

**LOUISIANA ENDORSEMENT FOR THE HUMANITIES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the year ended October 31, 1993

SUMMARY OF THE AUDITOR'S REPORT

1. An unqualified opinion was based on the financial statements of the auditee.
2. The statement that reportable conditions in internal control were disclosed by the audit of the financial statements and whether any such conditions were material weaknesses is not applicable.
3. The audit disclosed no instances of noncompliance that were material to the financial statements of the auditee.
4. The statement that reportable conditions in internal control over major programs were disclosed by the audit and whether any such conditions were material weaknesses is not applicable.
5. An unqualified opinion was based on compliance for major programs.
6. The audit disclosed no findings which are required to be reported under Section 500(j) of Circular A-133.
7. Major program for the fiscal year ended October 31, 1993 was National Endowment For The Humanities, Grant No. 90-11403-90 (CFDA# 943.129).
8. The dollar threshold used to distinguish between Type A and Type B programs was \$500,000.
9. The auditee did not qualify as a low-risk auditee.

SCHEDULE OF FINDINGS RELATED TO THE FINANCIAL STATEMENTS

There were no findings related to the financial statements for the year ended October 31, 1993.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AGRANTS

There were no items identified in the course of our testing during the current year required to be reported.

STATUS OF PRIOR YEAR AUDIT FINDINGS

There were no prior year audit findings.

My 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, contract 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. I noted no matters involving the internal control over compliance and its operation that I 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.



New Orleans, Louisiana
January 22, 1998

John C. Todd, Jr., C.P.A. PC

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

Board of Directors
Louisiana Endowment for the Humanities

Compliance

I have audited the compliance of Louisiana Endowment for the Humanities with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement¹ that are applicable to each of its major federal programs for the year ended October 31, 1997. Louisiana Endowment for the Humanities'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 Louisiana Endowment for the Humanities's management. My responsibility is to report an opinion on Louisiana Endowment for the Humanities's compliance based on my audit.

I conducted my 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 the States, Local Governments, Non-Profit Organizations." These standards and OMB Circular A-133 require that I 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 Louisiana Endowment for the Humanities's compliance with these requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Louisiana Endowment for the Humanities's compliance with these requirements.

In my opinion, Louisiana Endowment for the Humanities 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 October 31, 1997.

Internal Control Over Compliance

The management of Louisiana Endowment for the Humanities 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 my audit, I considered Louisiana Endowment for the Humanities's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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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**

**Board of Directors
Louisiana Endowment for the Humanities**

I have audited the financial statements of the Louisiana Endowment for the Humanities as of and for the year ended October 31, 1997, and have issued my report thereon dated January 22, 1998. 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 the Louisiana Endowment for the Humanities'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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Louisiana Endowment for the Humanities'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 I 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.



New Orleans, Louisiana
January 22, 1998

LOUISIANA ENDOWMENT FOR THE HUMANITIES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended October 31, 1997

	Grant No.	Federal CFDA Number	Total Federal Expenditures	Subrecipient Costs
National Endowment for the Humanities	SO-21957-85	45.029	\$ 3,110	\$ -
	OL-21348-85	45.004	47,596	-
	SO-21415-86	45.029	<u>80,628</u>	<u>136,584</u>
Total National Endowment for the Humanities			<u>86,634</u>	<u>136,584</u>
National Park Service			9,609	-
Total Federal Awards			<u>\$ 96,243</u>	<u>\$ 136,584</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

A. Preparation of Financial Statements

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting. Grant revenues are recorded for financial reporting purposes, when Louisiana Endowment for the Humanities has met the cost reimbursement or funding qualifications for the respective grants.

LOUISIANA GOVERNMENT FOR THE BUREAUCIES

STATEMENT OF ACTIVITIES
UNRESTRICTED AND TEMPORARILY RESTRICTED ASSETS

October 31, 1997

	UNRESTRICTED			
	GENERAL FUND	ENDOWMENT AND CAPITAL	PROPERTY AND EQUIPMENT	TOTAL UNRESTRICTED
REVENUES				
Grants - Governmental	\$ -	\$ -	\$ -	\$ -
Contributions	41,281	-	-	41,281
Program income	2,286	-	-	2,286
Interest income	16,171	1,694	-	17,865
Other income	-	-	-	-
Total Revenues	<u>59,738</u>	<u>1,694</u>	<u>-</u>	<u>61,432</u>
EXPENSES				
Administration and program development	45,309	-	-	45,309
Special projects expense	-	-	-	-
Repairs	-	-	-	-
Depreciation	-	-	4,023	4,023
Total Expenses	<u>45,309</u>	<u>-</u>	<u>4,023</u>	<u>49,332</u>
Increase (Decrease) in net assets	14,429	1,694	< 4,023 >	12,099
Net Assets, beginning of year	190,911	41,098	9,412	241,421
Acquisition of fixed assets	-	-	13,662	13,662
Net Assets, end of year	<u>\$ 205,340</u>	<u>\$ 42,792</u>	<u>\$ 13,051</u>	<u>\$ 261,183</u>

LOUISIANA ENDOWMENT FOR THE BLINDITIES

STATEMENT OF FINANCIAL POSITION
UNRECORPATED AND TEMPORARILY RESTRICTED ASSETS

October 31, 1997

	TEMPORARILY RESTRICTED			TOTAL
	NET GRANTS	OTHER GRANTS	TEMPORARILY RESTRICTED	
ASSETS				
Cash	\$ 11,000	\$ -	\$ 11,000	\$ 22,000
Investments	-	-	-	271,100
Grants receivable	207,000	-	207,000	207,000
Due from nonrecorped funds	246,000	7,411	253,411	-
Property and equipment, net	<u>1,407,000</u>	<u>7,411</u>	<u>1,414,411</u>	<u>3,022</u>
				<u>1,704,522</u>
LIABILITIES AND FUND BALANCE				
Accounts payable and accrued liabilities	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Regrants of expenses payable	140,000	-	140,000	280,000
Due to temporarily restricted funds	7,000	-	7,000	-
Due to nonrecorped funds	<u>300,000</u>	<u>7,411</u>	<u>307,411</u>	<u>607,422</u>
Total liabilities and net assets				<u>1,704,522</u>

LOANS AND ENDORSEMENT FOR THE BENEFICIARIES

STATEMENT OF FINANCIAL POSITION
UNRESTRICTED AND TEMPORARILY RESTRICTED ASSETS

October 31, 1967

ASSETS	UNRESTRICTED			TOTAL UNRESTRICTED
	GENERAL FUNDS	ENDOWMENT AND CAPITAL	PROPERTY AND EQUIPMENT	
Cash	\$ 289,071	\$ 45,317	\$ -	\$ 334,388
Investments	177,286	-	-	177,286
Grants receivable	-	-	-	-
Due from unexpended funds	-	-	14,002	14,002
Property and equipment, net	-	45,317	34,002	89,329
	<u>\$ 466,357</u>	<u>\$ 90,634</u>	<u>\$ 14,002</u>	<u>\$ 571,003</u>
	\$ -	\$ -	\$ -	\$ -
Liabilities and fund balance	149,179	-	-	149,179
Due to temporarily restricted funds	318,000	65,317	14,002	397,429
Net Assets	<u>\$ 149,179</u>	<u>\$ 65,317</u>	<u>\$ 14,002</u>	<u>\$ 228,508</u>
Total liabilities and net assets				<u>\$ 228,508</u>

LIABILITIES AND FUND BALANCE

Accounts payable and accrued
liabilities
Expenses and expenses payable
Due to temporarily restricted funds
Net Assets

Total liabilities and net assets

SUPPLEMENTAL INFORMATION

**LOUISIANA ENDOWMENT FOR THE HUMANITIES
NOTES TO FINANCIAL STATEMENTS - CONTINUED**

October 31, 1997

NOTE I - LIBRARY READING PROGRAMS, FUNDING AND REPORTING

A cooperative project of The Louisiana Library Association and the Louisiana Endowment for the Humanities, the library reading programs, such as Readings in Literature and Culture (RRLC), American Wines and America Revisited, are funded by a grant from The National Endowment for the Humanities to the Louisiana Library Association. The Louisiana Endowment for the Humanities publishes information on these grants in its narrative reports and grant analysis portion of its annual report. The Louisiana Library Association, as the fiscal agent, publishes the financial reports.

NOTE J - CONCENTRATIONS OF CREDIT RISKS

The corporation maintains its cash balances in financial institutions located in the State of Louisiana. These balances are adequately insured as of October 31, 1997.

NOTE K - ECONOMIC DEPENDENCY

The corporation receives the majority of its revenue from funds provided through grants administered by the National Endowment for the Humanities and the State of Louisiana. The grant amounts are appropriated each year by the federal government and the State of Louisiana. If significant budget cuts are made at the federal or state level, the amount of the funds the corporation receives could be reduced significantly and have an adverse impact on its operations. At the time of completion of the examination of the corporation's financial statements, management was not aware of any actions taken that would adversely affect the amount of funds the corporation will receive for the next fiscal year.

The corporation is supported primarily through grants from The National Endowment for the Humanities and the State of Louisiana, Department of Culture, Recreation and Tourism. Approximately, 87% of the corporation support was received from the National Endowment for the Humanities and 13% from the State of Louisiana during the year ended October 31, 1997.

LOUISIANA ENDOWMENT FOR THE HUMANITIES
NOTES TO FINANCIAL STATEMENTS - CONTINUED

October 31, 1997

NOTE D - COMMITMENT

The corporation leases its administrative office under long-term leases expiring November 30, 1999. The lease commitment is as follows:

Fixed year ended October 31,

1998	\$ 32,760
1999	32,760
2000	2,760
	<u>\$ 68,280</u>

Rental expense for the administrative offices totaled \$27,115 for the year.

NOTE E - PENSION PLAN

A defined contribution plan was instituted August 31, 1987 and approved by the Internal Revenue Service in January 1988. The Endowment contributes 1% of the participant's annual salary. This plan is funded by the employee. The participants become fully vested after five years. Contributions to the plan for the year ended October 31, 1997 totaled \$15,033.

NOTE F - BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board, therefore, no compensation was paid to any board member.

NOTE G - INCOME TAXES

The Endowment is exempt from corporate income taxes under Section 501(c)(3) of the Internal Revenue Code.

NOTE H - FUNCTIONAL EXPENSES

The functional expenses for the year ended October 31, 1997 consist of the following:

Management and General	\$ 148,020
Fund Raising	88,138
Program Services	131,187
Humanities Program	995,713
	<u>\$ 3,343,038</u>

LOUISIANA ENDOWMENT FOR THE HUMANITIES
NOTES TO FINANCIAL STATEMENTS - CONTINUED

October 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

16. Total Columns of Combined Statements - Overview

Total columns are captioned "Memorandum Only" to indicate that they are presented only to assist with financial analysis. Data in these columns do not present financial position, results of operations or changes in net assets in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE B - INVESTMENTS

Investments at October 31, 1997 consist of the following:

	Market Value	Cost
U. S. Treasury Securities	<u>\$ 17,080</u>	<u>\$ 17,080</u>

NOTE C - GRANTS RECEIVABLE

Grants receivable presents the amount of funds awarded but not received at October 31, 1997 as scheduled below:

	Amount
National Endowment For the Humanities	
NH1 Grant - 04.21348-95	\$ 1,000
NH1 Grant - 04.21430-97	<u>305,511</u>
	<u>\$ 306,511</u>

LOUISIANA ENDOWMENT FOR THE HUMANITIES
NOTES TO FINANCIAL STATEMENTS - CONTINUED

October 31, 1987

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. **Receivables**

The corporation considers accounts receivable to be fully collectible since the balance consists principally of payments due under governmental contracts. If amounts due become uncollectible, they will be charged to operations when that determination is made.

4. **Property and Equipment**

Depreciation is provided for in amounts sufficient to reduce the cost of depreciable assets to operations over their estimated service lives, principally on the straight line method. Depreciation expense for the year ended October 31, 1987 totaled \$4,678.

It is the policy of the corporation to capitalize all property, fixtures, and equipment with an acquisition cost in excess of \$1,000.

5. **Cash Equivalents**

For purpose of the statement of cash flow, the Endowment considers all investments with original maturities of three months or less to be cash equivalents.

6. **Estimates**

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

7. **Fair Value of Financial Investments**

Cash, cash equivalents, and temporary investments carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those investments.

LOUISIANA ENDOWMENT FOR THE HUMANITIES

NOTES TO FINANCIAL STATEMENTS

October 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Endowment's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

1. Nature of Activities

The Louisiana Endowment for the Humanities is a non-profit corporation organized for the purpose of maintaining a state-based program in the humanities in the State of Louisiana on behalf of its citizens in accordance with the regulations and guidelines established by the Congress of the United States and The National Endowment for the Humanities.

2. Financial Statement Presentation

The corporation's financial statements are presented in accordance with requirements established by the Financial Accounting Standards Board (FASB) as set forth in the Statement of Financial Accounting Standards No. 117, "Financial Statements of Not-For-Profit Organizations," dated June 1993. Accordingly, the net assets of the corporation are reclassified to present the following classes: (a) unrestricted net assets, and (b) temporarily restricted net assets.

Net assets of the restricted class are created only by donor-imposed restrictions on their use. All other net assets, including board-designated or appropriated amounts, are legally unrestricted, and are reported as part of the unrestricted class.

3. Revenue Recognition

For financial reporting, the corporation recognizes all contributed support as income in the period received. Contributed support is reported as unrestricted or restricted depending on the existence of donor stipulations that limit the use of the support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are classified to unrestricted net assets and reported in the statement of activity as "net assets released from restrictions."

4. Investments

Investments are presented in accordance with requirements established by the Financial Accounting Standards Board (FASB) as set forth in the Statement of Financial Accounting Standards No. 124, "Accounting for Certain Investments Held By Not-For-Profit Organizations," Under Statement of Financial Accounting Standards No. 124 investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

LOUISIANA ENVIRONMENT FOR THE HUMANITIES

STATEMENT OF CASH FLOWS

For the year ended October 31, 1997

Increase (decrease) in cash and cash equivalents		
Cash flows from operating activities:		
Decrease in net assets		\$ (309,200)
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	\$ 4,078	
Changes in assets and liabilities:		
Decrease in grants receivable	417,001	
Decrease in prepaid expenses	1,200	
Increase in accounts payable	628	
Increase in organ. obligations payable	14,233	432,702
Net cash provided by operating activities		130,409
Cash flows from investing activities:		
Maturities of U.S. Treasury Securities		172,185
Purchase of U.S. Treasury Securities		(171,185)
Acquisition of fixed assets		(33,682)
Net cash used in investment activities		(33,682)
Net increase in cash and cash equivalents		96,727
Cash and cash equivalents, beginning of year		130,926
Cash and cash equivalents, end of year		<u>\$ 227,653</u>

The accompanying notes are an integral part of this financial statement.

LOUISIANA ENDOWMENT FOR THE HUMANITIES

STATEMENT OF ACTIVITIES

For the year ended October 31, 1997

	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL MEMORANDUM ONLY	
			FOR THE YEAR ENDED OCTOBER 31, 1997	FOR THE YEAR ENDED OCTOBER 31, 1996
REVENUE				
Grants-governmental	\$ -	\$ 944,733	\$ 944,733	\$ 820,579
Contributions	49,381	41,000	90,381	71,000
Special projects income	-	-	-	-
Program income	1,980	-	1,980	677
Interest income	71,864	239	72,103	68,263
Other income	-	82,743	82,743	66,734
Net assets released from restrictions	<u>1,291,631</u>	<u>(1,291,631)</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>1,362,776</u>	<u>(1,207,699)</u>	<u>1,155,077</u>	<u>1,057,653</u>
EXPENSES				
Administration and program development	111,944	-	111,944	94,187
Special projects expenses	301,119	-	301,119	31,990
Programs	486,381	-	486,381	111,947
Depreciation	<u>1,023</u>	<u>-</u>	<u>1,023</u>	<u>1,113</u>
TOTAL EXPENSES	<u>1,141,467</u>	<u>-</u>	<u>1,141,467</u>	<u>239,237</u>
Increase (decrease) in net assets	221,309	(207,699)	(26,390)	814,416
Net assets, beginning of year	144,000	144,404	800,477	501,091
Acquisition of fixed assets	<u>11,662</u>	<u>(11,662)</u>	<u>-</u>	<u>-</u>
Net assets, end of year	<u>\$ 177,000</u>	<u>\$ 131,042</u>	<u>\$ 1,074,187</u>	<u>\$ 1,000,507</u>

The accompanying notes are an integral part of this financial statement.

LOUISIANA EMPLOYMENT FOR THE ELDERLY

STATEMENT OF FINANCIAL POSITION

October 31, 1997

ASSETS

		<u>TOTAL MEMORANDUM ONLY OCTOBER 31, 1997</u>
Cash	\$ 345,640	\$ 173,960
Investments (Notes A-I and K)	177,188	173,188
Grants receivable (Notes A-I and C)	281,000	624,000
Prepaid expenses	-	1,588
Property and Equipment-- at cost (Note A-I)		
Furniture and equipment	37,487	43,780
less accumulated depreciation	<u>(142,802)</u>	<u>(128,242)</u>
Total assets	<u>\$ 741,608</u>	<u>\$ 526,132</u>

LIABILITIES AND NET ASSETS

Accounts payable and accrued liabilities	\$ 1,881	\$ 1,344
Grant obligations payable	148,689	154,211
Commitment (Note D)	-	-
Total liabilities	<u>150,570</u>	<u>155,555</u>
Net assets		
Unrestricted	276,300	244,000
Temporarily restricted	<u>(118,800)</u>	<u>(58,800)</u>
Total net assets	<u>(158,100)</u>	<u>(80,432)</u>
Total liabilities and net assets	<u>\$ 740,880</u>	<u>\$ 526,132</u>

The accompanying notes are an integral part of this financial statement.

John C. Todd, Jr., C.P.A., CPA

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INDEPENDENT AUDITORS REPORT

Board of Directors

Louisiana Endowment for the Humanities

I have audited the accompanying statements of financial position of the Louisiana Endowment for the Humanities (a nonprofit corporation) as of October 31, 1997, and the related statements of activities, and cash flows for the year then ended. These financial statements are the responsibility of the Louisiana Endowment for the Humanities' management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, and Government Auditing 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 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Louisiana Endowment for the Humanities as of October 31, 1997, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the basic financial statements of the Louisiana Endowment for the Humanities taken as a whole. The supplemental schedules listed in the table of contents are prepared for the purpose of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of Federal awards is required by the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Such information has been subjected to the auditing procedures applied to the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued my report dated January 27, 1998, on my consideration of the Louisiana Endowment for the Humanities's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

New Orleans, Louisiana
January 22, 1998

LOUISIANA ENDORSEMENT FOR THE IRISANITIES

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LOUISIANA EMPLOYMENT FOR THE DISABLED
FINANCIAL STATEMENTS AND
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

October 31, 1997

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

Released Under the provisions of the
Louisiana Freedom of Information Act
Date: 02/16/12