

**PARK REST
HARDIN COUNTY HEALTH CENTER**

**FINANCIAL STATEMENTS
AND AUDITORS' REPORTS
JUNE 30, 2009**

**PARK REST HARDIN COUNTY HEALTH CENTER
 SAVANNAH, TENNESSEE
 INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS
 JUNE 30, 2009**

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**PARK REST HARDIN COUNTY HEALTH CENTER
ROSTER OF PUBLICLY ELECTED OFFICIALS AND MANAGEMENT OFFICIALS
JUNE 30, 2009**

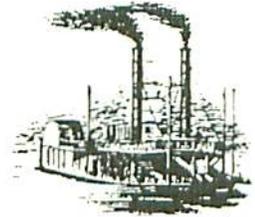
COUNTY COMMISSION

*Gary Combs	Fred McFalls, Jr.
Adam Coleman	Charles Howard
David Childers	*Roger L. Jenkins
Tracey Grisham	James Whitehorn, Sr.
*Jimmy G. Grisham	Kathy Smith
Ernie Bigbie	*Nickie L. Cagle
Gene Bryant	Mike Jerrolds
*Wally Hamilton	Stacey Stricklin
Tom Haggard	*Emery White
James S. Berry, Jr.	*Mike Fowler

MANAGEMENT OFFICIALS

Jo Park	Manager
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*Member of nursing home committee



INDEPENDENT AUDITORS' REPORT

Park Rest Hardin County Health Center
Savannah, Tennessee

We have audited the accompanying financial statements of Park Rest Hardin County Health Center (a department of Hardin County, Tennessee) as of and for the years ended June 30, 2009 and 2008, as listed in the table of contents. These financial statements are the responsibility of Park Rest Hardin County Health Center'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 *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.

As discussed in Note 1, the financial statements of Park Rest Hardin County Health Center are intended to present the financial position, results of operations, and cash flows of proprietary fund types of only that portion of the financial reporting entity of Hardin County, Tennessee, that is attributable to the transactions of Park Rest Hardin County Health Center. They do not purport to, and do not, present fairly the financial position of Hardin County, Tennessee, as of June 30, 2009 and 2008, and the changes in its financial position, or, where applicable, its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Park Rest Hardin County Health Center as of June 30, 2009 and 2008, and the results of its operations and its 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 September 8, 2009, on our consideration of Park Rest Hardin County Health Center'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.

Williams, Jerrold, Godwin & Nichols, PLLC

September 8, 2009

**PARK REST HARDIN COUNTY HEALTH CENTER
STATEMENTS OF NET ASSETS
JUNE 30, 2009 AND 2008**

	2009	2008
ASSETS		
CURRENT ASSETS		
Cash	\$ 201,410	\$ 155,310
Accounts receivable, net of allowance for doubtful accounts of \$29,458 (29,458 in 2008)	136,138	21,158
Due from Hardin Home	-	278,123
Inventory	5,202	5,202
Prepaid expenses	15,757	24,805
TOTAL CURRENT ASSETS	358,507	484,598
FIXED ASSETS		
Land	26,700	26,700
Building and improvements	1,127,838	1,127,838
Furniture and fixtures	61,532	51,533
Equipment	281,212	253,158
	1,497,282	1,459,229
Less: accumulated depreciation	955,653	909,872
NET FIXED ASSETS	541,629	549,357
OTHER ASSETS		
Trust funds	6,263	414
TOTAL ASSETS	\$ 906,399	\$ 1,034,369
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 26,505	\$ 32,658
Accrued management fee	834,546	941,742
Other accrued expenses	150,492	202,060
Trust funds	6,263	414
TOTAL CURRENT LIABILITIES	1,017,806	1,176,874
NET ASSETS		
Invested in capital assets	541,629	549,357
Unrestricted (deficit)	(653,036)	(691,862)
TOTAL NET ASSETS (DEFICIT)	(111,407)	(142,505)
TOTAL LIABILITIES AND NET ASSETS	\$ 906,399	\$ 1,034,369

**PARK REST HARDIN COUNTY HEALTH CENTER
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
OPERATING REVENUES		
Patient revenues	<u>\$ 2,526,268</u>	<u>\$ 2,436,445</u>
OPERATING EXPENSES		
Administrative	904,271	898,410
Dietary	235,466	256,385
Housekeeping	110,438	107,813
Laundry	120,000	120,000
Operation and maintenance	158,906	154,562
Nursing	875,255	977,027
Social service	45,513	49,198
Depreciation	45,781	45,986
TOTAL OPERATING EXPENSES	<u>2,495,630</u>	<u>2,609,381</u>
NET OPERATING INCOME (EXPENSE)	<u>30,638</u>	<u>(172,936)</u>
NONOPERATING REVENUES (EXPENSES)		
Interest revenue	418	338
Other (net)	42	630
NONOPERATING REVENUE (EXPENSE) - NET	<u>460</u>	<u>968</u>
INCREASE (DECREASE) IN NET ASSETS	31,098	(171,968)
NET ASSETS (DEFICIT) - BEGINNING OF YEAR	<u>(142,505)</u>	<u>29,463</u>
NET ASSETS (DEFICIT) - END OF YEAR	<u><u>\$ (111,407)</u></u>	<u><u>\$ (142,505)</u></u>

**PARK REST HARDIN COUNTY HEALTH CENTER
STATEMENTS OF CASH FLOWS
YEAR ENDED JUNE 30, 2009 AND 2008**

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from patient services	\$ 2,411,288	\$ 2,560,420
Payments to suppliers	(978,174)	(953,348)
Payments to employees	(1,349,421)	(1,445,589)
Other operating cash receipts	42	630
	83,735	162,113
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of equipment	(38,053)	(11,379)
Interest income	418	338
	(37,635)	(11,041)
NET CHANGE IN CASH	46,100	151,072
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	155,310	4,238
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 201,410	\$ 155,310
 RECONCILIATION OF OPERATING REVENUE TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income (loss)	\$ 30,638	\$ (172,936)
Adjustments to derive cash effect:		
Depreciation	45,781	45,986
Accounts receivable	(114,980)	123,975
Due from Hardin Home	278,123	4,532
Prepaid insurance	9,048	(6,986)
Inventory	-	1,600
Accounts payable	(6,153)	(894)
Accrued management fee	(107,196)	129,357
Accrued expenses	(51,568)	36,849
Other revenue	42	630
	\$ 83,735	\$ 162,113

**PARK REST HARDIN COUNTY HEALTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 1: GENERAL INFORMATION

General

Park Rest Hardin County Health Center (Park Rest) is a 62-bed intermediate care facility owned by Hardin County, Tennessee. Park Rest is located in Savannah, Tennessee, and began operations in 1986. Park Rest provides health care and services primarily to individuals in the Hardin County, Tennessee area who do not require the degree of care and treatment which a hospital or skilled nursing facility is designed to provide, but who, because of their mental or physical condition, require care and services which can be made available to them only through institutional facilities.

Fund Accounting

The accounts of Park Rest are organized on the basis of funds. The operations of funds are accounted for with a separate set of self-balancing accounts that comprise their assets, liabilities, fund equity, revenues, and expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The accounts in the financial statements in this report fall under one broad fund category as follows:

Proprietary Funds

Enterprise Funds – Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Reporting Entity

Park Rest is a department of Hardin County, Tennessee. Park Rest is not a legally separate entity but the County Board of Commissioners is responsible for appointing each member of the nursing home committee, which oversees Park Rest's operations. In addition, nursing home revenues were the source of repayment for bonds issued to finance construction of the facility.

**PARK REST HARDIN COUNTY HEALTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The financial statements of Park Rest are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. The following is a summary of the more significant accounting policies.

Inventory

Inventory is valued at the lower of cost (FIFO) or market, and consists entirely of supplies.

Property and Equipment

All fixed assets are stated at historical cost. Depreciation expense is calculated principally by the straight-line method to allocate the costs of depreciable assets over their estimated useful lives. Maintenance and repairs which do not materially extend their useful lives are charged to expense as incurred.

GASB Conformity

The financial statements included herein are prepared in conformity with generally accepted accounting principles as set forth in the pronouncements of the Governmental Accounting Standards Board (GASB). Park Rest applies Financial Accounting Standards Board (FASB) pronouncements, Accounting Principles Board (APB) Opinions, and Committee on Accounting Procedure (CAP) Accounting Research Bulletins issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. GASB Statement Nos. 20 and 34 provide the option of electing to apply FASB pronouncements issued after November 30, 1989. Park Rest has elected not to apply those pronouncements.

Cash and cash equivalents

Cash and cash equivalents, as used in the Statement of Cash Flows, includes demand deposit accounts and certificates of deposit with maturities of three months or less when purchased, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 9.

**PARK REST HARDIN COUNTY HEALTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2009**

Operating revenues / expenses

Proprietary funds distinguish operating revenues from non-operating items. Operating revenues and expenses generally result from providing services in connection with the nursing home's principal ongoing operations. The principal operating revenues of Park Rest are charges for patient services. Operating expenses include salaries and wages of employees, administrative expenses, and depreciation on capital assets.

NOTE 3: RELATED PARTY TRANSACTIONS

During the year Hardin Home (a nursing home facility owned by the manager of Park Rest) provided Park Rest with laundry services. Hardin Home based the laundry charges on prevailing rates for laundry in the area. The total laundry charges for the year were \$120,000.

Park Rest prepared meals for residents of Hardin Home. The charges for the meals approximated Park Rest's actual costs of providing the meals. The dietary charges for the year totaled \$156,000.

Some employees work for both facilities and each facility is responsible for its share of applicable payroll expenses.

The County has contracted with the owner of Hardin Home to manage Park Rest. The management fee is seven percent of the gross revenues received by the facility from all sources and equaled \$176,839 in 2009.

The amount shown in the financial statements as Due from Hardin Home represents the net effect of all the situations described above.

Park Rest is responsible to pay the County a monthly administrative fee equal to one percent of gross revenues. For 2009, that fee equaled \$25,263.

NOTE 4: RISK MANAGEMENT

Park Rest is subject to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is carried for employees' bonds, personal and professional liability, and property destruction. There have been no significant reductions in insurance coverage. Settled claims have not exceeded insurance coverage for any of the past three fiscal years.

**PARK REST HARDIN COUNTY HEALTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 5: CUSTODIAL CREDIT RISK - DEPOSITS

Park Rest's investment policies are governed by State statute. Included in permissible investments are direct obligations of the U.S. Government and agency securities, certificates of deposit and savings accounts.

For deposits, custodial credit risk is the risk that, in the event of a bank failure, deposits may not be returned. Park Rest does not have a policy regarding custodial credit risk for deposits. Collateral is required for demand deposits and certificates of deposit at 105% of all amounts not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State of Tennessee and its subdivisions.

As of June 30, 2009, the bank balances of \$201,410 were not exposed to custodial credit risk due to being entirely covered by federal depository insurance.

NOTE 6: CONCENTRATIONS OF CREDIT RISK

Approximately 95% of the patients in Park Rest participate in the Medicaid program. As a result, a portion of their care is paid for by the State of Tennessee. Approximately 86% of the accounts receivable balance at June 30, 2009, was due from the State of Tennessee under the Medicaid program.

NOTE 7: COMPENSATED ABSENCES

Park Rest does not grant sick days as such. If an employee is off sick, he will not be paid for that time. However, for any month an employee does not miss a day for being off sick, he will accumulate four hours pay. After the employee has completed one year's service, the facility will pay for all accumulated sick pay hours.

Each employee is entitled to one week of vacation after one year of employment. If an employee is laid off, he will receive accumulated vacation pay, but if he is terminated, he will not.

Accrued sick pay was not considered material and, accordingly, no liability is included in the financial statements for it.

**PARK REST HARDIN COUNTY HEALTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 8: TRUST FUNDS

Trust funds, as used in the Statement of Net Assets, represents patients' funds held by the nursing home in trust for the patients and can only be used upon the patients' approval.

NOTE 9: CAPITAL ASSETS

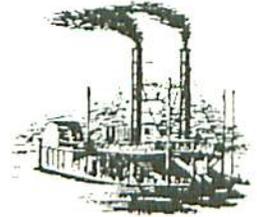
Capital asset activity for the year ended June 30, 2009, was as follows:

	<u>Balance 7/1/2008</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 6/30/2009</u>
Capital assets not being depreciated:				
Land	\$ 26,700	\$ -	\$ -	\$ 26,700
Capital assets being depreciated:				
Buildings and improvements	1,127,838	-	-	1,127,838
Furniture and fixtures	51,533	9,999	-	61,532
Equipment	253,158	28,054	-	281,212
Total capital assets being depreciated	<u>1,432,529</u>	<u>38,053</u>	<u>-</u>	<u>1,470,582</u>
Less accumulated depreciation for:				
Buildings and improvements	(647,133)	(31,376)	-	(678,509)
Furniture and fixtures	(43,279)	(2,806)	-	(46,085)
Equipment	(219,460)	(11,599)	-	(231,059)
Total accumulated depreciation	<u>(909,872)</u>	<u>(45,781)</u>	<u>-</u>	<u>(955,653)</u>
Total capital assets being depreciated, net	<u>522,657</u>	<u>(7,728)</u>	<u>-</u>	<u>514,929</u>
Total capital assets, net	<u>\$ 549,357</u>	<u>\$ (7,728)</u>	<u>\$ -</u>	<u>\$ 541,629</u>

Fully depreciated assets at June 30, 2009, amounted to \$278,259.

NOTE 10 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

As of June 30, 2009, none of the bank balances of \$201,410 was exposed to custodial credit risk due to being entirely covered by federal depository insurance.



INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

Park Rest Hardin County Health Center
Savannah, Tennessee

Our report on our audit of the basic financial statements of Park Rest Hardin County Health Center for the years ended June 30, 2009 and 2008, appears on page 3. Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental information (pages 13 – 15) is presented for additional analysis and is 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.

Williams, Jerrold, Godwin & Nichols, PLLC

September 8, 2009

**PARK REST HARDIN COUNTY HEALTH CENTER
SCHEDULES OF OPERATING EXPENSES
YEARS ENDED JUNE 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
ADMINISTRATIVE		
Salaries	\$ 157,666	\$ 136,933
Payroll taxes	101,236	110,217
Office supplies	24,746	20,600
Telephone	14,749	17,640
Nursing home license fee	137,950	137,950
Employee benefits	92,907	80,454
Insurance	150,632	169,757
Travel and conventions	2,252	3,045
Administrative fee	25,263	24,480
Management fee	176,839	171,357
Professional fees	14,044	22,217
Dues and subscriptions	5,987	3,760
TOTAL ADMINISTRATIVE	<u>904,271</u>	<u>898,410</u>
DIETARY		
Salaries	193,907	213,505
Consultants	4,930	4,540
Food	176,742	178,772
Supplies	15,887	15,568
Reimbursements received	(156,000)	(156,000)
TOTAL DIETARY	<u>235,466</u>	<u>256,385</u>
HOUSEKEEPING		
Salaries	101,094	103,119
Supplies	9,344	4,694
TOTAL HOUSEKEEPING	<u>110,438</u>	<u>107,813</u>
LAUNDRY		
Services and supplies	120,000	120,000
TOTAL LAUNDRY	<u>120,000</u>	<u>120,000</u>

**PARK REST HARDIN COUNTY HEALTH CENTER
SCHEDULES OF OPERATING EXPENSES (continued)
YEARS ENDED JUNE 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
OPERATION AND MAINTENANCE		
Salaries	\$ 49,016	\$ 42,423
Repairs	29,575	30,986
Utilities	80,315	81,153
TOTAL OPERATION AND MAINTENANCE	<u>158,906</u>	<u>154,562</u>
NURSING SERVICE		
Salaries	802,299	901,251
Medicine and supplies	50,456	57,776
Consultants	22,500	18,000
TOTAL NURSING SERVICE	<u>875,255</u>	<u>977,027</u>
SOCIAL SERVICES		
Salaries	45,439	48,358
Supplies	74	840
TOTAL SOCIAL SERVICES	<u>45,513</u>	<u>49,198</u>
DEPRECIATION		
Buildings	29,264	29,364
Improvements other than buildings	2,112	2,112
Furniture and fixtures	2,806	2,914
Equipment	11,599	11,596
TOTAL DEPRECIATION	<u>45,781</u>	<u>45,986</u>
TOTAL OPERATING EXPENSES	<u>\$ 2,495,630</u>	<u>\$ 2,609,381</u>

PARK REST HARDIN COUNTY HEALTH CENTER
SCHEDULE OF CHANGES IN FIXED ASSETS
JUNE 30, 2009

	Cost				Accumulated Depreciation				
	Beginning Balance	Additions	Retirements	Reclassifications	Ending Balance	Beginning Balance	Additions	Retirements	Ending Balance
Land	\$ 26,700	\$ -	\$ -	\$ -	\$ 26,700	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Buildings and improvements	1,127,838	-	-	-	1,127,838	647,133	31,376	-	678,509
Furniture and fixtures	51,533	9,999	-	-	61,532	43,279	2,806	-	46,085
Equipment	253,158	28,054	-	-	281,212	219,460	11,599	-	231,059
TOTALS	\$ 1,459,229	\$ 38,053	\$ -	\$ -	\$ 1,497,282	\$ 909,872	\$ 45,781	\$ -	\$ 955,653



**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**

Park Rest Hardin County Health Center
Savannah, Tennessee

We have audited the financial statements of Park Rest Hardin County Health Center (Park Rest), a department of Hardin County, Tennessee, as of and for the year ended June 30, 2009, and have issued our report thereon dated September 8, 2009. 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 Park Rest'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 Park Rest's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Park Rest's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified one deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency 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 significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Park Rest's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Park Rest's financial statements that is more than inconsequential will not be prevented or detected by Park Rest's internal control. We consider the deficiency described below to be a significant deficiency in internal control over financial reporting.

2009 – 01 DISBURSEMENTS LACKED PROPER SUPPORT

Several instances were noted where disbursements lacked proper support. A few disbursements were paid from statements. Also, a few disbursements did not acknowledge proof of delivery. In one instance, the invoice amount was less than the disbursed amount.

RECOMMENDATION: Proper support should be obtained and retained before disbursements are issued.

MANAGEMENT'S RESPONSE: We will exercise greater care in retaining invoices in the future.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Park Rest's internal control.

Our consideration of the 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 the internal control that might be significant deficiencies or material weaknesses. However, we believe that significant deficiency 2009-01 described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Park Rest'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*.

DISPOSITION OF PRIOR YEAR FINDINGS

2008 – 01 Financial statements materially misstated—Corrected.

2007 – 02 Uncollateralized bank deposits—Corrected.

This report is intended solely for the information and use of management, County board of commissioners, and the State of Tennessee Comptroller's office and is not intended to be and should not be used by anyone other than these specified parties.

William, Jenolds, Gordon & Nubich, PLLC

September 8, 2009