

**CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER FOUNDATION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the year ended September 30, 1997

**PART I - SUMMARY OF AUDITOR'S RESULTS:**

- The Independent Auditor's Report on the general purpose financial statements for the Central Louisiana Area Health Education Center Foundation as of September 30, 1997 and for the year then ended expressed an unqualified opinion.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the general purpose financial statements of the Central Louisiana Area Health Education Center Foundation.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133, expressed an unqualified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned costs.
- Major programs for the year ended September 30, 1997 are presented as follows:

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**  
OFDA No. 93-824, Grants for Area Health Education Foundation Centers

- A threshold of \$300,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Central Louisiana Area Health Education Center Foundation was not considered to be a low risk auditee as defined by the OMB Circular A-133.

**PART II- FINDINGS RELATED TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:**

- None

**PART III- FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS WHICH SHALL INCLUDE AUDIT FINDINGS AS DEFINED BY OMB CIRCULAR A-133:**

- None

CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER FOUNDATION  
 SCHEDULE OF FEDERAL FINANCIAL AWARDS  
 For the Year Ended September 30, 1997

Federal Grantor Pass-through Or Grant Program Title	Federal CFDA Number	Pass-Through Grant's Number	Actual Basis		Cash Basis	
			Income	Expenditures	Income	Expenditures
Other Federal Awards						
Department of Health and Human Services						
Passed-through Louisiana State University Medical Center						
Louisiana Area Health Education Center Foundation	84-804	8-10-99000001-00	\$312,982	\$312,982	\$311,202	\$312,982

December 18, 1997

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considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Central Louisiana Area Health Education Center Foundation's compliance with those requirements.

In our opinion, Central Louisiana Area Health Education Center Foundation complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 1997.

Internal Control Over Compliance

The management of Central Louisiana Area Health Education Center Foundation is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Central Louisiana Area Health Education Center Foundation's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major 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 over compliance and its operation that we consider to be material weaknesses.

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

  
Roger, Harington & McKay  
Certified Public Accountants

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December 16, 1997

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO  
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors  
Central Louisiana Area Health Education Center Foundation  
Alexandria, Louisiana

**Compliance**

We have audited the compliance of Central Louisiana Area Health Education Center Foundation with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended September 30, 1997. Central Louisiana Area Health Education Center Foundation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Central Louisiana Area Health Education Center Foundation's management. Our responsibility is to express an opinion on Central Louisiana Area Health Education Center Foundation's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Central Louisiana Area Health Education Center Foundation's compliance with those requirements and performing such other procedures as we

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. We 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 audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



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December 16, 1997

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

To the Board of Directors  
Central Louisiana Area Health Education Center Foundation  
Alexandria, Louisiana

We have audited the financial statements of Central Louisiana Area Health Education Center Foundation as of and for the year ended September 30, 1997, and have issued our report thereon dated December 16, 1997. We conducted our 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 Central Louisiana Area Health Education Center Foundation's financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Central Louisiana Area Health Education Center Foundation's internal control over financial reporting 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 over financial reporting. Our consideration of the internal control over financial reporting would not

CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
September 30, 1997

**NOTE 6 - LEASES**

CLAHEC leases its office space for \$750 per month, \$9,000 annually. The lease agreement indicates an initial term of 9 months beginning April 1, 1997, through December 31, 1997, with automatic successive monthly renewals until termination by either party.

**NOTE 7 - OTHER CONTRACTS AND AGREEMENTS**

CLAHEC has also entered into an agreement with the Department of Veterans Affairs Medical Center in Alexandria, Louisiana for the purpose of establishing a Learning Resource Center whose mission is to provide health care professionals who practice in the underserved and rural areas of CLAHEC's region access to library services. CLAHEC's support of the Learning Resource Center is to provide part-time support staff, equipment, furnishings, and a computer. Any equipment provided by CLAHEC to the Center will remain the property of CLAHEC. CLAHEC is also to provide supplies to include books, journals, periodicals, and database searches.

**NOTE 8 - THE CENTRAL LOUISIANA MEDICAL LIBRARY CONSORTIUM**

CLAHEC has agreed to serve as a fiscal agent for the Central Louisiana Medical Library Consortium. The Consortium has been established for the purpose of providing timely, accurate health information to physicians and other health professionals along with providing quality consumer health/medical information for the public. The Rapides Foundation has provided a grant to support the development of the Consortium and activity for the year ended September 30, 1997, has been detailed as follows:

**Support:**

Rapides Foundation	\$ 114,488
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**Expenses:**

Program Services	9,632
Support Services	2,078
Total Expenses	<u>11,710</u>

Change in Net Assets	102,778
Net Assets, Beginning of Year	<u>-0-</u>
Net Assets, End of Year	<u>\$ 102,778</u>

In accordance with SFAS 117, the Library Consortium's activities have been recorded as agency transactions on CLAHEC's books. The funds received from the Rapides Foundation can be reconciled with the Agency liability account as follows:

CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER FOUNDATION  
 NOTES TO FINANCIAL STATEMENTS  
 September 30, 1997

Net Assets, Library Consortium	\$ 114,466
Expenses paid by CLAHEC	(9,734)
Equipment Purchases	(7,465)
Transferred to Consortium Checking Account	<u>(20,000)</u>
 Agency Liability	 <u>\$ 77,238</u>

**NOTE 9 - TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets are available for the following purposes at September 30, 1997:

Meal Job program	\$ 4,965
Residency Recruitment Congress	5,211
	<u>\$ 10,176</u>

**NOTE 10 - CONCENTRATION OF CREDIT RISK FOR CASH HELD IN BANK**

CLAHEC maintains cash balances in excess of \$100,000 in banks, which are insured by the Federal Deposit Insurance Corporation up to \$100,000. At September 30, 1997, CLAHEC's uninsured bank balances totaled \$102,449.

**NOTE 11 - FAIR VALUES OF FINANCIAL INSTRUMENTS**

The carrying amounts reported in the statement of financial position for cash, accounts receivable and accrued liabilities approximate fair values because of the short maturities of those instruments.



CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER FOUNDATION  
 NOTES TO FINANCIAL STATEMENTS  
 September 30, 1997

Office Equipment	\$ 2,780
Office Furnishings	1,360
Computer Equipment	15,459
Equipment Purchased for Learning Resource Center	<u>23,780</u>
	43,379
Less Accumulated Depreciation	<u>19,704</u>
<b>Net Property and Equipment</b>	<b><u>\$ 23,675</u></b>

Depreciation expense for the year ending September 30, 1997, was \$5,488.

The amount of equipment used in program and support services, but not capitalized as described in Note 1 above is as follows (presented at historical cost):

Office Equipment	\$ 15,094
Office Furnishings	9,362
Computer Equipment	<u>14,385</u>
	<b><u>\$ 38,821</u></b>

**NOTE 4 - SEP-IRA PLAN**

CLAHEC contributed to a SEP-IRA plan for each of its employees for the year ended September 30, 1997. CLAHEC contributed 15% of these individuals' earned income in the period ended September 30, 1997, to the plans. Contributions to the plans for the period ended September 30, 1997, amounted to \$23,480.

**NOTE 5 - ECONOMIC DEPENDENCY**

CLAHEC receives substantially all of its support from funds provided through grants administered by the Louisiana State University and Agricultural and Mechanical College. The grant amounts are appropriated each year by the Federal government and the State of Louisiana. As per CLAHEC'S agreement with the Department of Health and Human Services, the year ended September 30, 1997 was the sixth and final year of federal assistance for the AHED program. To cover the decrease in federal funding, CLAHEC has received additional support from the State of Louisiana for the center. Management is not aware of any actions that will adversely affect the aggregate amount of funds CLAHEC will receive in the next fiscal year.

CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
September 30, 1997

Equipment

The cost of office furniture and equipment was not capitalized during the initial year of CLAHEC's grant agreement with LSUMC. According to the contractual agreement between LSUMC and CLAHEC, title to the equipment purchased under the agreement during the fiscal year ending September 30, 1992 shall remain with LSUMC.

The cost of office furniture and equipment purchased in years subsequent to September 30, 1992 has been capitalized at historical cost. Depreciation of furniture and equipment is provided over the estimated useful lives of the respective assets on a straight-line basis. The estimated useful lives of the assets range from six to ten years.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management's to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Cash Flow Information

For purposes of the Statement of Cash Flows, management considers all short-term investments with a maturity of three months or less to be cash equivalents.

There was \$116,868 of cash or cash equivalents as of September 30, 1997. The organization did not make any cash payments for interest or income taxes during the period ended September 30, 1997. Also there were no financing activities during the period ended September 30, 1997.

**NOTE 2 - CONTRACT SUPPORT**

CLAHEC entered into a contract with LSUMC for the period of February 1, 1992 to September 30, 1997 for the purpose of funding the organization as described in Note 1 above.

The contract award for the period ended September 30, 1997 was in the amount of \$476,992. CLAHEC incurred expenses of \$476,992, which included \$3,460 for depreciation on office furniture and equipment purchased subsequent to September 30, 1993.

**NOTE 3 - EQUIPMENT**

The amount of equipment used in program and support services, and capitalized as described in Note 1 above is as follows:

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CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
September 30, 1997

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Central Louisiana Area Health Education Center Foundation ("CLAHEC") is a Louisiana non-profit corporation chartered on January 6, 1992. Its purpose is to operate an area health education center in Central Louisiana in order to plan for additional clinical education opportunities in rural and underserved communities.

CLAHEC is exempt from Federal Income Tax under provisions described in Section 501(c)(3) of the Internal Revenue Code.

Fund Accounting

The accounting policies of CLAHEC conform to generally accepted accounting principles as applicable to non-profit organizations.

CLAHEC reports its financial statements in accordance with the American Institute of Certified Public Accountants' Statement of Position 78-10, "Accounting Principles and Reporting Practices for Certain Nonprofit Organizations." Under the terms of that Statement, the operating fund is used to account for all resources over which the governing board has control.

Restricted fund balances represent resources currently available for use, but expendable only for those operating purposes specified by the Grantor or Donor. Resources of this type originate from grants, contracts, donations and interest income earned on restricted funds. It is CLAHEC's policy to report all such revenues as unrestricted if the restrictions are met in the reporting period.

Revenue and Expenses

Support for CLAHEC is provided by Louisiana State University and Agricultural and Mechanical College acting on behalf of the Louisiana State University Medical Center (LSUMC). LSUMC has been awarded grants by the Federal Government and the State of Louisiana and has contracted with CLAHEC to provide the services required by these Grants.

Expenditures are to be made in accordance with a budget which has been adopted and made a part of the contractual agreement with LSUMC. CLAHEC is to be reimbursed by LSUMC for costs incurred in carrying out the provisions of the agreements.

CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER FOUNDATION  
 STATEMENT OF CASH FLOWS  
 September 30, 1997

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in Net Assets	\$ 13,895
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	5,485
Increase/Decrease in Accounts Receivable	(1,360)
Increase/Decrease in Payroll Taxes Accrued	73
Increase/Decrease in Agency Liability	27,238
	\$ 55,231
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchases of Property and Equipment	(6,793)
	\$ (6,793)
Net Increase in Cash and Cash Equivalents	\$ 48,438
Cash and Cash Equivalents, September 30, 1996	27,238
Cash and Cash Equivalents, September 30, 1997	\$ 136,895

There were no non-cash investing or financing transactions for the year ending September 30, 1997.

The accompanying notes are an integral part of these financial statements.

**CENTRAL ILLINOIS AREA HEALTH EDUCATION CENTER FOUNDATION**  
**STATEMENT OF PROGRAM EXPENSES**  
 September 30, 1997

	PROGRAM SERVICES			SUPPORT SERVICES		TOTAL
	Educational Programs	Program Management	Learning Resource Ctr.	General Administration	Administration	
Salaries and payroll taxes	\$ -	\$ -	\$ 8,300	\$ -	\$ 8,300	\$ 8,300
Fringe benefits	-	8,400	1,194	-	11,607	20,120
Program expenses	183,411	-	16,482	-	-	199,893
Administrative expenses	24,175	-	-	-	-	24,175
Other contributions	-	-	-	569	-	569
Travel	-	-	1,120	-	1,120	1,120
Printing	8,397	-	-	-	-	8,397
Office expense	-	-	-	-	11,655	11,655
Depreciation	-	-	-	-	3,217	3,217
Telephone	-	-	-	-	9,595	9,595
Supplies	-	-	-	-	1,198	1,198
Office lease	-	-	-	-	9,000	9,000
Other expense	-	-	-	-	1,046	1,046
<b>Total program (educational) expenses</b>	<b>\$ 201,897</b>	<b>\$ 84,820</b>	<b>\$ 16,150</b>	<b>\$ 147,660</b>	<b>\$ 450,527</b>	<b>\$ 450,527</b>
Depreciation	847	840	1,913	-	3,600	3,600
<b>TOTAL EXPENSES</b>	<b>\$ 202,744</b>	<b>\$ 85,660</b>	<b>\$ 18,063</b>	<b>\$ 147,660</b>	<b>\$ 454,127</b>	<b>\$ 454,127</b>

The accompanying notes are an integral part of these financial statements.

**CENTRAL LOUISIANA STATE HEALTH REPLICATION CENTER FUNDATION**  
**STATEMENT OF ACTIVITIES**  
September 30, 2007

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<b>SUPPORT AND REVENUE:</b>				
<b>Support:</b>				
Contributions LEERC	\$ 475,000	\$ -	\$ -	\$ 475,000
Miscellaneous Income	9,400	10,207	-	19,607
<b>Total Support and Revenue</b>	<b>484,400</b>	<b>10,207</b>	<b>-</b>	<b>494,607</b>
<b>EXPENSES:</b>				
<b>Program Services:</b>				
Educational Programs	213,540	-	-	213,540
Program Management	90,604	-	-	90,604
Learning Resource Center	25,795	-	-	25,795
<b>Total Program Services</b>	<b>330,939</b>	<b>-</b>	<b>-</b>	<b>330,939</b>
<b>Support Services:</b>				
General Administrative	148,465	-	-	148,465
<b>Total Support Services</b>	<b>148,465</b>	<b>-</b>	<b>-</b>	<b>148,465</b>
<b>Total Expenses</b>	<b>480,794</b>	<b>-</b>	<b>-</b>	<b>480,794</b>
<b>Change in Net Assets</b>	<b>1,606</b>	<b>10,207</b>	<b>-</b>	<b>11,813</b>
<b>Net Assets, Beginning of Year</b>	<b>33,691</b>	<b>-</b>	<b>-</b>	<b>33,691</b>
<b>Net Assets, End of Year</b>	<b>\$ 35,297</b>	<b>\$ 10,207</b>	<b>\$ -</b>	<b>\$ 45,504</b>

The accompanying notes are an integral part of these financial statements.

CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER FOUNDATION  
 STATEMENT OF FINANCIAL POSITION  
 September 30, 1997

**ASSETS**

Cash	\$ 109,898
Accounts Receivable	1,360
Property and Equipment, Net of Accumulated Depreciation	<u>23,671</u>
<b>Total Assets</b>	<b><u>\$ 141,897</u></b>

**LIABILITIES AND NET ASSETS**

<b>Liabilities:</b>	
Payroll Taxes Accrued	\$ 73
Agency Liability	<u>77,238</u>
<b>Total Liabilities</b>	<b>77,311</b>
<b>Net Assets:</b>	
Unrestricted Net Assets	
Property and Equipment	23,671
Undesignated	<u>28,698</u>
<b>Total Unrestricted Net Assets</b>	<b><u>52,369</u></b>
Temporarily Restricted Net Assets	18,217
Permanently Restricted Net Assets	<u>-</u>
<b>Total Net Assets</b>	<b><u>64,586</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u>\$ 141,897</u></b>

The accompanying notes are an integral part of these financial statements.

December 16, 1997

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procedures applied in the audit of the basic financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Tosia Harrington McJannet*  
Rieder, Harrington & McJannet  
Certified Public Accountants



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December 16, 1997

To the Board of Directors  
Central Louisiana Area Health Education Center Foundation  
Alexandria, Louisiana

We have audited the accompanying statement of financial position of Central Louisiana Area Health Education Center Foundation as of September 30, 1997, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the organization'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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Central Louisiana Area Health Education Center Foundation as of September 30, 1997, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 16, 1997, on our consideration of the organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Central Louisiana Area Health Education Center Foundation taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing

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CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER FOUNDATION

REPORT ON FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 1967

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the assistant, to reviewed, entity 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: SEP 14 1968