follows:

CLASS OF RECEIVABLE	10/31/93	10/31/92
Accounts:		
Medicaid	\$170,918	\$140,000
Private	38,083	23,928
	<u>208,970</u>	<u>174,428</u>
Accrued Interest	3,321	877
Total	<u>212,291</u>	<u>175,443</u>

NOTE 4 - FIXED ASSETS

A summary of Proprietary fund type property, plant and equipment at October 31, 1993, is as follows:

Land	\$8,303
Buildings	2,429,808
Improvements other than buildings	84,310
Equipment	678,360
Motor Vehicles	38,305
Accumulated Depreciation	(1,767,067)
Total	<u>1,472,919</u>

NOTE 5 - PENSION PLAN AND RETIREMENT COMMITMENTS

Plan Description.

Substantially all Harring Home's employees are members of the Parochial Employees' Retirement System of Louisiana ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. All employees of the Harring Home are members of Plan A. All permanent Harring Home employees working at least 28 hours a week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or

**POINTE COUPEE FARMERS MORTGAGE HOME
NEW ORLEANS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
OCTOBER 31, 1987**

8. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column on the combined statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - CASH AND CASH EQUIVALENTS

At October 31, 1987, the Farming Home has cash and cash equivalents (bank balances) totaling \$765,518 as follows:

Petty Cash	\$250
Demand Deposits	3,883
Interest Bearing Demand Deposits	354,981
Money Fund	348,369
Time Deposits	175,530
	<hr/>
	763,860
Restricted Demand Deposits	1,658
	<hr/>
Total	765,518
	<hr/>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At October 31, 1987, the Farming Home had \$799,648 in deposits (collected bank balances). All of these deposits are insured from risk by \$400,000 of federal deposit insurance and \$1,600,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (CASS Category 3).

POINTE COUPEE PARISH NURSING HOME
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 1989

DEFERRED REVENUE

These are amounts collected in the current accounting period for which asset recognition criteria has been met, but for the reverse recognition criteria has not been met.

COMPENSATED ABSENCE

The Nursing Home accrues vacation leave when earned. Employees earn and vest vacation leave in varying amounts, according to their years of service, as follows:

5 Days After	1 Year of Employment
8 Days After	3 Years of Employment
10 Days After	5 Years of Employment
12 Days After	8 Years of Employment

Upon retirement or resignation, unused annual leave of up to 300 hours are paid to employees at the employee's current rate of pay. Upon retirement, annual leave in excess of 300 hours is used in the retirement benefit computation as earned service.

As October 31, 1989, employees of the Nursing Home had accumulated and vested \$4,828 of employee leave benefits, which was computed in accordance with GASB Codification Section C-10. Of this amount, all of it is recorded as an obligation of the enterprise fund.

After one year of seniority, an employee will be eligible for four annual sick leave days, to be used on a calendar year basis.

FUND EQUITY - CONTRIBUTED CAPITAL

Contributed capital represents the amount of permanent fund capital in a proprietary fund contributed from general government revenues and resources or other governmental entities.

F. COMPARATIVE DATA

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Nursing Home's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

**POINTE COUÉE FARM RISING HOME
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 1982**

8. ASSETS, LIABILITIES AND FUND EQUITY

CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits with maturities of 90 days or less. Under state law, the Nursing Home may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

RECEIVABLES

Receivables include all amounts which have been earned, but have not been collected as of October 31. Receivables are shown net of any uncollected amounts. Accounts receivables are written off under the direct write-off method where by bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as revenue. The direct write-off method is used because it does not cause a material departure from GAAP and it approximates the valuation method.

INVENTORIES

Inventories of the Nursing Home consist of food. The inventories are recorded as an expense when consumed. All inventory items purchased are valued at the lower of cost or market.

PREPAID ASSETS

Insurance and similar services which extend over more than one accounting period have been recorded as prepaid assets except for prepaid licenses for next year.

FIXED ASSETS AND DEPRECIATION

Fixed assets of the enterprise fund are stated at cost, and are reported net of depreciation. These assets are depreciated principally on the straight-line basis over the estimated useful lives of the assets, as follows:

Buildings	5-40 Years
Improvements other than buildings	18-25 Years
Equipment	4-20 Years

**FOURTEEN COUPEE PARISH NURSING HOME
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 1982**

B. BASIS OF PRESENTATION - FUND ACCOUNTING

The accompanying financial statements of the Fourteen Coupee Parish Nursing Home have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Nursing Home is organized and operated on a fund basis whereby a separate self-balancing set of accounts (Enterprise Fund) is maintained that comprise its assets, liabilities, fund equity, revenues and expenses. These funds are used to account for operations (a) that are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures (or expenses) are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The proprietary funds are accounted for and reported using a flow of economic resources measurement focus whereby all assets and liabilities associated with the operation of these funds are included on the balance sheet and fund equity consists of contributed capital and retained earnings. Additionally, operating statements of this fund present increases and decreases in net total assets.

D. BUDGETS

Proprietary funds are not required to prepare budgets.

POINTS COUPEE PARISH NURSING HOME
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 1987

INTRODUCTION

The Points Coupee Parish Nursing Home (Nursing Home) was created as part of the Points Coupee Health Service District No. 1 as provided by Article VI, Section 18 of the Louisiana Constitution of 1974, and Chapter 10 of Title 28 of the Louisiana Revised Statutes of 1980, as amended. In October, 1987, pursuant to the long range plan of the Board of Commissioners of the Points Coupee Parish Health Service District No. 1, the Nursing Home was removed from the District for the purposes of budgeting, cost control and efficiency.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, Points Coupee Parish Police Jury is the reporting entity for the Points Coupee Parish. Section 2100 of the GAO Codification of Governmental Accounting and Financial Reporting Standards (GAO Codification) established criteria for determining which component units should be considered part of the Points Coupee Parish Police Jury for financial reporting purposes. The basic, but not the only, criterion for including a potential general purpose within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant factors of this ability is financial interdependence.

Other factors of the ability to exercise oversight responsibility include, but are not limited to, the selection of or appointment of governing boards, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the Police Jury and/or its residents or whether the activity is conducted within the geographic boundaries of the Police Jury and is generally available to the citizens of the parish. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships. Regardless of whether the Police Jury is able to exercise oversight responsibilities.

Based on the previous criteria, the Nursing Home has been determined to be a component unit of the Points Coupee Parish Police Jury based on since the Police Jury is the governing board.

POINTS COFFEE PARISH SERVICE HOME
NEW ORLEANS, LOUISIANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPE-ENTERPRISE FUND
YEAR ENDED OCTOBER 31, 1992

<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	
Net Income (Loss)	\$104,737
Adjustments to reconcile net income (loss) to net cash provided by operating activities -	
Depreciation	117,350
(Increase) Decrease in:	
Accounts Receivable	(20,846)
Inventory	(72)
Prepaid	(748)
Increase (Decrease) in:	
Accounts Payable	8,100
Employee Withholdings	2,002
Accrued Expenses	5,944
Errors	2,658
Net cash provided by operations	<u>14,445</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Purchase of Equipment	<u>(11,022)</u>
NET INCREASE (DECREASE) IN CASH	(16,577)
CASH AND CASH EQUIVALENTS, November 1	<u>602,875</u>
CASH AND CASH EQUIVALENTS, October 31	<u>586,298</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

POINTE COUPEE PARRISH WERRING HOME
NEW ROADS, LOUISIANA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPE-ENTERPRISE FUND
YEAR ENDED OCTOBER 31, 1992

WITH COMPARATIVE DATA PRESENTED FOR OCTOBER 31, 1991

	OCTOBER 31,	
	1992	1991
OPERATING REVENUES		
Charges For Services	\$2,584,129	\$2,524,303
OPERATING EXPENSES		
Personnel Services	1,422,462	1,417,721
Fringe Benefits	288,462	288,173
Contractual Services	262,488	262,823
Supplies	244,523	177,479
Food Cost	260,623	178,587
Heat, Light and Power	118,791	153,506
Depreciation	217,250	122,666
Bad Debt	9,822	-
Tax Fee	264,288	262,897
TOTAL OPERATING EXPENSES	2,430,249	2,643,355
OPERATING INCOME	(184,240)	(119,052)
NON-OPERATING REVENUE (EXPENSE)		
Interest Revenue	22,228	21,267
Rental Revenue	6,227	6,028
Medicaid Application Fees	826	-
Miscellaneous Revenue	4,887	5,127
Workers Compensation Refund	4,864	-
Payment to Affiliate	-	(50,088)
TOTAL NON-OPERATING REVENUE (EXPENSE)	39,442	(13,536)
NET INCOME (LOSS)	(84,777)	(141,588)
Depreciation on Fixed Assets Acquired		
Externally Capital Contributions	87,008	84,856
Income Transferred to Retained Earnings	2,802	(56,732)
RETAINED EARNINGS, Beginning of Year	2,022,485	2,093,217
RETAINED EARNINGS, End of Year	1,937,707	1,936,486

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

SCIENTIFIC CENTER FARMERS SERVICE BOARD
NEW ORLEANS, LOUISIANA
BALANCE SHEET-PROPRIETARY FUND TYPE-ENTERPRISE FUND
OCTOBER 31, 1997

(WITH COMPARATIVE DATA PRESENTED FOR OCTOBER 31, 1996)

	<u>OCTOBER 31,</u>	
	<u>1997</u>	<u>1996</u>
Cash	\$782,260	\$800,673
Receivables		
Accounts	288,978	178,630
Accrued Interest	1,322	828
Inventory	8,087	2,018
Prepaid Expenses	748	-0-
RESTRICTED ASSETS:		
Cash	1,988	1,402
Land	8,202	8,202
Buildings	2,428,808	2,426,305
Improvements Other Than Buildings	84,310	84,310
Equipment	479,240	442,739
Vehicles	38,305	38,305
accumulated Depreciation	(1,767,847)	(1,650,838)
TOTAL ASSETS	<u>2,872,877</u>	<u>2,738,776</u>

LIABILITIES AND FUND EQUITY

LIABILITIES:		
Accounts Payable	859,264	853,088
Employee Withholdings	28,808	24,003
Accrued Wages	52,743	48,883
Compensated Absences	4,836	4,836
Encrow - Tax Fee	29,665	29,893
PAYABLE FROM RESTRICTED ASSETS:		
Patient Funds	1,988	1,402
TOTAL LIABILITIES	<u>176,413</u>	<u>159,839</u>
FUND EQUITY:		
Contributed Capital	1,438,193	1,548,204
Retained Earnings	1,838,787	1,031,485
Unreserved		
TOTAL FUND EQUITY	<u>2,494,943</u>	<u>2,579,729</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>2,871,977</u>	<u>2,738,776</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

Donald C. DeVille

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CERTIFIED
MEMBER OF THE IIA
MEMBER OF THE CPAA

INDEPENDENT AUDITOR'S REPORT

December 17, 1997

Andrew Jefferson, Director
Pointe Coupee Parish Nursing Home
New Roads, Louisiana

I have audited the accompanying general purpose financial statements of the Pointe Coupee Parish Nursing Home, Inc., a component unit of the Pointe Coupee Parish Police Jury, as of October 31, 1997, and the year then ended. These financial statements are the responsibility of the Pointe Coupee Parish Nursing Home's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Audit 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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 provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above presented fairly, in all material respects, the financial position of the Pointe Coupee Parish Nursing Home as of October 31, 1997, and the results of its operations for the year ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 17, 1997, on our consideration of Pointe Coupee Parish Nursing Home's internal control over financial reporting and our tests of its compliance with laws and regulations.

Donald C. DeVille

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**FOURTH QUARTER PARISH WARDENS FOUR
GENERAL PURPOSE FINANCIAL STATEMENTS
YEAR ENDED OCTOBER 31, 1997**

**(A COMPONENT UNIT OF THE
FOURTH QUARTER PARISH POLICE JURY)**

1997 OCT 31 12 03 PM '97
2025 OCT 31 12 03 PM '97

Under provisions of State law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally 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 3-4-98