

WASHINGTON PARISH HOSPITAL
SERVICE DISTRICT NO. 1
BONN
RIVERSIDE MEDICAL CENTER
FRANKLINTON, LOUISIANA

In conformity with state law, this report is prepared
and signed by the auditor hereinafter named to
verify the financial statements of the parish. It is
intended to provide the parish with a true and
correct statement of the financial condition of the
parish, at the close of the period therein stated.

Release Date: 7-17-88

Auditor of Financial Statements

December 31, 1981
and
December 31, 1980

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To the Board of Commissioners
Washington Parish Hospital Service District No. 1
1678A Riverside Medical Center
Franklin, Louisiana

Independent Auditor's Report

We have audited the accompanying general purpose financial statements of WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1, RIVERVIEW MEDICAL CENTER, a component unit of the Washington Parish Police Jury, as of and for the years ended December 31, 2001 and 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1, RIVERVIEW MEDICAL CENTER. Our responsibility is to express an opinion on these general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of general purpose financial statement presentations. We believe that our audit provides 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 WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1, RIVERVIEW MEDICAL CENTER for the years ended December 31, 2001 and 2000, 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 May 2, 2002, on our examination of WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1, RIVERVIEW MEDICAL CENTER's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Anthony J. Lopez
A Professional Accounting Corporation

May 2, 2002

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**WASHINGTON PARISH HOSPITAL/SENIOR DISTRICT (WPHSD)
 LRA
 KATYHOEK MEDICAL CENTER
 BALANCE SHEET**

ASSETS

	December 31,	
	2001	2000
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 3,198,064	\$ 2,182,312
Accounts Receivable, Less Allowance for Doubtful Accounts of \$654,061 and \$988,311 in 2001 and 2000, Respectively	3,348,280	2,758,193
Inventory, Supplies at Cost	179,608	192,188
Prepaid Expenses and Other Current Assets	168,242	256,608
Assets Limited as to Use	338,125	315,642
Total Current Assets	6,211,852	5,905,846
ASSETS LIMITED AS TO USE:		
Project Building Fund, Series 1999 Bonds	3,216,270	3,479,125
Fire Debt Retirement		
Revenue Bonds, Series 1987	239,115	216,888
General Obligation Bonds, Series 1999	605,889	911,602
	6,061,274	6,230,699
Less Amount Required to Meet Current Obligations	338,125	315,642
	5,723,149	5,915,057
PROPERTY, PLANT AND EQUIPMENT, Net	6,879,713	5,879,885
Total Assets	\$ 12,442,763	\$ 11,830,894

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

LIABILITIES AND FUND BALANCE

	December 31,	
	2001	2000
CURRENT LIABILITIES		
Estimated Third-Party Payer Settlements	\$ 175,000	\$ 42,140
Accounts Payable	948,766	838,321
Accrued Vacation and Sick Pay	314,570	219,609
Other Accrued Expenses	183,288	268,375
Payroll and Payroll Taxes Payable	388,126	363,975
Current Maturity of Long-Term Debt	<u>358,121</u>	<u>315,642</u>
Total Current Liabilities	2,809,871	1,948,062
LONG-TERM DEBT, Net of Current Maturities	<u>4,868,783</u>	<u>5,198,609</u>
Total Liabilities	<u>7,678,654</u>	<u>7,146,671</u>
FUND BALANCE	<u>8,013,183</u>	<u>8,956,482</u>
Total Liabilities and Fund Balance	<u>\$ 15,691,837</u>	<u>\$ 16,103,153</u>

WASHINGTON PARISH HOSPITAL-SERVICE DISTRICT NO. 1
LSRA
GOVERNMENT MEDICAL CENTER
STATEMENTS OF OPERATIONS

	For The Years Ended	
	December 31,	
	2001	2000
REVENUE:		
Net Patient Service Revenue	\$ 15,281,384	\$ 15,603,662
Other Revenue	53,046	89,699
Total Revenue	15,334,430	15,693,361
EXPENSES:		
Salaries	5,765,581	5,194,348
Employee Benefits	1,687,170	1,433,298
Outside Services	1,629,558	1,164,379
Supplies and Other Expense	5,689,683	5,152,343
Provision for Doubtful Accounts	1,078,016	1,090,168
Depreciation and Amortization	980,158	798,355
Interest Expense	38,908	42,388
Total Expenses	18,878,864	18,865,181
Operating Loss	(3,544,434)	(3,171,820)
NON-OPERATING INCOME:		
Ad Valorem Taxes	352,739	371,600
Interest Income	83,977	283,328
Rental Income	23,929	24,689
IMC Radiology	14,583	23,678
Gains on Sale of Assets	594	18,328
Miscellaneous Income	4,252	2,278
Total Non-Operating Income	684,072	848,301
(DEFICIT) OF REVENUE OVER EXPENSES	\$ (2,860,362)	\$ (2,323,519)

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

WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1
IRCA
RIVERSIDE MEDICAL CENTER
STATEMENTS OF CHANGES IN FUND BALANCE

	For The Year Ended	
	December 31,	
	2021	2020
FUND BALANCE - BEGINNING OF YEAR	\$ 8,916,407	\$ 9,166,294
(DEFICIT) OF REVENUE OVER EXPENSES	<u>(45,150)</u>	<u>(208,817)</u>
FUND BALANCE - END OF YEAR	<u>\$ 8,411,257</u>	<u>\$ 8,957,477</u>

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

WASHINGTON FABRIC HOSPITAL SERVICE DISTRICT NO. 1
EMSA
REVERDE MEDICAL CENTER
STATEMENTS OF CASH FLOWS

	For The Years Ended	
	December 31,	
	2007	2006
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Loss	\$ (3,227,412)	\$ (2,026,019)
Interest Expense/Conditional Capital Financing Activity	38,938	41,208
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:		
Changes in:		
Prepayments and Accruals	799,118	799,118
Provision for Doubtful Accounts	1,878,046	1,841,148
Changes in:		
(Increase) in Accounts Receivable	(668,504)	(1,634,311)
(Increase) in Inventory	(21,129)	11,708
(Increase) (Decrease) in Prepaid Expenses and Other Current Assets	83,178	(17,382)
Increase (Decrease) in Accounts Payable to Third-Party Payors	733,815	(246,011)
Increase (Decrease) in Accounts Payable	82,440	(184,998)
Increase in Payroll and Payroll Taxes Payable	26,111	39,668
Increase in Accrued Vacation and Sick Pay	34,661	4,498
Increase in Accrued Expenses	(21,237)	(21,175)
Net Cash Provided by/Used for Operating Activities	<u>1,865,122</u>	<u>(2,153,771)</u>
CASH FLOWS FROM NON-OPERATING FINANCING ACTIVITIES		
Ad Valorem Taxes	481,157	528,866
Other	38,811	26,208
Net Cash Provided by Nonoperating Financing Activities	<u>519,968</u>	<u>555,074</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of Property, Plant and Equipment	(298,564)	(2,171,239)
Increase in Construction in Progress	(298,404)	-
Proceeds from Sale of Equipment	1,850	76,279
Interest Paid on Long-Term Debt	(18,518)	(11,288)
Long-Term Debt Repayment	(111,641)	(111,258)
Net Cash Used in Capital and Related Financing Activities	<u>(715,217)</u>	<u>(2,441,506)</u>

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

WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1
 B.O.B.
 REVENUE MEDICAL CENTER
 STATEMENTS OF CASH FLOW (Continued)

	For The Years Ended	
	December 31,	
	2004	2003
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividend Income	111,900	271,647
Net Redemption of Assets Limited as to Use	<u>228,719</u>	<u>811,348</u>
Net Cash Provided by Investing Activities	<u>340,619</u>	<u>1,082,995</u>
NET INCREASE(Decrease) IN CASH AND CASH EQUIVALENTS	488,442	(2,869,654)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>2,763,511</u>	<u>4,633,165</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 3,251,953</u>	<u>\$ 1,763,511</u>

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

WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1
FORM
RIVERSIDE MEDICAL CENTER
NOTES TO FINANCIAL STATEMENTS

NOTE 4

DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1, d/b/a RIVERSIDE MEDICAL CENTER (the Hospital) is an acute care facility created pursuant to Louisiana Revised Statutes of 1950, Title 46, Chapter 18. It is the Hospital's mission to provide its community with high quality care and education in a friendly, caring and professional manner. The administration of the Hospital is governed by a Board of Commissioners consisting of members appointed by the Washington Parish Police Jury.

As the governing authority of the parish, for reporting purposes, the Washington Parish Police Jury is the financial reporting entity for Washington Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GAAP Statement No. 34 established criteria for determining which component units should be considered part of the reporting entity for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints all of the members of the Hospital's governing board and has the ability to impose its will on the Hospital, the Hospital is a component unit of the Washington Parish Police Jury. The accompanying general purpose financial statements present information only on the funds maintained by the Hospital and do not present information on the police jury, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1
LAFAYETTE
NIVERSHIRE MEDICAL CENTER
NOTES TO FINANCIAL STATEMENTS

NOTE A

DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

ACCOUNTING STANDARDS

The financial statements of the Hospital have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Pursuant to Governmental Accounting Standards Board (GASB) Statement No. 28, *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 15, 1989 that do not conflict or contradict GASB pronouncements.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, demand deposits, money market accounts and certificates of deposit with an original maturity of three months or less, including amounts included as in use by Board designation.

ASSETS LIMITED AS TO USE

Assets whose use is limited include funds set aside by the Board of Commissioners for the payment of emergency room expenses and to satisfy deposit requirements of the Hospital's debt agreements.

INVENTORY

Inventory of supplies are stated at the lower of cost (first-in, first-out) or market.

COSTS OF BORROWING

Interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets. Interest earned on these same borrowed funds, before the funds are spent on the construction of the capital assets, is also capitalized.

PROPRIETARY FUND ACCOUNTING

The Hospital utilizes the proprietary fund method of accounting whereby revenues and expenditures are reported on the accrual basis. Substantially all revenues and expenses are subject to accrual.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

**WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1
 INBA
 RIVERSIDE MEDICAL CENTER
 NOTES TO FINANCIAL STATEMENTS**

NOTE A

DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 retrospective adjustments under reimbursement agreements with third-party payors. Retrospective 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.

NON-EMPLOYEES' RESPONSE ADVERTISING

The Hospital expenses advertising costs as incurred. Advertising expenses incurred during the years ended December 31, 2001 and 2000 totaled \$72,380 and \$65,676, respectively.

NOTE B

BANK DEPOSITS

At December 31, 2001 and 2000, the Hospital had cash and cash equivalents as follows:

	2001	2000
Demand Deposits, Certificates of Deposit and Money Market Accounts	\$ 6,686,171	\$ 6,478,439
Time: Cash included in Assets Limited Access Plan	2,675,187	3,606,907
	\$ 9,361,358	\$ 10,085,346

Under state law, the resulting bank balances of these deposits must be secured by Federal deposit insurance on the pledge of securities owned by the fiscal agent banks. The market value of the pledged securities plus the Federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. Total deposits at December 31, 2001 and 2000 are secured as follows:

	2001	2000
Total Bank Balances	\$ 9,361,358	\$ 10,085,346
Federal Deposit Insurance	\$ 100,000	\$ 100,000
FEDERAL Letter of Credit	3,580,000	3,900,000
Market Value of Pledged Securities	5,681,358	6,185,346
	\$ 9,661,358	\$ 10,185,346

WASHINGTON PARISH HOSPITAL, SERVICE DISTRICT NO. 1
IRVING
RIVERSIDE MEDICAL CENTER
NOTES TO FINANCIAL STATEMENTS

NOTE 4:

PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are stated at cost. Donated equipment is recorded at fair value at date of donation, which is then treated as cost. Equipment under capital leases is stated at the lower of the present value of minimum lease payments at the beginning of the lease term or fair value at the inception of the lease. Maintenance, repairs and minor replacements and improvements are expensed as incurred. Major replacements and improvements are capitalized at cost.

Depreciation of property, plant and equipment is calculated on the straight-line method over the estimated useful life of the assets. Equipment held under capital leases is depreciated on the straight-line method over the shorter of the lease term or estimated useful life of the assets.

Property, plant and equipment, by major category, at December 31, 2001 and 2000, are as follows:

	2001	2000
Land and Improvements	\$ 411,852	\$ 400,412
Building and Improvements	6,733,520	6,360,645
Equipment	3,795,696	3,399,671
	10,941,068	10,160,728
Less: Accumulated Depreciation and Amortization	(9,012,287)	(8,114,834)
Construction In Progress	360,248	14,747
Property, Plant and Equipment, Net	\$ 2,228,989	\$ 2,050,666

NOTE 5:

LONG-TERM DEBT

Long-term debt at December 31, 2001 and 2000 consisted of the following:

	2001	2000
General Obligation Bonds, Series 1995, floating interest rate, 5.75% at December 31, 1999, annual Principal Installments Due April 1 of each year, semi-annual installments of interest due April 1 and October 1 of each year through 2014	\$ 4,500,000	\$ 4,840,000
Revenue Bonds, Series 1981, 5%, payable in lump sum, Annual Installments of \$51,000, including interest Through 2002	441,948	471,582

WASHINGTON PARK HOSPITAL, SERVICE DISTRICT NO. 2
1985
REVERSHIRE MEDICAL CENTER
NOTES TO FINANCIAL STATEMENTS

NOTE D

LONG-TERM DEBT (Continued)

	1991	1990
Public Improvement Bonds, Series 1990, 1.0%, annual principal installments due November 1 of each year, semi-annual installments of interest due May 1 and November 1 of each year through 2000.	188,000	204,000
Less: Current Installments	5,000,000 380,200	3,315,452 315,642
	\$ 1,887,780	\$ 3,109,910

Scheduled principal payments on long-term debt, at December 31, 2000, are as follows:

2002	\$ 158,175
2003	168,640
2004	167,115
2005	180,000
2006	152,800
Thereafter	3,019,000
	\$ 3,109,910

Interest expense incurred on long term debt was \$18,918 and \$42,309 in 1991 and 2000, respectively. Included within Property, Plant and Equipment is \$322,199 of net capitalized interest related to the General Obligation Bonds, Series 1990. This is comprised of interest expense from bond inception through December 31, 2001, of \$655,372, less interest earned on the bond proceeds of \$333,173, from bond inception through December 31, 1991.

The 1991 Revenue Bonds are secured by funds in the amount of \$750,000, a pledge of revenues from the operation of the Hospital, and a real estate mortgage as first lien on the Hospital's facilities. As mentioned in Note A, the Hospital is required to set aside funds monthly. These deposits are to continue until the accumulated funds equal the highest annual debt service payable in any year.

WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1
IRMA
RIVERSIDE MEDICAL CENTER
NOTES TO FINANCIAL STATEMENTS

NOTE D

LONG-TERM DEBT (Continued)

The proceeds from the 1995 issuance of Public Improvement Bonds were restricted for the purpose of paying the cost of acquiring and constructing improvements, renovations and replacements to the heating and cooling system of the Hospital. The Public Improvement Bonds are secured by a pledge and dedication of the excess of annual revenues of the Hospital above statutory, necessary and valid charges in each of the fiscal years during which the Certificates are outstanding. The Hospital has also agreed to budget annually a sufficient sum of money to pay the principal of and the interest on the Public Improvement Bonds.

The proceeds from the 1999 Bond issuance are restricted to the payment of costs associated with the Hospital's capital project. It is expected that the Bond proceeds, together with their investment earnings, are to be used to full no later than June 30, 2002. However, if after June 30, 2002, any portion of the original proceeds remains unspent, they cannot be invested otherwise the yield would be greater than the yield of the Bonds.

NOTE E

LEASES

The Hospital was obligated under a capital lease for certain medical equipment. During the year ended December 31, 2000, the Hospital satisfied its obligation with payment in full.

The Hospital is obligated under certain non-cancelable operating leases for various equipment. Amounts paid under these leases totaled \$305,841 and \$140,472 for the years ended December 31, 2004 and 2003, respectively. The Hospital is committed under these leases as follows:

2002	\$ 288,000
2003	288,000
2004	194,815
2005	25,819
	<u>\$ 796,634</u>

The Hospital leases office space in certain divisions. Rental income received under these arrangements totaled \$21,829 and \$19,809 for the years ended December 31, 2004 and 2003, respectively.

**WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1
LDBA
RIVERSIDE MEDICAL CENTER
NOTES TO FINANCIAL STATEMENTS**

NOTE 8

NET PATIENT SERVICE REVENUE

The Hospital has agreements with third-party payors that provide for reimbursement to the Hospital at amounts different from its established rates. Contractual adjustments under third-party reimbursement programs represent the difference between the Hospital's billings at established rates for services and amounts realizable from major third-party payors. A summary of the basis of reimbursement with major third-party payors follows:

- **Medicare** - Inpatient acute care services and defined capital costs related 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 ambulatory services, ambulatory outpatient services, and defined capital and medical education costs related to Medicare beneficiaries are paid based upon a cost reimbursement methodology. The Hospital is paid for cost reimbursable 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. The Hospital's Medicare cost reports have been audited or reviewed by the Medicare fiscal intermediary through December 31, 1997.
- **Medicaid** - Effective July 1, 1994, inpatient services, including capital costs, are reimbursed at a prospectively-determined rate-per-day.

Through June 30, 1994, inpatient and outpatient services rendered to Medicaid program beneficiaries were reimbursed based upon a cost reimbursement methodology. The Hospital was paid at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicaid fiscal intermediary. The Hospital's Medicaid cost reports have been audited or reviewed by the Medicaid fiscal intermediary through December 31, 1994.

The Hospital has also entered into payment agreements with certain commercial insurance carriers, preferred provider organizations and community employers. Payment methodology under these agreements includes prospectively-determined rates-per-discharge and discounts from established charges.

Presented below is a summary of net patient service revenue for the years ended December 31, 2000 and 1999, respectively.

	2000	1999
Gross Patient Service Revenue	\$ 12,114,337	\$ 28,918,897
Less: Provisions for Contractual Adjustments	(7,692,910)	(15,806,000)
	\$ 4,421,427	\$ 13,112,897

**WASHINGTON PARISH HOSPITAL, BERTRICK DISTRICT NO. 1
DBSA
REVENUE MEDICAL CENTER
NOTES TO FINANCIAL STATEMENTS**

NOTE C

MAJOR SOURCES OF REVENUE

The Hospital participates in the Medicare and Medicaid programs as a provider of medical services to program beneficiaries. Gross patient revenue derived from patients covered by the Medicare and Medicaid programs was approximately 15% in December 31, 2001 and 2000.

NOTE D

BUSINESS AND CREDIT CONCENTRATIONS

The Hospital gives credit to patients, substantially all of whom are local residents. The Hospital generally does not require collateral or other security extending credit to patients; however, it routinely obtains assignments of (or is otherwise entitled to receive) patients' benefits payable under health insurance programs, plans or policies (e.g., Medicare, Medicaid, Blue Cross and commercial insurance policies).

The Hospital had receivables, net of contractual provisions and allowances, of \$766,741 and \$1,717,539 due from the Federal Government (Medicare) at December 31, 2000 and 2000, respectively, and \$231,727 and \$245,575 due from the State of Louisiana (Medicaid) at December 31, 2001 and 2000, respectively.

NOTE E

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. The Hospital maintains records to identify and monitor the level of charity care it provides. The records include the amount of charges forgiven for services and supplies furnished under its charity care policy. Charges forgiven and supplies furnished, based on established rates, were \$65,518 and \$18,738 in December 31, 2001 and 2000, respectively.

NOTE F

DEFERRED CONTRIBUTION PLAN

The Hospital offers to its employees a single employer defined contribution plan in accordance with Internal Revenue Code Section 403. Substantially all employees who have completed one year of service are eligible to participate. During the year ended December 31, 1995, the Hospital changed its plan. Under the new plan, the maximum deferral allowed to the employee is \$8,000 or 11.5% of includible compensation, as defined in the plan agreement. With the new plan, the Hospital is required to match 100% of the employee's deferral, not to exceed 5% of the employee's salary. Participant benefits fully vest after five years, with no graduated vesting occurring between years one through four. Under the previous plan, the employees were required to contribute a maximum of 5% of their earnings, but were allowed to make voluntary contributions up to 10% of earnings. The Hospital matched the employee 5% contribution, and the employees vested over a five-year period. Employee contributions were \$136,384 and \$143,460 during 2001 and 2000, respectively.

WASHINGTON PARK HOSPITAL SERVICE DISTRICT NO. 1
DORIS
KINGSIDE MEDICAL CENTER
NOTES TO FINANCIAL STATEMENTS

NOTE J

DEFERRED CONTRIBUTION PLAN (Continued)

Employer contributions that are not vested to employees, together with all property and rights associated with these accounts, and all income attributable to these accounts, are solely the property and rights of the Hospital (nothing being restricted to the provisions of benefits under the plan), subject only to the claims of the Hospital's general creditors.

The Hospital has no liability for loans under the plan. An independent administrator serves as trustee of the employer's deposits and the Hospital's matching contributions. Each employee chooses from an array of investment options offered by the administrator.

NOTE K

ACCUMULATED VACATION AND SICK PAY

Full-time employees are granted vacation in varying amounts as established by Hospital policy. Unused vacation days earned, up to a maximum of 234 hours per year (28 days per year), may be carried forward and accumulated with a maximum limit of 448 hours. In the event of termination, an employee is reimbursed for accumulated vacation days.

In addition, full-time employees are also granted sick pay at a rate of 1.70 hours per pay period as established by Hospital policy. Unused sick pay, up to a maximum of 480 hours, may be accumulated and carried forward. In the event of termination, those employees with 20 years or more of service will be reimbursed, at the rate of one-half their current hourly rate, for each accrued hour of sick time, not to exceed 480 hours.

NOTE L

COMMITMENTS

As of December 31, 2006, the Hospital is contractually committed under professional service contracts, including physician services and the management of its Pharmacy. Maximum fees payable under these contracts are as follows:

2007	\$ 72,000
2008	5,000
	\$ 77,000

WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1
8888A
REFERABLE MEDICAL CENTER
NOTES TO FINANCIAL STATEMENTS

NOTE 11

CONTINGENCIES

Risk Management

The Hospital is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, contract and completion, injuries to employees, and natural disasters. As disclosed below, the Hospital participates in two separate trust funds. The Hospital also continues to carry commercial insurance for all other risks of loss.

Employee Insurance

The Hospital provides workers compensation benefits to its employees through the Louisiana Hospital Association Employee Benefit Trust and Worker's Compensation Group Self-Insurance Trust. These arrangements provide for the Hospital to make premium payments to the Trusts during the year based on prior year's experience. Claims are paid directly by the Trusts. Retrospective adjustments are made at the end of the Trusts' year-end and have been recorded within Accrued Expenses on the Balance Sheet.

Malpractice Insurance

The Hospital maintains a malpractice insurance policy with a commercial insurance company. There is no deductible on the policy. The policy has a \$100,000 liability limit per incident and a \$500,000 aggregate liability limit per year. For malpractice claims in excess of \$100,000, the Hospital participates in the State of Louisiana Patient Compensation Fund. This fund provides malpractice insurance coverage up to the \$500,000 statutory maximum, which currently exceeds malpractice limit.

NOTE 12

INCOME TAXES

The Hospital is a governmental unit which has registered itself as a not-for-profit corporation as described in Section 501(c)(21) of the Internal Revenue Code and is exempt from Federal income taxes on related income pursuant to Section 501(a) of the Code.

To the Board of Commissioners
Washington Parish Hospital Service District No. 1
1876 Riverside Medical Center
Franklin, Louisiana

**Independent Auditor's Report
on Supplementary Information**

The report on the audits of the general purpose financial statements of WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1, RIVERVIEW MEDICAL CENTER, a component unit of the Washington Parish Police Jury, for the years ended December 31, 2004 and 2005, appears on page 5. Those audits were made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary information that follows on pages 18 - 21 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 audits of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



A Professional Accounting Corporation

July 1, 2006

A Professional Accounting Corporation

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TRANSNATIONAL NATIONAL INVESTMENT SERVICES INTEREST YTD, 1
 2013
 (Prepared in accordance with GAAP)

GENERAL
 SCHEDULE OF INVESTMENT SURFACE MONETZ

In The Three Ended
 December 31

	2013		2012		2011		2010	
	Investor	Company	Investor	Company	Investor	Company	Investor	Company
CHARTERED FINANCIAL SERVICES								
Banking and Capital	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
Insurance (Net)	(400,000)	-	(400,000)	(400,000)	-	-	-	(400,000)
	<u>\$ 600,000</u>	<u>-</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600,000</u>
GENERAL INVESTMENT SERVICES								
Energy Services	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300
Construction and Supply	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Construction Materials	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Other (Net)	-	-	-	-	-	-	-	-
	<u>\$ 3,300,000</u>	<u>\$ 3,300,000</u>	<u>\$ 3,300,000</u>	<u>\$ 3,300,000</u>	<u>\$ 3,300,000</u>	<u>\$ 3,300,000</u>	<u>\$ 3,300,000</u>	<u>\$ 3,300,000</u>
OTHER INVESTMENT SERVICES								
Banking	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Insurance	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Energy	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Construction	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Special Companies/Other (Net)	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Other (Net)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>
Total	<u>\$ 13,900,000</u>	<u>\$ 13,900,000</u>	<u>\$ 13,900,000</u>	<u>\$ 13,900,000</u>	<u>\$ 13,900,000</u>	<u>\$ 13,900,000</u>	<u>\$ 13,900,000</u>	<u>\$ 13,900,000</u>

The information is presented in accordance with GAAP.

WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1
1990A
RIVERSIDE MEDICAL CENTER

SCHEDULE B
SCHEDULE OF OTHER REVENUE

	For The Years Ended	
	December 31,	
	2001	2000
OTHER REVENUE		
Cafeteria	\$ 37,668	\$ 39,208
Other	12,340	3,400
Concessions	2,889	1,758
Medical Records	296	438
Total Other Revenue	<u>\$ 53,293</u>	<u>\$ 45,804</u>

See Independent Auditor's report on supplementary information.

WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1
et al.
RIVERSIDE MEDICAL CENTER

**SCHEDULE III
 SCHEDULE OF SALARIES BY DEPARTMENT**

Department	For The Years Ended December 31,	
	2001	2000
Medical and Surgical	\$ 598,350	\$ 583,890
Nursing Administration	388,644	398,014
Intensive Care	355,357	399,410
Trauma Clinic	318,960	230,851
Laboratory	301,628	313,850
Business Office	294,358	268,615
Behavioral Health	284,230	8,870
Prehabilitation Clinic	283,684	248,370
Emergency Services	281,333	370,964
Radiology	253,440	249,139
Cardiothoracic	235,004	236,634
Physical Therapy	235,470	181,377
Anesthesiology	218,382	190,540
Operating Rooms	198,213	144,635
Administration	144,365	47,120
Dietary	140,681	111,125
Health Information	137,894	103,625
Accounting	118,028	107,918
Intracranial Services	113,938	114,728
Plant Operations	111,749	122,728
Quality Assurance	88,197	150,789
Nuclear Medicine	63,265	61,134
Human Resources	61,893	60,262
Ultrasound	57,465	60,862
Mainframe Management	55,733	68,918
Communications	48,878	48,275
Out Svc	48,718	48,691
Speech Therapy	42,347	43,800
Special Services	41,788	

See independent auditor's report on supplementary information.

WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1
4766
REVENUES MEDICAL CENTER

SCHEDULE 10
SCHEDULE OF SALARIES BY DEPARTMENT

Department	For The Years Ended December 31,	
	2011	2010
Chemotherapy	41,749	36,806
Mediving	37,900	38,000
Computer Services	10,411	-
Security	10,204	11,040
Electrocardiology	10,655	28,752
Risk Management	28,019	-
Massage/Spa	24,890	21,944
Wound Care	22,904	-
Electroencephalography	8,480	2,544
Cycle Dept	8,215	3,203
Physician Specialty	699	1,804
Swing Bed	670	620
Home Health	-	155,570
EMR	-	44,308
	<u>\$ 2,765,081</u>	<u>\$ 3,265,318</u>

See independent auditor's report on supplementary information.

WASHINGTON FARMER HOSPITAL SERVICE DISTRICT NO. 3
 d/b/a
 STEVENS MEDICAL CENTER

SCHEDULE IV
 SCHEDULE OF OUTSIDE SERVICES BY DEPARTMENT

Department	For The Years Ended December 31,	
	2000	2000
MRI	\$ 264,966	\$ 258,171
Administration	200,940	201,654
Pharmacy	218,100	-
Diagnosis	178,000	156,500
Laboratory	126,051	99,898
Endoscopy	103,307	108,995
Environmental Services	67,664	4,363
Electrocardiography	47,832	57,179
Intensive Care	38,958	-
Accounting	25,885	29,200
Computer Services	18,460	-
Plant Operations	15,904	18,568
Thomas Clinic	14,741	23,183
Emergency Services	13,881	13,887
Occupational Therapy	13,320	19,314
Mammography	11,995	4,004
History	10,640	-
Intensive Care	8,978	-
Business Office	7,816	18,346
Quality Assessment	5,640	26,341
Marketing	2,628	14,241
Social Services	2,580	-
Speech Therapy	2,183	3,299
Operating Rooms	1,920	8,315
Ultrasound	1,688	-
Radiology	1,217	13,488
Franklin Clinic	1,199	18,966
Waste Management	1,180	-
Nuclear Medicine	1,148	-

See independent auditor's report on supplementary information.

WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1
And
RAYMOND MEDICAL CENTER

SCHEDULE IV
SCHEDULE OF OUTSIDE SERVICES BY DEPARTMENT

<u>Department</u>	<u>For The Year Ended</u> <u>December 31,</u>	
	<u>2001</u>	<u>2000</u>
Cat Scan	588	-
Anesthesiology	580	-
Home Health	480	-
Medical and Surgical	357	-
Human Resources	300	-
Physician Assist	180	-
Cardiopulmonary	-	900
Communication	-	11,000
Health Information	-	4,870
Physical Therapy	(843)	-
	<u>\$ 1,620,508</u>	<u>\$ 1,164,770</u>

See Independent auditor's report for supplementary information.

WASHINGTON FLIGHT HOSPITAL SERVICE DISTRICT NO. 1
476
RIVERSIDE MEDICAL CENTER

SCHEDULE V
SCHEDULE OF SUPPLIES AND OTHER EXPENSES BY DEPARTMENT

Department	For The Year Ended December 31,	
	2001	2000
Pharmacy	\$ 832,898	\$ 799,888
Imaging Services	818,609	721,824
Administration	482,921	469,511
Counsel Services and Supplies	401,448	380,739
Behavioral Health	394,996	946
Plant Operations	366,098	334,913
Laboratory	322,604	328,968
Car Scan	283,997	267,388
Dietary	261,186	221,853
Dialysis	183,679	219,635
Radiology	181,729	499,628
Nurses' Medicines	126,266	130,999
Business Office	102,138	88,856
Communications	111,821	148,728
Contingency	81,818	71,853
Marketing	77,998	70,000
Ultrasound	77,284	42,654
Postoperative Services	61,607	94,388
Thrombosis Clinic	60,796	40,118
Accounting	46,778	58,393
Franklin Clinic	39,798	34,673
Operating Rooms	43,808	28,154
Medical and Surgical Unit	43,677	58,874
Physical Therapy	38,608	16,179
Health Information	35,689	33,670
Computer Services	5,000	1,683
Anesthesiology	15,956	7,887
Electrocardiology	14,845	16,214

See Independent auditor's report on supplementary information.

WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1
2016
MYERSIDE MEDICAL CENTER

SCHEDULE V
SCHEDULE OF SUPPLIES AND OTHER EXPENSES BY DEPARTMENT

<u>Department</u>	<u>For The Year Ended</u> <u>December 31,</u>	
	<u>2011</u>	<u>2008</u>
Macroeconomy	16,516	14,811
Intensive Care	12,880	11,217
Wound Clinic	12,348	-
Human Resources	11,281	9,671
Physician Assist	9,198	-
Materials Management	7,174	16,312
Quality Assessment	6,880	9,800
Nursing Administration	5,544	1,888
Risk Management	3,271	-
Physician Specialty	2,953	2,526
Chemotherapy	2,480	3,358
Electroencephalography	1,880	1,800
Speech Therapy	1,784	2,111
Social Services	182	-
Swing Bed	97	88
Security	80	52
Home Health	(747)	48,758
IMH	-	17,252
Occupational Therapy	<u>(7,585)</u>	<u>640</u>
	<u>\$ 3,689,682</u>	<u>\$ 3,152,340</u>

See independent auditor's report on supplementary information.

WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1
 (NPH)
 BISHOPS MEDICAL CENTER

SCHEDULE VI
 CONTINUING BOARD EXPENSES

CONTINUING BOARD EXPENSES	For The Years Ended			
	December 31,			
	2020		2019	
Lawrence Medicine	\$	800	\$	800
Dorothy Hubbell		800		800
Larson Jenkins		800		825
Mike Connolly		800		790
Wille Mae G. Johnson		750		825
Glyn Ireland		750		750
J.E. Thomas		300		675
Wayne Knight		400		-
	\$	6,700	\$	5,625

See Independent auditor's report on supplementary information.

WARNING FOR PUBLIC HOSPITAL SERVICE DISTRICT NO. 1
2004

REGIONAL MEDICAL CENTER

SCHEDULE VII

SCHEDULE OF FINANCIAL POLICIES
For The Year Ended December 31, 2004

<u>RISE COVERED</u>	<u>COVERAGE</u>	<u>PERIOD</u>
Workers' Compensation	\$ 1,000,000	1/1/04 to 12/31/04
Medical Professional Liability - Total Limit	\$ 500,000	1/1/04 to 12/31/04
Any One Person Limit	\$ 500,000	1/1/04 to 12/31/04
(With the Louisiana Patient's Compensation Fund (LPC) (subject to a maximum \$500,000 in payments)		
Commercial General Liability - Total Limit	\$ 1,000,000	1/1/04 to 12/31/04
Any One Person Limit	\$ 1,000,000	1/1/04 to 12/31/04
Commercial Automobile	\$ 1,000,000	1/1/04 to 12/31/04
Commercial Property		
Hospital Complex - Total Insured	\$ 10,775,000	1/1/04 to 12/31/04
Landscapes	\$ 1,000,000	1/1/04 to 12/31/04
Flood	\$ 2,000,000	1/1/04 to 12/31/04
Special Perils/Expenses	\$ 4,275,000	1/1/04 to 12/31/04
Included (Flood) Flood	\$ 25,000	1/1/04 to 12/31/04
Directors and Officers	\$ 1,000,000	1/1/04 to 12/31/04
Computers and Data		
Hospital Complex	\$ 150,000	1/1/04 to 12/31/04
2000 Marvin Mague Drive	\$ 20,000	1/1/04 to 12/31/04
800 Riverside Drive	\$ 11,000	1/1/04 to 12/31/04
800 Riverside Drive	\$ 20,000	1/1/04 to 12/31/04
Thomas White Drive 4th	\$ 11,000	1/1/04 to 12/31/04
Data-Media Inured Locations	\$ 20,000	1/1/04 to 12/31/04
Employee Unemployment		
Unpaid	\$ 500,000	1/1/04 to 12/31/04
Money and Securities	\$ 1,000	1/1/04 to 12/31/04
Employee Assistance	\$ 50,000	1/1/04 to 12/31/04
Fuels and Machinery	\$ 1,000,000	1/1/04 to 12/31/04
Other Buildings		
800 Riverside	\$ 100,000	1/1/04 to 12/31/04
800 Riverside	\$ 111,000	1/1/04 to 12/31/04
800 Riverside Drive - Building	\$ 980,000	1/1/04 to 12/31/04
800 Riverside Drive - Foundation	\$ 80,000	1/1/04 to 12/31/04
800 Riverside - Building	\$ 100,000	1/1/04 to 12/31/04
800 Riverside - Foundation	\$ 11,000	1/1/04 to 12/31/04
2000 Marvin Mague Drive - Building	\$ 190,000	1/1/04 to 12/31/04
2000 Marvin Mague Drive - Foundation	\$ 25,000	1/1/04 to 12/31/04
1100 Hwy 406 - Building	\$ 500,000	1/1/04 to 12/31/04
1100 Hwy 406 - Foundation	\$ 11,000	1/1/04 to 12/31/04
800 Four Money Road	\$ 100,000	1/1/04 to 12/31/04
Commercial Umbrella- Excess Liability (To be Underwritten and covered by Medical, Professional, or Directors and Officers Liability Insurance)	\$ 5,000,000	1/1/04 to 12/31/04

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

To the Board of Commissioners
Washington Parish Hospital Service District No. 1,
1616 Riverside Medical Center
Franklinton, Louisiana

We have audited the general purpose financial statements of WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1, 1616 RIVERSIDE MEDICAL CENTER, a component unit of the Washington Parish Police Jury, as of and for the year ended December 31, 2001, and have issued our report thereon dated May 3, 2002. 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.

Compliance

As part of obtaining reasonable assurance about whether WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1, 1616 RIVERSIDE MEDICAL CENTER'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 WASHINGTON PARISH HOSPITAL SERVICE DISTRICT NO. 1, 1616 RIVERSIDE MEDICAL CENTER'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 accounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

A Professional Accounting Corporation

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We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended solely for the information and use of the Legislative Auditor of the State of Louisiana, the audit committee, management and others within the Hospital, and is not intended to be used should not be read by anyone other than these specified parties.



A Professional Accounting Corporation

May 2, 2003