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FINANCIAL STATEMENTS

ANNVILLE GENERAL EDUCATIONAL

DECEMBER 31, 1955 AND 1956

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Release Date Jan 30 1956



July 17, 1997

Mr. Daniel G. Kyle
Legislative Auditor's Office
State of Louisiana
P. O. Box 94587
Baton Rouge, LA 70804-5887

RE: 1201/96 Audit Management Letter Action Plan

Dear Mr. Kyle,

With regards to the Management Letter comments attached, please review the below detailed action plans management has adopted to provide improvement in these areas:

Timeliness of the Audit Report: During the hospital's 1996 Fiscal Period, many changes were made (new services, implementation of electronic payments from Medicare, re-engineering of procedures to facilitate a more cost efficient operation, etc.) These changes caused a delay in being able to timely generate supporting documentation needed for part of the audit process.

Action Plan: In order to ensure the audit is filed timely, the following steps will be implemented:

- A. Internal procedures will continue to be modified to allow for faster generation of data needed for audit purposes.
- B. Current audit data requirements will be reviewed for alternative estimating techniques used within the healthcare industry which are less labor intensive.
- C. The status of the audit process will be monitored and reported upon monthly during future audit engagements.
- D. Possible financial penalties will be assessed for arduous delays.

Timely discharges, cost and profit:

- A. Audit findings will be presented at the next Medical Staff meeting.
- B. Management will instruct the Medical Staff on the financial advantages of prompt completion of discharge summaries.

- C. The Medical Executive Committee/Credentials Committee will monitor chart completion monthly and enforce Medical Staff By-laws as they pertain to physician admitting privileges and timely chart completion.

Sincerely,



Ray Linsky
Chief Executive Officer

RLL:sd

cc: Longmaid and Broutard

FINANCIAL STATEMENTS
MEMPHIS GENERAL HOSPITAL
DECEMBER 31, 2016 AND 2015

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LANGRISH
&
BROUSSARD

(A Corporation of Certified Public Accountants)

INDEPENDENT AUDITOR'S REPORT

Allen P. Langrish, C.P.A.
Arthur P. Broussard, C.P.A.

Angie V. Broussard, C.P.A.
Patrick M. Stubbins, C.P.A.
Dolly M. Stubbins, C.P.A.

Chairman and Board of Commissioners
Abbeville General Hospital
Abbeville, Louisiana

We have audited the component unit financial statements of Abbeville General Hospital, a component unit of the Vermilion Parish Police Jury, State of Louisiana, as of December 31, 1984 and for the year then ended. 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 audit. The financial statements of Abbeville General Hospital as of December 31, 1984, were audited by another auditor whose report dated March 28, 1985, expressed an unqualified opinion on those statements.

We 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, based on our audit, the component unit financial statements referred to above present fairly, in all material respects, the financial position of Abbeville General Hospital, a component unit of the Vermilion Parish Police Jury, State of Louisiana, as December 31, 1984, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information included in Schedule 1 through 5 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedure applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.


LANGRISH & BROUSSARD
Certified Public Accountants

June 13, 1985

SHREVEPORT GENERAL HOSPITAL

BALANCE SHEET

ASSETS	1999	1998
CURRENT ASSETS:		
Cash and cash equivalents	\$ 2,005,593	\$ 1,875,043
Assets whose use is limited and that are required for current liabilities (Note 6)	1,484,755	1,376,137
Accounts receivable, less allowance for doubtful accounts of \$315,458 in 1999 and \$318,000 in 1998	2,925,965	2,834,777
Due from third party payors	127,800	508,818
Other receivables	24,323	28,813
INVESTMENTS	187,874	853,165
Prepaid expenses	133,108	853,557
Total Current Assets	7,867,523	7,324,303
ASSETS WHOSE USE IS LIMITED (NOTE 6):		
Employee benefit trust fund	374,146	334,774
By board for capital improvements	19,119,468	19,114,554
By parish ordinance for principal and interest	1,891,973	1,868,001
Total assets whose use is limited	21,385,587	20,317,329
Less: Assets whose use is limited and that are required for current liabilities	1,484,755	1,376,137
Noncurrent assets whose use is limited	19,900,832	18,941,192
PROPERTY, PLANT AND EQUIPMENT		
Property, plant and equipment, cost (Note 4)	29,332,731	27,487,260
Plant assets under construction	-	8,462
Less: Accumulated depreciation	18,547,489	17,582,305
Property, Plant and Equipment, net	10,785,242	9,913,417
DEFERRED FINANCING COSTS, NET	350,889	311,867
TOTAL ASSETS	\$ 38,248,432	\$ 38,662,322

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

STATEMENT A

DECEMBER 31,

	1990	1989
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES:		
Notes payable	-	84,894
Current portions of long-term debt (Note 4)	759,880	459,000
Accounts receivable credit balances	81,850	-
ACCOUNTS PAYABLE	497,794	574,810
Due to third party payors	2,771,334	2,681,119
Accrued salaries and related withholdings	249,774	280,804
Interest payable	226,879	259,517
Accrued vacation and holiday expenses	256,544	260,800
Employee benefit trust fund	282,830	282,830
Total Current Liabilities	<u>5,886,291</u>	<u>5,882,274</u>
LONG-TERM LIABILITIES:		
Obligations under capital lease (Note 7)	0,000	14,000
Long-Term Debt (Note 4)		
general obligation bonds 1991 series	2,490,000	2,820,000
revenue bonds 1991 series	<u>2,480,000</u>	<u>2,630,000</u>
Total Long-Term Liabilities	<u>2,480,000</u>	<u>28,454,000</u>
TOTAL LIABILITIES	10,846,291	10,607,894
FUND EQUITY	24,287,518	23,863,100
TOTAL LIABILITIES AND FUND EQUITY	<u>24,287,518</u>	<u>23,863,100</u>

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

ASHVILLE GENERAL HOSPITAL

STATEMENT 4

STATEMENTS OF INCOME	YEAR ENDED DECEMBER 31,	
	1986	1985
NET PATIENT SERVICE REVENUE (NOTES 3 AND 5)	\$ 18,155,450	\$ 18,350,700
OTHER OPERATING REVENUE	250,800	214,145
TOTAL OPERATING REVENUE	18,406,250	18,564,845
OPERATING EXPENSES:		
Nursing services	5,828,888	5,659,158
Other professional services	5,748,559	5,488,674
General services	2,199,827	2,188,884
Pharmacy services	872,862	1,027,008
Administrative services	2,148,249	2,189,108
Interest expense	788,225	750,667
Depreciation and amortization	1,386,358	1,380,007
Provision for doubtful accounts	575,783	315,202
TOTAL OPERATING EXPENSES	18,837,838	18,709,691
INCOME (LOSS) FROM OPERATIONS	568,412	855,154
NON-OPERATING REVENUES:		
Income of investments whose use is limited:		
By board for capital improvements	548,895	585,417
By parish ordinaries for principal and interest	24,388	58,764
Interest income	28,788	32,587
Advances from	578,288	681,811
TOTAL NON-OPERATING INCOME	1,139,359	1,358,589
NET PROFIT	\$ 1,707,771	\$ 1,213,743

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

RECURRING ANNUAL EXPENSES

STATEMENTS OF CHANGES IN NETWORTH

FOR THE PERIOD ENDED 31.12.2008 TO 31.12.2014

	RECOGNIZED CAPITALS	RE INCOME	RE INCOME FROM INTERESTING SECURITIES	RECOGNIZED GAINS	NETWORTH
STARTING AT DECEMBER 31, 1974	8,400,000	1,111,000,471	8,400,000	811,300	825,600,000
ADDITIONS (deductions)					
Surrendered of DEY LIMITED (2000)	-	11,000	27,200	(1,000,000)	28,120,000
Income (1981) 2000 (Surrendered)	-	875,000	80,000	200,000	8,175,000
REINVESTED DIVIDENDS	-	(200,000)	(100,000)	200,000	-
PROPERTY OF 2000-2000 with	-	(800,000)	(200,000)	200,000	-
TRUSTS for principal and income	-	(100,000)	(200,000)	200,000	-
ENDING AT DECEMBER 31, 1978	8,400,000	1,100,000,471	8,400,000	200,000	8,600,000
ADDITIONS (deductions)					
REINVESTED OF net income (2000)	-	20,000	40,000	(80,000)	(20,000)
2000-2000 (Surrendered)	-	100,000	100,000	20,000	1,000,000
REINVESTED DIVIDENDS	-	(200,000)	(100,000)	200,000	-
PROPERTY OF 2000-2000 with	-	(100,000)	(200,000)	200,000	-
TRUSTS for principal and income	-	(100,000)	(200,000)	200,000	-
ENDING AT DECEMBER 31, 1978	8,400,000	1,100,000,471	8,400,000	200,000	8,600,000

ARMISTEAD GENERAL HOSPITAL

STATEMENT 3

STATEMENTS BY CASH FLOW - INDIRECT METHOD	YEAR ENDED DECEMBER 31,	
	1999	2000
CASH FLOW FROM OPERATING ACTIVITIES AND NON-OPERATING REVENUES:		
Profit (Loss) from operations	1,629,400	11,216,570
Noncash expenses and revenues included in income:		
depreciation	1,098,378	1,343,975
amortization of bond issuance costs	25,998	3,440
provision for doubtful accounts	878,763	315,970
decrease (increase) in receivables and amounts due from third parties	(1,944,789)	1603,611
increase in inventories and prepaid expenses	208,738	124,165
increase (decrease) in accounts payable and accrued expenses	38,368	58,501
Net Cash Flow From Operating Activities	264,326	428,137
Nonoperating revenue	3,362,332	3,508,497
Net Cash Flow from Operating Activities And Nonoperating Revenue	3,626,658	3,936,634
CASH FLOW FROM INVESTING ACTIVITIES:		
Acquisition of property and equipment	(321,780)	(666,240)
Increase in assets whose use is limited	(287,541)	(287,541)
Net Cash Used in Investing Activities	(609,321)	(953,781)
CASH FLOW FROM FINANCING ACTIVITIES:		
Principal payments on capital leases	(13,313)	128,964
Principal payments on long-term debt	(456,408)	128,000
Proceeds from payment of notes payable	384,478	84,895
Net Cash Used in Financing Activities	(74,243)	(10,141)
NET INCREASE IN CASH AND CASH EQUIVALENTS	281,092	872,711
CASH AND CASH EQUIVALENTS, JANUARY 1	1,973,358	1,100,647
CASH AND CASH EQUIVALENTS, DECEMBER 31	2,254,450	1,973,358

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

MOBILE GENERAL HOSPITAL

NOTE TO FINANCIAL STATEMENTS

DECEMBER 31, 1998 AND 1997

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Mobile General Hospital (the Hospital) operates under the jurisdiction of the Board of Commissioners of Wardlaw Parish, Louisiana (Parish) as Wardlaw Parish Hospital Service District No. 2, and in compliance with Federal and state laws. The Hospital reports in accordance with the "Hospital Health Guide" and other publications of the American Institute of Certified Public Accountants and general industry practices. The significant accounting policies used by the Hospital in preparing and presenting its financial statements are summarized as follows:

- A. **Assets Whose Use is Limited.** Assets whose use is limited include: assets set aside by the Board of Commissioners for future capital improvements, over which the Board retains control and say, at its discretion, subsequently use for other purposes; assets required by ordinance of the Parish to be used for principal and interest payments; and assets held to meet self insurance liabilities.
- B. **Patient Service Revenue.** Patient service revenue is recorded at the Hospital's established rates with contractual adjustments, charity allowances and courtesy discounts deducted to arrive at net patient service revenues.
- C. **Inventory.** Inventory of drugs and supplies are stated at the lower of cost (first-in, first-out) or market.
- D. **Property, Plant and Equipment.** Property, plant and equipment are stated at cost. Leased equipment is recorded at fair market value at date of donation which is then treated as cost.

depreciation on property, plant and equipment is calculated on the straight-line method over the estimated useful lives of the assets.
- E. **Bond Issuance Costs.** Expenses related to issuance of bonds are deferred and amortized over the period the bonds will remain outstanding.
- F. **Investment Income.** Investment income on borrowed funds held by a trustee is reported as operating income. Investment income from all other sources is reported as nonoperating income.
- G. **Advances Due.** Advances tax revenue is reported on the accrual basis, use is limited to pay principal and interest on the public improvement and general obligation bonds.
- H. **Cash Equivalents.** The Hospital considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

ARNEYVILLE MEMORIAL HOSPITAL

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1991 AND 1990

NOTE 1: PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment, by major category, is as follows at December 31, 1991 and 1990:

	Asset Life	1991	1990
	in months	-----	-----
Land		\$ 204,000	\$ 204,000
Land improvements	18 - 36	334,000	334,000
Building	18 - 36	15,479,000	15,210,000
Fixed equipment	15 - 30	3,201,000	3,200,000
Major movable equipment	3 - 30	28,000,000	8,788,000
Total Cost		<u>47,218,000</u>	<u>43,836,000</u>
Less accumulated depreciation:		<u>28,000,000</u>	<u>17,287,000</u>
Net Property, Plant, and Equipment		<u>\$ 19,218,000</u>	<u>\$ 26,549,000</u>

NOTE 2: LONG-TERM DEBT

Long-term debt at December 31, 1991 and 1990 consisted of the following:

	1991	1990
General obligations bonds, dated August 1, 1981, bearing an average interest rate of 8.125%, maturing serially on May 1 of each year beginning in 1994, with interest payable on May 1 and November 1 of each year, with the final maturity on May 1, 2004.	3,000,000	4,000,000
Hospital revenue bonds, dated February 1, 1982, bearing interest of 8.125 - 8.25, maturing serially on February 1 of each year beginning in 1993, with interest payable February 1 and August 1 of each year beginning in 1995, with the final maturity on February 1.	8,000,000 16,578,000	6,878,000 11,228,000
Less current portion	<u>718,000</u>	<u>658,000</u>
Long-term portion	<u>\$ 10,282,000</u>	<u>\$ 15,578,000</u>

The aggregate amount of sinking fund requirements for the five years ending December 31, 2004, are as follows:

	Principal	Interest	Total
1997	100,000	678,254	1,388,254
1998	100,000	625,814	1,324,814
1999	200,000	563,874	1,463,874
2000	300,000	501,934	1,601,934
2001	300,000	439,994	1,439,994
Total	<u>\$ 1,000,000</u>	<u>3,169,870</u>	<u>\$ 4,169,870</u>

AMERVILLE GENERAL HOSPITAL

STATE OF OHIO FINANCIAL STATEMENTS **DECEMBER 31, 1998 AND 1997**

NOTE 5: OPERATING LEASES

The hospital has a noncancelable operating lease that expired in the past year.

Future minimum lease payments under this noncancelable operating lease as of December 31, 1998, are as follows:

Year ending December 31:

1997 \$ 45,000

TOTAL rental expense for 1998, and 1997, for all operating leases was \$254,576 and \$213,488, respectively.

NOTE 7: CAPITAL LEASES

The hospital entered into a capital lease with IBM for the purchase of an IBM 4381C computer. The following is a schedule of leased property under capital lease.

ASSET DESCRIPTION	LEASE	COST	ACCUMULATED DEPRECIATION
IBM 4381C	IBM	\$ 122,432	\$ 122,432

Amortization expense of \$27,473 for 1998, and \$27,481 for 1997, for the above mentioned asset is included in the depreciation expense.

NOTE 8: PENSION PLAN

The hospital has established a non-contributory, defined contribution retirement plan funded through contributions to State Mutual Life Assurance Company of America. Any employee who on any entry date is within six (6) months of meeting the plan eligibility requirements will qualify. Plan eligibility is defined as three (3) years of service. Any employee, who is a member of a union and is covered by a collective bargaining agreement, under the terms which retirement benefits have been a subject of good faith bargaining, will not be eligible to participate in the plan. Any persons who are contract workers and/or physicians shall not be considered employees for plan purposes and, therefore, will not be eligible to participate in the plan. Any employee who was a participant in the plan prior to the enactment and reinstatement will continue to remain a participant in the reinstated plan. Total payroll of employees covered by the plan for the year ended December 31, 1998, and 1997, was \$5,770,085 and \$5,807,185, respectively; total payroll was \$8,478,288 and \$8,524,788 in 1998 and 1997, respectively.

MEMORIAL GENERAL HOSPITAL

NOTE TO FINANCIAL STATEMENTS

DECEMBER 31, 1994 AND 1995

NOTE 8, PENSION PLAN(S)

The employee shall contribute for each plan year which the plan is in effect the amount which is actuarially determined to be necessary to fund the "assumed plan benefit" determined under the "individual premium funding method", assuming an interest rate of six (6) percent annually. Employer contributions are five (5) percent of covered payroll, and employees may contribute to the plan only with the consent of the employer. Pension cost amounted to \$279,892 and \$348,446 in 1994, and 1995, respectively.

NOTE 9, ASSETS WHERE USE IS LIMITED

Assets where use is limited that are required for obligations classified as current liabilities are reported in current assets. The composition of assets where use is limited at December 31, 1994, and 1995, is set forth below.

	1994	1995
Self insurance liability	<u>\$ 204,446</u>	<u>\$ 225,779</u>
By fund for capital improvement: Cash and certificates of deposit Interest receivable	<u>\$ 28,815,775</u> <u>2,281</u>	<u>\$ 28,248,111</u> <u>8,418</u>
	<u>\$ 29,015,056</u>	<u>\$ 28,256,529</u>
By parish endowment for principal and interest: Cash and certificates of deposit Interest receivable Property taxes receivable	<u>\$ 1,816,765</u> <u>4,318</u> <u>285,808</u>	<u>\$ 886,745</u> <u>-</u> <u>251,275</u>
	<u>\$ 2,106,891</u>	<u>\$ 1,138,020</u>

NOTE 10, OTHER MATTERS

On May 4, 1991, the citizens of Hospital Service district #1, Parish of Vermilion, State of Louisiana, gave Memorial General Hospital the authority to issue up to \$7,300,000 in bonds with a minimum interest rate of 8 percent. The proceeds from this issue are designated to reimburse the hospital's 1991 revenue bonds. On February 3, 1992, the hospital issued \$7,300,000 of general obligations bonds paying interest from 8.5 percent to 9 percent.

NOTE 11, CASH FLOW SUPPLEMENTAL INFORMATION

Total interest paid by the hospital was \$715,764 and \$788,718, for 1994 and 1995, respectively.

AMERICAN HOSPITAL HOSPITAL

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1988 AND 1987

NOTE 11. RETRACTIONARY

On February 1, 1982, the Hospital issued \$7,500,000 in Revenue Bonds (including Bonds Series 1982) with an interest rate ranging between 8.25% - 8.875 to advance refund \$7,075,000 of outstanding 1981 Revenue Bonds with an average interest rate ranging between 8.25% - 11.00%. The net proceeds of \$7,500,000 (including a premium of \$200,143, after payment of \$93,435 in underwriting fees, insurance and other issuance cost) plus an additional \$93,781 of 1981 Revenue Bond sinking fund monies were used to purchase U.S. government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the 1981 Revenue Bonds which will mature on or after July 1, 1988.

As a result, the 1981 Revenue Bonds maturing on or after July 1, 1988, are considered to be defeased and the liability for these bonds has been removed from long-term debt. Although the advance refunding resulted in the recognition of an accounting loss of \$880,700 for the year ended December 31, 1982, the hospital in effect reduced its aggregate debt service payments by almost \$5,880,880 over the next 20 years and obtained an economic gain (difference between the present value of the debt service payments on the old and new debt) of almost \$2,670,464. The effective interest rate on the new issue is 8.41%.

NOTE 12. EMPLOYEE HOSPITALIZATION PLAN

The hospital is currently enrolled in a self-insurance plan to provide health insurance to its employees. The hospital makes monthly contributions to a trust fund to cover expected expenses to be incurred by its employees. These monthly contributions are computed by an outside administrator who settles its processing claims. Included within the monthly contributions is an amount for excess risk insurance. This excess risk insurance has a \$45,000 deductible per employee per year, which in effect, limits the hospital's exposure to \$45,000 per employee per year. As of December 31, 1988, the Employee Benefit Fund assets were sufficient to cover estimated liabilities. The Employee Benefit Fund carried a balance of \$274,148 while liabilities were estimated to be \$28,485.

AMITYVILLE GENERAL HOSPITAL

SCHEDULE OF PATIENT SERVICE REVENUES

	1988	1989
INPATIENT SERVICE REVENUES		
Daily Patient Services:		
Adults and pediatrics	1,008,728	1,007,815
subspecial medicine	1,448,850	1,447,880
Perinatal psych unit	443,550	-
Intensive care	483,880	618,513
Intensive care	44,340	2,724
Swingbed	48,780	47,750
Ambulatory care	13,420	13,580
Observation	22,520	22,894
	<u>7,509,380</u>	<u>7,949,856</u>
Other Nursing Services:		
operating room	1,415,873	1,447,240
Recovery room	134,480	137,481
Delivery room	208,178	22,358
Clinical supplies	1,703,488	1,978,820
intravenous therapy	1,574,453	900,188
Emergency services	109,223	59,287
	<u>6,143,895</u>	<u>6,544,384</u>
Other Professional Services:		
Laboratory	2,008,817	2,087,264
Blood processing	148,080	85,852
Blood toxicology	338,480	196,553
Blood toxicology	34,853	22,732
Radiology	408,862	492,823
Radiology	483,277	478,519
Physiotherapy	275,360	288,377
Pharmacy	1,185,389	1,187,213
Anesthesiology	200,000	224,214
Inhalation therapy	2,087,283	1,948,950
Physical therapy	171,187	172,908
Walter monitor	21,880	24,173
Radiology - therapeutic	88,811	84,338
Speech therapy	820	350
	<u>9,718,826</u>	<u>9,443,877</u>
TOTAL INPATIENT SERVICE REVENUES	<u>20,484,377</u>	<u>21,021,327</u>

APPENDIX 3

	FOR THE YEARS ENDED DECEMBER 31,	
	1976	1975
OUTPATIENT MEDICAL REVENUES		
Daily Patient Services:		
Inpatient care	80,349	85,860
Observation	18,879	28,308
	<u>99,228</u>	<u>114,168</u>
Other Nursing Services:		
Operating room	850,000	760,119
Recovery room	132,477	138,410
Central supplies	888,000	873,397
Intravenous therapy	154,488	80,000
Emergency service	880,000	511,500
	<u>2,805,065</u>	<u>1,863,426</u>
Other Professional Services:		
Laboratory	1,487,800	1,328,819
Blood processing	10,486	5,818
Electrocardiogram	172,480	132,480
Electroencephalography	20,321	32,878
Radiology	1,082,800	887,004
Scans	382,200	859,142
Ultrasonide	579,700	608,300
Pharmacy	582,400	518,520
Anatomical	490,000	380,211
Isolation therapy	371,365	378,241
Physical therapy	3,178	1,251
Walker service	86,795	22,842
Radiology-therapeutic	285,296	232,271
	<u>8,811,808</u>	<u>8,884,856</u>
TOTAL OUTPATIENT SERVICE REVENUE	<u>1,808,486</u>	<u>8,215,879</u>
WALK PATIENT SERVICE REVENUE	16,163,921	17,795,863
Less Contracted Adjustments	<u>11,518,188</u>	<u>11,213,820</u>
Net Patient Service Revenue Before Disproportionate Share	48,809,619	48,217,922
Medical Disproportionate Share	<u>384,212</u>	<u>1,885,478</u>
NET PATIENT SERVICE REVENUE	<u>\$ 48,425,407</u>	<u>\$ 46,332,444</u>

MEMPHIS GENERAL HOSPITAL

SCHEDULE OF OTHER OPERATING REVENUES	YEAR ENDED DECEMBER 31,	
	1959	1958
Catalogue sales	\$ 171,877	\$ 165,148
Interest income on borrowed funds held by trustee	23,900	27,887
Medical records	7,780	5,838
Washing	22,281	22,504
Insurance commutations	3,858	3,142
Other	24,883	24,900
Total	<u>\$ 254,829</u>	<u>\$ 259,429</u>
Total	<u>\$ 282,889</u>	<u>\$ 288,330</u>

AMERICAN GENERAL HOSPITAL

SCHEDULE OF HOURS SERVICES	YEAR ENDED DECEMBER 31,	
	1956	1955
Salaries and Fees:		
Administrative office	\$ 227,497	\$ 244,214
Medical and surgical	2,252,937	2,475,495
Statistics	283,783	31,295
Books and library	157,383	1,443
Operating room	480,788	354,740
Recovery room	154,574	125,810
Operated services	29,845	58,483
Emergency room	327,831	254,315
Total Salaries and Fees	<u>4,883,858</u>	<u>4,507,415</u>
Supplies and Other Expenses:		
Administrative office	7,823	4,810
Medical and surgical	128,774	144,793
Statistics	18,894	8,418
Books and library	3,880	1,877
Operating room	481,482	672,610
Recovery room	4,451	8,494
Operated services	124,878	305,400
Emergency room	28,288	29,287
Total Supplies and Other Expenses	<u>1,228,870</u>	<u>1,204,939</u>
Total Nursing Services	<u>\$ 6,112,728</u>	<u>\$ 5,712,354</u>

ANNUAL GENERAL BUDGET

SCHEDULE OF OTHER PROFESSIONAL SERVICES	YEAR ENDED DECEMBER 31,	
	1998	1997
Salaries and Fees:		
Laboratory	\$ 400,000	\$ 400,000
Electrocardiology	81,100	75,000
Radiology	200,000	200,000
Roent	40,000	37,500
Microscop	37,000	30,000
Pharmacy	100,000	100,000
Anesthetics	270,000	251,200
Infusion therapy	200,000	200,000
Physical therapy	20,000	20,000
Medical records	170,000	160,000
Social services	10,000	10,000
Behavior unit	800,000	800,000
Facial unit	100,000	-
Specialty clinic	10,000	10,000
Total Salaries and Fees	<u>3,800,100</u>	<u>3,800,100</u>
Supplies and Other Expenses:		
Laboratory	\$40,000	\$40,000
Blood processing	100,000	90,000
Electrocardiology	10,000	10,000
Filter Monitor	2,000	0,000
Radiology	170,000	160,000
Microscop	10,000	10,000
Roent	100,000	100,000
Pharmacy	700,000	700,000
Anesthetics	100,000	100,000
Infusion therapy	100,000	100,000
Physical therapy	10,000	10,000
Medical records	10,000	10,000
Social services	0,000	0,000
Behavior unit	500,000	450,000
Facial unit	10,000	-
Infection control	0,000	0,000
Specialty clinic	1,000	1,000
Total Supplies and Other Expenses	<u>2,100,000</u>	<u>2,090,000</u>
Total Other Professional Services	<u>\$ 5,900,100</u>	<u>\$ 5,890,100</u>

AMERICAN GENERAL HOSPITAL

SCHEDULE OF GENERAL SERVICES	YEAR ENDED DECEMBER 31,	
	1955	1954
Salaries and Fees:		
Nursing	\$ 307,500	\$ 275,000
Plant engineering	150,100	157,000
Housekeeping	174,770	200,000
Laundry and linen	14,000	15,000
Total Salaries and Fees	<u>646,370</u>	<u>647,000</u>
Supplies and Other Expenses:		
Nursing	376,000	380,000
Plant engineering	800,700	800,000
Housekeeping	100,700	80,000
Laundry and linen	153,500	194,000
Total Supplies and Other Expenses	<u>1,510,900</u>	<u>1,454,000</u>
Total General Services	<u>\$ 2,157,270</u>	<u>\$ 2,101,000</u>

ANNVILLE GENERAL HOSPITAL

<u>SCHEDULE OF FINANCIAL SERVICES</u>	<u>YEAR ENDED DECEMBER 31,</u>	
	<u>1976</u>	<u>1975</u>
Salaries and Fees:		
Physic. accounting	\$ 328,760	\$ 491,357
Credit and collections	23,320	62,819
Admitting	71,514	89,188
Data processing	39,790	50,811
Communications	64,807	61,510
Receiving and storage	22,427	57,750
Personnel/public relations	38,040	51,368
Quality assurance	113,021	121,709
RMO coordination	48,028	48,818
Total Salaries and Fees	<u>648,586</u>	<u>987,910</u>
Supplies and Other Expenses:		
Physic. accounting	58,361	45,884
Credit and collections	55,795	48,187
Admitting	31,218	31,116
Data processing	88,813	48,728
Communications	184,133	166,479
Receiving and storage	31,156	31,211
Personnel/public relations	25,250	31,551
Quality assurance	24,375	34,473
RMO coordination	6,500	4,800
Miscellaneous	7	24
Total Supplies and Other Expenses	<u>521,478</u>	<u>524,753</u>
Total financial services	<u>\$ 1,169,064</u>	<u>\$ 1,512,663</u>

MERRILL LANCHESTER HOSPITAL

SCHEDULE OF ADMINISTRATIVE SERVICES	YEAR ENDED DECEMBER 31,	
	1978	1977
Salaries and Fees:		
Administrative office	\$ 508,875	\$ 483,174
General accounting	61,893	58,741
Governing board	13,658	31,798
Total Salaries and Fees	584,426	573,713
Supplies and other expenses:		
Administrative office	95,222	103,986
Medical accounting	22,800	26,581
Employee insurance	1,417,277	1,479,818
Insurance	292,299	285,588
Taxes	38,899	48,748
Other	22,788	84,728
Business services	1,018	688
Physician's guarantee	28,467	101,648
Total Supplies and Other Expenses	2,235,700	2,237,182
TOTAL Administrative Services	\$ 3,120,126	\$ 2,810,895

EMERILAN SCHOOL BOARDS

SCHEDULE OF ASSIGNED BOARD MEMBERS _____ FISCAL YEAR ENDING 51.

1954		1955	
MEMBER OF SCHOOL BOARD	EXPIRATION	MEMBER OF SCHOOL BOARD	EXPIRATION

COMMISSIONERS

Donald Robinson	17	1,800	18	1,750
Frank Miller	19	1,400	19	1,500
Robert Latham	20	1,700	20	1,800
James Cooper III	25	1,750	26	1,700
Josephine Levy	27	1,100	31	1,200
John Bontroux	27	1,800	30	1,800
Ardley Holton, M.D.	31	<u>1,750</u>	34	<u>1,700</u>
		<u>\$ 11,750</u>		<u>\$ 12,500</u>

LANGLIANS
&
BROUSSARD

Chartered Accountants (Certified Public Accountants)

Alan P. Langlians, C.P.A.
Michael P. Broussard, C.P.A.
Joseph J. Broussard, C.P.A.
Thomas M. Broussard, C.P.A.
Walter M. Broussard, C.P.A.

REPORT ON INTERNAL CONTROL STRUCTURE AND COMPLIANCE

Chairman and Board of Commissioners
Adairville General Hospital
Adairville, Louisiana

INTERNAL CONTROL STRUCTURE

We have audited the management's financial statements of Adairville General Hospital (Hospital), a component unit of the Louisiana Parish Public Body, State of Louisiana, as of December 31, 1988, and have issued our report thereon dated June 28, 1989.

We conducted our audit in accordance with generally accepted auditing standards and Governmental Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain a reasonable assurance about whether the management's financial statements are free of material misstatements.

In planning and performing our audit of the financial statements of the Hospital for the year ended December 31, 1988, we considered the internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the Hospital is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates 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.

Except to assist us in planning and performing our audit, we made a study and evaluation of the internal control structure of the Hospital. That study and evaluation was limited to a preliminary review of the structure to obtain an understanding of the control environment and the flow of transactions through the accounting system. Because we concluded that it would be impractical to evaluate the effectiveness of internal control structure policies and procedures, and that the audit could be conducted more efficiently by expanding our substantive audit tests, our study and evaluation did not extend beyond this preliminary review phase.

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 one or more of the 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 noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

COMPLIANCE WITH LAWS AND REGULATIONS

Compliance with laws, regulations, contracts, and grants applicable to the Hospital is the responsibility of the Hospital's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we performed tests of the Hospital'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 the overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instances of noncompliance that is required to be reported herein under governmental auditing standards.

FIELD OF AUDIT REPORT

Louisiana S.S. 2402 requires audit reports to be completed within six months of the closing of the entity's fiscal year. The Hospital's report was not completed within the six months.

We considered this instance of noncompliance in forming our opinion on whether the Hospital's compliance with financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 13, 1997.

OTHER MATTERS

During our audit we also became aware of other matters that are opportunities for strengthening internal controls and operating efficiencies. The following summarizes our comments and suggestions regarding these matters.

2. ENHANCE DISCHARGE OVER ONE MONTH.

Findings and Observations:

Detailed inpatient accounts as of December 31, 1996 comprised 28.2% of the total accounts receivable as of this date. The number of audited inpatient accounts increased from 479 as of December 31, 1995 to 1,197 as of December 31, 1996, or \$2,028,848 and \$2,378,848, respectively. Of those 1,197 accounts, 184 accounts, totaling \$428,288, had been discharged for more than 30 days. The apparent cause of this delay was that a diagnosis had not yet been provided for these patients. A patient cannot be final-billed until a diagnosis is obtained.

efficiency, such flow is comprised of patient bills are delayed. Additionally, year-end work is delayed and unnecessarily increased as a result of the number of unbilled accounts. Business Office and Medical Records' workload is significantly increased as a result of having to compare Medicare and Medicaid utilization on such a large number of unbilled accounts.

Conclusions and Recommendations

We recommend that the diagnosis on individual patients be determined in a timely manner to prevent such significant billing lags. We also recommend that the hospital review its procedures on final billings to minimize the time between the discharge date and the billing date. Such flow could be accelerated considerably if final patient bills are promptly generated.

This report is intended for the internal use of hospital management personnel. However, this report is a matter of public record and its distribution is not limited.

We acknowledge with appreciation the courtesies extended our representatives during the audit.

Sincerely,



RAYMOND J. SCARSDALE
Certified Public Accountant

June 13, 1977