

**RIVER REGION CANCER
AND EARLY DETECTION DISTRICT
FINANCIAL STATEMENTS**

JUNE 30, 2004

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 1-19-05



Postlethwaite & Netterville

A Professional Accounting Corporation

www.pncpa.com

RIVER REGION CANCER AND EARLY DETECTION DISTRICT

FINANCIAL STATEMENTS

JUNE 30, 2004



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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, 2004, 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 21, 2004, on the results of our agreed-upon procedures.

Postlethwaite & Netterville

December 21, 2004

**RIVER REGION CANCER SCREENING AND EARLY DETECTION DISTRICT
 COMBINED BALANCE SHEET - FUND TYPE AND ACCOUNT GROUP
 JUNE 30, 2004**

	<u>General Fund</u>	<u>General Fixed Assets</u>
ASSETS		
Cash	\$ 43,459	\$ -
Certificates of Deposit	507,613	-
Accrued Interest	391	-
Buildings and equipment	-	19,764
	<hr/>	<hr/>
Total Assets	<u>\$ 551,463</u>	<u>\$ 19,764</u>
 LIABILITIES AND FUND EQUITY		
Fund Equity:		
Investment in general fixed assets	\$ -	\$ 19,764
Fund Balance	551,463	-
	<hr/>	<hr/>
Total Liabilities and Fund Equity	<u>\$ 551,463</u>	<u>\$ 19,764</u>

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 2004**

REVENUES

Donations	\$ 500
Interest	<u>4,306</u>
Total Revenue	<u>4,806</u>

EXPENDITURES

Insurance	325
Utilities	425
Professional	500
Supplies	<u>107</u>
	1,357
Excess of revenues over expenditures	3,449
Fund Balance - July 1, 2003	<u>548,014</u>
Fund Balance - June 30, 2004	<u><u>\$551,463</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, 2004. The carrying amount of the district's deposits was \$551,071 and the bank balance was \$551,071. Of the bank balance \$477,516 were secured by FDIC insurance and \$73,555 was secured by collateral held by the pledging bank's agent in the District's name.

At June 30, 2004 Certificates of Deposit consisted of:

<u>Amount</u>	<u>Interest Rate</u>	<u>Maturity</u>
\$ 93,123	0.95%	4/26/04
116,511	0.72%	6/08/04
113,586	0.95%	6/12/04
92,016	0.96%	6/25/04
<u>92,377</u>	0.80%	5/03/04
<u>\$507,613</u>		

C. General Fixed Assets

General Fixed Assets are recorded as expenditures in the general fund and capitalized in the general fixed assets account group. Fixed assets are recorded at cost. Changes in fixed reports are summarized as follows:

	<u>Balance</u> <u>July 1, 2003</u>	<u>Addition</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2004</u>
Equipment	<u>\$ 19,764</u>	<u>-</u>	<u>-</u>	<u>\$ 19,764</u>





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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, 2004 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, 2004.

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.

We selected six disbursements and tested to determine they were supported by proper documentation, had been properly approved and were recorded to the proper account. The disbursement appeared to have been accounted for properly with the proper documentation and approvals.

3. 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.

4. 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.

Pastthwaite & Mitchell

December 21, 2004



RIVER REGION CANCER SCREENING
AND EARLY DETECTION DISTRICT
POST OFFICE BOX 336
SORRENTO, LA 70778-0335

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Entities)

June 30, 2004
Postlethwaite & Netheruville
328 East Corneruiew
Gonzales LA 70737

_____. (Auditors)

In connection with your compilation of our financial statements as of River Region Cancer District 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. *NA*

Yes [] 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. *NA*

Yes [] No []

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

Yes [] 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. *NA*

Yes [] 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 [] 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. *NA*

Yes [] No []

Prior Year Comments

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

Yes [] 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>Margaret B. Louyer</u>	Secretary	<u>MARGARET ROUYER</u>	Date	<u>7/21/04</u>
<u>Jim Bishop</u>	Treasurer	<u>MORRIS BISHOP</u>	Date	<u>7/21/04</u>
<u>James Lambert</u>	President	<u>LOUIS LAMBERT</u>	Date	<u>7/21/04</u>
	Chairman			