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 HOSPITAL SERVICE DISTRICT NO. 16  
 OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
 RICHLAND PARISH HOSPITAL - DEEHI  
 HOSPITAL ENTERPRISE FUND  
 YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or proposed, 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 MAR 15 2000

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**INDEPENDENT AUDITORS' REPORT**

Board of Commissioners  
Hospital Service District No. 1A  
Parish of Richland, State of Louisiana  
Delhi, Louisiana

We have audited the accompanying general purpose financial statements of Hospital Service District No. 1A, Parish of Richland, (the Hospital), a component unit of the Richland Parish Police Jury, as of and for the years ended September 30, 1999, 1998 and 1997, listed in the foregoing table of contents. These financial statements are the responsibility of the Hospital's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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 audits provide a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Hospital Service District No. 1A, Parish of Richland, as of September 30, 1999, 1998 and 1997, and the results of its operations and the cash flows for the years then ended, in conformity with generally accepted accounting principles applicable to governmental entities.

In accordance with Governmental Auditing Standards, we have also issued a report dated December 8, 1999, on our consideration of the Hospital's internal control structure and on its compliance with laws and regulations.

Our audits were performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

HOSPITAL SERVICE DISTRICT NO. 1A  
 OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
 RICHLAND PARISH HOSPITAL - DELHI  
 HOSPITAL ENTERPRISE FUND  
 BALANCE SHEETS - UNRESTRICTED FUNDS  
 SEPTEMBER 30, 1999, 1998 AND 1997

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
Current			
Cash and cash equivalents (Note 2 & 3)	\$ 616,298	\$ 582,514	\$ 407,372
Accounts receivable, net of estimated uncollectibles of \$872,000, \$541,000 and \$527,000 in 1999, 1998 and 1997, respectively (Note 4)	1,566,202	1,372,373	1,293,902
Estimated third-party payor settlements	695,257	455,088	556,305
Accrued interest receivable	37,502	39,996	26,657
Inventory	241,555	191,349	205,806
Prepaid expenses	<u>12,718</u>	<u>32,120</u>	<u>37,204</u>
Total Current Assets	3,169,532	2,673,440	2,527,246
Property, plant and equipment, less accumulated depreciation of \$3,439,922, \$3,033,577 and \$2,596,768 in 1999, 1998 and 1997, respectively (Note 5)	2,845,625	2,837,619	2,967,323
Assets whose use is limited (Note 6)	3,168,681	3,121,371	2,651,463
Other (Note 7)	<u>403,647</u>	<u>235,615</u>	<u>318,178</u>
Total Assets	<u>\$ 9,587,485</u>	<u>\$ 8,868,045</u>	<u>\$ 8,464,210</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Current			
Accounts payable	\$ 905,297	\$ 370,433	\$ 260,070
Accrued expenses	290,189	234,101	220,697
Estimated third-party payor settlements	<u>722,999</u>	<u>459,090</u>	<u>152,607</u>
Total Current Liabilities	1,918,485	1,063,624	633,374
Fund Balance - Unrestricted	<u>7,669,000</u>	<u>7,804,421</u>	<u>7,830,836</u>
Total Liabilities and Fund Balance	<u>\$ 9,587,485</u>	<u>\$ 8,868,045</u>	<u>\$ 8,464,210</u>

See accompanying notes to financial statements.

HOSPITAL SERVICE DISTRICT NO. 1A  
OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
RICHLAND PARISH HOSPITAL - DELHI  
HOSPITAL ENTERPRISE FUND  
STATEMENTS OF OPERATIONS - UNRESTRICTED FUNDS  
YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

	1999	1998	1997
Revenue			
Net patient service revenue	\$ 9,491,259	\$ 9,322,805	\$10,072,005
Grants	-0-	-0-	75,000
Gain (loss) on disposal of assets	1,739	7,142	(6,280)
Contributions	-0-	170	800
Other operating revenue	<u>538,631</u>	<u>591,613</u>	<u>877,384</u>
Total Revenue	<u>10,031,629</u>	<u>9,921,730</u>	<u>11,018,909</u>
Expenses			
Salaries	5,373,742	5,147,452	5,137,734
Benefits and payroll taxes	474,637	528,739	669,236
Pension plan (Note 9)	313,697	303,907	307,702
Supplies and drugs	496,826	532,281	550,500
Professional fees	471,492	583,788	464,334
Other expenses	1,690,052	1,768,052	2,024,434
Insurance	121,524	209,477	248,890
Interest expense	-0-	-0-	209
Depreciation	406,345	452,025	405,433
Amortization	319,471	74,031	61,061
Provision for bad debts	<u>657,805</u>	<u>507,353</u>	<u>390,773</u>
Total Expenses	<u>10,325,591</u>	<u>10,107,105</u>	<u>10,260,306</u>
Operating Income (Loss)	<u>(293,962)</u>	<u>(185,375)</u>	<u>758,603</u>
Nonoperating Income (Loss)			
Interest income on investments whose use is limited	146,786	144,204	114,868
Interest income, other	<u>11,755</u>	<u>14,756</u>	<u>10,863</u>
Total Nonoperating Income (Loss)	<u>158,541</u>	<u>158,960</u>	<u>125,731</u>
Excess of Revenue over Expenses	<u>\$ (135,421)</u>	<u>\$ (26,415)</u>	<u>\$ 884,334</u>

See accompanying notes to financial statements.

HOSPITAL SERVICE DISTRICT NO. 1A  
 OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
 RICHLAND PARISH HOSPITAL - DELHI  
 HOSPITAL ENTERPRISE FUND  
 STATEMENTS OF CHANGES IN FUND BALANCE - UNRESTRICTED FUNDS  
 YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
CHANGES IN FUND BALANCE:			
Balance, beginning of year	\$ 7,804,421	\$ 7,830,836	\$ 6,946,502
Excess of revenue over expenses, as restated for 1998	<u>(135,421)</u>	<u>(26,415)</u>	<u>884,334</u>
Fund balance, September 30	<u>\$ 7,669,000</u>	<u>\$ 7,804,421</u>	<u>\$ 7,830,836</u>
COMPOSITION OF FUND BALANCE:			
Contributions			
Transfer from Richland Parish Hospital Service District No. 1	\$ 2,117,907	\$ 2,117,907	\$ 2,117,907
Excess of revenue over expenses	<u>5,551,093</u>	<u>5,686,514</u>	<u>5,712,929</u>
Total	<u>\$ 7,669,000</u>	<u>\$ 7,804,421</u>	<u>\$ 7,830,836</u>

See accompanying notes to financial statements.

HOSPITAL SERVICE DISTRICT NO. 1A  
OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
RICHLAND PARISH HOSPITAL - DELHI  
HOSPITAL ENTERPRISE FUND  
STATEMENTS OF CASH FLOWS - UNRESTRICTED FUNDS  
YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
<b>Cash Flows from Operating Activities:</b>			
Operating income (loss)	\$ (293,962)	\$ (185,375)	\$ 758,603
Interest expense considered capital financing activity	-0-	-0-	209
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	406,345	452,025	405,433
(Gain) loss on disposal of assets	(1,739)	(7,142)	6,280
Provision for bad debts	657,805	507,353	390,773
Change in current assets (increase) decrease			
Accounts receivable	(851,634)	(585,824)	(642,535)
Estimated third-party payor settlements	(240,169)	101,217	(449,414)
Accrued interest receivable	2,494	(13,339)	(8,582)
Inventory	(50,206)	14,457	7,031
Prepaid expenses	19,402	5,084	1,735
Due from specific purpose fund	-0-	-0-	141,877
Change in current liabilities increase (decrease)			
Accounts payable	534,864	110,363	69,266
Accrued expenses	56,088	13,404	33,660
Estimated third-party payor settlements	263,909	306,483	102,300
Change in other assets (increase) decrease	<u>(168,032)</u>	<u>82,563</u>	<u>10,115</u>
<i>Net cash provided by operating activities</i>	<u>335,165</u>	<u>801,269</u>	<u>826,751</u>
<b>Cash Flows from Investing Activities:</b>			
Cash invested in assets whose use is limited	(213,515)	(382,000)	(652,168)
Cash proceeds from assets whose use is limited	166,205	(87,908)	4,142
Interest earned	<u>158,541</u>	<u>158,960</u>	<u>125,731</u>
<i>Net cash provided by investing activities</i>	<u>\$ 111,231</u>	<u>\$ (310,948)</u>	<u>\$ (522,295)</u>

See accompanying notes to financial statements.

HOSPITAL SERVICE DISTRICT NO. 1A  
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RICHLAND PARISH HOSPITAL - DELHI  
HOSPITAL ENTERPRISE FUND  
STATEMENTS OF CASH FLOWS - UNRESTRICTED FUNDS (Continued)  
YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Cash Flows from Capital and Related Financing Activities:			
Proceeds from sales of property, plant and equipment	\$ 1,739	\$ 8,200	\$ 7,020
Acquisition of capital assets	(414,351)	(323,379)	(558,999)
Principal payments on long-term debt	-0-	-0-	(5,657)
Interest paid on long-term debt	<u>-0-</u>	<u>-0-</u>	<u>(209)</u>
Net cash used by capital and related financing activities	<u>(412,612)</u>	<u>(315,179)</u>	<u>(557,845)</u>
Net increase (decrease) in cash and cash equivalents	33,784	175,142	(253,389)
Cash and cash equivalents, beginning of year	<u>582,514</u>	<u>407,372</u>	<u>660,761</u>
Cash and cash equivalents, end of year	\$ <u>616,298</u>	\$ <u>582,514</u>	\$ <u>407,372</u>
Supplemental disclosure of cash flow information:			
Cash paid during the year for:			
Interest	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>209</u>

See accompanying notes to financial statements.

HOSPITAL SERVICE DISTRICT NO. 1A  
OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
RICHLAND PARISH HOSPITAL - DELHI  
HOSPITAL ENTERPRISE FUND  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

NOTE 1 - ORGANIZATION AND OPERATIONS

Legal Organization

Richland Parish Hospital Service District No. 1A (the Hospital or the District) was created by an ordinance of the Richland Parish Police Jury on April 18, 1989. The District is comprised of and embraces the territory contained within Ward 1 of the Parish of Richland, State of Louisiana, as constituted as of the date of the ordinance.

Effective as of October 1, 1989, Richland Parish Hospital Service District No. 1 (which operated hospitals in Delhi and Rayville) transferred operations of the hospital in Delhi to Richland Parish Hospital Service District No. 1A, along with all related assets, liabilities, and equity.

The Hospital is a political subdivision of the Richland Parish Police Jury whose jurors are elected officials. The Hospital's commissioners are appointed by the Richland Parish Police Jury. As the governing authority of the Parish, for reporting purposes, the Richland Parish Police Jury is the financial reporting entity for the Hospital. Accordingly, the Hospital was determined to be a component unit of the Richland Parish Police Jury based on Statement No. 14 of the National Committee on Governmental Accounting. The accompanying financial statements present information only on the funds maintained by the governmental services provided by that governmental unit or the other governmental units that comprise the financial reporting entity.

Nature of Business

The Hospital provides outpatient, skilled nursing (through "swing-beds"), home health, psychiatric and acute inpatient hospital services.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Enterprise Fund

Enterprise funds are used to account for operations 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.



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YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Method of Accounting

The Hospital uses the accrual method of accounting. 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 third party reimbursement agreements with third party payors. Retroactive adjustments are accrued on an estimated basis in the period the related settlements are determined. Expenses are recorded when incurred. Hospital accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:514 and to the guide set forth in the Louisiana Governmental Audit Guide, the AICPA Audit and Accounting Guide - Health Care Organizations published by the American Institute of Certified Public Accountants, and standards set by the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Cash and Cash Equivalents

Cash and cash equivalents consist primarily of deposits in checking and money market accounts and certificates of deposit with original maturities of 90 days or less. Certificates of deposit with original maturities over 90 days are classified as short-term investments. Cash and cash equivalents and short-term investments are stated at cost, which approximates market value. The caption "cash and cash equivalents" does not include amounts whose use is limited or temporary cash investments.

Credit Risk

The District provides medical care primarily to Richland Parish residents and grants credit to patients substantially all of whom are local residents.

The Hospital's estimate of collectibility is based on evaluation of historical collections compared to gross charges and an analysis of aged accounts receivable to establish an allowance for uncollectible accounts.

Significant Concentration of Economic Dependence

The Hospital has an economic dependence on a small number of staff physicians. These physicians admit over 90% of the Hospital's patients.

Third Party Payor Revenues

Contractual agreements with governmental agencies provide for reimbursement based on a fixed price per patient stay based upon the patient's primary diagnosis for Medicare inpatient services and on a fixed price per patient day for Medicaid inpatient services. Medicare and Medicaid outpatients

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YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

and home health services are reimbursed based upon the lesser of reasonable cost (subject to certain limits) or charges to patients. These reimbursements are subject to audit and retroactive adjustments by each payor.

Inventory

Inventories are stated at the lower of cost determined by the first-in, first-out method, or market basis.

Income Taxes

The entity is a political subdivision and exempt from taxation. Additionally, the District has applied for and received approval to be recognized as an organization described under Section 501(c)3 of the Internal Revenue Code.

Property, Plant and Equipment

Property, plant and equipment is recorded at cost for purchased assets or at fair market value on the date of any donation. The Hospital uses straight-line depreciation for financial reporting and third party reimbursement. The following estimated useful lives are generally used.

Building and Improvements	5 to 40 years
Machinery and Equipment	3 to 20 years
Furniture and Fixtures	3 to 20 years

Expenditures for additions, major renewals and betterments are capitalized and expenditures for maintenance and repairs are charged to operations as incurred.

The cost of assets retired or otherwise disposed of and related accumulated depreciation are eliminated from the accounts in the year of disposal. Gains or losses resulting from property disposals are credited or charged to operations currently.

NOTE 3 - DEPOSITS

Included in cash and cash equivalents and assets whose use is limited are cash on hand and deposits with the depository banks for checking accounts and certificates of deposits. At September 30, 1999, all deposits were secured. Of the \$3,703,885 total deposits at September 30, 1998, \$3,519,799 was secured at balance sheet date by federal depository insurance coverage and by pledged securities. Of the \$3,058,835 total deposits at September 30, 1997, \$3,043,336 was secured at balance sheet date by federal depository insurance coverage and by pledged securities. For all deposits, the market value and carrying value are the same.

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 HOSPITAL ENTERPRISE FUND  
 NOTES TO FINANCIAL STATEMENTS  
 YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

NOTE 4 - ACCOUNTS RECEIVABLE

A summary of accounts receivable is presented below:

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Net patient accounts receivable	\$ 2,418,606	\$ 1,906,531	\$ 1,820,413
Other accounts receivable	<u>19,596</u>	<u>6,842</u>	<u>489</u>
	2,438,202	1,913,373	1,820,902
Estimated uncollectibles	<u>(872,000)</u>	<u>(541,000)</u>	<u>(527,000)</u>
Total	<u>\$ 1,566,202</u>	<u>\$ 1,372,373</u>	<u>\$ 1,293,902</u>

The Hospital receives a substantial portion of its revenues from the Medicare and Medicaid programs at discounted rates. The following is a summary of Medicare and Medicaid patient revenues for the years ended September 30.

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Medicare and Medicaid gross patient charges	\$ 10,233,827	\$ 11,023,255	\$ 12,863,626
Contractual adjustments	<u>(3,885,385)</u>	<u>(4,219,875)</u>	<u>(4,906,544)</u>
Program patient service revenue	<u>\$ 6,348,442</u>	<u>\$ 6,803,380</u>	<u>\$ 7,957,082</u>
Percent of total patient revenues	<u>69%</u>	<u>72%</u>	<u>79%</u>

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OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
RICHLAND PARISH HOSPITAL - DELHI  
HOSPITAL ENTERPRISE FUND  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

NOTE 5 - PROPERTY, PLANT AND EQUIPMENT

The following is a summary of property, plant and equipment and related accumulated depreciation for the years ended September 30.

	<u>ASSET COST</u>			September 30, <u>1999</u>
	September 30, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	
Land	\$ 115,000	\$ -0-	\$ -0-	\$ 115,000
Buildings and improvements	3,101,363	226,572	-0-	3,327,935
Major movable equipment	2,618,933	222,179	-0-	2,841,112
Construction in progress	<u>35,900</u>	<u>29,004</u>	<u>63,404</u>	<u>1,500</u>
Total	<u>\$ 5,871,196</u>	<u>\$ 477,755</u>	<u>\$ 63,404</u>	<u>\$ 6,285,547</u>

	<u>ACCUMULATED DEPRECIATION</u>			September 30, <u>1999</u>
	September 30, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	
Buildings and improvements	\$ 1,506,814	\$ 114,581	\$ -0-	\$ 1,621,395
Major movable equipment	<u>1,526,763</u>	<u>291,764</u>	<u>-0-</u>	<u>1,818,527</u>
Total	<u>\$ 3,033,577</u>	<u>\$ 406,345</u>	<u>\$ -0-</u>	<u>\$ 3,439,922</u>

	<u>ASSET COST</u>			September 30, <u>1998</u>
	September 30, <u>1997</u>	<u>Additions</u>	<u>Deductions</u>	
Land	\$ 115,000	\$ -0-	\$ -0-	\$ 115,000
Buildings and improvements	3,096,222	5,141	-0-	3,101,363
Major movable equipment	2,352,869	282,338	16,274	2,618,933
Construction in progress	<u>-0-</u>	<u>35,900</u>	<u>-0-</u>	<u>35,900</u>
Total	<u>\$ 5,564,091</u>	<u>\$ 323,379</u>	<u>\$ 16,274</u>	<u>\$ 5,871,196</u>

	<u>ACCUMULATED DEPRECIATION</u>			September 30, <u>1998</u>
	September 30, <u>1997</u>	<u>Additions</u>	<u>Deductions</u>	
Buildings and improvements	\$ 1,318,749	\$ 188,065	\$ -0-	\$ 1,506,814
Major movable equipment	<u>1,278,019</u>	<u>263,960</u>	<u>15,216</u>	<u>1,526,763</u>
Total	<u>\$ 2,596,768</u>	<u>\$ 452,025</u>	<u>\$ 15,216</u>	<u>\$ 3,033,577</u>

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 NOTES TO FINANCIAL STATEMENTS  
 YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

NOTE 5 - PROPERTY, PLANT AND EQUIPMENT (Continued)

	<u>ASSET COST</u>			September 30, <u>1997</u>
	September 30, <u>1996</u>	<u>Additions</u>	<u>Deductions</u>	
Land	\$ 115,000	\$ -0-	\$ -0-	\$ 115,000
Buildings and improvements	2,628,313	467,909	-0-	3,096,222
Major movable equipment	2,214,809	466,693	328,633	2,352,869
Construction in progress	<u>375,603</u>	<u>91,706</u>	<u>467,309</u>	<u>-0-</u>
Total	<u>\$ 5,333,725</u>	<u>\$ 1,026,308</u>	<u>\$ 795,942</u>	<u>\$ 5,564,091</u>

	<u>ACCUMULATED DEPRECIATION</u>			September 30, <u>1997</u>
	September 30, <u>1996</u>	<u>Additions</u>	<u>Deductions</u>	
Buildings and improvements	\$ 1,135,030	\$ 183,719	\$ -0-	\$ 1,318,749
Major movable equipment	<u>1,371,638</u>	<u>222,253</u>	<u>315,872</u>	<u>1,278,019</u>
Total	<u>\$ 2,506,668</u>	<u>\$ 405,972</u>	<u>\$ 315,872</u>	<u>\$ 2,596,768</u>

Property, plant and equipment was transferred from Hospital Service District No. 1 of Richland Parish as of October 1, 1989 at historical cost. The accumulated depreciation was transferred at the recorded value to continue the existing basis of valuation and accounting.

NOTE 6 - ASSETS WHOSE USE IS LIMITED

The following assets are restricted as to use as designated below:

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Restricted by Hospital Board:			
To be used for asset additions and replacements Certificates of deposit	\$ 3,055,113	\$ 3,074,147	\$ 2,567,037
To be used for unemployment funds Certificates of deposit	-0-	-0-	55,749
LHA trust deposits	<u>113,568</u>	<u>47,224</u>	<u>28,677</u>
Assets whose use is limited	<u>\$ 3,168,681</u>	<u>\$ 3,121,371</u>	<u>\$ 2,651,463</u>

HOSPITAL SERVICE DISTRICT NO. 1A  
 OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
 RICHLAND PARISH HOSPITAL - DELHI  
 HOSPITAL ENTERPRISE FUND  
 NOTES TO FINANCIAL STATEMENTS  
 YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

NOTE 7 - OTHER ASSETS

Other assets consist of the following:

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Start-up cost	\$ 24,387	\$ 48,782	\$ 73,178
Medical scholarships receivable	118,635	168,500	190,000
Unamortized fees	<u>260,625</u>	<u>18,333</u>	<u>55,000</u>
 Total	 <u>\$ 403,647</u>	 <u>\$ 235,615</u>	 <u>\$ 318,178</u>

Start-up costs are expenses incurred in establishing a rural health clinic. These expenses were capitalized and are being amortized over a 60 month period.

Medical scholarships receivables are amounts paid to student doctors for tuition. These scholarships are an incentive to attract physicians to the local community. If the physician establishes his or her practice locally, then the scholarship is deemed as being repaid over time. Otherwise, there are provisions for the physician to repay the scholarship with interest.

Unamortized fees is an amount paid for a local physician's practice which is net of amortization over a 60 month period.

NOTE 8 - AFFILIATED ORGANIZATION

Affiliated organizations include Richland Parish Hospital Service District No. 1, Richland Parish Hospital Service District No. 1B, and the Richland Parish Police Jury. The districts are related because they are all political subdivisions of the Richland Parish Police Jury who appoints their commissioners.

During the fiscal years ended September 30, the Hospital had the following transactions and balances with its affiliated organization, Richland Parish Hospital Service District No. 1B, dba Richardson Medical Center.

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Beginning amount due to Richardson Medical Center	\$ 10,950	\$ 27,759	\$ 25,893
Expenses incurred by the Hospital and payable by the Hospital	24,730	46,003	38,006
Payments by the Hospital to Richardson Medical Center	<u>(35,680)</u>	<u>(62,812)</u>	<u>(36,140)</u>
 Ending amount due to Richardson Medical Center	 <u>\$ -0-</u>	 <u>\$ 10,950</u>	 <u>\$ 27,759</u>

HOSPITAL SERVICE DISTRICT NO. 1A  
OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
RICHLAND PARISH HOSPITAL - DELHI  
HOSPITAL ENTERPRISE FUND  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

NOTE 9 - PENSION PLAN

The Hospital elected to withdraw from the Social Security System effective as of January 1, 1993. In place of the Social Security System, the Hospital established a defined contribution annuity plan. *Employees are eligible to participate upon date of employment and, after one year of service, the employee is fully vested in the employer's matching contribution.* Contributions to the plan by the Hospital are determined by the Board of Commissioners, at a minimum of 7.5% of the participant's compensation. The amounts charged to pension expense under this plan were \$313,697, \$303,907 and \$307,702 for the years ended September 30, 1999, 1998 and 1997, respectively.

NOTE 10 - COMPENSATED ABSENCES

Employees of the Hospital are entitled to paid days off and sick days depending on length of service. The Hospital accrued \$113,179, \$99,863 and \$99,793 of vacation pay at September 30, 1999, 1998 and 1997, respectively. It is impracticable to estimate the amount of compensation for future unvested sick pay and, accordingly, no liability has been recorded in the accompanying financial statements. The Hospital's policy is to recognize the cost of unvested sick pay when actually paid to employees.

NOTE 11 - PROFESSIONAL LIABILITY RISK

The Hospital participates in the Louisiana Patient's Compensation Fund ("PCF") established by the State of Louisiana to provide medical professional liability coverage to healthcare providers. The fund provides for \$400,000 in coverage per occurrence above the first \$100,000 per occurrence for which the Hospital is at risk. The fund places no limitation on the number of occurrences covered. In connection with the establishment of the PCF, the State of Louisiana enacted legislation limiting the amount of healthcare provider settlement for professional liability to \$100,000 per occurrence and limited the PCF's exposure to \$400,000 per occurrence.

The Hospital's membership in the Louisiana Hospital Association Trust Fund provides additional coverage for professional medical malpractice liability. The trust fund bills members in advance, based upon an estimate of their census. At policy year-end, premiums are redetermined utilizing actual utilization of the hospital. The trust fund presumes to be a "Grantor Trust" and, accordingly, income and expenses are prorated to member hospitals. The Hospital has not included these allocations or equity in the trust in its financial statements which reflect cash transactions with the trust fund as insurance expense or a reduction thereof.

HOSPITAL SERVICE DISTRICT NO. 1A  
OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
RICHLAND PARISH HOSPITAL - DELHI  
HOSPITAL ENTERPRISE FUND  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

NOTE 12 - CONTINGENCIES

The Hospital evaluates contingencies based upon the best available evidence. The Hospital believes that no allowances for loss contingencies is considered necessary. To the extent that resolution of contingencies results in amounts which vary from the Hospital's estimates, future earnings will be charged or credited.

The principal contingencies are described below:

Governmental Third Party Reimbursement Programs (Note 4) - The Hospital is contingently liable for retroactive adjustments made by the Medicare and Medicaid programs as the result of their examinations as well as retroactive changes in interpretations applying statutes, regulations and general instructions of those programs. The amount of such adjustments cannot be determined.

Further, in order to continue receiving reimbursement from the Medicare programs, the Hospital entered into an agreement with a government agent allowing the agent access to the Hospital's Medicare patient medical records for purposes of making medical necessity and appropriate level of care determination. The agent has the ability to deny reimbursement for Medicare patient claims which have already been paid to the Hospital.

Professional Liability Risk (Note 11) - The Hospital is contingently liable for losses from professional liability not underwritten by the Louisiana Patient's Compensation Fund or the Louisiana Hospital Association Trust Fund as well as for assessments by the Louisiana Hospital Association Trust Fund.

The Hospital participates in the Louisiana Hospital Association Self-Insurance Workmen's Compensation Trust Fund. Should the fund's assets not be adequate to cover claims made against it, the Hospital may be assessed its pro rata share of the resulting deficit. It is not possible to estimate the amount of additional assessments, if any. Accordingly, the Hospital is contingently liable for assessments by the Louisiana Hospital Association Trust Fund.

The Hospital also participates in the Louisiana Hospital Association Self-Insurance Employee Benefits Trust Fund. If the fund's assets are not adequate to cover the claims made against it, the Hospital will be assessed its prorata share of the resulting deficit. It is not possible to estimate the amount of additional assessments, if any. Accordingly, the Hospital is contingently liable for assessments by the Louisiana Hospital Association Trust Fund.

NOTE 13 - PRIOR PERIOD ADJUSTMENT

The accompanying financial statements for the year ended September 30, 1998, have been restated to correct an error in recording the amount of uncompensated care reimbursement. The effect of the restatement was to decrease excess revenues over expenses by \$102,036 for 1998.



SUPPLEMENTAL INFORMATION

HOSPITAL SERVICE DISTRICT NO. 1A  
 OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
 RICHLAND PARISH HOSPITAL - DELHI  
 HOSPITAL ENTERPRISE FUND  
 NET PATIENT SERVICE REVENUE  
 YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Routine Services:			
Adult and pediatric	\$ 1,068,749	\$ 1,216,878	\$ 1,264,129
Swing bed	<u>147,500</u>	<u>168,750</u>	<u>190,875</u>
Total Routine Services	<u>1,216,249</u>	<u>1,385,628</u>	<u>1,455,004</u>
Other Professional Services:			
Operating room			
Inpatient	90,815	122,846	145,419
Outpatient	288,991	201,690	208,815
Swing bed	<u>4,997</u>	<u>4,871</u>	<u>6,991</u>
Total	<u>384,803</u>	<u>329,407</u>	<u>361,225</u>
Anesthesia			
Inpatient	39,009	56,810	65,294
Outpatient	70,084	57,969	75,668
Swing bed	<u>2,005</u>	<u>2,148</u>	<u>3,544</u>
Total	<u>111,098</u>	<u>116,927</u>	<u>144,506</u>
Radiology			
Inpatient	437,670	494,765	536,570
Outpatient	542,513	540,346	450,264
Swing bed	<u>44,997</u>	<u>23,587</u>	<u>37,003</u>
Total	<u>1,025,180</u>	<u>1,058,698</u>	<u>1,023,837</u>
Laboratory			
Inpatient	325,623	426,172	442,327
Outpatient	378,418	368,525	221,539
Swing bed	<u>41,381</u>	<u>44,293</u>	<u>47,965</u>
Total	<u>745,422</u>	<u>838,990</u>	<u>711,831</u>
Blood			
Inpatient	15,210	21,584	17,064
Outpatient	8,218	8,324	7,003
Swing bed	<u>1,350</u>	<u>3,429</u>	<u>940</u>
Total	<u>\$ 24,778</u>	<u>\$ 33,337</u>	<u>\$ 25,007</u>

HOSPITAL SERVICE DISTRICT NO. 1A  
OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
RICHLAND PARISH HOSPITAL - DELHI  
HOSPITAL ENTERPRISE FUND  
NET PATIENT SERVICE REVENUE (Continued)  
YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

	1999	1998	1997
Respiratory therapy			
Inpatient	\$ 1,281,624	\$ 1,326,426	\$ 1,196,253
Outpatient	81,198	94,431	75,430
Swing bed	<u>312,885</u>	<u>278,519</u>	<u>317,604</u>
Total	<u>1,675,707</u>	<u>1,699,376</u>	<u>1,589,287</u>
Physical therapy			
Inpatient	30,093	49,714	88,091
Outpatient	144,186	125,357	155,063
Swing bed	<u>39,160</u>	<u>38,589</u>	<u>51,071</u>
Total	<u>213,439</u>	<u>213,660</u>	<u>294,225</u>
Occupational therapy			
Inpatient	19,112	744	-0-
Outpatient	<u>39,444</u>	<u>2,440</u>	<u>1,344</u>
Total	<u>58,556</u>	<u>3,184</u>	<u>1,344</u>
Electrocardiology			
Inpatient	139,933	173,271	142,362
Outpatient	104,523	81,565	113,481
Swing bed	<u>1,920</u>	<u>1,933</u>	<u>6,844</u>
Total	<u>246,376</u>	<u>256,769</u>	<u>262,687</u>
Central supply			
Inpatient	504,267	544,236	612,264
Outpatient	291,402	232,845	229,011
Swing bed	80,268	84,756	140,708
Home health	<u>57,804</u>	<u>105,514</u>	<u>221,626</u>
Total	<u>933,741</u>	<u>967,351</u>	<u>1,203,609</u>
Pharmacy			
Inpatient	1,750,438	1,853,980	1,818,097
Outpatient	325,425	359,865	366,317
Swing bed	<u>375,956</u>	<u>356,981</u>	<u>426,646</u>
Total	<u>\$ 2,451,819</u>	<u>\$ 2,570,826</u>	<u>\$ 2,611,060</u>

HOSPITAL SERVICE DISTRICT NO. 1A  
OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
RICHLAND PARISH HOSPITAL - DELHI  
HOSPITAL ENTERPRISE FUND  
NET PATIENT SERVICE REVENUE (Continued)  
YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

	1999	1998	1997
Partial-day psychiatric program			
Inpatient	\$ 1,097	\$ -0-	\$ -0-
Outpatient	<u>333,182</u>	<u>420,150</u>	<u>456,750</u>
Total	<u>334,279</u>	<u>420,150</u>	<u>456,750</u>
Cardio rehabilitation			
Outpatient	<u>251,050</u>	<u>237,285</u>	<u>32,700</u>
Emergency room			
Inpatient	64,585	68,417	87,397
Outpatient	465,121	495,070	549,263
Swing bed	<u>120</u>	<u>-0-</u>	<u>180</u>
Total	<u>529,826</u>	<u>563,487</u>	<u>636,840</u>
Observation room			
Outpatient	<u>30,850</u>	<u>21,610</u>	<u>14,938</u>
Clinic			
Inpatient	107,980	5,466	-0-
Outpatient	<u>448,483</u>	<u>500,568</u>	<u>190,118</u>
Total	<u>556,463</u>	<u>506,034</u>	<u>190,118</u>
Rural health clinic			
Outpatient	<u>1,313,626</u>	<u>883,786</u>	<u>267,492</u>
Home health			
Skilled nursing visits	768,600	803,508	2,139,960
Physical therapy visits	35,880	43,680	64,080
Occupational therapy visits	9,000	14,760	5,520
Speech therapy visits	3,120	9,120	1,320
Social service visits	6,150	10,350	12,150
Aide visits	<u>421,920</u>	<u>607,018</u>	<u>1,638,420</u>
Total	<u>\$ 1,244,670</u>	<u>\$ 1,488,436</u>	<u>\$ 3,861,450</u>

HOSPITAL SERVICE DISTRICT NO. 1A  
 OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
 RICHLAND PARISH HOSPITAL - DELHI  
 HOSPITAL ENTERPRISE FUND  
 NET PATIENT SERVICE REVENUE (Continued)  
 YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Total Other Professional Services			
Inpatient	\$ 4,807,456	\$ 5,144,431	\$ 5,151,138
Outpatient	5,116,714	4,631,826	3,415,196
Swing bed	905,039	839,106	1,039,496
Home health	<u>1,302,474</u>	<u>1,593,950</u>	<u>4,083,076</u>
Total Other Professional Services	<u>12,131,683</u>	<u>12,209,313</u>	<u>13,688,906</u>
Gross Patient Service Charges	<u>13,347,932</u>	<u>13,594,941</u>	<u>15,143,910</u>
Deductions from Revenue:			
Contractual adjustments	4,039,200	4,389,099	5,045,968
Policy discount	19,903	65,352	25,937
Uncompensated care reimbursement	<u>(202,430)</u>	<u>(182,315)</u>	<u>-0-</u>
Total Deductions from Revenue	<u>3,856,673</u>	<u>4,272,136</u>	<u>5,071,905</u>
Net Patient Service Revenue	<u>\$ 9,491,259</u>	<u>\$ 9,322,805</u>	<u>\$ 10,072,005</u>

HOSPITAL SERVICE DISTRICT NO. 1A  
 OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
 RICHLAND PARISH HOSPITAL - DELHI  
 HOSPITAL ENTERPRISE FUND  
 OTHER OPERATING REVENUE  
 YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Telephone	\$ -0-	\$ 123	\$ 199
Television	8,457	10,130	9,626
Cafeteria	44,131	44,526	41,955
Medical records	2,675	1,325	1,968
Vending machines	26,402	27,430	30,302
Rentals	24,010	31,160	49,200
LHA insurance refund	90,119	22,276	6,870
Clinic management charges	340,588	454,115	736,921
Miscellaneous	<u>2,249</u>	<u>528</u>	<u>343</u>
Total other operating revenue	<u>\$ 538,631</u>	<u>\$ 591,613</u>	<u>\$ 877,384</u>

HOSPITAL SERVICE DISTRICT NO. 1A  
 OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
 RICHLAND PARISH HOSPITAL - DELHI  
 HOSPITAL ENTERPRISE FUND  
 SCHEDULE OF OPERATING EXPENSES - SALARIES AND BENEFITS  
 YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Administration	\$ 557,118	\$ 489,622	\$ 426,227
Plant operations and maintenance	91,933	88,073	89,339
Housekeeping	105,755	109,091	108,005
Dietary	118,147	117,848	111,952
Inservice	68,712	38,724	36,057
Central supply	23,784	16,404	7,858
Pharmacy	167,991	107,706	105,409
Medical records	128,160	131,658	91,608
Nursing services	850,517	907,630	806,640
Operating room	153,955	144,249	175,876
Anesthesiology	-0-	7,794	8,343
Radiology	129,727	106,261	102,864
Laboratory	23,764	13,506	6,361
Respiratory therapy	142,872	160,763	169,405
Physical therapy	69,559	72,764	46,004
EKG	37,514	39,214	31,864
Partial-day psychiatric program	33,267	112,277	120,778
Cardio rehabilitation	213,120	220,177	24,258
Rural health clinic	942,994	568,394	301,188
Emergency room	657,171	621,958	679,597
Home health	445,341	638,777	1,351,766
Clinic and physicians offices	<u>412,341</u>	<u>434,562</u>	<u>336,335</u>
 Total salaries	 <u>5,373,742</u>	 <u>5,147,452</u>	 <u>5,137,734</u>
 Payroll taxes	 84,051	 117,278	 69,364
Hospital insurance	361,858	386,900	575,645
Other	<u>28,728</u>	<u>24,561</u>	<u>24,227</u>
 Total benefits	 <u>474,637</u>	 <u>528,739</u>	 <u>669,236</u>
 Total salaries and benefits	 <u>\$ 5,848,379</u>	 <u>\$ 5,676,191</u>	 <u>\$ 5,806,970</u>

HOSPITAL SERVICE DISTRICT NO. 1A  
 OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
 RICHLAND PARISH HOSPITAL - DELHI  
 HOSPITAL ENTERPRISE FUND  
 SCHEDULE OF OPERATING EXPENSES - PROFESSIONAL FEES  
 YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

	1999	1998	1997
Anesthesiology	\$ 25,002	\$ 21,314	\$ 26,380
Laboratory	351,868	356,368	374,211
Physical therapy	6,345	3,420	2,903
Partial-day psychiatric program	10,400	20,896	43,518
Cardio rehabilitation	32,719	29,104	200
Rural health clinic	553	-0-	-0-
Emergency room	44,063	81,920	15,268
Home health	912	13,164	1,854
Hospital physician guarantee	<u>(370)</u>	<u>57,602</u>	<u>-0-</u>
<i>Total professional fees</i>	<u>\$ 471,492</u>	<u>\$ 583,788</u>	<u>\$ 464,334</u>



HOSPITAL SERVICE DISTRICT NO. 1A  
 OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
 RICHLAND PARISH HOSPITAL - DELHI  
 HOSPITAL ENTERPRISE FUND  
 SCHEDULE OF OPERATING EXPENSES - OTHER EXPENSES  
 YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Contract services	\$ 290,572	\$ 266,151	\$ 211,524
Management fees - psychiatric partial hospitalization	60,000	87,500	159,000
Legal and accounting	93,751	68,791	66,479
Supplies	605,275	544,294	575,642
Repairs and maintenance	100,408	113,532	117,870
Utilities	96,551	99,102	97,070
Telephone	82,783	77,178	73,253
Travel - home health	45,515	65,633	165,527
Travel - other	16,575	20,802	22,265
Rentals	11,416	38,383	29,087
Education	49,661	66,808	77,487
Recruitment and advertising	13,896	13,166	15,743
Clinic ancillary expense	192,418	265,081	368,951
Miscellaneous	<u>31,231</u>	<u>41,631</u>	<u>44,536</u>
 Total other expenses	 <u>\$ 1,690,052</u>	 <u>\$ 1,768,052</u>	 <u>\$ 2,024,434</u>

HOSPITAL SERVICE DISTRICT NO. 1A  
 OF THE PARISH OF RICHLAND, STATE OF LOUISIANA  
 RICHLAND PARISH HOSPITAL - DELHI  
 SCHEDULE OF PER DIEM AND  
 OTHER COMPENSATION PAID TO BOARD MEMBERS  
 YEARS ENDED SEPTEMBER 30, 1999, 1998 AND 1997

	-----TERM-----				
	BEGAN	ENDING			
Board Members:					
Mr. Sidney Perkins	04/18/89	04/15/01	NONE	NONE	NONE
Mr. Charles Black	04/18/89	04/15/01	NONE	NONE	NONE
Mrs. Eleanor Jones	04/18/89	04/14/01	NONE	NONE	NONE
Mr. Jimmy Hopson	04/18/89	10/05/06	NONE	NONE	NONE
Dr. Paul Grandon	08/20/93	10/05/06	NONE	NONE	NONE

Bobby G. Lester, CPA  
John S. Wells, CPA  
Robert G. Miller, CPA  
Paul A. Delaney, CPA

Paul G. Mathews, CPA  
Melanie I. Sarver, CPA

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS CONDUCTED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Board of Commissioners  
Hospital Service District No. 1A  
Parish of Richland, State of Louisiana  
Delhi, Louisiana 71232

We have audited the financial statements of the Richland Parish Hospital Service District No. 1A (the District or the Hospital) for the years ended September 30, 1999, 1998 and 1997, and have issued our report thereon dated December 8, 1999. We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a

Board of Commissioners  
Hospital Service District No. 1A  
Parish of Richland, State of Louisiana  
Page Two

timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Commissioners, management and the office of the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Lester, Miller & Wells*  
Certified Public Accountants

December 8, 1999

RICHLAND PARISH HOSPITAL  
AUDITORS' COMMENTS AND RECOMMENDATIONS  
YEAR ENDED SEPTEMBER 30, 1999

Compliance

Prior Year

Finding: The District's deposits with one financial institution exceeded the Federal Depository Insurance limits and the securities pledged in the name of the District.

Recommendation: We recommend obtaining additional pledged securities and monitor deposits on a monthly basis.

Response: Deposits will be monitored monthly and additional securities have been obtained.

Resolution: This matter has been resolved.

Current Year

None

RICHLAND PARISH HOSPITAL  
AUDITORS' COMMENTS AND RECOMMENDATIONS  
YEAR ENDED SEPTEMBER 30, 1999

Internal Controls

Prior Year

Finding: Timecards for employees being paid overtime did not include daily entries of when work began and ended.

Recommendation: We recommend that all employees being paid overtime enter the time(s) they start and stop work each day. Those not being paid overtime should enter the total time worked. All employees should complete time entries daily, as they occur.

Response: Employees will complete time entries daily as they occur and time cards reflecting over-time will have the beginning and ending time documented.

Resolution: This matter has been resolved.

Current Year

None