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ACADIA-ST. LAMERY HOSPITAL SERVICE DISTRICT

FINANCIAL REPORT

JUNE 30, 1996

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Release Date 2-26-97

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**INDEPENDENT AUDITOR'S REPORT**

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**To the Board of Commissioners  
Acadia-St. Landry Hospital Service District  
Church Point, Louisiana**

We have audited the accompanying balance sheets of Acadia-St. Landry Hospital Service District as of June 30, 1996 and 1995, and the related statements of revenue and expenses, changes in fund balance, and cash flows for the years then ended. These financial statements are the responsibility of the District'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. These 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 audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Acadia-St. Landry Hospital Service District as of June 30, 1996 and 1995, and the results of its operations, and cash flows for the years then ended in conformity with generally accepted accounting principles.

**Audit Trails:**

Bill ... ..  
Walter G. Broussard, CPA 1988  
Don R. Poché, CPA 1982  
James H. Lewis, CPA 1982  
Robert S. Bureau, CPA 1988  
George A. Lewis, CPA 1988  
Cynthia A. Broussard, CPA 1996  
Richard S. Bureau, CPA 1988  
We are all CPAs and members of the  
AICPA, IFAA, and Louisiana  
Institute of Chartered Accountants  
Public Accountants.

To the Board of Commissioners  
Acadia-St. Landry Hospital Service District

In accordance with Government Auditing Standards, we have also issued a report dated December 30, 1996 on our consideration of Acadia-St. Landry Hospital's internal control structure and a report dated December 30, 1996 on its compliance with laws and regulations.

*Stanford Pochi, Lewis J. Brown*

Crowley, Louisiana  
December 30, 1996

AGABIA-ST. LOUIS HOSPITAL SERVICE DISTRICT

BALANCE SHEETS  
June 30, 1996 and 1995

ASSETS	1996	1995
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 525,885	\$4,756,808
Certificates of deposit	3,385,253	459,800
Patient accounts receivable, less allowance for uncollectible accounts of \$85,000 and \$80,000 at 1996 and 1995, respectively	1,319,838	687,903
Intermediary receivable on cost reports	-	152,585
Inventories	75,828	68,521
Prepaid expenses	92,359	188,848
Other receivables	<u>360,261</u>	<u>26,382</u>
Total current assets	\$5,169,404	\$6,239,755
<b>FIXED ASSETS</b>		
Property, plant, and equipment, at cost, less accumulated depreciation of \$1,363,455 and \$1,199,682 at 1996 and 1995, respectively	<u>2,526,208</u>	<u>2,636,113</u>
	<u>\$7,695,602</u>	<u>\$8,875,870</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 876,793	\$ 336,839
Other accrued expenses	578,859	197,893
Intermediary payable on cost reports	<u>885,813</u>	<u>1,389,857</u>
Total current liabilities	\$1,841,465	\$1,924,691
<b>FUND BALANCE</b>		
Contributed capital	\$ 374,338	\$ 374,338
Unrestricted fund balance	<u>2,826,138</u>	<u>6,286,823</u>
Total fund balance	\$6,600,650	\$8,668,383
	<u>\$7,695,602</u>	<u>\$8,875,870</u>

See Notes to Financial Statements.

## ACADIA-CY. LADNEY HOSPITAL SERVICE DISTRICT

## STATEMENTS OF REVENUE AND EXPENSES

Years Ended June 30, 1996 and 1995

	1996	1995
Operating revenues:		
Net patient service revenue	\$4,087,447	\$4,634,311
Other operating revenue	<u>119,315</u>	<u>159,329</u>
Total operating revenue	<u>\$4,206,762</u>	<u>\$4,793,640</u>
Operating expenses:		
Salaries	\$1,988,852	\$1,708,684
Professional fees	7,289,366	7,399,348
Other departmental expenses	7,122,323	7,318,291
Interest	439	339
Depreciation	184,450	95,672
Provision for uncollectible accounts	<u>269,225</u>	<u>164,382</u>
Total operating expenses	<u>\$17,854,295</u>	<u>\$16,686,726</u>
Excess (deficiency) of operating revenue over operating expenses	<u>\$2,181,227</u>	<u>\$1,106,914</u>
Nonoperating revenue (expenses):		
Property tax receipts	\$ 164,288	\$ 164,370
Interest income	<u>231,818</u>	<u>189,631</u>
Total nonoperating revenue	<u>\$ 396,106</u>	<u>\$ 354,001</u>
Excess (deficiency) of revenues over expenses	<u>\$ 2,457,303</u>	<u>\$ 1,460,915</u>

See Notes to Financial Statements.

## ACADIA-ST. LAWRY HOSPITAL SERVICE DISTRICT

STATEMENT OF CHANGES IN FUND BALANCE  
Years Ended June 30, 1998 and 1999

	1998	1999
<b>Reappropriated Fund</b>		
Fund balance, beginning	\$4,284,251	\$5,179,873
additions:		
Excess (deficiency) of revenues over expenses	<u>(147,801)</u>	<u>3,004,381</u>
Fund balance, ending	<u>\$4,136,450</u>	<u>\$8,184,254</u>

See Notes to Financial Statements.

SCADA-ET, LARRY HOSPITAL SERVICE DISTRICT

STATEMENTS OF CASH FLOW  
 Years Ended June 30, 1994 and 1993

	1994	1993
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses	\$ (467,969)	\$ 1,914,784
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	144,058	95,972
(Increase) decrease in assets:		
Patient accounts receivable	(513,133)	36,900
Inventories	18,367	(408)
Prepaid expenses	14,389	82,338
Other receivables	26,664	184,563
Increase (decrease) in liabilities:		
Accounts payable	490,113	(45,221)
Intermediary payable on cost reports	(893,342)	1,390,987
Other accrued expenses	(19,232)	193,281
Net cash provided (used) by operating activities	<u>\$ 193,281</u>	<u>\$ 2,968,920</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	\$ (813,839)	\$11,337,893
Purchase of certificates of deposit	(3,985,333)	(458,000)
Proceeds from maturities of certificates of deposit	<u>1,350,800</u>	<u>1,568,126</u>
Net cash used in investing activities	<u>\$13,778,372</u>	<u>\$ 663,125</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from demonstration grant	<u>          </u>	<u>\$ 149,338</u>
Net increase (decrease) in cash and cash equivalents	\$14,390,691	\$ 3,431,965
Cash and cash equivalents, beginning	<u>4,714,538</u>	<u>2,873,993</u>
Cash and cash equivalents, ending	<u>\$ 4,533,482</u>	<u>\$ 4,308,958</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Cash payments for interest	<u>          518</u>	<u>          518</u>

See Notes to Financial Statements.



ACADIA-ST. LAWRENCE HOSPITAL SERVICE DISTRICT

NOTES TO FINANCIAL STATEMENTS

Note 3. Significant Accounting Policies

The following is a summary of the Service District's significant accounting policies:

Organization:

Acadia-St. Lawrence Hospital Service District is a political subdivision of the State created by an ordinance adopted by the Acadia and St. Lawrence Parish Police Juries.

Operation:

From October 1, 1985 to March 31, 1991, the hospital facility which Acadia-St. Lawrence Hospital Service District owns, operated as a hospital under a lease agreement between the Hospital Service District and Our Lady of Lourdes Hospital of Lafayette. Beginning on April 1, 1991, the lease agreement was terminated and the Hospital Service District began operations of its own.

Net patient revenues:

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

Inventories:

Inventories are valued at the latest invoice price which approximates the lower of cost (first-in, first-out method) or market.

Property, plant, and equipment:

Property, plant, and equipment are stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives as explained further in Note 5.

Capital assets purchased by the lessee, as agreed upon in the lease contract, were not recorded on the Service District's financial statements during the term of the lease agreement but as of March 31, 1991, when the lease was terminated.

NOTES TO FINANCIAL STATEMENTS

Bad debts:

The Hospital uses the allowance method of recognizing the cost for bad debts. This method provides an estimate of the loss that is applicable to current year revenues, and any adjustment in previous estimates of prior year losses that may be applicable to accounts still remaining on the books.

Cash and cash equivalents:

For purposes of the statement of cash flows, the Hospital Service District considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Note 2. Health Insurance Program Reimbursement

The Hospital participates in Medicare and Medicaid programs as a provider of medical services to program beneficiaries. During the year ended June 30, 1988, approximately \$1,492 of the Hospital's gross patient service revenues were furnished to Medicare and Medicaid program beneficiaries. Revenues derived from the Medicare and Medicaid programs are subject to audit and adjustment by the fiscal intermediary and must be accepted by the Department of Health and Human Services and Department of Health and Hospitals, State of Louisiana, before settlement amounts become final.

Note 3. Depreciation of Property and Equipment

A summary of depreciable assets and their estimated life for depreciation purposes are as follows:

	Method	Life (Years)	Cost	
			1988	1987
Buildings and improvements	SL	15-20	\$2,662,125	\$2,380,000
Chapel	SL	5-15	8,377	8,377
Equipment	SL	5-10	1,278,634	985,870
Land	-	-	<u>128,003</u>	<u>18,885</u>
			\$4,076,139	\$3,393,132
Less accumulated depreciation			<u>1,343,602</u>	<u>1,199,682</u>
			\$2,732,537	\$2,193,450

NOTES TO FINANCIAL STATEMENTS

Note 4. Ad Valorem Taxes

Beginning in 1983, the taxpayers of the Hospital Service District approved a 7 mill tax for a ten year period for the purpose of acquiring, constructing, improving, maintaining, and operating the hospital facilities.

On October 3, 1983, the taxpayers of the Hospital Service District approved a renewal of this tax for an additional ten year period which will run through the year 1992.

Note 5. Contributed Capital

During the year ended June 30, 1993, contributed capital was increased by \$649,150 for the addition of the mobile clinic from the Department of Health and Hospital Demonstration Grant. As of June 30, 1993, the Hospital Service District had spent \$145,708 on the purchase of a mobile clinic and the related supplies to prepare the mobile clinic for use.



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**INDEPENDENT AUDITOR'S REPORT ON THE SUPPLEMENTARY INFORMATION**

To the Board of Commissioners  
 Acadia-St. Landry Hospital Service District  
 Church Point, Louisiana

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information is presented for purposes of additional analysis of the basic financial statements rather than to present the financial position, results of operations, and cash flows of the District. The supplementary information has been subjected to the auditing procedures applied to the audits 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.

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**Quality Control:**

William J. ...  
 Sidney S. Brunsard, CPA 1988  
 James H. ...  
 James H. ...  
 Thomas H. ...  
 George A. ...  
 Kenneth A. ...  
 Rodney S. ...

Members of the Committee of  
 Single Public Accountants  
 Society of Accountants Certified  
 Public Accountants

*Brunsard, Beck, Lewis, Adams*

Gretna, Louisiana  
 December 20, 1996

1. A dash means the auditor has resigned.

## ACADIA-22. LANSBY HOSPITAL SERVICE DISTRICT

SCHEDULE OF INCOME FROM PATIENT SERVICES  
Years Ended June 30, 1994 and 1993

	<u>1994</u>	<u>1993</u>
Gross patient services	\$ 7,044,329	\$ 7,391,319
Less:		
Contractual allowances	\$(2,922,983)	\$ (893,894)
Administrative adjustments	(45,793)	(24,312)
Bill Status free care	<u>(8,320)</u>	<u>(49,862)</u>
Net patient services	<u>\$ 4,067,233</u>	<u>\$ 6,413,311</u>

ACACIA-ST. LAZARE HOSPITAL SERVICE DISTRICT

SCHEDULE OF OTHER OPERATING REVENUE

Years Ended June 30, 1996 and 1995

	1996	1995
Cafeteria	\$ 9,424	\$ 1,017
Collection Fee Income	71	389
Service charges	3,893	1,429
Wardling machine commissions	2,494	2,257
Grant - emergency room	50,714	79,080
Grant - physician recruitment	-	38,080
Other	<u>83,518</u>	<u>56,087</u>
	<u>\$ 170,518</u>	<u>\$ 192,329</u>

## ACORNIA-ST. LAWRY HOSPITAL SERVICE DISTRICT

SCHEDULE OF PATIENT SERVICES  
Years Ended June 30, 1996 and 1995

	<u>Expenses</u>	
	<u>1996</u>	<u>1995</u>
Ambulance transport	\$ 4,294	\$ 2,421
Anesthesiology	-	-
Audiometry	61	119
Central supply	198,391	196,868
CT scan	29,540	35,385
Daily patient service	125,870	148,528
Delivery room	-	294
Electrocardiology	18,185	41,424
Electroencephalography	1,385	1,955
Emergency room	18,140	7,329
Emergency room physician Centre	2,305	4,080
Health and fitness center	-	-
Home health	-	-
Intravenous therapy	35,778	19,921
Kidney	-	-
Laboratory	609,984	603,166
Nuclear medicine	21,988	14,422
Nursery	-	143
Occupational therapy	-	-
Operating room	1,917	384
Other	279	428
Pharmacy	687,719	546,024
Physical therapy	29,240	31,158
Psychiatric therapy group	2,800	-
Psychiatric unit	2,846,256	2,864,408
Radiology	42,887	29,668
Respiratory therapy	125,843	347,618
Rural health clinic	-	-
Rural health clinic - pharmacy	-	-
Speech therapy	8,412	14,888
Stress test	313	826
Ultrasound	12,000	8,180
	<u>\$ 12,205,924</u>	<u>\$ 12,058,800</u>

		Component		Total	
	1985	1985	1985	1985	
\$	33,343	\$	8,337	\$	25,006
	2,128		325		1,803
	35		39		116
	118,381		88,784		297,172
	8,300		280		25,840
	-		-		188,470
	-		-		-
	118,341		117,885		195,256
	21,250		8,150		15,850
	184,362		91,889		115,372
	137,882		157,887		177,603
	61,860		28,260		44,355
	38,397		-		38,397
	937,838		989,132		912,858
	2,667		2,327		38,443
	5,348		8,574		5,148
	387,817		226,222		287,880
	28,879		23,866		30,962
	-		-		-
	33,950		85		13,528
	57,788		1,372		18,713
	4,449		1,827		4,728
	180,834		187,872		848,713
	128,272		88,260		187,432
	888,345		-		891,085
	-		-		2,846,228
	243,244		118,298		182,511
	81,298		27,266		618,841
	52,265		68,217		92,748
	4,472		8,278		4,472
	26,279		9,263		24,781
	19,284		9,290		18,487
	50,125		52,288		83,285
	<u>\$ 2,229,620</u>		<u>\$ 2,137,263</u>		<u>\$ 2,296,338</u>
					<u>\$ 2,291,228</u>



## ALABAMA ST. LARRY HOSPITAL SERVICE DISTRICT

SCHEDULES OF DEPARTMENTAL REVENUE AND EXPENSES  
Years Ended June 30, 1998 and 1999

	Revenue	
	1998	1999
Ambulance transport	\$ 25,689	\$ 10,778
Anesthesiology	1,118	320
Audiology	114	640
Central supply	388,873	383,642
CT scan	75,840	73,845
Daily patient services	155,870	188,580
Delivery room	-	134
Electrocardiology	185,136	178,399
Electroencephalography	18,800	8,645
Emergency room	158,820	98,158
Emergency room physician	177,482	157,487
Genito	44,355	50,258
Health and fitness center	18,557	-
Home health	912,438	865,112
Intravenous therapy	38,448	73,488
Kidney	3,148	6,574
Laboratory	783,881	871,338
Nuclear medicine	58,967	59,878
Nursery	-	143
Occupational therapy	13,308	83
Operating room	18,719	1,534
Other	6,728	1,493
Pharmacy	848,713	711,179
Physical therapy	157,630	130,918
Physician office	-	-
Psychiatric therapy group	891,965	-
Psychiatric unit	7,868,716	8,466,400
Radiology	385,333	186,866
Respiratory therapy	416,443	385,384
Rural health clinic	52,745	48,317
Rural health clinic - pharmacy	6,472	8,338
Speech therapy	34,791	26,353
Stress test	38,487	18,084
Ultrasound	83,886	55,689
	<u>\$ 8,046,129</u>	<u>\$ 7,392,329</u>

Adjustments for contractasis

Other operating revenue

Operating expenses:

General services

Fiscal and administration

Interest

Depreciation

Provision for uncollectible accounts

Excess (deficiency) of Hospital operating revenues  
over expenses

Direct Operating Expenses		Revenues Over (Under)	
1954	1953	1954	1953
\$ 25,699	\$ 10,996	\$ -	\$ (2183)
154	882	404	(522)
128	100	(4)	35
75,187	86,199	232,485	189,487
17,121	55,578	(1,261)	289
507,188	551,615	288,642	238,913
-	-	-	756
69,236	72,878	176,008	187,573
4,882	4,489	6,155	3,623
11,516	11,054	104,068	88,104
388,776	547,383	(411,376)	(380,264)
-	-	44,356	25,250
81,395	2,812	(72,638)	(2,812)
417,180	298,688	493,368	276,664
22,268	4,800	15,135	19,638
1,856	1,580	2,242	3,024
296,114	348,888	292,785	316,510
50,613	26,780	28,334	15,114
-	-	-	143
2,898	-	18,452	85
1,743	769	17,922	617
1,468	388	2,240	1,555
202,718	176,249	642,894	512,982
82,719	68,469	75,417	62,428
4,383	4,539	(4,885)	(5,334)
696,536	-	386,551	-
1,402,945	1,582,478	1,382,294	1,081,930
118,260	88,594	75,871	57,470
88,466	81,191	317,795	234,395
198,950	207,915	(138,826)	(158,888)
-	-	4,472	8,278
34,345	3,144	29,298	29,388
472	14	15,825	4,880
34,817	38,635	26,268	26,582
<u>\$ 3,682,324</u>	<u>\$ 4,524,385</u>	<u>\$ 4,859,015</u>	<u>\$ 3,861,526</u>
		<u>\$ (216,812)</u>	<u>\$ (367,862)</u>
		<u>\$ 128,525</u>	<u>\$ 221,218</u>
		\$ 828,868	\$ 466,748
		1,080,178	1,820,018
		630	524
		164,050	95,872
		<u>(28,322)</u>	<u>168,722</u>
		<u>\$ 2,013,882</u>	<u>\$ 1,729,588</u>
		<u>\$ (827,222)</u>	<u>\$ 258,168</u>

## ACORNIA-ST. LOUIS HOSPITAL SERVICE DISTRICT

## SCHEDULE OF DEPARTMENTAL OPERATING EXPENSES

Years Ended June 30, 1994 and 1993

	Salaries		Professional Fees	
	1994	1993	1994	1993
Ambulance transport	\$ -	\$ -	\$ 25,499	\$ 18,994
Anesthesiology	-	-	-	-
Audiometry	-	-	-	-
Central supply	24,254	25,490	-	-
CT scans	-	-	27,123	27,374
Daily patient services	134,864	143,234	-	-
Electrocardiology	-	-	48,344	48,494
Electroencephalography	-	-	8,880	4,468
Emergency room	-	-	-	-
Emergency room physicians	-	-	588,776	567,763
Health and fitness center	47,489	-	13,357	-
Home health	318,435	289,244	55,249	46,504
Intravenous therapy	-	-	-	-
Kidney	-	-	-	-
Laboratory	134,864	121,795	88,470	87,818
Nuclear medicine	-	-	30,433	24,708
Occupational therapy	-	-	2,898	-
Operating room	-	-	-	-
Other	170	170	1,218	-
Pharmacy	33,384	43,744	-	-
Physical therapy	-	-	82,515	68,448
Physician office	-	-	-	-
Psychiatric therapy group	-	-	-	-
Psychiatric unit	-	-	1,431,278	1,543,873
Radiology	38,943	44,380	5,499	1,435
Respiratory therapy	31,543	44,895	4,845	4,348
Rural health clinic	108,441	120,538	68,683	77,579
Speech therapy	-	-	13,420	8,940
Stress test	-	-	-	-
Ultrasound	-	-	38,814	30,425
	<u>\$1,512,752</u>	<u>\$1,521,080</u>	<u>\$2,543,444</u>	<u>\$2,572,826</u>
General services:				
Biology	\$ 41,341	\$ 28,438	\$ 3,320	\$ 3,478
Housekeeping	75,382	50,333	-	-
Laundry and linen	-	-	-	-
Plant engineering	64,058	38,233	-	-
	<u>\$ 200,781</u>	<u>\$ 117,004</u>	<u>\$ 3,320</u>	<u>\$ 3,526</u>
Subtotal General	<u>\$1,512,752</u>	<u>\$1,438,880</u>	<u>\$2,547,164</u>	<u>\$2,587,726</u>

Other Expenses		Total	
1966	1972	1966	1972
\$ -	\$ -	\$ 25,699	\$ 16,498
714	863	714	863
120	165	120	165
50,913	60,765	73,167	84,395
-	-	33,121	33,374
20,382	18,087	553,288	531,613
870	3,384	88,234	71,878
-	-	8,880	4,640
11,514	11,814	11,514	11,814
-	-	389,774	347,763
5,649	2,832	81,390	3,832
43,483	52,938	417,338	398,488
33,358	4,038	23,268	4,000
2,436	2,350	2,436	1,830
189,382	191,874	398,116	380,808
-	-	38,433	24,700
-	-	2,888	-
1,743	719	1,743	719
-	0	1,688	118
192,513	114,441	228,718	178,159
-	-	82,713	88,489
4,283	5,335	4,283	5,335
484,336	-	494,336	-
21,867	18,383	3,432,940	1,982,470
26,222	22,281	118,360	88,596
21,038	9,843	88,466	81,191
12,994	19,808	190,930	207,925
1,085	165	14,505	3,185
472	34	472	34
-	-	26,813	39,489
<u>\$1,063,585</u>	<u>\$ 699,329</u>	<u>\$2,008,326</u>	<u>\$1,328,382</u>
\$ 191,337	\$ 204,200	\$ 186,388	\$ 168,163
19,163	13,432	84,783	40,704
13,534	13,863	13,930	13,883
253,799	160,732	316,932	278,956
<u>\$ 418,833</u>	<u>\$ 392,227</u>	<u>\$ 602,033</u>	<u>\$ 442,746</u>
<u>\$1,482,418</u>	<u>\$ 1,086,556</u>	<u>\$2,610,359</u>	<u>\$1,771,128</u>

ACADIA-ST. LAWRENCE HOSPITAL SERVICE CONTRACT

SCHEDULE OF DEPARTMENTAL OPERATING EXPENSES (CONTINUED)  
 Years Ended June 30, 1995 and 1994

	<u>Salaries</u>		<u>Professional Fees</u>	
	1995	1994	1995	1994
Subtotals forwarded	\$1,511,233	\$1,638,869	\$2,367,386	\$2,589,776
Fiscal and administrative services:				
Accounting	\$ 81,038	\$ 87,385	-	-
Administration	73,948	88,387	3,800	3,100
Business office	95,800	89,313	-	-
Medical records	37,386	47,329	-	-
Payroll taxes	-	-	-	-
Group insurance	-	-	-	-
Physician recruitment	-	-	-	-
Other general and administrative expenses	<u>36,367</u>	<u>26,421</u>	<u>22,860</u>	<u>9,373</u>
	\$ 324,339	\$ 389,835	\$ 26,860	\$ 9,373
<b>Total</b>	<b>\$1,835,572</b>	<b>\$1,928,704</b>	<b>\$2,394,246</b>	<b>\$2,599,149</b>

<u>Other Expenses</u>		<u>Total</u>	
<u>1990</u>	<u>1989</u>	<u>1990</u>	<u>1989</u>
\$3,688,136	\$1,795,138	\$3,621,123	\$6,196,533
\$ 3,281	\$ 5,986	\$ 86,239	\$ 88,191
28,281	36,367	109,069	186,844
53,751	61,385	148,621	130,618
38,829	37,393	76,159	64,872
148,062	132,955	148,062	132,832
77,099	60,966	77,099	60,846
50,000	185,121	38,000	189,173
<u>386,232</u>	<u>329,226</u>	<u>332,529</u>	<u>260,163</u>
\$ 441,368	\$ 129,553	\$3,062,128	\$1,820,810
<u>\$3,122,196</u>	<u>\$1,524,381</u>	<u>\$6,623,381</u>	<u>\$5,816,363</u>





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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
 BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
 ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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To the Board of Commissioners  
 Acadia-St. Landry Hospital Service District  
 Church Point, Louisiana

We have audited the financial statements of Acadia-St. Landry Hospital Service District as of and for the year ended June 30, 1996, and have issued our report thereon dated December 20, 1996.

We have conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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.

The management of Acadia-St. Landry Hospital Service District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, evidence and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected, also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of Acadia-St. Landry Hospital Service District for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

- Ernst & Young, LLP
- KPMG & Co., Chartered, LLP
- Samuel A. Gibbs, CPA
- Ernst & Young, CPA
- Arthur Andersen & Co., LLP
- Smith & Nunn, CPA
- Smith & Nunn, CPA
- W. Charles Bowers, CPA
- Robert H. Ryan, CPA
- Edwin Blum & Co., CPA
- Ernst & Young, CPA
- Ernst & Young, CPA
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- Washington, DC, CPA 202 638-1700
- Wichita, KS, CPA 316 261-1700



To the Board of Commissioners  
Acadia-Cc. Laundry Hospital Service District

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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. We did not note any matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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

*Brennard, Pickett, Lewis, & Brant*

Crowley, Louisiana  
December 20, 1984



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
 BASED ON AN AUDIT OF FINANCIAL  
 STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

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To the Board of Commissioners  
 Acadia-St. Landry Hospital Service District  
 Church Point, Louisiana

We have audited the financial statements of Acadia-St. Landry Hospital Service District, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 20, 1996.

We conducted our audit 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 audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Acadia-St. Landry Hospital Service District is the responsibility of Acadia-St. Landry Hospital Service District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Service District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests did not disclose any instances of material noncompliance that are required to be reported under Government Auditing Standards.

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

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Crowley, Louisiana  
 December 20, 1996