

SUPPLEMENTAL INFORMATION

ORANGEOLA PARISH HOSPITAL DISTRICT I
 STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 FOR THE YEARS ENDED APRIL 30, 1995 AND 1996

	<u>1995</u>	<u>1996</u>
Revenues:		
Net income	\$ 76,197	\$ 47,729
Interest earned	385	5,539
Miscellaneous revenue	5,844	-
Total revenues	<u>\$ 82,426</u>	<u>\$ 53,268</u>
Expenses:		
Advertising	\$ 63	\$ 410
Board expenses	3,500	2,700
Building insurance	-	5,756
Depreciation	20,150	20,150
Legal	292	1,351
Office expense	160	758
Repairs and maintenance	-	218
Security	-	400
Utilities	-	7,822
Total expenses	<u>\$ 24,255</u>	<u>\$ 38,755</u>
Net income	\$ 54,513	\$ 13,558
Retained earnings, beginning of year	<u>228,220</u>	<u>224,742</u>
Retained earnings, end of year	<u>\$ 282,733</u>	<u>\$ 238,300</u>

See accountant's report.

- (C) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the twelve selected disbursements indicated that each transaction had been approved.

Meetings

9. Examine evidence indicating that agendas for the meetings recorded in the minute book were posted or advertised as required by LAH-RS 42:1 through 42:12 (the open meetings law).

Catahoula Parish Hospital District 1 is only required to post a notice of such meetings and the accompanying agenda on the door of the District's hospital building. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

Data

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks, loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

The District had no employees during the years under examination.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Catahoula Parish Hospital District 1 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and takes responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

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3. Obtain from management a listing of all employees paid during the periods under examination.

The District had no employees during the years under examination.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

As noted in Number 1 above, the District had no employees during the years under examination.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

The District is being accounted for as an enterprise fund. Budgets were not adopted for the two years under examination.

6. Trace the budget adoption and amendments to the minute book.

The District did not adopt budgets for the two years under examination.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

The District did not adopt budgets for the two years under examination.

Accounting and Reporting

8. Randomly select 6 disbursements made during each period under examination and:

- (A) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the twelve selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (B) determine if payments were properly coded to the correct fund and general ledger account; and

All twelve payments have been properly coded to the correct general ledger account.

CATERDOLA BRAIRIE HOSPITAL DISTRICT 2
 SCHEDULE I - COMPENSATION PAID TO BOARD MEMBERS
 FOR THE YEARS ENDED APRIL 30, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
Grady DeBonte, Chairman	\$ 440	\$ 480
Bernie Kelly, Secretary/Treasurer	440	480
Raymond Boone	440	80
James Harris	440	120
Leona Ulick	440	480
Kelly Myers	440	480
Joe McHuffee	440	40
Gerri Cassola	-	320
Ray Hill	-	240
Billy Edwards	-	-
Total compensation paid	<u>\$ 3,080</u>	<u>\$ 2,720</u>

CATAROSA PARISH HOSPITAL DISTRICT I

STATEMENTS OF CASH FLOW

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

FOR THE YEARS ENDED APRIL 30, 1995 AND 1996

	<u>1995</u>	<u>1996</u>
Cash flows from operating activities:		
Cash received from leases	\$ 76,187	\$ 47,730
Cash payments to suppliers for goods and services	(13,988)	113,890
Cash received from other operating revenues	<u>2,313</u>	<u>5,822</u>
Net cash provided by operating activities	<u>\$ 64,512</u>	<u>\$ 167,342</u>
Net increase in cash and cash equivalents	\$ 74,663	\$ 33,806
Cash and cash equivalents at beginning of year	<u>33,222</u>	<u>67,822</u>
Cash and cash equivalents at end of year	<u>\$ 107,885</u>	<u>\$ 101,628</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	<u>\$ 36,813</u>	<u>\$ 13,550</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	\$ 28,198	\$ 28,138
Change in assets and liabilities		
Increase in accrued interest receivable	<u> </u>	<u>(822)</u>
Total adjustments	<u>\$ 28,198</u>	<u>\$ 27,316</u>
Net cash provided by operating activities	<u>\$ 64,512</u>	<u>\$ 40,866</u>

See accountant's report.

SILAS M. SIMMONS & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

209 N. COMMERCE STREET

P.O. Box 800

Natchez, Mississippi 39101

ESTABLISHED 1911

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Accountant's Report

To the Board of Directors
Catahoula Parish Hospital District I
Jennsville, Louisiana

We have compiled the accompanying balance sheets of Catahoula Parish Hospital District I as of April 30, 1986 and April 30, 1985, and the related statements of revenues, expenses and changes in retained earnings and cash flows for the years then ended, and the accompanying supplementary information contained in Schedule I, which is presented for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements and supplementary schedules, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements and supplementary schedules are not designed for those who are not informed about such matters.

We have also issued a separate report dated October 18, 1986 on applying agreed-upon procedures.

This report is intended solely for the use of management of Catahoula Parish Hospital District I and the Legislative Auditor, State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Silas M. Simmons & Company

Natchez, Mississippi
October 18, 1986

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CHERBOULE PARKER HOSPITAL DISTRICT I
MONROEVILLE, LOUISIANA

FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED
APRIL 30, 1988 AND 1989

WITH ACCOUNTANT'S REPORT

AND

SUPPLEMENTAL INFORMATION SCHEDULE

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally and other appropriate public officials. This report is available for public inspection at the House Budget Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date DEC 17 1988

CATAROGUA FRASER HOSPITAL DISTRICT I

BALANCE SHEETS

APRIL 30, 1985 AND 1986

ASSETS

	<u>1985</u>	<u>1986</u>
Current assets:		
Petty cash	\$ -	\$ 50
cash in bank	87,992	10,116
Certificate of Deposit	=	102,992
accrued interest receivable	=	464
	<u>\$ 87,992</u>	<u>\$ 121,622</u>
Total current assets		
Fixed assets:		
Land	\$ 30,000	\$ 30,000
Land improvements	70,601	70,601
Building and improvements	816,542	816,542
	<u>\$ 917,143</u>	<u>\$ 917,143</u>
Accumulated depreciation	(700,402)	(700,402)
Net fixed assets	<u>\$ 216,741</u>	<u>\$ 216,741</u>
Total assets	<u>\$ 304,733</u>	<u>\$ 318,363</u>

LIABILITIES AND EQUITY

Liabilities	\$ -	\$ -
Retained earnings		
Undesignated	<u>\$ 304,733</u>	<u>\$ 318,363</u>
Total liabilities and fund balance	<u>\$ 304,733</u>	<u>\$ 318,363</u>

See accountant's report.

SILAS M. SIMMONS & COMPANY
 CHARTERED PUBLIC ACCOUNTANTS
 509 N. Cassiano Street
 P.O. Box 3027
 Natchez, Mississippi 39120

MEMBERSHIP LIST
 ———
 OFFICE OF
 SECRETARY OF STATE OF MISSISSIPPI
 OFFICE OF THE
 COMMISSIONER OF LABOR
 MISSISSIPPI STATE COLLEGE
 MISSISSIPPI STATE UNIVERSITY
 MISSISSIPPI STATE DEPARTMENT OF REVENUE
 MISSISSIPPI STATE DEPARTMENT OF TRANSPORTATION
 MISSISSIPPI STATE DEPARTMENT OF HEALTH
 MISSISSIPPI STATE DEPARTMENT OF EDUCATION
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 STATE OF MISSISSIPPI, DEPARTMENT OF NATURAL RESOURCES

Independent Accountant's Report
 on Applying Agreed-Upon Procedures

To the Board of the Catahoula Parish
 Hospital District 1

We have performed the procedures indicated in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Catahoula Parish Hospital District 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Catahoula Parish Hospital District 1's compliance with certain laws and regulations during the fiscal years ending April 30, 1995 and April 30, 1996, included in the accompanying Louisiana Interim Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of those procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:3211-3221 (the public bid law).

The District had no expenditures during the years ending June 30, 1995 and 1996 for materials and supplies exceeding \$5,000 or for public workings exceeding \$50,000.00.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1081-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.