

LATIMER COUNTY HOSPITAL AUTHORITY
DBA
LATIMER COUNTY GENERAL HOSPITAL
Financial Statements
June 30, 2011 and 2010
With Independent Auditors' Report Thereon

JOHNSTON & BRYANT

Certified Public Accountants

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MEMBER
American Institute of Certified Public Accountants
Oklahoma Society of Certified Public Accountants

Independent Auditors Report

The Board of Trustees
Latimer County Hospital Authority
d/b/a Latimer County General Hospital
Wilburton, Oklahoma

We have audited the accompanying balance sheet of Latimer County Hospital Authority d/b/a Latimer County General Hospital as of June 30, 2011 and 2010, and the related statements of revenue and expenses and changes in net assets, and cash flows for the years then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of a 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 the 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.

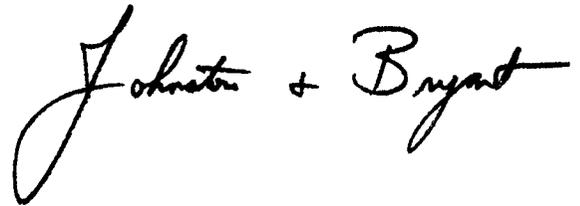
The Authority has chosen not to prepare management Discussion and Analysis which is required under accounting principles generally accepted in the United States of America. The effects of this omission is not reasonably determinable.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Latimer County Hospital Authority d/b/a Latimer County General Hospital as of June 30, 2011 and 2010, and the results of its operations, changes in its net assets its and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated July 15, 2011 on our consideration of Latimer County General Hospital Authority, d/b/a Latimer County General Hospital's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements 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 considered in assessing the results of our audit.

Board of Trustees
Latimer County Hospital Authority
d/b/a Latimer County General Hospital
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Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary schedules of net patient service revenue, other revenue, and operating expenses on pages 13-15 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink, reading "Johnston + Bryant". The signature is written in a cursive style with a large initial "J" and a long horizontal stroke at the end.

July 15, 2011

LATIMER COUNTY HOSPITAL AUTHORITY
DBA
LATIMER COUNTY GENERAL HOSPITAL
 Balance Sheet
 June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Current Assets		
Cash on Hand and in Banks, including Time Deposits	\$ 2,306,753	\$ 2,298,369
Accounts Receivable - Patients, Less Allowances	867,414	967,111
Other Receivables – Sales Tax	48,012	54,670
Inventories	54,439	66,855
Prepaid Expenses	<u>-</u>	<u>-</u>
Total Current Assets	<u>3,276,618</u>	<u>3,387,005</u>
Capital Assets, Net	<u>4,200,070</u>	<u>4,328,492</u>
Total Assets	<u>\$ 7,476,688</u>	<u>\$ 7,715,497</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable	\$ 85,087	\$ -
Accrued Payroll and Vacations	274,164	274,569
Accrued Payroll Taxes and Withholding	<u>-</u>	<u>-</u>
Total Current Liabilities	<u>359,251</u>	<u>274,569</u>
Net Assets		
Unrestricted	2,917,367	3,112,436
Invested in Capital Assets, Net of Related Debt	<u>4,200,070</u>	<u>4,328,492</u>
Total Net Assets	<u>7,117,437</u>	<u>7,440,928</u>
Total Liabilities and Net Assets	<u>\$ 7,476,688</u>	<u>\$ 7,715,497</u>

The accompanying notes are an integral part of these financial statements.

LATIMER COUNTY HOSPITAL AUTHORITY
DBA
LATIMER COUNTY GENERAL HOSPITAL
Statement of Revenues and Expenses
and Changes in Net Assets
Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Net Patient Service Revenue	\$ 6,963,827	\$ 7,519,293
Other Operating Revenue	29,881	14,657
Total Revenues	<u>6,993,708</u>	<u>7,533,950</u>
Expenses		
Nursing Services	3,394,269	3,578,646
Other Professional Services	2,266,091	2,135,201
General Services	596,714	601,943
Administrative Services	1,639,046	1,697,580
Provision for Depreciation	180,265	152,363
Total Expenses	<u>8,076,385</u>	<u>8,165,733</u>
Net Income (Loss) from Operations	<u>(1,082,677)</u>	<u>(631,783)</u>
Non-Operating Income		
Donations and Grants	46,105	27,983
Interest Income	29,618	41,868
County Sales Tax	683,463	665,342
Total Non-Operating	<u>759,186</u>	<u>735,193</u>
Change in Net Assets	(323,491)	103,410
Net Assets, Beginning of Year	<u>7,440,928</u>	<u>7,337,518</u>
Net Assets, End of Year	<u>\$ 7,117,437</u>	<u>\$ 7,440,928</u>

The accompanying notes are an integral part of these financial statements.

LATIMER COUNTY HOSPITAL AUTHORITY
DBA
LATIMER COUNTY GENERAL HOSPITAL
Statement of Cash Flow
Years Ended June 30, 2011 and 2010

	2011	2010
Cash Flow from Operating Activities		
Patient Service Revenue	\$ 7,063,524	\$ 7,213,905
Other Revenue	48,955	47,252
Payment to Vendors and Suppliers	(3,992,185)	(4,354,924)
Payment to Employees	(3,819,253)	(3,916,915)
Net Cash Provided By/(Used in)		
Operating Activities	(698,959)	(1,010,682)
Cash Flows from Non-Capital Financing Activities		
Sales Tax Receipts	683,463	665,342
Donations	46,105	27,983
Net Cash Provided By Non-Capital		
Financing Activities	729,568	693,325
Cash Flows from Investing Activities		
Purchase of Capital Assets	(51,843)	(666,337)
Income from Investments	29,618	41,868
Net Cash Provided (Used) in		
Investing Activities	(22,225)	(624,469)
Increase/ (Decrease) in Cash	8,384	(941,826)
Cash - Beginning of Year	2,298,369	3,240,196
Cash - End of Year	\$ 2,306,753	\$ 2,298,369

The accompanying notes are an integral part of these financial statements.

LATIMER COUNTY HOSPITAL AUTHORITY
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Statement of Cash Flows
Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Cash Flow from Operating Activities		
Operating Income/(Loss)	\$ (1,082,677)	\$ (631,783)
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided By Operating Activities:		
Depreciation	180,265	152,363
Changes in:		
Patient and Other Accounts Receivable	106,355	(293,344)
Estimated Third Party Settlements	-	
Supplies, Prepaid Expenses and Other Assets	12,416	20,551
Accounts Payable and Accrued Expenses	<u>84,682</u>	<u>(258,469)</u>
Net Cash Provided/(used in) Operating Activities	<u>\$ (698,959)</u>	<u>\$ (1,010,682)</u>

The accompanying notes are an integral part of these financial statements.

LATIMER COUNTY HOSPITAL AUTHORITY
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LATIMER COUNTY GENERAL HOSPITAL
Notes to the Financial Statements
June 30, 2011 and 2010

Note 1. Ownership

The Latimer County General Hospital is owned by Latimer County and operated by the Latimer County Hospital Authority as a public trust created under Title 60, Oklahoma Statutes, 1961 for the benefit of the County. The Hospital consists of thirty-seven beds. The Hospital is a governmental entity as defined by GASB.

Note 2. Summary of Significant Accounting Policies

General Accounting Consideration - Latimer County Hospital Authority d/b/a Latimer County General Hospital provides short-term inpatient and outpatient healthcare. A large part of the Hospital services are for patients whose bills are paid in whole or in part by third-party payors, e.g., Medicare, Medicaid, and private insurance carriers. Record keeping, influenced by these third-party payors, requires a higher level of accountability including more financial and statistical information.

Patient Accounts Receivable - Patient service revenue is accounted for at established rates on the accrual basis. The Authority provides allowances for doubtful receivables equal to the estimated collection losses that will be included in collection of all receivables. The estimated losses are based on historical collection experience coupled with review of the current status of the existing receivables. Preliminary calculations of revenue adjustments relative to third-party contractual agreements are included in the accompanying financial statements. Normal variances between these estimates and final settlements upon audit by third-party payors are included in the statement of revenues and expenses in the year in which the settlement occurs.

Inventory - Inventory is generally stated at cost on the first-in, first-out method.

Property, Plant and Equipment - Property, plant and equipment are stated at cost less accumulated depreciation. Maintenance and repairs are charged to expense as incurred and betterments are capitalized. Gains and losses from sales or retirements are included in income in the period of disposition.

Depreciation expense is computed using the straight-line method over the estimated useful lives of related assets. The ranges of such useful lives are as follows:

Land Improvements	8-30 Years
Building	10-40 Years
Building Improvements	10-20 Years
Fixed Equipment	5-25 Years
Major Moveable Equipment	5-20 Years

LATIMER COUNTY HOSPITAL AUTHORITY
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Notes to the Financial Statements
June 30, 2011 and 2010

Note 2. Summary of Significant Accounting Policies (continued)

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the 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.

Accounting Standards – Pursuant to Governmental Accounting Standards Board (GASB) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the Hospital has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

The Authority's financial statements are presented in accordance with the requirements of GASB Statement No. 34, *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments*. Under GASB Statement No. 34, the Authority is required to present a statement of net assets classified between current and non-current assets and liabilities, a statement of revenues, expenses and changes in net assets, with separate presentation for operating and non-operating revenue and expenses and statement of cash flows using the direct methods.

Risk Management - The Hospital is exposed to various risk of loss from torts; theft of, damage to, destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters except certain natural disasters.

Income Taxes – The Authority is exempt under Section 501 (A) of the Internal Revenue Code as an organization described under Section 501 (c) (3) of the code.

Cash Equivalents – The Authority considers all liquid investments which have original maturities of six months or less to be cash equivalents.

Medical Malpractice Coverage and Claims - The Hospital pays fixed premiums for annual medical malpractice coverage under occurrence-basis policies. In general, the Hospital bears risks for any individual claims with costs exceeding \$1,000,000 and the excess, if any, over aggregate cost of \$3,000,000 for claims occurring during the policy year. The Hospital accrues the expense of its share of malpractice claim costs, if any, of any reported and unreported incidents of potential improper professional service occurring during the year by estimating the probable ultimate cost of any incident. Such estimates are based on the Hospital's own claims experience. No accrual for medical malpractice claims has been made in the accompanying financial statements.

LATIMER COUNTY HOSPITAL AUTHORITY
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Notes to the Financial Statements
June 30, 2011 and 2010

Note 2. Summary of Significant Accounting Policies (continued)

Proprietary Fund Accounting – The Hospital utilizes the proprietary fund method of accounting whereby revenue and expenses are recognized on the accrual basis. Substantially all revenues and expenses are subject to accrual.

Charity Care – The hospital provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates.

Net Patient Service Revenue – Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Note 3. Amounts Payable on Cost Reimbursement Programs

The Hospital renders services to patients under contractual arrangements with the Medicare and Medicaid programs. The programs' administrative procedures preclude final determination of amounts due the Hospital for services to program patients until after the Hospital's cost reports are audited or otherwise reviewed and settled upon by the respective administrative agencies. Medicare cost reports have been audited and settled through 2009

Note 4. Accounts Receivable – Patients

	2011	2010
Total Accounts Receivable - Patients	\$ 2,333,341	\$ 2,441,083
Less Allowance for Uncollectible Accounts	1,465,927	1,473,972
Total	\$ 867,414	\$ 967,111

The allowance for uncollectible accounts is based upon all accounts over 120 days from date of discharge and management's estimate.

LATIMER COUNTY HOSPITAL AUTHORITY
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Notes to the Financial Statements
June 30, 2011 and 2010

Note 5. Cash and Deposits
At June 30, 2011 and 2010, bank balances were as follows:

	2011	2010
Insured (FDIC)	\$ 1,177,778	\$ 1,080,247
Collateralized by securities held by the pledging financial institution's trust department in the hospitals's name	1,120,154	1,242,218
Uninsured, uncollateralized or collateralized by securities held its trust department or agent in other than the hospitals's name	-	-
Total	\$ 2,297,932	\$ 2,322,465
Carrying Value	\$ 2,306,753	\$ 2,298,369

Custodial Credit Risk – Exposure to custodial credit related to deposits exists when the Hospital holds deposits that are uninsured and uncollateralized; collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Hospital’s name; or collateralized without a written or approved collateral agreement. Exposure to custodial credit risk related to investments exists when the Hospital holds investments that are uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the Hospital’s name.

The Hospital secures cash deposits in excess of \$100,000 with U.S. Government or Federal Agency securities. State law requires all deposits of public funds to be collateralized.

Note 6. Compensated Absences

The Authority’s employees earn vacation days at varying rates depending on years of service. Employees may accumulate vacation days up to a specified maximum. Compensated absence liabilities are computed using regular pay in effect at the balance sheet date plus an additional amount for compensation related payments such as social security and Medicare taxes computed using rates in effect at that date

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Notes to the Financial Statements
June 30, 2011 and 2010

Note 8. Patient Service Revenue

The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

Medicare - Inpatient acute care services rendered to Medicare program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic and other factors. Inpatient nonacute services, certain outpatient services and defined capital costs related to Medicare beneficiaries are paid based on a cost reimbursement methodology. The Hospital is reimbursed for cost reimbursement items at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare fiscal intermediary. The Hospital's classification of patients under the Medicare program and the appropriateness of their admission are subject to an independent review by a peer review organization under contract with the Hospital.

Medicaid - Inpatient and outpatient services rendered to Medicaid program beneficiaries are reimbursed at a prospectively determined per-diem rate or established fee.

Blue Cross - Inpatient services rendered to Blue Cross subscribers are reimbursed at prospectively determined rates per day of hospitalization. The prospectively determined per-diem rates are not subject to retroactive adjustment.

Other Carriers - The Hospital has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payment to the Hospital under these agreements includes prospectively determined rates per discharge, discounts from established charges and prospectively determined daily rates.

Note 9. Concentration of Credit Risk

The Hospital is located in Wilburton, Oklahoma. The Hospital grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements.

LATIMER COUNTY HOSPITAL AUTHORITY
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Net Patient Service Revenue
Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Daily Patient Service		
Medical and Surgical	\$ 358,308	\$ 413,685
Observation Room	4,991	2,826
	<u>363,299</u>	<u>416,511</u>
Total Daily Patient Service		
Other Nursing Services		
Central Service and Supply	125,619	128,202
Emergency Room	543,836	493,660
	<u>669,455</u>	<u>621,862</u>
Total Other Nursing Units		
Other Professional Services		
Laboratory	2,183,669	1,883,564
Electrocardiology	155,171	158,707
Radiology	1,807,470	1,851,752
Pharmacy and I.V.'s	782,461	865,034
Inhalation Therapy	295,076	331,847
Clinic	892,905	899,540
Home Health	1,777,634	1,849,269
	<u>7,894,386</u>	<u>7,839,713</u>
Total Other Professional Services		
Total Patient Service Revenue	8,927,140	8,878,086
Less Contractual Adjustments		
Welfare	524,844	377,833
Medicare (Includes DRG Excess)	152,964	229,724
Bad Debts	835,557	567,391
Other Adjustments	449,948	183,845
	<u>4,963,313</u>	<u>1,358,793</u>
Net Patient Service Revenue	<u>\$ 6,963,827</u>	<u>\$ 7,519,293</u>

See accompanying accountant's report.

LATIMER COUNTY HOSPITAL AUTHORITY
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Other Revenue
Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Miscellaneous	<u>\$ 29,881</u>	<u>\$ 14,657</u>
 Total Other Operating Revenue	 <u><u>\$ 29,881</u></u>	 <u><u>\$ 14,657</u></u>

See accompanying accountant's report.

LATIMER COUNTY HOSPITAL AUTHORITY
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Operating Expenses
Years Ended June 30, 2011 and 2011

	2011		Total
	Salaries and Wages	Supplies and Other Expenses	
Nursing Services			
Medical and Surgical	\$ 1,049,965	\$ 3,483	\$ 1,053,448
Medical Supplies	20,983	88,006	108,989
Emergency Room	168	338,530	338,698
Home Health	1,200,273	692,861	1,893,134
Total Nursing Services	\$ 2,271,389	\$ 1,122,880	\$ 3,394,269
Other Professional Services			
Laboratory	\$ 239,981	\$ 426,432	\$ 666,413
Radiology	230,088	395,340	625,428
Pharmacy and I.V.'s	54,984	141,030	196,014
Inhalation Therapy	31,727	23,651	55,378
Clinic	270,554	452,304	722,858
Total Professional Services	\$ 827,334	\$ 1,438,757	\$ 2,266,091
General Services			
Operation and Maintenance	\$ 59,445	\$ 102,103	\$ 161,548
Medical Records	130,959	-	130,959
Dietary	97,293	37,923	135,216
Housekeeping Laundry	105,761	63,230	168,991
Total General Services	\$ 393,458	\$ 203,256	\$ 596,714
Administrative Services			
Administration and Office	\$ 323,844	\$ 499,025	\$ 822,869
Employees Benefits	-	612,469	612,469
Insurance	-	203,708	203,708
Total Administrative Services	\$ 323,844	\$ 1,315,202	\$ 1,639,046

See accompanying accountant's report.

2010		
Salaries and Wages	Supplies and Other Expenses	Total
\$ 1,130,906	\$ 6,690	\$ 1,137,596
41,781	72,387	114,168
2,701	439,089	441,790
1,248,480	636,612	1,885,092
<u>\$ 2,423,868</u>	<u>\$ 1,154,778</u>	<u>\$ 3,578,646</u>
\$ 232,565	\$ 447,932	\$ 680,497
203,588	396,024	599,612
52,819	146,824	199,643
43,885	29,536	73,421
178,976	403,052	582,028
<u>\$ 711,833</u>	<u>\$ 1,423,368</u>	<u>\$ 2,135,201</u>
\$ 67,397	\$ 105,172	\$ 172,569
109,138	1,093	110,231
115,613	35,072	150,685
107,810	60,648	168,458
<u>\$ 399,958</u>	<u>\$ 201,985</u>	<u>\$ 601,943</u>
\$ 378,073	\$ 433,970	\$ 812,043
-	659,900	659,900
-	225,637	225,637
<u>\$ 378,073</u>	<u>\$ 1,319,507</u>	<u>\$ 1,697,580</u>

**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**

The Board of Trustees
Latimer County Hospital Authority
D/B/A Latimer County General Hospital
Wilburton, Oklahoma

We have audited the financial statements of Latimer County Hospital Authority, Wilburton County, Oklahoma as of and for the year ended June 30, 2011, and have issued our report thereon dated July 15, 2011. As stated in our report, management has elected to not prepare a management discussion and analysis which is required under accounting principals generally accepted in the United States of America. 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 Latimer County Hospital Authority '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 nor for the purpose of expressing an opinion on the effectiveness of Latimer County Hospital Authority 's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District'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 and correct 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 would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify and deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether Latimer County Hospital Authority's financial statements are free of material misstatements, 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.

The Board of Trustees
Latimer County Hospital Authority
D/B/A Latimer County General Hospital
Wilburton, Oklahoma
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This report is intended solely for the information and use of management, others within the organization, board of trustees, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

July 15, 2011