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**EAST LINN HOSPITAL SERVICE DISTRICT**

**FINANCIAL STATEMENTS**

For the Years Ended March 31, 1988 and 1989

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity 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.

Release Date: April 5, 1988

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**NEUMAN, RICHARDSON & CO., L.L.P.**  
CERTIFIED PUBLIC ACCOUNTANTS

Don L. Neuman, CPA  
Gary G. Richardson, CPA  
— and —  
Stephen R. Don L. CPA  
Joseph H. Kennedy, CPA  
William A. Yule, CPA

**ACCOUNTANT'S REPORT**

Board of Commissioners  
East Union Hospital Service District  
Pattersonville, Louisiana

We have compiled the general-purpose financial statements of East Union Hospital Service District, component unit of Union Parish Police Jury, as of and for the years ended March 31, 1998 and 1997, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying general-purpose financial statements for the years ended March 31, 1998 and 1997, and, accordingly, do not express an opinion or any other form of assurance on them.

  
Neuman, Richardson & Co., L.L.P.  
June 24, 1998

**EAST UNION HOSPITAL SERVICE DISTRICT**  
**BALANCE SHEETS**  
**March 31, 1998 and 1997**

<b>ASSETS</b>	<b>1998</b>	<b>1997</b>
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 19,838	\$ 28,293
Short-term investments	85,732	49,690
Receivables	0-	1,875
Assets limited to use, required to pay current liabilities	0-	86,530
<b>Total Current Assets</b>	<u>105,570</u>	<u>166,388</u>
<b>Assets Whose Use is Limited:</b>		
Sinking fund for bond principal and interest payments	0-	113,286
Less assets limited to use, required for current liabilities	( 0- )	( 86,530 )
Noncurrent assets whose use is limited	0-	28,678
<b>Property, Plant and Equipment:</b>		
Land	65,553	65,553
Land improvements	4,981	4,981
Buildings	2,670,448	2,633,500
Equipment	552,316	582,914
	<u>3,903,298</u>	<u>3,886,958</u>
Accumulated depreciation	( 2,159,548 )	( 2,119,655 )
<b>Net Property, Plant and Equipment</b>	<u>943,750</u>	<u>968,308</u>
<b>Other Assets - Motor deposits</b>	<u>218</u>	<u>218</u>
	<u>\$ 1,048,812</u>	<u>\$ 1,168,294</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Current Liabilities:</b>		
Accounts payable	\$ 228	\$ 228
Interest payable	0-	1,530
Bonds payable	0-	83,080
<b>Total Current Liabilities</b>	<u>228</u>	<u>84,838</u>
<b>Fund Balance:</b>		
Unrestricted	1,048,294	966,328
Temporarily restricted for debt service	0-	113,286
<b>Total Fund Balance</b>	<u>1,048,294</u>	<u>1,081,534</u>
	<u>\$ 1,048,812</u>	<u>\$ 1,168,294</u>

See accompanying notes and accountant's report.

**EAST UNION HOSPITAL SERVICE DISTRICT**  
**STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN FUND BALANCE**  
**Years Ended March 31, 1988 and 1987**

	1988	1987
<b>Revenues:</b>		
Admission rates	\$ 2,178	\$ 45,500
Rental income	13,425	12,488
Interest income	<u>6,012</u>	<u>6,298</u>
Total Revenues	21,615	64,286
 <b>Operating Expenses:</b>		
Accounting	1,605	4,904
Publications	180	180
Tax commissions	0	4,706
Fiscal agent fees	180	204
Maintenance and repairs	1,095	4,217
Depreciation	48,912	44,231
Interest	<u>305</u>	<u>3,100</u>
Total Operating Expenses	54,947	63,842
 Excess of Revenues (Over/Under) Expenses	 <u>( \$ 33,332 )</u>	 <u>454</u>
 FUND BALANCE - beginning of year	 1,081,536	 1,081,082
 FUND BALANCE - end of year	 <u>\$ 1,048,204</u>	 <u>\$ 1,081,536</u>

See accompanying notes and accountant's report.

**EAST UNION HOSPITAL SERVICE DISTRICT**  
**STATEMENTS OF CASH FLOWS**  
**Years Ended March 31, 1998 and 1997**

	1998	1997
<i>From Operating Activities:</i>		
Interest received	\$ 5,718	\$ 6,650
Rental receipts received	15,300	10,575
Cash paid in accounting, publications and fees	( 5,268 )	( 8,475 )
Cash paid in interest expense	( 2,295 )	( 6,750 )
	<u>13,523</u>	<u>1,800</u>
<i>From Non-capital Financing Activities:</i>		
Tax proceeds received	2,178	49,500
Tax commissions paid	( 9 )	( 4,794 )
	<u>2,169</u>	<u>44,706</u>
<i>From Capital and Related Financing Activities:</i>		
Principal payments on bonds	( 85,000 )	( 85,000 )
<i>From Investing Activities:</i>		
Maturities of investments	230,839	238,516
Purchase of building improvements	( 5,858 )	-
Purchase of investments	( 182,132 )	( 189,724 )
	<u>68,821</u>	<u>43,792</u>
Net increase in cash and cash equivalents	( 437 )	( 3,814 )
<i>Cash and Cash Equivalents:</i>		
Beginning of year	20,295	24,109
End of year	<u>\$ 19,858</u>	<u>\$ 20,295</u>

**RECONCILIATION OF EXCESS OF REVENUES OVER  
EXPENSES TO NET CASH FLOWS FROM OPERATING ACTIVITIES**

Excess of revenues over (under) expenses	( \$ 33,332 )	\$ 494
<i>Adjustments:</i>		
Depreciation	48,503	44,271
Net tax proceeds	( 2,169 )	( 40,794 )
Decrease (increase) in interest receivable	( 134 )	364
Decrease (increase) in rent receivable	1,825	( 1,875 )
Increase (decrease) in accounts and interest payable	( 1,332 )	( 1,852 )
Total Adjustments	<u>46,825</u>	<u>548</u>
Cash From Operating Activities	<u>\$ 13,523</u>	<u>\$ 1,002</u>

See accompanying notes and accountant's report.

**EAST UNION HOSPITAL SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 1988 and 1991**

**NOTE 1 - ORGANIZATION AND OPERATIONS**

**Organization**

East Union Hospital Service District (District) was created by an ordinance of the Union Parish Police Jury on June 8, 1971. The District is a political subdivision of the Union Parish Police Jury whose jurors are elected officials. The District's commissioners are appointed by the Union Parish Police Jury.

**Operations**

On November 23, 1983, the District leased the facility known as Union General Hospital in Farmerville, Louisiana as well as all related movable property to a newly-formed nonprofit corporation named "Union General Hospital, Inc." Union General Hospital, Inc. (Hospital) is a Louisiana nonprofit corporation which has received exemption from income taxes as an organization described under section 501(c)(3) of the Internal Revenue Code.

The lease began December 1, 1983, with a "primary term" of three (3) years. Thereafter, unless the District or Hospital gives the other notice to terminate at least twelve months prior to the end of the lease or any renewal term, the lease is renewed for five (5) year "renewal terms," under the same terms and conditions controlling the "primary term." The Hospital has agreed to maintain at its expense certain insurance, capital additions, and make necessary and proper repairs in exchange for rent paid to the District.

Since December 1, 1983, when the District discontinued operating the Hospital, its operations consist of administration of the leased facilities, rental of adjoining physicians offices, collection and administration of tax receipts, and payment of debt service on the public improvement bonds.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements have been prepared on the accrual basis and in accordance with guidelines recommended by the Committee on Health Care Institute and Subcommittees on Health Care Matters of the American Institute of Certified Public Accountants. The accrual basis of accounting recognizes revenues when earned rather than when received. Expenses are recognized when incurred rather than when paid.

**Property, Plant and Equipment**

Property, plant and equipment is recorded at the District's cost. Since the inception of the lease, additional items of property and equipment purchased by the Hospital are reflected in the Hospital's financial statements. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed using the straight-line method. Estimated useful lives used in computing depreciation follow the lives recommended by the American Hospital Association which is recognized by the Medicare and Medicaid intermediaries. Lives used in computing depreciation generally range from 20 to 50 years on buildings and 3 to 15 years on equipment.

**EAST UNION HOSPITAL SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 1998 and 1997**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**Property Tax Revenues**

The District levies real estate taxes on all real property on a calendar year basis, at a rate created by the Board of Commissioners as recommended by the local tax assessor. Property taxes are collected through the local sheriff and remitted, net of collection fees, to the District. The sheriff's office is responsible for collection, including establishing lien, levy and due dates of the taxes. The District did not levy a tax for the 1997 calendar year as the bonds were fully paid on June 1, 1997.

**Cash and Cash Equivalents**

Cash and cash equivalents consist primarily of deposits in checking accounts and certificates of deposit. All deposits are at various financial institutions and are within the FDIC insured limit. For the purpose of the statement of cash flows, all cash that is not limited to use having original maturities less than 90 days, is treated as cash and cash equivalents.

**NOTE 3 - ASSETS WHOSE USE IS LIMITED**

Assets whose use is limited include sinking fund cash set aside for the payment of public improvement bonds. A portion of these deposits to be expended on current liabilities at the balance sheet date is classified as current assets while the remaining portion of these funds are shown as non-current assets. The composition of assets whose use is limited and required for current liabilities at March 31, 1998 and 1997 is as follows:

	1998	1997
Interest payable on bonds	\$ -0-	\$ 1,500
Limited to pay current portion of General obligation bonds payable	-0-	15,000
	<u>\$ -0-</u>	<u>\$ 16,500</u>

**NOTE 4 - BONDS PAYABLE**

On March 8, 1972, the Board of Commissioners authorized the issuance of \$ 1,100,000 of public improvement bonds secured by a special tax imposed and collected annually on all property subject to taxation within the territorial limits of the District. The bonds are dated June 1, 1972, and are in the denomination of \$ 5,000 each. The remaining bonds bear interest at 3.4% per annum and are payable semi-annually on June 1, and December 1, of each year until fully paid on June 1, 1993.



**EAST UNION HOSPITAL SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 1998 and 1997**

**NOTE 5 - OFF BALANCE SHEET RISKS AND CONCENTRATIONS OF CREDIT**

**Concentrations of credit**

The District leases the hospital facilities in Ferrisville, Louisiana. The Hospital grants credit on its services to its patients, substantially all of whom are local residents of the Parish. Generally, the Hospital accepts assignments of patients' benefits payable under either public or private insurance programs or policies in lieu of collateral to secure its patient accounts receivable. At March 31, 1998, approximately 70% of patient accounts receivable was related to beneficiaries of the Medicare and Medicaid programs. Future changes (if any) occurring within the local economy or the Medicare and Medicaid reimbursement methods can significantly affect the ability of the Hospital to operate the leased facilities.

**Volume of services**

The Hospital is dependent upon local physicians practicing in the immediate service area for its volume of patients. Any decrease in the number of physicians which currently serve the Hospital can significantly affect the Hospital's ability to operate the leased facilities.

**Hill-Burton Obligation**

As a result of the District receiving a federal Hill-Burton program grant of \$ 669,800, it is required to provide a reasonable volume of uncompensated services to patients who are unable to pay for their medical care. As of December 1, 1983, the Hospital granted assurance of community service and benefits as well as the provision of a reasonable volume of uncompensated services pursuant to the Hill-Burton Act. The District is contingently liable to provide the required uncompensated and community services should these obligations not be met by the Hospital.

**NOTE 6 - BOARD MEMBERS**

Board members of the District and their compensation for 1998 and 1997 are as follows:

<b>Member</b>	<b>Compensation</b>
Wanda Bulankin	None
Jesse H. Andrews	None
Duke Fields	None
Folly Taylor	None
John McGeoghe	None
Vickie Anley	None

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Board of Commissioners  
East Union Hospital Service District  
Farmersville, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of East Union Hospital Service District and the Legislation Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about East Union Hospital Service District's compliance with certain laws and regulations during the year ended March 31, 1998 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made by the District that qualified for these procedures.

**Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

The District does not employ any employees therefore this procedure was not applicable.

3. Obtain from management a listing of all employees paid during the period under examination.

The District does not employ any employees therefore this procedure was not applicable.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The District does not employ any employees therefore this procedure was not applicable.

### **Budgeting**

5. Obtain a copy of the legally adopted budget and all amendments.

The District uses the assistance of the Police Jury to determine the effective tax rate to levy for the payment of debt and operations. No formal budget is prepared by the District as the only significant cash expenditures consist of debt service on the outstanding bonds.

6. Trace the budget adoption and amendments to the minute book.

No formal budget is prepared by the District as the only significant cash expenditures consist of debt service on the outstanding bonds.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if annual revenues or expenditures exceed budgeted amounts by more than 5%.

No formal budget is prepared by the District as the only significant cash expenditures consist of debt service on the outstanding bonds. This procedure is therefore not applicable.

### **Accounting and Reporting**

8. Randomly select 4 disbursements made during the period under examination and:

- a. trace payments to supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b. determine if payments were properly coded to the correct fund and general ledger account; and

All of the payments were properly coded to the correct fund and general ledger accounts.

- c. determine whether payments received approval from proper authorities.

The inspection of documents supporting each of the six selected disbursements indicated approvals from the board or represented debt service payments previously authorized by the board.

### **Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:17 (the open meeting law).

The District notifies the local radio station and posts notice of the meeting on the board room door. Although management has asserted that such documents were properly posted and advertised, we could find no evidence supporting such assertion other than on one occasion we noticed the notice posted on the board room door.

### **Debt**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We reviewed all deposits recorded in the general ledger for the period under examination and found no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### **Advances and Bonuses**

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

The District does not employ any employees therefore this procedure was not applicable.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of East Union Hospital Service District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Neuman, Richardson & Co., L.L.P.

June 24, 1998

EAST UNION HOSPITAL SERVICE DISTRICT

A. C. Rosen '84

FARMERVILLE, LOUISIANA 70541

LOUISIANA ATTESTATION QUESTIONNAIRE

June 24, 1998

Reusar, Richardson & Co., L.L.P.

1611 Justice Road, Suite A

Longview, TX 75601

In connection with your completion of our financial statements as of March 31, 1998 and for the year then ended, and as required by Louisiana Revised Statute 28:510 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 23, 1998.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2812, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes  No

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1105-1124.

Yes  No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1994, under circumstances that would constitute a violation of LSA-RS 42:1115.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 30:1301-14) or the budget requirements of LSA-RS 30:43.

Yes  No  N/A

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:21, and 44:35.

Yes  No



## DATA COLLECTION FORM

FOR REPORTING BY STATE OF STATE AND LOCAL GOVERNMENTS AND SUBSIDIARY FIRMS

1999 Firm Revenue? (may be used as a substitute for this form) Date Submitted: <u>07/28/00</u>		FIRM TYPE: Legislative Justice Am: Engagement Providing (Use Office Use Name) (State Name, Location, Postoffice)	
1. Fiscal Year Ending Date for This Submission: <u>06/30/00</u>		2. Type of Report <input type="checkbox"/> Single Audit <input type="checkbox"/> SAC Audit Standalone Audit <input type="checkbox"/> Completion <input type="checkbox"/> Completion/Modification <input type="checkbox"/> Program Audit <input type="checkbox"/> Other	
3. Audit Period Covered <input type="checkbox"/> Annual <input type="checkbox"/> Biennial <input type="checkbox"/> Other		4. AGENCY INFORMATION Agency Name: <u>East Union Hospital Service District</u>	
Street Address (Include ZIP Code) <u>401 Jambou Street</u>		Firm Name: <u>Houssner, Richardson &amp; Co., LLP</u>	
Mailing Address (PO Box) <u>Farmerville, LA 71241</u>		5. Street Address (Include Zip Code) <u>1511 Jupiter Road, Suite A</u>	
City    State    Zip <u>Farmerville    LA    71241</u>		Mailing Address (PO Box) <u>Lubbock, TX 79401</u>	
City    State    Zip <u>Farmerville    LA    71241</u>		City    State    Zip <u>Lubbock    TX    79401</u>	
Agency Contact Name: <u>Judith Sanford</u> Title: <u>Accountant</u>		6. Auditor Contact Name: <u>Jerry Richardson</u> Title: <u>Partner</u>	
Telephone: <u>(318) 348-8701</u> Fax: <u>(318) 348-0970</u>		Telephone: <u>(806) 794-8600</u> Fax: <u>(806) 794-1800</u>	
Email (Optional):		Email (Optional):	
*Completed Units, Included With/In-Report and for Which the Separate Report Will be Issued			
7. There are no modifications to the auditor's financial opinion, no material conditions, no material weaknesses, no reported instances of noncompliance, and no management letter items this firm did not complete the end of the firm. <input checked="" type="checkbox"/>			
8. Financials: <input type="checkbox"/> GAAP/USGA <input type="checkbox"/> Not Applicable			
9. Type of audit report or financial statements: <input type="checkbox"/> Not Applicable <input type="checkbox"/> Unmodified Opinion <input type="checkbox"/> Qualified Opinion <input type="checkbox"/> Adverse Opinion <input type="checkbox"/> Disclaimer or Scope			
10. Is a going concern explanatory paragraph included in the audit report? <input type="checkbox"/> Yes <input type="checkbox"/> No			
11. Do any of the funds have delinquent revenues? <input type="checkbox"/> Yes <input type="checkbox"/> No			
12. Is there a related party business? <input type="checkbox"/> Yes <input type="checkbox"/> No			
13. INTERNAL CONTROL Do the accounts on internal control exclude: <input type="checkbox"/> individual members <input type="checkbox"/> separate members <input type="checkbox"/> not applicable			
14. COMPLIANCE Do the accounts on compliance include: <input type="checkbox"/> illegal acts <input type="checkbox"/> fraudulent acts <input type="checkbox"/> not applicable			
15. MANAGED INVESTMENT (if using Capital and P/E)			
Reported: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			
Reported: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			
Reported: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			
16. SCHEDULE OF CURRENT YEAR FINANCIAL STATEMENT COSTS (Using Capital and P/E)			
Reported: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			
Reported: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			
Reported: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			
Reported: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			
Reported: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			
Reported: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			
Do any listings address expenses, when address is used party-to-party? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Do any listings address location of party-to-party accounts? <input type="checkbox"/> Yes <input type="checkbox"/> No			
17. SCHEDULE OF PRIOR YEAR FINANCIAL STATEMENT COSTS (Using Capital and P/E)			
Reported: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			
Reported: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			
Reported: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			
Reported: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			
Reported: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			

AUDITEE SIGNATURE _____		Date _____
<b>FOR USE BY LEGISLATIVE AUDITOR</b>		
Agency No. _____	Proj. No. _____	File No. _____

### FOR USE BY LEGISLATIVE AUDITOR

Date Report Received: \_\_\_\_\_ Date Processed: \_\_\_\_\_

Legislative Audit Advisory Council:	Are there unresolved findings listed below?	Yes or No
Deputy Attorney General:	Are there findings of criminal acts?	Yes or No
Board of Ethics:	Are there findings of ethics, nepotism, or related parties?	Yes or No
State Board of Circulation (SBC):	Are there any findings relating to violations of board procedures?	Yes or No
	Does the report express going concern reservations?	Yes or No
	Does the report have a deficit greater than 5% of revenues? If so, identify the page(s) noted.	Yes or No
High Profile:	Are there any significant findings?	Yes or No

Report Approved for Release \_\_\_\_\_ Date \_\_\_\_\_ Rank A B C D

(Add Comments for Management Letter Comments Only, or Critical/Compliance Report(s) Comments, or Critical/Financial Audit)  
 Note: For going concern, schedule of material findings, articulated as management letter

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Investment Office	1	Independent Monitor (SBC's) (State)	1
Deputy Attorney	1	County Assessor	1
Legislative Auditor (High Profile)	1	_____ Parish Government	1
Assistant Legislative Auditor (High Profile)	1	City/Village/Town of _____	1
Other (High Profile)	1	Other _____	1
Press Release Office (High Profile)	1	Other _____	1
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