

RECEIVED  
LEGISLATIVE AUDITOR

04 JUL -1 PM 12:31

**INDEPENDENT ACCOUNTANT'S  
COMPILATION & ATTESTATION REPORTS**

FOR THE YEAR ENDING

DECEMBER 31, 2003

**WHOLE HEALTH OUTREACH, INC.**  
100 ROWLEY BOULEVARD  
ARABI, LA 70032

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 9-1-04

**JIM MARTIN**  
CERTIFIED PUBLIC ACCOUNTANT  
5421 LAPALCO BLVD., SUITE A  
MARRERO, LA 70072-4152  
(504) 347-0067

**WHOLE HEALTH OUTREACH, INC.  
ARABI, LA 70032**

**TABLE OF CONTENTS**

<b>INDEPENDENT ACCOUNTANT'S COMPILATION REPORT.....</b>	<b>1</b>
<b>FINANCIAL STATEMENTS</b>	
Balance Sheet.....	2
Statement of Revenues, Expenditures and Changes in Fund Balance - Restricted and Unrestricted Funds.....	3
Notes to Financial Statements.....	4- 6
<b>ATTESTATION REPORT</b>	
Report on Applying Agreed-Upon Procedures.....	7- 9
<b>LOUISIANA ATTESTATION QUESTIONNAIRE .....</b>	<b>10-11</b>



**JIM MARTIN**  
CERTIFIED PUBLIC ACCOUNTANT  
5421 LAPALCO BLVD., SUITE A  
MARRERO, LA 70072-4152

Member of..

AMERICAN INSTITUTE OF CPAS  
LOUISIANA SOCIETY OF CPAS

TELEPHONE (504) 347-0067 • FAX (504) 347-0068  
EMAIL JIM@JMARTINCPA.COM

To the Shareholders:  
Whole Health Outreach, Inc.  
100 Rowley Blvd.  
Arabi, Louisiana 70032

I have compiled the accompanying general purpose financial statements of Whole Health Outreach, Inc. as of and for the year ended December 31, 2003 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 Whole Health Outreach, Inc. I 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 them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated June 29, 2004, on the results of our agreed-upon procedures.

JIM MARTIN, CPA, MS(Tax)  
Marrero, LA 70072

June 29, 2004



# WHOLE HEALTH OUTREACH, INC.

## Balance Sheet

December 31, 2003

### ASSETS

	Restricted Funds		Unrestricted Funds		Totals	
	AEP	Total Programs	Fund Raising	Total	2003	2002
Cash	\$ 2,709	\$ 2,709	\$ 1,680	\$ 1,680	\$ 4,389	\$ 8,445
Grants Receivable	12,280	12,280	0	0	12,280	8,134
<b>Total Assets</b>	<b>\$ 14,989</b>	<b>\$ 14,989</b>	<b>\$ 1,680</b>	<b>\$ 1,680</b>	<b>\$ 16,669</b>	<b>\$ 16,579</b>

### LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 12,123	\$ 12,123	\$ 0	\$ 0	\$ 12,123	\$ 2,996
<b>Total Liabilities</b>	<b>\$ 12,123</b>	<b>\$ 12,123</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 12,123</b>	<b>\$ 2,996</b>
Fund Balance	2,866	2,866	1,680	1,680	4,546	9,326
<b>Total Liabilities and Fund Balance</b>	<b>\$ 14,989</b>	<b>\$ 14,989</b>	<b>\$ 1,680</b>	<b>\$ 1,680</b>	<b>\$ 16,669</b>	<b>\$ 12,322</b>

# WHOLE HEALTH OUTREACH, INC.

## Statement of Revenues, Expenditures and Changes in Fund Balance

For the period  
January 1, 2003 to December 31, 2003

	Restricted Funds		Unrestricted Funds		Total Agency Revenues
	AIDS Education Project	Total Programs	Other Revenue	Total	
<b>REVENUES</b>					
State Grant	\$ 127,979	\$ 127,979	\$ 0	\$ 0	127,979
Private Grant	(2,000)	(2,000)	2,000	2,000	0
Donations	1,229	1,229	(2,310)	(2,310)	(1,081)
<b>Total Revenues</b>	<b>127,208</b>	<b>127,208</b>	<b>(310)</b>	<b>(310)</b>	<b>126,898</b>
<b>EXPENDITURES</b>					
Seminar & Workshops	433	433	0	0	433
Personnel (Contract Svcs)	93,201	93,201	2,000	2,000	95,201
Fringe Benefits	17,726	17,726	0	0	17,726
Insurance	628	628	0	0	628
Travel	9,102	9,102	0	0	9,102
Rent (Facilities)	2,100	2,100	0	0	2,100
Office Supplies	1,038	1,038	406	406	1,444
Licenses & Regulatory Fees	0	0	0	0	0
Telephone	1,633	1,633	0	0	1,633
Postage	86	86	0	0	86
Audit Fees	0	0	2,000	2,000	2,000
Accounting	0	0	500	500	500
Bank Charges	41	41	58	58	99
<b>Total Expenditures</b>	<b>\$ 125,989</b>	<b>\$ 125,989</b>	<b>\$ 4,964</b>	<b>\$ 4,964</b>	<b>130,953</b>
Excess of Revenues over/(under) Expenditures	1,219	1,219	(5,274)	(5,274)	(4,055)
Fund Balance - 12/31/2002	1,840	1,840	7,705	7,705	9,545
Adjustments per bank recs	(350)	(350)	(751)	(751)	(1,101)
<b>Fund Balance - 12/31/2003</b>	<b>2,709</b>	<b>2,709</b>	<b>1,680</b>	<b>1,680</b>	<b>4,389</b>

# WHOLE HEALTH OUTREACH, INC.

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2003

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Statement of Presentation

In April, 1984, the Financial Accounting Foundation established the Governmental Accounting Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

Whole Health Outreach, Inc. maintains its location at 100 Rowley Boulevard in Arabi, La. Accounting records are maintained at that address.

B. Basis of Accounting

Whole Health Outreach, Inc. maintains its records on an accrual basis of accounting. Revenues are recognized when earned and expenditures are recognized when incurred. Whole Health Outreach, Inc. further uses a spending focus, meaning that they primarily account for the receipt and disbursement of resources. Based on the spending focus and the basis of accounting, GASB Statement No. 9 was not used and, therefore, alleviates the need for a cash flow statement being presented.

C. Budgets and Budgetary Accounting

The local Government Budget Act (LSA-RS 39:1301-1316) is primary guidance (and legal requirement) for local governmental units.

D. The board uses a fund (General Fund) and an account group to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

## Notes to the Financial Statements (continued)

The General Fund of the board is classified as a governmental fund. The General Fund accounts for the board's general activities, including the collections and disbursement of the board's general activities, including the collections and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. The General Fund is the general operating fund of the board and accounts for all financial resources, except those required to be accounted for in other funds.

### NOTE 2 - CASH

The agency maintained two bank accounts:

- (1) "AEP" - AIDS Education Project Account - funds received from the State for AIDS education and prevention project were deposited into this account and separate books were maintained. These funds are presented as "Restricted" funds.
- (2) "WHO" - Whole Health Outreach Account - All other funds generated by the agency were deposited into this account. These funds were monies received from donations and administrative fees and are presented as "Unrestricted" funds. However, during 2003, the Company also received a private grant with a restricted use.

The AIDS Education Project is funded as a cost reimbursement program. The program contract period overlaps the agency's calendar year.

### NOTE 3 - INCOME TAXES

Whole Health Outreach, Inc. is a not-for-profit organization that is funded by the Louisiana Department of Health and Hospitals. The organization is recognized by the Internal Revenue Service as a Section 501(c)(3) organization.

### NOTE 3 - FIXED ASSETS

The agency's operations are accounted for on a spending or financial flow measurement focus and only current assets and current liabilities are included on its balance sheet.

Fixed assets are recorded as expenditures (capital outlay) when purchased with restricted funds. Because of the limited impact on the result of operation or financial position, depreciation was not charged as an operating cost.

Notes to the Financial Statements (continued)

Below is a summary of the fixed assets acquired. All fixed assets are stated at the historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated.

	<b>Description</b>	<b>Quantity</b>	<b>Date Acquired</b>	<b>Cost</b>	<b>Condition</b>
1.	Stand for Copier	1	Jan 1991	99.00	Poor
2.	Overhead	1	1992	492.00	Good
3.	Computer	1	Jan 1996	725.00	Good
4.	Copier	1	Feb 1998	1,200.00	Good
5.	Computer	1	Jun 1999	1,236.00	Good
			<b>TOTAL</b>	<u>\$ 3,752.00</u>	

**NOTE 4 - BOARD OF DIRECTORS COMPENSATION**

The Board of Directors is a voluntary board; therefore no compensation has been paid to any member in his/her capacity as a director.

**NOTE 5 - AUDITS**

Audits of quasi-public entities are under the provisions of LSA-RS 24:513 which states that any local auditee that receives between \$50,000 and \$350,000 in revenues and other sources in any one fiscal year, shall complete an annual compilation of financial statements with an accompanied attestation report on compliance with laws and regulations. Whole Health Outreach, Inc. is in compliance with this audit requirement for the 2003 calendar year.



**JIM MARTIN**  
CERTIFIED PUBLIC ACCOUNTANT  
5421 LAPALCO BLVD., SUITE A  
MARRERO, LA 70072-4152

Member of..

AMERICAN INSTITUTE OF CPAs  
LOUISIANA SOCIETY OF CPAs

TELEPHONE (504) 347-0067 • FAX (504) 347-0068  
EMAIL JIM@JMARTINCPA.COM

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

To the Directors:  
Whole Health Outreach, Inc.

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Whole Health Outreach, Inc. the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Whole Health Outreach, Inc.'s compliance with certain laws and regulations during the one year period ended December 31, 2003, 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, I 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. Determined the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

Whole Health Outreach, Inc. did not have any federal awards expenditures for the 2003 calendar year.

2. For each federal, state, and local award, I randomly selected 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
3. For the items selected in procedure 2, I traced the six disbursements to supporting documentation as to proper amount and payee.

I examined supporting documentation for each of the six selected disbursements and found that payments were for the proper amounts and made to the correct payees.

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

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



5. For the items selected in procedure 2, I determined whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the executive director and the grantor agency.

6. For the items selected in procedure 2: for state and local awards, I determined whether the disbursements complied with the grant agreement, relating to:

#### Activities allowed or unallowed

I reviewed the previously listed disbursements for types of services allowed or not allowed. All checks complied with the allowability requirements.

#### Eligibility

I reviewed the previously listed disbursements for eligibility requirements. All checks complied with the eligibility requirements.

#### Reporting

I reviewed the previously listed disbursements for reporting requirements. All checks complied with the reporting requirements.

7. For the programs selected for testing in item (2), I determined that none had been closed out during the period under review.

#### **Meetings**

8. I examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Whole Health Outreach, Inc. is only required to post a notice of each meeting and the accompanying agenda on the door of Whole Health Outreach, Inc.'s office. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

#### **Comprehensive Budget**

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

Whole Health Outreach, Inc. provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.



**Prior Comments and Recommendations**

10. I did not review any prior-year suggestions, recommendations, and/or comments, as there were none issued with the prior-year's audit.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Whole Health Outreach, Inc., 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.



**JIM MARTIN, CPA, MS(TAX)**  
Marrero, Louisiana

June 29, 2004



**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-public Entities)**  
01/07/2004 (Date Transmitted)

JIM MARTIN, CPA  
5421 LAPALCO BLVD., SUITE A  
MARRERO, LA 70072-4152 (Auditors)

In connection with your compilation of our financial statements as of 12/31/2003 and for the period then ended, and as required by Louisiana Revised Statute 24:513 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 (date of completion/representation).

**Federal, State, and Local Awards**

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes [ X ] No [ ]

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes [ X ] No [ ]

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [ X ] No [ ]

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [ X ] No [ ]

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes [ X ] No [ ]

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [ X ] No [ ]

**Prior Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes [ X ] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you

documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

<u>LORRAINE FLYNN</u>	Secretary	<u>Lorraine Flynn</u>	Date <u>1-9-04</u>
<u>THERESA HEIDEL</u>	Treasurer	<u>Theresa Heidel</u>	Date <u>1-9-04</u>
<u>LENO ST. CYR II</u>	President	<u>Leno St. Cyr</u>	Date <u>1-9-04</u>