

Also, when reviewing the lease agreements entered into during the current fiscal year, it was noted that three of the leases contained options to purchase the equipment. However, the District did not comply with the requirements of the public bid law, LA-SS Title 28:1218.

Recommendation:

Management should obtain a copy of the public bid law and include the law in the written purchase policy to ensure compliance by all applicable personnel.

Response:

Two of the purchases cited in the finding were of an emergency nature; however, we as management failed to obtain board ratification. We do concur with the recommendation and will include the requirements of the public bid law in our written purchase policy. All applicable personnel will be required to read and adhere to the law, which should alleviate any deviations from the public bid law.

Debt Restriction Law

Finding:

When reviewing the lease agreements entered into during the current fiscal year, it was noted that two of the nonamortizable leases had a term of 48 months. The leases were incurred without the approval of the State Bond Commission which is in violation of the debt restriction laws provided by LA-SS 28:1218.02.

Recommendation:

Management should obtain a copy of the debt restriction laws and ensure that all responsible parties be aware of its requirements.

Response:

We concur with the recommendation and will also include the requirements of the debt restriction laws in our written purchase policy. All applicable personnel will be required to read and adhere to the laws, which should alleviate any deviations from the established guidelines.

This report is intended for the information of the Board of Commissioners, management, and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.

Commissioner Public Finance & Budget

Lafayette, Louisiana
December 29, 1997



BRIDGES, PAULIN, LEWIS & BRIDGES
 LIMITED PUBLIC ACCOUNTANTS

1117 Third Avenue
 P.O. Box 20107
 Lafayette, Louisiana
 70504
 Phone: (504) 885-7300
 Fax: (504) 885-1277

Office Address:

Lafayette, LA
 (504) 885-1200

Memphis, TN

(615) 421-2271

Mobile, AL

(205) 626-1407

New York, NY

(212) 410-1241

Atlanta, GA

(404) 488-2822

Evans, IL

(815) 421-8021

Louisiana Governmental Offices

Governor's Office (504)

James H. White (504)

Donald R. Kelly (504)

Richard S. Miller (504)

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George H. Wynn (504)

Walter H. White (504)

Stephen J. Phillips (504)

Paul C. Smith (504)

Michael P. Jackson (504)

Walter H. White (504)

Joseph B. White (504)

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

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, 1997, and have issued our report thereon dated December 19, 1997.

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 financial statements are free of material misstatements.

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. In 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 disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards for which the ultimate responsibility cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in Acadia-St. Landry Hospital Service District's 1997 financial statements.

Public Bid Law

Findings:

As a result of the work performed in the fixed asset area, it was noted that three purchases of equipment were made in violation of the public bid law. Each individual purchase exceeded the sum of \$25 thousand dollars; however, the District did not advertise for bids in accordance with the provisions of the public bid law, LSA-RS Title 18:2313.

assessed material 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.

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 accounts 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 our opinions 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. However, this report is a matter of public record, and its distribution is not limited.

Lawrence R. Lewis & Company

Lafayette, Louisiana
December 29, 1997



MESSABIE, POCHIE, LORIN & SHEAUX
REGISTERED PUBLIC ACCOUNTANTS

107 East Congress
 Box, New Orleans
 Louisiana, Louisiana
 70119-1179
 Phone: (504) 588-1800
 Fax: (504) 588-1501

Office: 1997-98

President, LA
 (504) 588-0648

Vice-President, LA
 (504) 588-1511

Member, LA
 (504) 588-1597

Sec. Serv. LA
 (504) 588-1511

Charter Fellow, LA
 (504) 588-0647

Fellow, AIA
 (504) 588-0647

Local 5 Members of AICPA

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- Joseph J. Adams, CPA
- Donald R. De, CPA
- Robert L. Lewis, Jr., CPA
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL
 CONTROL STRUCTURE BASED ON AN AUDIT OF
 FINANCIAL STATEMENTS PREPARED IN ACCORDANCE
 WITH GOVERNMENT AUDITING STANDARDS**

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, 1997, and have issued our report thereon dated December 29, 1997.

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 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, 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 recorded 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, 1997, 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

<u>Other Expenses</u>		<u>Total</u>	
<u>1987</u>	<u>1988</u>	<u>1987</u>	<u>1988</u>
\$1,043,130	\$1,480,514	\$1,043,130	\$1,480,514
\$ 8,187	\$ 1,000	\$ 88,820	\$ 84,030
28,808	28,100	118,870	108,049
83,714	81,781	144,800	148,431
38,320	18,830	71,374	74,139
135,894	144,040	135,894	144,080
131,430	104,004	131,430	128,334
34,737	10,000	34,737	18,000
<u>252,281</u>	<u>250,115</u>	<u>252,447</u>	<u>204,812</u>
\$ 1,295,411	\$ 1,730,629	\$ 1,295,577	\$ 1,685,326
<u>\$2,338,541</u>	<u>\$2,210,133</u>	<u>\$2,338,707</u>	<u>\$2,670,341</u>

NOTES TO FINANCIAL STATEMENTS

Note 1. Concentrations of Credit Risk

The District grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors as June 30, 1997 was as follows:

Medicare	75.8%
Medicaid	13.4%
Other third-party payors	8.3%
Patients	<u>2.5%</u>
	<u>100.0%</u>

Note 2. Commitments and Contingencies

Litigation:

The District is involved in litigation arising in the normal course of business. After consultation with legal counsel, management believes that these matters will be resolved without material adverse effect on the District's future financial position or results from operations.

NOTES TO FINANCIAL STATEMENTS

Note 4. Ad Valorem Taxes

Beginning in 1980, 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, 1988, 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, 1988, contributed capital was increased by \$429,128 for the addition of the mobile clinic from the Department of Health and Hospital Demonstration Grant. As of June 30, 1988, the Hospital Service District had spent \$129,208 on the purchase of a mobile clinic and the related supplies to prepare the mobile clinic for use.

Note 6. Bank Deposits

As June 30, 1987 and 1988, the Hospital Service District had bank balances as follows:

	<u>1987</u>	<u>1988</u>
Insured (FDIC) collateralized by securities held by the pledging financial institution's trust department on the District's name	\$ 309,373	\$ 344,400
	<u>3,308,485</u>	<u>4,052,181</u>
Total	<u>\$3,617,858</u>	<u>\$4,396,581</u>
Carrying value	<u>\$3,309,485</u>	<u>\$3,628,400</u>

All bank balances should be insured or collateralized by U.S. government securities held by the District's third-party agent or the pledging financial institution's trust department in the name of the District.

NOTES TO FINANCIAL STATEMENTS

Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Allowance for uncollectible accounts:

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 revenue, and any adjustments 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 Reimbursements

The Hospital participates in Medicare and Medicaid programs as a provider of medical services to program beneficiaries. During the year ended June 30, 1997, approximately \$2,984 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 such is completed 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	
			1997	1996
Buildings and improvements	SL	40-50	\$2,548,000	\$2,482,000
Chapel	SL	5-15	8,375	8,375
Equipment	SL	5-10	1,558,487	1,278,834
1997	-	-	<u>4,114,862</u>	<u>3,769,209</u>
Less accumulated depreciation			\$4,817,028	\$3,989,376
			<u>\$1,297,834</u>	<u>\$779,833</u>

ACADIA-ST. LAWRY HOSPITAL SERVICE DISTRICT

NOTES TO FINANCIAL STATEMENTS

Note 1. Description of Organization and Summary of Significant Accounting Policies

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

Organization:

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

Operation:

From October 1, 1986 to March 31, 1991, the hospital facility which Acadia-St. Lawry 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 revenue:

Net patient revenue is reported at the estimated net realizable amount from patients, third party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third party payors. 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 2.

Proprietary fund accounting:

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

ROANDA-ST. LARRY HOSPITAL SERVICE DISTRICT

STATEMENTS OF CASH FLOW
Years Ended June 30, 1997 and 1998

	<u>1997</u>	<u>1998</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Operating income(loss)	\$ 188,276	\$ 1817,221
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	152,828	164,053
(Increased) decrease in assets:		
Patient accounts receivable	55,937	(531,173)
Inventory	(4,883)	(6,367)
Prepaid expenses	45,713	18,287
Intermediary receivable on cost reports	(489,841)	-
Other receivables	(8,573)	(4,444)
Increase (Decrease) in liabilities:		
Accounts payable	(122,888)	490,133
Intermediary payable on cost reports	(888,813)	(825,342)
Other accrued expenses	<u>112,883</u>	<u>118,227</u>
Net cash used in operating activities	<u>\$ (128,288)</u>	<u>\$ (12,282,128)</u>
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES		
Property tax receipts	<u>\$ 148,381</u>	<u>\$ 148,288</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property and equipment	\$ (177,884)	\$ (815,212)
Purchase of certificates of deposit	(284,875)	(2,985,212)
Proceeds from maturities of certificates of deposit	937,823	1,280,000
Interest on certificates of deposits	<u>182,873</u>	<u>222,918</u>
Net cash provided by (used in) investing activities	<u>\$ (122,063)</u>	<u>\$ (12,851,242)</u>
Net decrease in cash and cash equivalents	\$ (188,894)	\$ (18,883,858)
Cash and cash equivalents, beginning	<u>302,882</u>	<u>8,726,318</u>
Cash and cash equivalents, ending	<u>\$ 113,988</u>	<u>\$ (10,157,540)</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash payments for interest	<u>\$ 8,482</u>	<u>\$ 638</u>

See Notes to Financial Statements.

ACCOUNTS OF LANSBY HOSPITAL SERVICE DISTRICT

STATEMENTS OF CHANGES IN FUND BALANCE
YEARS ENDED JUNE 30, 1987 and 1988

	<u>1987</u>	<u>1988</u>
Designated Fund		
Fund balance, beginning	\$8,878,188	\$8,294,813
additions:		
Excess (deficiency) of revenues over expenses	<u> 221,132</u>	<u> (442,221)</u>
Fund balance, ending	<u>\$9,099,320</u>	<u>\$7,852,592</u>

See Notes to Financial Statements.

ACMIRA-ST. LARRY HOSPITAL SERVICE DISTRICT

STATEMENT OF REVENUE AND EXPENSES
 Years Ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Operating revenues:		
Net patient service revenue	\$4,832,189	\$4,087,907
Other operating revenue	<u>108,138</u>	<u>128,819</u>
Total operating revenue	\$4,940,327	\$4,216,726
Operating expenses:		
Salaries	\$1,779,148	\$2,389,870
Professional fees	1,508,448	1,388,348
Other departmental expenses	1,488,429	1,179,500
Interest	4,880	830
Depreciation	182,028	188,850
Provision for uncollectible accounts	<u>212,028</u>	<u>245,223</u>
	\$4,813,051	\$5,002,221
Excess (deficiency) of operating revenue over operating expenses	\$ 127,276	\$ 214,505
Nonoperating revenue (expense):		
Property tax receipts	\$ 148,180	\$ 148,389
Interest income	<u>213,088</u>	<u>282,819</u>
	\$ 361,268	\$ 431,208
Excess (deficiency) of revenues over expenses	<u>\$ 488,544</u>	<u>\$ 645,713</u>

SEE NOTES TO FINANCIAL STATEMENTS.

MCNEIL-ST. LARRY HOSPITAL SERVICE DISTRICT

BALANCE SHEETS
June 30, 1987 and 1986

ASSETS	1987	1986
CURRENT ASSETS		
Cash and cash equivalents	\$ 210,000	\$ 520,800
Certificates of deposit	2,373,000	3,185,300
Divided accounts receivable, less allowance for uncollectible accounts of \$18,000 and \$25,000 at 1987 and 1986, respectively	1,109,000	1,220,000
INVENTORIES	93,000	75,000
FIXED EXPENSES	48,047	80,000
Due from intermediary on cost reports	400,000	-
Other receivables	<u>210,000</u>	<u>182,200</u>
Total current assets	\$4,370,000	\$5,163,300
FIXED ASSETS		
Property, plant, and equipment, at cost, less accumulated depreciation of \$1,500,000 and \$1,165,000 at 1987 and 1986, respectively	<u>2,670,000</u>	<u>3,525,300</u>
	\$6,040,000	\$8,688,600
LIABILITIES AND FUND BALANCE		
CURRENT LIABILITIES		
Accounts payable	\$ 400,000	\$ 400,000
Other accrued expenses	170,000	170,000
Due to intermediary on cost reports	<u>-</u>	<u>685,000</u>
Total current liabilities	\$ 570,000	\$1,255,000
FUND BALANCE		
Contributed capital	\$ 170,000	\$ 170,000
Unrestricted fund balance	<u>5,810,000</u>	<u>7,828,300</u>
Total fund balance	\$6,040,000	\$8,688,600
	\$6,040,000	\$8,688,600

See Notes to Financial Statements.



HENNINGSHARIS, PEACHE', LEWIS & HERRARD
CERTIFIED PUBLIC ACCOUNTANTS

1100 West Campus
 P.O. Box 10127
 Lafayette, Louisiana
 70504-1027
 (504) 485-9900 ext. 200
 Telex: 151101
 Facsimile: 151101

INDEPENDENT AUDITORS' REPORT

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

Date: 12/29/87

Page: 11

File: 151101

Client: Acadia-St. Landry Hospital Service District

Address: 1100 West Campus

City: Lafayette, Louisiana

State: Louisiana

Zip: 70504-1027

Phone: (504) 485-9900

Telex: 151101

Facsimile: (504) 485-9900

Internet: 151101

Web: 151101

File: 151101

Page: 11

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Internet: 151101

Web: 151101

File: 151101

We have audited the accompanying balance sheets of Acadia-St. Landry Hospital Service District as of June 30, 1987 and 1986, and the related statements of revenue and expenses, changes in fund balances, 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 audit.

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 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, 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, 1987 and 1986, and the results of its operations, and cash flows for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated December 29, 1987 on our consideration of Acadia-St. Landry Hospital's internal control structure and a report dated December 29, 1987 on its compliance with laws and regulations.

Henningsharis, Peache', Lewis & Herrard

Lafayette, Louisiana
 December 29, 1987

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ACADIA-ST. LANDRY HOSPITAL
SERVICE DISTRICT
FINANCIAL REPORT
JUNE 30, 1987

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copies from this
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BACK in FILE)**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3-4-98

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WORLD-ST. LAMBY HOSPITAL SERVICE DISTRICT

SCHEDULE OF DEPARTMENTAL EXPENDITURE
AND GENERAL OPERATING EXPENSES
DATE ENDED JUNE 30, 1937 AND 1938

	Salaries		Professional Fees	
	1937	1938	1937	1938
Salaries forwarded	\$1,873,183	\$2,173,253	\$1,594,180	\$2,563,183
Fiscal and administrative services:				
Accounting	\$ 94,432	\$ 81,818	\$ -	\$ -
Administration	73,384	73,848	12,438	1,000
Business office	82,258	88,878	-	-
Medical records	52,283	57,144	-	-
Employee loans	-	-	-	-
Employee benefits	-	-	-	-
Physician recruitment	-	-	-	-
Other general and administrative expenses	24,048	22,343	12,000	22,343
	\$ 327,248	\$ 326,732	\$ 12,328	\$ 23,343
Total	\$2,200,431	\$2,500,023	\$1,606,508	\$2,586,526

2024		2023		Total	
2021	2022	2021	2022	2021	2022
\$ -	\$ -	\$ 21,125	\$ 20,000		
662	714	666	714		
-	320	-	320		
67,448	82,853	67,283	76,187		
782	-	19,458	67,182		
19,978	20,942	682,483	661,258		
6,767	878	82,783	69,238		
-	-	8,000	4,000		
11,420	11,518	21,420	12,928		
-	-	428,984	688,778		
2,828	8,348	48,874	81,388		
62,316	42,882	172,457	427,320		
12,896	22,288	12,896	22,288		
88	1,828	88	1,828		
677,518	188,882	398,088	188,118		
-	-	18,288	30,822		
-	-	4,482	2,898		
22,778	1,742	22,778	1,742		
-	-	810	2,488		
142,681	202,821	624,721	208,768		
-	-	98,277	82,288		
8,482	4,282	8,482	8,281		
622,748	624,828	662,828	624,524		
42,472	22,827	661,208	2,482,842		
27,827	14,827	208,728	122,282		
14,288	22,828	208,124	98,888		
4,488	12,828	88,124	184,828		
-	1,828	28,488	14,828		
2,482	872	2,482	872		
-	-	12,222	28,822		
<u>21,822,488</u>	<u>21,822,828</u>	<u>21,822,828</u>	<u>21,822,128</u>		
\$ 188,228	\$ 122,127	\$ 174,848	\$ 192,228		
22,822	18,121	82,824	98,222		
12,822	12,822	18,822	22,822		
227,228	222,128	222,228	122,822		
<u>2,227,222</u>	<u>2,222,222</u>	<u>2,222,222</u>	<u>2,222,222</u>		
<u>21,822,128</u>	<u>21,822,128</u>	<u>21,822,128</u>	<u>21,822,128</u>		

(continued)

ACORNIA-ST. LOUIS HOSPITAL SERVICE DISTRICT

SCHEDULE OF DEPARTMENTAL DIRECT
AND GENERAL OPERATING EXPENSES
Years Ended June 30, 1937 and 1936

	Salaries		Professional Fees	
	1937	1936	1937	1936
Direct services:				
Ambulance transport	\$ -	\$ -	\$ 21,213	\$ 20,899
Anaesthesiology	-	-	-	-
Audiometry	-	-	-	-
Central supply	25,761	24,284	-	-
CT room	-	-	54,914	37,321
Daily patient services	455,434	514,648	4,857	4,150
Electrocardiology	-	-	82,794	48,344
Electroencephalography	-	-	8,880	8,880
Emergency room	-	-	-	-
Emergency room physicians	58,287	-	847,327	588,774
Health and fitness center	44,004	62,489	-	13,357
Home health	208,000	214,838	78,451	55,188
Hyperbaric therapy	-	-	-	-
Kidney	-	-	-	-
Laboratory	109,300	129,894	89,214	98,470
Nuclear medicine	-	-	18,239	24,923
Occupational therapy	-	-	4,482	2,888
Operating room	-	-	4,880	-
Other	-	278	210	3,358
Pharmacy	47,646	33,204	-	-
Physical therapy	-	-	98,327	49,265
Physician office	-	-	-	-
Psychiatric therapy group	9,983	-	-	-
Psychiatric unit	-	-	915,830	1,413,179
Radiology	47,180	70,843	12,899	3,478
Respiratory therapy	90,422	71,883	129	8,046
Royal Health Clinic	48,741	188,662	17,885	43,143
Speech therapy	-	-	18,880	13,420
Stream room	-	-	2,000	-
Ultrasound	-	-	32,233	18,923
	<u>\$1,271,835</u>	<u>\$1,332,752</u>	<u>\$1,958,286</u>	<u>\$2,563,686</u>
General services:				
Bakery	\$ 40,583	\$ 41,242	\$ 3,200	\$ 3,000
Brooming	78,872	78,100	-	-
Laundry and linen	-	-	-	-
Plant maintenance	63,643	84,858	-	-
	<u>\$ 183,098</u>	<u>\$ 204,200</u>	<u>\$ 3,200</u>	<u>\$ 3,000</u>
Subtotal forward	<u>\$1,454,933</u>	<u>\$1,536,952</u>	<u>\$1,961,486</u>	<u>\$2,566,686</u>

TOTAL DIRECT REVENUE		DIRECT		DIRECT REVENUE	
		OPERATING EXPENSES		OVER ADDED DIRECT OPERATING EXPENSES	
1987	1986	1987	1986	1987	1986
\$ 28,000	\$ 28,000	\$ 21,316	\$ 25,009	\$ 113,1071	\$ -
1,100	1,110	860	914	408	404
300	310	-	100	300	04
275,300	268,670	20,300	70,077	204,301	223,480
10,000	10,000	10,010	27,123	100	11,301
710,000	700,070	401,400	001,200	200,110	100,110
100,000	100,100	00,100	00,100	101,101	100,001
10,100	10,000	0,100	0,000	0,100	0,100
100,401	110,000	11,400	11,014	101,001	100,000
200,000	170,100	000,000	000,770	1000,1000	1001,1001
100,000	00,100	-	-	100,000	00,100
10,101	10,007	00,070	01,000	110,101	00,000
007,000	001,000	010,407	007,000	004,000	000,000
10,100	10,000	10,000	10,000	04,100	10,100
0,100	0,100	0	0,100	0,100	0,100
710,170	707,001	100,000	100,110	201,100	101,100
10,100	10,007	10,100	10,000	0,100	10,100
0,000	0,000	0,000	0,000	0,100	0,100
07,100	10,100	17,100	1,100	10,000	17,000
0,000	0,000	100	0,000	0,000	0,000
007,100	010,100	010,101	100,100	010,000	010,000
177,101	107,000	00,177	00,100	70,100	10,117
-	-	0,000	0,000	00,000	10,000
1,007,000	000,000	000,000	100,000	110,100	100,000
1,077,000	1,000,000	101,100	1,000,000	1,000,000	1,000,000
170,170	100,101	100,110	100,000	07,000	70,071
000,077	010,001	100,100	00,000	177,001	107,100
10,000	00,100	00,100	100,000	00,000	100,000
0,070	0,070	-	-	0,070	0,070
07,000	10,001	10,000	10,000	10,100	17,000
10,000	10,007	0,000	070	10,007	10,000
00,000	00,000	10,100	10,010	00,000	00,000
00,001,101	00,000,100	00,000,100	10,000,100	00,000,100	00,000,100

MONTHLY - ST. LARRY HOSPITAL SERVICE DISTRICT

STATEMENT OF MONTH-END BALANCE SHEET
OPERATING REVENUES AND EXPENSES

Year Ended June 30, 1997 and 1996

	Expended Revenue		Outpatient Revenue	
	1997	1996	1997	1996
Direct SERVICES:				
ambulance transport	\$ 1,300	\$ 4,384	\$ 8,700	\$ 21,340
audiology	450	-	1,200	1,110
radiology	30	61	200	00
central supply	220,170	120,593	100,300	110,200
CT scan	14,000	20,540	1,100	4,500
daily patient services	730,000	730,000	-	-
electrocardiology	70,000	70,000	100,000	100,000
electroencephalography	300	1,700	10,000	11,000
emergency room	12,110	10,700	120,000	100,000
emergency room physicians	-	-	210,000	177,000
basic	64,000	2,000	90,000	41,000
health and fitness center	-	-	10,100	30,000
home health	-	-	007,000	001,000
intensive therapy	20,000	20,700	0,100	2,000
inpatient	-	-	0,000	0,000
laboratory	100,000	400,000	000,000	000,000
nuclear medicine	12,000	21,000	10,000	00,000
occupational therapy	-	-	0,000	1,000
operating room	0,000	1,000	00,000	10,000
OT/PT	000	200	0,000	0,000
pharmacy	000,100	000,700	000,000	000,000
physical therapy	00,000	00,000	000,000	100,000
physician office	-	-	-	-
psychiatric therapy group	0,000	0,000	1,000,000	000,100
psychiatric unit	0,000,000	0,000,000	000	000
radiology	00,100	00,000	000,100	100,000
respiratory therapy	000,700	000,000	00,000	00,000
rural health clinic	-	-	00,000	00,000
rural health clinic - pharmacy	-	-	0,000	0,000
speech therapy	10,000	0,000	00,000	00,100
stress test	1,000	100	00,000	10,000
telestroke	0,000	00,000	00,000	00,100
	<u>60,100,100</u>	<u>61,000,000</u>	<u>20,000,000</u>	<u>20,000,000</u>

ACORNIA-ST. LARRY HOSPITAL SERVICE DISTRICT

SCHEDULE OF OPERATING REVENUE AND EXPENSES

Years Ended June 30, 1957 and 1956

	<u>1957</u>	<u>1956</u>
Direct operating revenue	\$ 2,577,700	\$ 2,088,100
Direct operating expenses	<u>4,882,183</u>	<u>3,553,104</u>
	\$ 4,819,333	\$ 4,088,316
Contractual allowances and administrative adjustments	<u>2,879,352</u>	<u>2,878,872</u>
	<u>\$ 1,940,028</u>	<u>\$ 1,209,444</u>
General operating expenses:		
General services	\$ 440,707	\$ 438,889
Physical and administration	<u>1,804,345</u>	<u>1,866,328</u>
	<u>\$ 2,245,052</u>	<u>\$ 2,305,217</u>
Other operating revenue	<u>\$ 308,318</u>	<u>\$ 328,318</u>
Other operating expenses:		
Interest	\$ 4,882	\$ 800
Depreciation	282,828	188,860
Provision for uncollectible accounts	<u>312,628</u>	<u>288,221</u>
	<u>\$ 600,338</u>	<u>\$ 477,881</u>
Excess (deficiency) of operating revenue over operating expenses	<u>\$ 125,218</u>	<u>\$ 184,221</u>

ACBETA-ST. LARRY HOSPITAL SERVICE DISTRICT

SCHEDULE OF OTHER OPERATING REVENUES
 Years Ended June 30, 1987 and 1986

	<u>1987</u>	<u>1986</u>
Catereria	\$ 5,083	\$ 5,824
Collection fee income	86	73
Service charges	5,477	5,813
vending machine commissions	3,387	3,494
Grant - emergency room	28,089	62,714
Recovery of bad debts	22,228	21,795
Other	<u>16,375</u>	<u>41,391</u>
	<u>\$ 100,315</u>	<u>\$ 189,314</u>

ACADEM-ST. LOUIS HOSPITAL SERVICE DISTRICT

SCHEDULE OF PATIENT SERVICE REVENUE
 Years Ended June 30, 1955 and 1954

	1955	1954
Gross patient direct services	\$ 8,387,781	\$ 8,004,519
Less:		
Contractual allowances	\$12,881,314	\$12,822,893
Administrative adjustments	(94,000)	(48,753)
Bill returns free care	(2,272,322)	(2,244)
Net patient services	\$ 8,022,123	\$ 8,082,867



BOUSSARD, PACIER, LEWIS & BREAN
QUALIFIED PUBLIC ACCOUNTANTS

1112 West Exchange
 P.O. Box 20197
 Lafayette, Louisiana
 70504-1919
 phone: (504) 988-8888
 fax: (504) 981-1371

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

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

Other reports:

Trustee, L.S.

CAFR, 12/31/97

Operations, L.S.

CAFR, 9/30/97

Advisory, L.S.

CAFR, 9/30/97

Procurement, L.S.

CAFR, 9/30/97

Health & Public, L.S.

CAFR, 9/30/97

Finance, L.S.

CAFR, 9/30/97

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 in 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.

Boussard, Pacier, Lewis & Brean

Lafayette, Louisiana
 December 28, 1997

John W. Boussard, CPA

Lawrence A. Pacier, CPA

Raymond J. Lewis, CPA

Donald W. Brean, CPA

Richard E. Gaudin, CPA

David S. Higgins, CPA

Alan J. Hinesworth, CPA

L. Anthony Miller, CPA

Michael B. Rogers, CPA

Paula Ann Smith, CPA

Deborah L. Tomlinson, CPA

Henry C. Williams, CPA

Paul C. Wrenn, CPA

Michael P. Clarke, CPA

George F. Wynn III, CPA

David L. Smith, CPA

Gregory W. White, CPA

Thomas Williams, CPA

Ray W. Gandy, CPA

Boards of:

Volney D. Beaumont, CPA 1998

Walter B. Foyles, CPA 1998

James H. Brown, CPA 1997

Edward B. Williams, CPA 1998

Michael S. Lewis, CPA 1998

Donald A. Winkler, CPA 1998

Richard B. Young, CPA 1998

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The City of Lafayette, Louisiana

Public Accountants