

10306

**HOME AWAY FROM HOME, INC.  
d/b/a GOOD SAMARITAN LIVING CENTER  
FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008**

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 6/9/10

 **Silva Gurtner & Abney**

Certified Public Accountants & Consultants

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# Silva Gurtner & Abney

Certified Public Accountants & Consultants

Brent A. Silva, CPA  
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\*Limited Liability Companies

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Home Away From Home, Inc.  
d/b/a Good Samaritan Living Center  
Franklinton, Louisiana

We have audited the accompanying statement of financial position of Home Away From Home, Inc. d/b/a Good Samaritan Living Center (a nonprofit organization) as of December 31, 2009 and the related statements of operations and changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of Home Away From Home Inc. d/b/a Good Samaritan Living Center's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of Home Away From Home, Inc. d/b/a Good Samaritan Living Center as of December 31, 2008 were audited by another auditor. That auditor expressed an unqualified opinion on those financial statements in his report dated May 19, 2009.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Home Away From Home, Inc. d/b/a Good Samaritan Living Center as of December 31, 2009, and the changes in its net assets and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audit was performed for the purpose of forming an opinion on the financial statements of Home Away From Home, Inc. d/b/a Good Samaritan Living Center, taken as a whole. The accompanying schedule of functional expenses is presented for the purpose of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements, and in our opinion, is fairly stated in all material respects, in relation to the financial statements taken as a whole.

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In accordance with *Government Auditing Standards*, we have also issued a report dated May 11, 2010 on our consideration of the Home Away From Home, Inc. d/b/a Good Samaritan Living Center's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Silva Gurtner & Abney, LLC*

May 11, 2010

**HOME AWAY FROM HOME, INC.**  
**d/b/a GOOD SAMARITAN LIVING CENTER**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2009 AND 2008**

ASSETS		
	2009	2008
Current Assets		
Cash	\$ 209,285	\$ 71,264
Receivables, net	381,281	492,486
Employee advances	278	-
Total current assets	590,844	563,750
Property, Plant, and Equipment, net	2,183,317	2,154,914
Other Assets		
Cash retained pursuant to loan agreement	151,588	150,799
Resident trust funds	16,397	24,478
Total other assets	167,985	175,277
Total Assets	\$ 2,942,146	\$ 2,893,941
LIABILITIES AND NET ASSETS		
Liabilities		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 238,747	\$ 281,773
Accrued interest payable	3,154	3,233
Current maturities of long-term debt	55,839	53,359
Total current liabilities	297,740	338,365
Long-term Liabilities		
Resident trust funds	16,397	24,478
Long-term debt, net of current maturities	2,069,683	2,125,802
Total long-term liabilities	2,086,080	2,150,280
Total liabilities	2,383,820	2,488,645
Net Assets - Unrestricted	558,326	405,296
Total Liabilities and Net Assets	\$ 2,942,146	\$ 2,893,941

The accompanying notes are an integral part of these statements.

**HOME AWAY FROM HOME, INC.**  
**d/b/a GOOD SAMARITAN LIVING CENTER**  
**STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS**  
**FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
Unrestricted Revenues and Other Support		
Resident service revenue	\$ 4,308,614	\$ 4,236,736
Grant income	88,200	-
Other income	5,763	5,260
Interest income	1,522	910
Total unrestricted revenues and other support	<u>4,404,099</u>	<u>4,242,906</u>
Expenses		
Salaries and benefits	2,257,678	2,207,249
Department of Health and Hospitals fee	205,456	223,150
Therapy	416,959	425,365
Insurance	155,096	185,796
Food cost	174,704	176,040
Depreciation	151,737	145,854
Interest	96,882	102,296
Medical supplies and drugs	348,074	277,905
Utilities	106,626	94,874
Other supplies	89,547	78,950
Miscellaneous	50,184	51,427
Professional fees	41,878	39,598
Computer expense	446	3,732
Contract services	88,661	66,704
Auto expense	22,143	18,435
Provision for bad debt	20,247	18,735
Equipment rental	-	1,038
Plant operations	4,315	4,400
Repairs and maintenance	20,436	31,852
Total expenses	<u>4,251,069</u>	<u>4,153,400</u>
Change in Net Assets	153,030	89,506
Net Assets - Beginning of Year	<u>405,296</u>	<u>315,790</u>
Net Assets - End of Year	<u>\$ 558,326</u>	<u>\$ 405,296</u>

The accompanying notes are an integral part of these statements.

**HOME AWAY FROM HOME, INC.**  
**d/b/a GOOD SAMARITAN LIVING CENTER**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
Cash Flows from Operating Activities		
Change in net assets	\$ 153,030	\$ 89,506
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	151,737	145,854
Changes in operating assets:		
Receivables	111,205	38,983
Employee advances	(278)	-
Other assets	(789)	(67,051)
Changes in operating liabilities:		
Accounts payable and accrued liabilities	(43,026)	(46,362)
Accrued interest payable	<u>(79)</u>	<u>(147)</u>
Net cash provided by operating activities	371,800	160,783
 Cash Flows from Investing Activities		
Payments for property, plant, and equipment	<u>(180,140)</u>	<u>(82,292)</u>
Net cash used in investing activities	(180,140)	(82,292)
 Cash Flows from Financing Activities:		
Payments of short-term debt	-	(50,000)
Payments of long-term debt	<u>(53,639)</u>	<u>(51,283)</u>
Net cash used in financing activities	<u>(53,639)</u>	<u>(101,283)</u>
 Net Increase (Decrease) in Cash	138,021	(22,792)
 Cash - Beginning of Year	<u>71,264</u>	<u>94,056</u>
 Cash - End of Year	<u><u>\$ 209,285</u></u>	<u><u>\$ 71,264</u></u>

The accompanying notes are an integral part of these statements.

**HOME AWAY FROM HOME, INC.**  
**d/b/a GOOD SAMARITAN LIVING CENTER**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Organization**

Good Samaritan Nursing Home, Inc. (GSNH) was incorporated on December 7, 1983 in Louisiana as a non-profit corporation. The nursing home operated until July 18, 2002, when all assets were sold to, and all liabilities were assumed by, Home Away From Home, Inc. (HAFH), a non-profit Louisiana Corporation. Home Away From Home, Inc. continued operations as a nursing home using the name Good Samaritan Nursing Home, and later as Good Samaritan Living Center (GSLC).

**Basis of Accounting**

Assets and liabilities, and revenues and expenses are reported on the accrual basis of accounting, in conformity with generally accepted accounting principles. Revenue is recognized when earned and expenses are recognized when liabilities are incurred.

**Income Taxes**

The Corporation has been recognized by the Internal Revenue Service as a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code (IRC) and is exempt from federal income taxes on related income pursuant to Sec. 501 (a) of the IRC. Management has evaluated its tax positions and has determined that there are no uncertainties in income taxes that require adjustments to or disclosures in the financial statements.

**Use of Estimates**

The preparation of the financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Property, Plant, and Equipment**

Equipment purchased from GSNH on July 18, 2002 was capitalized as cost at the book value of GSNH. The cost of land, building, and equipment was computed by management by inflating GSNH original cost using the Consumer Price Index. The building and equipment amounts were then reduced by the diminution in value based on its age.

Acquisitions after the purchase of GSNH assets are stated at cost. Depreciation of exhaustible property, plant, and equipment used by HAFH is charged as an expense against operations on HAFH's statements of operations, and accumulated depreciation is reported on HAFH's statements of financial position. Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

Building	10-35 Years
Vehicles	5 Years
Equipment	5-10 Years
Furniture and fixtures	5-15 Years



**HOME AWAY FROM HOME, INC.  
d/b/a GOOD SAMARITAN LIVING CENTER  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**Revenue**

Revenue is recognized based on monthly billings to residents. The majority of resident billings revenue was derived from Medicaid. This revenue is based in part, on cost reimbursement principles, and is subject to audit and rate adjustments by a third-party fiscal intermediary.

**Functional Expense Allocation**

Functional expenses are allocated among the various program services and general and administrative categories based on actual use or management's best estimate.

**Cash and Cash Equivalents**

For purposes of the statements of cash flows, HAFH considers all restricted highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents including bank repurchase agreements.

**Basis of Presentation**

HAFH is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets depending on the existence and/or nature of any donor restrictions. There were no temporarily or permanently restricted net assets as of December 31, 2009 and 2008.

**Receivables**

Receivables are stated at unpaid balances, less an allowance for doubtful accounts. HAFH provides for losses on receivables using the allowance method. The allowance is based on experience, third-party contracts and other circumstances. It is the HAFH's policy to charge off uncollectible receivables when management determines the receivable will not be collected.

**NOTE B – CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS**

HAFH has concentrated its credit risk by maintaining deposits in banks located within the same geographic region that may at times exceed amounts covered by insurance provided by the Federal Deposit Insurance Corporation up to \$250,000 per financial institution. HAFH's cash deposit balances were not in excess of the FDIC insurance at December 31, 2009 and 2008. HAFH has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

**HOME AWAY FROM HOME, INC.**  
**d/b/a GOOD SAMARITAN LIVING CENTER**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE C – RECEIVABLES**

As of December 31, 2009 and 2008, receivables were composed of:

	2009	2008
Accounts receivable - state	\$ 200,430	\$ 249,069
Accounts receivable - patient	16,843	7,335
A/R - Hospice	10,505	13,356
A/R - Medicare A	66,748	67,988
A/R - Medicare A Co-Pay	52,916	21,760
A/R - Medicare B	19,909	18,654
A/R - Medicare B Co-Pay	9,439	6,739
A/R MCR Co-Pay Settlement	11,491	110,085
	388,281	494,986
Less allowance for bad debt	(7,000)	(2,500)
Total receivables, net	\$ 381,281	\$ 492,486

**NOTE D – PROPERTY, PLANT, AND EQUIPMENT**

As of December 31, 2009 and 2008, property, plant, and equipment was composed of:

	12/31/08	Additions	Deletions	12/31/09
Building	\$ 2,429,748	\$ 175,063	\$ -	\$ 2,604,811
Vehicles	35,003	-	-	35,003
Equipment	83,845	5,077	-	88,922
Furniture and fixtures	316,839	-	-	316,839
	2,865,435	180,140	-	3,045,575
Less accumulated depreciation	(759,521)	(151,737)	-	(911,258)
	2,105,914	28,403	-	2,134,317
Land	49,000	-	-	49,000
Total property, plant and equipment	\$ 2,154,914	\$ 28,403	\$ -	\$ 2,183,317

**HOME AWAY FROM HOME, INC.**  
**d/b/a GOOD SAMARITAN LIVING CENTER**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE E – CASH RETAINED PURSUANT TO LOAN AGREEMENT**

The loan agreements with the USDA require HAFH to establish a Reserve Fund account and Depreciation/Contingency Fund account. Monthly deposits equal to 5 percent of the monthly loan payments are required for each of the accounts. The monthly deposits are to continue until the amount equal to one annual loan payment has been accumulated. As of December 31, 2009, the equivalent of one annual loan payment has been accumulated in these accounts. As provided by the terms of the loan agreements, the Organization no longer makes monthly deposits to these accounts. The fund account balances at December 31 follow.

	2009	2008
Reserve Fund account	\$ 75,451	\$ 75,455
Depreciation/Contingency Fund account	76,137	75,344
	\$ 151,588	\$ 150,799

**NOTE F – RESIDENT TRUST FUNDS**

These are funds that belong to the residents that are held in trust by Home Away From Home, Inc.

**NOTE G – COMPENSATED ABSENCES**

Full time employees working forty hours a week earn vacation of 5 days after one year of full time employment. After three years of full time employment, employees will be entitled to ten days or eighty hours of vacation with pay per year. After ten years of continuous full time employment, an employee is entitled to 15 days or 120 hours of paid vacation per year. Full time employees working thirty two to forty hours per week earn a vacation reflecting the hours worked during a normal work week with pay. For example, an employee whose average work week is 32 hours a week is granted a paid vacation equal to 32 hours of work. After three years of full time employment, employees are entitled to vacation hours equal to two times their average work week per year. After ten years of full time employment, employees are entitled to vacation hours equal to three times their average work week per year. Annual vacation cannot be accumulated beyond the employee's anniversary date and must be taken in the year it is earned. For the years ended December 31, 2009 and 2008, the accrued vacation balance was \$29,067 and \$19,335, respectively.

**NOTE H – NOTES PAYABLE**

As a result of Hurricane Katrina, the required monthly note payments on USDA notes were temporarily suspended. On April 6, 2006, the accrued interest was added and two new notes were executed for \$1,931,762 and \$387,842. Monthly payments of \$10,451 and \$2,099 including interest of 4.5% resumed on April 19, 2006. The loan agreements with the USDA are secured by promissory notes, pledges of facility revenues from the operations of the facility, and a first mortgage on the real estate and personal property owned or purchased by HAFH.

**HOME AWAY FROM HOME, INC.**  
**d/b/a GOOD SAMARITAN LIVING CENTER**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE H – NOTES PAYABLE, continued**

The following is a summary of long-term debt at December 31:

	2009	2008
4.5 % interest payable to USDA guaranteed loan in the amount of \$1,931,762 dated April 19, 2006.	\$1,770,161	\$1,814,823
4.5% interest payable to USDA guaranteed loan in the amount of \$387,842 dated April 19, 2006.	355,361	364,338
Total long-term debt	2,125,522	2,179,161
Less current maturities	(55,839)	(53,359)
Total long-term debt, net of current maturities	\$2,069,683	\$2,125,802

Maturities are as follows:

2010	\$	55,839
2011		58,404
2012		61,088
2013		63,893
2014		66,829
2015-2019		371,416
2020-2024		479,582
2025-2029		600,338
2030-2032		368,133
	\$	2,125,522

Interest expense on notes payable for the years ending December 31, 2009 and 2008 was \$96,882 and \$102,296, respectively.

**NOTE I – RESIDENT SERVICE REVENUE**

HAFH has agreements with third-party payors that provide for payments to Home Away From Home, Inc, at amounts different from its established rates. A summary of the payment arrangements with major third party payors follows:

Medicare – Resident care services rendered to Medicare program beneficiaries are paid at prospectively determined rates. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. Inpatient nonacute services, and defined capital and medical education costs related to Medicare beneficiaries are paid based on a cost reimbursement methodology. Home Away From Home, Inc. is reimbursed for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by Home Away From Home, Inc. and audits thereof by the Medicare fiscal intermediary. Medicare billings amounted to \$1,463,554 in 2009 and \$1,150,426 in 2008, 33% and 27% of resident service revenue, respectively.

**HOME AWAY FROM HOME, INC.**  
**d/b/a GOOD SAMARITAN LIVING CENTER**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE I – RESIDENT SERVICE REVENUE, continued**

Medicaid – Resident care services rendered to Medicaid program beneficiaries are reimbursed under a cost reimbursement methodology. Home Away From Home, Inc is reimbursed at a tentative rate with final settlement determined after submission of annual cost reports. Medicaid billing amounted to \$2,294,057 in 2009 and \$1,150,426 in 2008, 52% and 57% of resident service revenue, respectively.

Laws and regulations governing the Medicare/Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

Home Away From Home, Inc. also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to Home Away From Home, Inc. under these agreements includes prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates.

**NOTE J – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, May 11, 2010, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**SUPPLEMENTARY INFORMATION**

**HOME AWAY FROM HOME, INC.**  
**d/b/a GOOD SAMARITAN LIVING CENTER**  
**SCHEDULE OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Program Services						Supporting Services		Total Program and Supporting Services
	Nursing Services	Plant Operations	Dietary Services	Housekeeping Services	Consultants	Recreation Services	Total	General and Administrative	
Salaries and wages	\$ 1,404,232	\$ 39,104	\$ 182,286	\$ 114,527	\$ -	\$ 79,540	\$ 1,819,689	\$ 231,604	\$ 2,051,293
Payroll taxes	121,126	3,373	15,723	9,879	-	6,861	156,962	19,978	176,940
Employee benefits	20,157	561	2,617	1,644	-	1,142	26,121	3,324	29,445
Total salaries and benefits	1,545,515	43,038	200,626	126,050	-	87,543	2,002,772	254,906	2,257,678
Department of Health and Hospitals fee	-	-	-	-	-	-	-	205,456	205,456
Therapy	416,959	-	-	-	-	-	416,959	-	416,959
Insurance	120,787	688	10,918	4,667	-	3,454	140,514	14,582	155,096
Food cost	-	-	174,704	-	-	-	174,704	-	174,704
Depreciation	106,215	-	30,347	-	-	-	136,562	15,175	151,737
Interest	67,818	-	19,376	-	-	-	87,194	9,688	96,882
Medical supplies and drugs	348,074	-	-	-	-	-	348,074	-	348,074
Utilities	74,638	-	21,325	-	-	-	95,963	10,663	106,626
Other supplies	-	14,906	22,222	24,823	-	-	61,951	27,596	89,547
Miscellaneous	6,345	-	-	-	-	4,917	11,262	38,922	50,184
Professional fees	-	-	-	-	-	-	-	41,878	41,878
Computer expense	-	-	-	-	-	-	-	446	446
Contract services	-	-	-	-	88,661	-	88,661	-	88,661
Auto expense	-	-	-	-	-	-	-	22,143	22,143
Provision for bad debt	-	-	-	-	-	-	-	20,247	20,247
Plant operations	-	-	-	-	-	-	-	4,315	4,315
Repairs and maintenance	-	11,238	7,673	-	-	-	18,911	1,525	20,436
Total other expenses	1,140,836	26,832	286,565	29,490	88,661	8,371	1,580,755	412,636	1,993,391
Total expenses	\$ 2,686,351	\$ 69,870	\$ 487,191	\$ 155,540	\$ 88,661	\$ 95,914	\$ 3,583,527	\$ 667,542	\$ 4,251,069

See accompanying auditors' report.

**OTHER INDEPENDENT AUDITORS' REPORT**



# Silva Gurtner & Abney

Certified Public Accountants & Consultants

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## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors  
Home Away From Home, Inc.  
d/b/a Good Samaritan Living Center  
Franklinton, Louisiana

We have audited the financial statements of Home Away From Home, Inc. d/b/a Good Samaritan Living Center (a nonprofit organization) as of and for the year ended December 31, 2009, and have issued our report thereon dated May 11, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control over Financial Reporting

In planning and performing our audit, we considered Home Away From Home, Inc. d/b/a Good Samaritan Living Center's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Home Away From Home, Inc. d/b/a Good Samaritan Living Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Home Away From Home, Inc. d/b/a Good Samaritan Living Center's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Home Away From Home, Inc. d/b/a Good Samaritan Living Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the board of directors, management, and the Louisiana Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

*Silva Gurtner & Abney, LLC*

May 11, 2010