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RIVER REGION CANCER AND EARLY
DETECTION DISTRICT

FINANCIAL STATEMENTS

JUNE 30, 1999

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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court

Release Date _____



Postlethwaite & Netterville

(A Professional Accounting Corporation)

CERTIFIED PUBLIC ACCOUNTANTS

BATON ROUGE • DONALDSONVILLE • GONZALES • NEW ORLEANS • ST. FRANCISVILLE
LOUISIANA

RIVER REGION CANCER AND EARLY DETECTION DISTRICT

FINANCIAL STATEMENTS

JUNE 30, 1999



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108 MEMORIAL DRIVE • POST OFFICE BOX 1190 • DONALDSONVILLE, LOUISIANA 70346 • TELEPHONE (504) 473-4179 • FAX (504) 473-7204

ACCOUNTANTS' REPORT

To the Management of River Region Cancer Screening
And Early Detection District

We have compiled the accompanying general purpose financial statements of the River Region Cancer Screening and Detection District as of and for the year ended June 30, 1999, 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 of the River Region Cancer Screening and Detection District. We have not audited or reviewed the accompanying general purpose financial statements and accordingly, do not express an opinion or any other form of assurance on it.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated December 29, 1999, on the results of our agreed-upon procedures.

Postlethwaite & Netterville

December 29, 1999

**RIVER REGION CANCER SCREENING AND EARLY DETECTION DISTRICT
BALANCE SHEET
JUNE 30, 1999**

ASSETS

Cash	\$ 35,220
Certificates of Deposit	204,719
Accrued Interest	<u>2,332</u>
Total Assets	<u><u>\$242,271</u></u>

LIABILITIES AND FUND EQUITY

Fund Balance	<u><u>\$242,271</u></u>
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See accompanying notes and accountants' report.



RIVER REGION CANCER SCREENING AND EARLY DETECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

REVENUES

Donations	\$ 2,500
Interest	<u>7,051</u>
Total Revenue	<u>9,551</u>

EXPENDITURES

	<u>-</u>
Excess of revenues over expenditures	9,551
Fund Balance - July 1	<u>232,720</u>
Fund Balance - June 30	<u><u>\$242,271</u></u>

See accompanying notes and accountants' report.



RIVER REGION CANCER SCREENING AND EARLY DETECTION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

The River Region Cancer Screening and Early Detection District was created by the Louisiana Legislature to provide cancer screening and early detection programs for the river region from Baton Rouge to New Orleans. This area historically has higher incidents of cancer within its population than the national averages.

1. Summary of Significant Accounting Policies

A. Basis of Presentation

The financial statements of the River Region Cancer Screening and Early Detection District have been prepared in conformity with generally accepted accounting principles (GAAP) under the accrual basis of accounting.

B. Cash

The District's cash consisted of demand deposits at June 30, 1999. At year end, \$ the district's cash and certificate of deposits were secured by FDIC insurance.





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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Management of River Region Cancer Screening
and Early Detection District

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of River Region Cancer Screening and Detection District, the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about River Region Cancer Screening and Early Detection District's compliance with certain laws and regulations during the year ended June 30, 1999 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.

Federal, State, and Local Awards

1. Determine the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

The District did not receive any federal, state or local awards during the year ended June 30, 1999.

2. For each Federal, state, and local award, we randomly select 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

There were only two disbursements for the year.

3. For the items selected in procedure 2, we traced the two disbursements to supporting documentation as to proper amount and payee.

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

4. For the items selected in procedure 2, we determined if the two disbursements were properly coded to the correct fund and general ledger account.

All were coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, we determine whether the two disbursements received approval from proper authorities.

Inspection of documentation supporting each of the two selected disbursements indicated proper approvals were obtained.

6. We examine evidence indicating that agendas for meetings recorded in the minute book were posted as a open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

River Region Cancer Screening and Early Detection District is only required to post a notice of each meeting and the accompanying agenda on the door of the River Region Cancer Screening and Early Detection District's office building.

7. For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

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 River Region Cancer Screening and Early Detection District, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies 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.

Peotthwaite & Metterville

December 29, 1999

