#### Earthiteches Porish Hospital Service District Anditors' Oral Communes and Recommunistics For the Delive Henths Ended Jane 38, 1997

#### Compliance Interes

- 1. Contracts of
  - \* Gendities: The competer lease-purchase requires the leaser be listed as :
- 44 Recommendation: The policy should be assented with the preper endersonant.
  45 Recommendation: Management about he prospily handled.
  46 Recommendation will correct this.
- se Condition: Montag expenses for \$1,131 were paid for a physician under conscept has the contexpt did non-address the hospital's species of moving oppresse. Another physician was paid 632.135 to senses of the guarantee assect because montaly reports required by the context was not obtained. The contracts specify populat limits for moving expense, equipment, items leadedship is foreion, guarantee partiest, reposent patient, marcilastics
  - Incompendation: accounting should not make payment without adequate socumentative. Oogles of contracts should be prevised to accounting for expectance to payment requests and to insure reporting and payment limits variationally are not velocite expression.
  - \* Response: Responsibility will be ensigned and contract gravisions

hogge of Commissioners

This report is intended for the information of management and the office of the Legislative Anditor of the Diore of Legislams. However, this report is a matter of public record and its distribution is not lating.

Ending South & Wells

Drinkey 2K, 1997

EASLEY, LIGHTER AND WELLS



Beard of Commissioners

We have sudiced the general purpose finewish statements of the Satchitoches Forsk Happital Scruice Histrict (the Histrict) os of end for the years ended

We conducted our andits in accordance with generally accepted auditing standards and Generally. Additing Engageds, Issued by the Comprehise Convert of the United States. Those standards require that we plan and perform the audits to obtain resonable associates about whether the filterial accessors.

While performing our modil, we read the responses to the questions in the standard Systems Energy and Compilising Questionnairs compilete by management and adapted by the Bearind of Commissioners and Found on Virtiness that Vestil Indipens than the Hawlet had not assessed the questions correctly. Sowrer, it should be proof that my endit was not discretely pleasely incomin the

monors to the questions in the questionneits. Compliance with laws, regulations, contrarts and grants applicable to the National Section Twitch Dampital Service District is the responsibility of th

District's meagement. As part of obtaining Transmable insurance shoot depther the frozensial statement are fire of natural mineralizationers, we performed tests of the District's compilators with negatiat provisions of laws, regulations, commerce, and growns. The submide that accompanies this latter assumetizes our finding of the reportable measurings. However, the objective of our motifs of the spentral purpose financial patterners was not to any companies.

#### Matchinebus Forish Hospital Service Inistrict Anditor's Communic and Recommendations (Continued) For the Darlow Meanly Hodel June 18 1982

W. Rossmandstins: All departments should fellow hospital policy and obtain which perhaps reduce. Adopted documentation of transactions should be resisted in a sele-place on the inspiral possible.
Or Russians: The Controller too slows primingsing to under the new conserve.

supportant ever purchasing. A meso will be sent to all deportment among explaining the need for a valid purchase coder prior to my purchase.

### 6. Sixuellossous topped

er Condition: There are neveral "miscellaments" accounts on the langer where receipts are posted with the expectation the posting will be neversed or revised and released.

# \*\* Recommedation: Novice and adjust these accounts smethly. \*\* Respecte: Monthly syviews and reclasses will be made.

## Other Resonantations in Management

Cont.Beparting
 Condition: To maximize and accurately calculate third purpy sees reinforcement it is secasiary to maintain current and assurable allegation

statisation. Alternation minimizes for several departments are supplied and two years age the fiscal intermediary recommended carrier statistics be mointained.

\*\* Recommendation. As last year, we recommend maintaining nursus statistics.

all ownhamed allowations. Specific areas which did not have current and in the specific areas which did not have current write leader: ) I carried home boundsceping staff hours by departments enough; 2b hospitual housekeeping staff hours by departments closeder; )) (ophone operator like spect for to highwise dilles weares chief while it is not a similar posted for the spect for the spect of t

Desputar: Time studies and yearly statistical recerts will be kept as married.

Condition: Medicare's periodic interis payment (MIP) method at libbaroscini triodica at 533 percent abalian for (markets risks). 717

#### Satisfitation Parish Hespital Service District Andline's Communic and Haromannianians (Continued) For the Twelve Hesthe Ended June 30, 1597

Meanware: We have arcabilished a raw financial classification for medicare communes and deductibles to assure proper classification. On Commercial plants, we have asked the Cachier to make proper classification after payment is resolved.

ac Cambition: Last your we suggested reporting commercial curries only/or employer grows sharges and occurant receivable apparately for each curries or group to related allerances can be properly estimated. The new compacts years was to correct this possible, but has not been installed and allerance measures were not implemented.
The proper of the property of the new part of the page of th

\*\* Response: Henagement agrees that information should be review separately. Steps will be taken to correct this problem.

7 accounts. Extable

17 incommun. Introduction of Cravil supreme decommentation for the
top sawager in minintelectation, assembling, purchasing, and mension arrives.
Innocertain or quantimodile (term on reports from the controller were: (1) To
C2 and a were charged to the centroller's good and also little of the special.

Systematic Popularity Cuts during the 19th days limit about twings helphane common of all present modeling the regy, hadrone appropriate or the regy or the common of the common modeling the regy, hadrone appropriate of the regy or the adoption decreases the first type. Superes seated from other and successful elegant decreases the first type. Superes seated from other and successful elegant decreases the first type. Superes seated from other superes the superest type of the superest type of the superest the superest to the superest type of the super

support are not presented by stall, accounts popular and/or ambiented chould not approve the repuesta for paperal.

\*\* Hosporar: This employee to longer works in the accounting department Management will establish a policy to avail this problem in the forure.

or Condition: The new computer spains, which was reduced in twisted as most correctly one operating, was obtained without insusance of a purchase prior. Computer system receiving reports and the related lease-perchase agreement carnot be located by hospital staff, but were last seen in posteroid of the Destination.

# Machine to the South South Service Station and Secundarian (Contract) For the Teeler South Keded Jame 18, 1997

toannapassanca.
 toa

\*\* Recommendation: We remained thesty completion of resoull[astions to allow growing and seconds (founded addresses) in which management allow growing and the seconds of the second seconds of the but are not listed to: how believes; prefer account recorded; much account populos; absolute rectivables (garantees, truct, etc.); needaccount populos; absolute rectivables (garantees, truct, etc.);

\*\* haspone: Again this year those has been turnous of key accounting personnel. We have a new accountant that will work with our mediture to

3. Physician Reselvables, Leave, and Courses

\*\* Condition: As in provious years, physicians contracts are not mentured security to would exceed the payments under income garrantees or to portions thenly hilling of rests and other amounts due the haspital.

o physicism contracts be assigned to an individual in the accounting, opertment. Regular superiorsy mysics of physicism contract supering symmet compliance must be perferent.

\*\*Bosporms: Procedures will be implemented to correctly account for

 Datiest.Accornes.Becainsbis
 condition: Partiest financial classification errors are occurring or adminates and not subsequently cornected when identified. Failure to occur.

administration and not subsequently corrected when described. Bullars to correcting and not subsequently corrected when described. Bullars to correcting a minimum are resolvable standifications results to extension to forgenists to being used to estimate intering allowances for smoothestibles or contractual adjustments.

on monomentation in any classification corrections when 6

#### Natchitedes Parish Hospital Service District Auditor's Communia and Bornmandallows (Conline Eur the Yorles Months Ended Jame 38, 1997)

es foodleine: Last year we found have postings of each incespin. This year, two of foo each recopris cared were posted with an incurrent date. Their bringing found each recopris lites as of the end of the marsh were not passed for a week or more will march end processing wes given reletive, and their march end processing wes given reletive.

licted and policid to produce accuracy receives and missadar the effort world to wreshell cash and account receivable hallowers. Revelyin absold be said to assignment a tendent to produce a reasonable soff: trail.

\*\* Represent Mesogenera will work toward the goal to see that all cash procipits are peried the days received. With the current computer system.

er Capitales: The problem with accountive turnever in the cashier's position

we Recommendation: Consider an increase in pay for the madeler position.

\*\* Response: The pay race for the coelier position has been increased in addition to the It cates authorized by the hours of Commissioners. Heregoners

•• Condition: Last year's recommendations on implement control totals and resemble posted balances to extherized write-off assess were not begin. Owner, postedning include providing days properating with a list which could be altered on additional writeoff's pasted without determine.

ve Recommendation: We rerommend emphasion of write-off lists with control totals that are properly approved by management before posting. Subsequent postings should be recommissed to the approved lists and totals.

# MUCHITHER PARTS INSPITAL SERVICE RISTRICT AUDITHOR CHRONIS AND EXCHANGEATIONS

#### form

For if the 1998 recommendation for internal control and other improvements were made during 1993, recommending neurical station sativitial weakeness are repeated this part. Honogeness separated the prochess of an over-neurical improvement of the process of the process of the process of the compact control among of the problems. Honover, the system purchased in Secondar 1998, has can been installed. Attentive when were not control to exceed 1998, has can been installed. Attentive two every wave net whom to exceed the control of the co

#### Saterial Westmanus

1. Chesking Account Reconciliations

related general ledge believes were not complained to a thosy memor. Fallow in Incode which timesections commend insecrate literated a binary presentation of each, payrell withholding Habilities, and expense believe \*\* Economodicion: We recommend bank match believes be invised by MID general being records to gravity bank in construction halament and

general lodger generate on a membry hands to received such halassest and properly report assests on the filmental statements.

\*\* Empound: These was considerable turnower of accountance in Gianal year 1997. The department is more stable now and reconstitiotions will be propertylenty. All tiers will be envisived to insure accounts.

fash, brooks

is Casillian. Octory to suggests policy the cab review elements of the cabon control of the c

### Reard of Constanteners

One remainderstates of the internal control accentrol accentrol emodel not necessarily displays all matters in the internal control accentrol accentrol control accentrate properties are made to the internal control accentrate that are all accentrate to the internal control accentrate to the acting accentrate the accentrate to the acting ac

sediment for a fairfrienty loss from the first that everywher the regularities and the desired willing a fairfriend profit of the multiple and the majority of perfect that a settlement of the second course of perfected white a settlement of the second course of perfected white a second course of perfect the second course of the second course o

This report is introded for the information of management and the office are legislative moditor of the State of Legislates. However, this report marror of mobile research, and its distribution is not lighted.

Endoy, Late of Wells

# EASLEY, LESTIER AND WELLS A CONTRACT CHRISTIS POLICE ACCOUNTS BRE GASCO BETTER BLAD ALEXOPTERA COURSAN THE TRESPORT BLAD STUDIO TRESPORT BLAD STUDIO

Bookly of Lexistens

Multing Address
P.O. Ros #166
Absonction, LA 1250
3004.

STRUCTURE MAND OF AS ADOLT OF CHARGAL PROPOSE FIRSTON
SCHOOLSTEEL CHARGES OF ACCORDANCE WITH
SCHOOLSTEEL MANUFACTURE STRUMMEN

Board of Commissioners Existingular Parish Rospital Reguler Sixtiful

Linds L. Wright, CPA

We have modited the general purpose firmschal statements of the Satchiteches Fautah Bospital Service District (the District) for the pears ended June 39, 1997, June 30, 1986 and June 30, 196, and have leased our report thereon

We conducted any moditis in assuminant with generally assumpted moditing standards and Communication Singuistics, insured by the Compicalizer Communication Communication

an internal current structure. In Infilling, this requestivity, exitative, collection of collections of the collection of collection of the collection of th

decision. Also, projectics of my contantion of the structure to force upwinds in subject to the rise that procedure my become independent became and pulled and procedure my procedure my property of the contained and pulled and procedures my description.

In planting, and prevalence may describe on the financial statements of the Balactics for the procedure for the procedure of the Balactics of the Balactics for the procedure of the Balactics of the Balactics for the procedure of the Balactics of the Balac

design of extreme patients and promoters and shocker they have been plus appears in, and we assumed ensured with a color to chertainte our may procedure to the parameter of expressing our spiritude as the general per financial statements and not to provide our options on the internal contractivation. Accordingly, we do not capture such an optimin.

CALLED AN ARE DONE DECISION NAMED BANKON BLOCKER ALTERNATION SERVICES.

MAN AND AND ADDRESS OF THE PARTY OF THE PART

# SATORITHORES, PARISH ROSPITAL EMPRICE SCHOOLIT burious the year moded June 30, 1990, the District completed conservortion of

\$1,180,000 of Sector 1994 Scots, dated May 19, 1994, are obligations of the

During the year ended Jame 38, 1995, she District completed construction of

its wan periarric punchisarie program on the bospital campus tast order to Effective July 1, 1985, the Boopital's gariattic psychiatric unit received

## SATGIFICADE MAISE ROPTING SERVICE RESIDENT

On Paleone 78, 1989, the Louistan State Book Contribution approach as subjected to the Contribution of the

issued to each at three hanks in Manhalisabas. These Certification of Indekeckons over paid in fail los deprember 20, 1954.

On Movember 20, 1955, the Eduction's Commissioner construct to decime a persiss of lead in the Manhalisabas Fait in Maile Lay to they say insent parish build clinds. The act of densities was made by resalation at the cof Commissioners on October 22, 1985. The Manyarie's basis in the density of Commissioners on October 22, 1985. The Manyarie's basis in the density.

As anothers reveius has in scilation by the Wicklindon North Police Jay, The tyn many is fravored to the United its spin admitting adminishes and for the year, A ton-year consol was passed in 1984. The wowers of Matchineches Perish wood not be reserved in the in 30/9 2994. Miffactive January 38, 1087, the Long-Term Gure Work qualified as a Hotelenro

health progress was begun.

On Secondar 2, 1980, to Districe began resting office space for fear papeations in a monty constructed physician office beliefing.

During the year model June 20, 1980, the Bistrick purchased approximately ten

quarter acro for read tight-of-way.

Duting the year ended June 30, 1991, the Bistriet began an 6845,000 resoversion
of the fracth and Iffic floors of the Supical which include two miditional
reducesoring and reformishing 80 patient roam. These followings were
required in fixed year 1992.

Owing the year moded Auto 30, 1992, the Matriet began replacing the chilices and completed replacement of the shillers in fiscal year 1992. The Mospital longer and searly completed a building to be content at a distyric content.

### INTORITRORES AND LIE DESCRIAL ADDRESS DESCRIPTION

WARREST CONTRACTO

The Section 1979 become funds naticaling or dender 2, 2003, our subject to redespition at the system of the Secretar, other is subset to find the same amounts, non-nearlier then April 3, 1389. (In the liveries color at naturalism and by low within a nametraly from any nodes naturalished therefore, and redespition processes are processing of the principal assess being redespition processes. The processes is not approximately a 1800 in 1819 and decreasing in 1800 in 1819 and decreasing in 1800 in 1819 and

The state of the s

but without primitie.

The Series 1933 Newde are invest purposes on a Ranoloutice, under which pagests
of the pythological at, redempting primities, if any, and interest as the Series
1930 Second La sovered by a pology of the Encode, recension, receipts and
any of the Company of the Company

The Series 1579 Books are Limited obligations of the Statrict which are popular solody from revenues derived by the Edutain from its spurmation of the Southing The Series 1378 Souds are not an indebtedness or yields of the

Soither the Bistrict nor any of the assets of the Bistrict are pleaged

#### SATCHITECRES PARISH RESPITAL MERSICS DISTRICT

HIRTORY Commisseed!

Buring, the year moto Sparosher M. 1995, the Succhiceches Burint Supports and sublinged by the solition of a surrigid plane, as surrage room, any patient remaining of the Surrage Sur

On June 11, 1977, a notice million dellar (FF, 600, 600) head lower was passed by the purgle of Delationaber Denith. The some million dellars (IF, 600, 600) the purgle of Delationaber Denith. The some million dellars (IF, 600, 600) Delationaber of the purple of the Delationaber of the

In the SEA CONTROL OF THE CONTROL OF

contractal limits of the Dismeter. Go Gooder 1, 1983, Roads were down in an irrawocable trust and more compon Wated States of America Treas secretifies were purchased. The describing began Hardring, in Polymany 197 and will be seen to pay payments as the boads world payment to field. Se sullentions of knows were required office that time.

april 1, 1979, and are in deconfractions of five thousand dollars (55,000) acch, and bear interest as a year or mens not exceeding sown nod neversalghths percent (7.7,48) per asson on any best in any interest period. Sai interest to be payable October 1, 1979, and send-armonally thereafter on Apr 1st and Cashorr 1st of new year.

# SATURDONG PRODUCTION, SERVICE STATES

The Matchiteches Perish Bosyltal was built by the people of the Perish of Sainthiumskas, Inspirator, in respectation with the Dailed Michiel Services of, and In operand by the Sainthiumska Farish Hespital Earston District as areasined by

In numelibration of an agreement between the Pelice Jury of Setchito Fortal, Zaminiana, and the Ameditobhec Parish Heapital Service Distriwhereby the Pelice Jury agend in committee, complete and equip a bea Setchitoshes Fortal, the Heapital Exercise District agreen to do and p

> To specate the Bistrict for the direction of this twenty-year agreement as a new-profit institution is accordance with an arrangest external table by and between the Battab and the Wolf

States.

2. To maintain and operate the Bistrict and ssumme and pay the

 To have full and complete charge of the management and operation of the District and conduct and operate said Bistrict at all times in misseconds with accomplaint attended of hospital practice.

The Fariah necessarie to do und perform, no consideration for this agreement, the following:

to equip the hespital bullding for benginal purposes with underse equipment sufficient to mean the needs of present day hoppfus! practice. If, however, the District duction to replace and expipment with new equipment; it may do so, and said one equipment shall be seen remaining from the preparing of the Fariah if paid for out of the Income resolving from the operation of the District. It is

the income resulting from the operation of the District. If in understood and agreed, however, that the Terish shall not be composible for the occurring of solditional equipment other than that already purchased or installed when the Bistrict takes possessive of the wreaters.

- By lony the special ten of own all on the dailler of all pipopray subject to state experies to the Parish fine a period of Elboya to the property of the property of the period of the period between the period of Homeshet 15, 1955, and the Parish shall spay a the State the new proceeds of and the Earth when callected to not appropriate period of the Parish to the Parish shall spay a fact that the period of the Parish shall be used by the California of earth of experience and the Parish shall be used by the California Changlish bourdary.

# THANK BROKE JUNE 30, 1997, 1996 AND 1995

\$\_3,992,040 \$\_3,032,696 \$\_3,003,488

## NATIONAL PARTIES PARTIES PROSPETAL SERVICE DESCRIPTION EDISTRIC OF REPORTS - MINICAL, PROFESSIONAL MOD CONTRACTOR NEWFOCKS NAMES BOOKD JUNE 30, 1997, 1996 AND 1997

Budlelary, adtraceurd, CAT sons Laborators

5 3.565.170 5 3.182.100 5 1.1103.735

# CONTRACT OF PERSONS . MUTCHES STREET, AND CARROLL

fortral supply

8 2,865,636 8 2,207,699 8 3,897,913

# NATIONATED CHES. PRINCIPLE MOSPILLAL SERVICES MANUAL CO. YEARS THOSE JUNE 10, 1997, 1996 AND 1997

	1337		15
######################################	 210,278	5	
	58,264		
	134,507		
	22,977		
	176,593		
	289,143		
Divisor and codeteria	235,533		
	55,604		
	89,824		
Nursing admissassatton	227,339		
	11,576		
	148,310		
	277 632		17
	58,769		
	56,033		1.
	1,311,635		
foogating room	233,302		

1 1,066,507

7,332,241

6. J. St. 139 8. 3, 3+1-135

## SAVORESCENS PARTIES RESPECTAL EXCEPTED BLUTCHES TRAKE BRED JUNE 30, 1997, 1998 AND 1993 1595

5 1.007.601 5 1.015.101

## SATOTITOORG PARIDS ROPFING REFFICE BUFFRICT SCHOOLS OF SET PATIENT SHAVES MAKEUR (Constinued) VENES EXHED JUNE 50, 1997, 1994 AND 1995

\$ 9,256,507 \$ 7,670,128 \$ 5,650,700

Dispreportionate share payment :

18.517.221 7.975.650 ...3.963.247

8 21 828 ANG 1 28 056 L66 1 18 086 511

1320

### SATURDOOMS PARISH BORFESAL MARFIEL DISTRICT ACTUAL COURT PARTIEST SERVICE SOCIETY (CONTINUED)

Photomery *Important *Outputient *Skilled curving services *Dutable popch	\$ 3,293,158 193,893 136,163 2,803 62,861	\$ 2,670,613 539,745 117,344 18,919 68,285	•
Total	_5,265,201	3,594,119	
Curotico rebab *Tepatieni *Onipatieni *Shilled musting services *Onribatic payoh	2,113 163,294 1,309	2,127 366,299 480 66	
Total	186,413	189,592	-

\_\_120

2,675,126 2,515,625

6 10 704 621 5 28 631 638 5 25 643 (2)

4 . . . . 

#### NECOMITORIE PARINE ROSPITAL STRVICE RISPRICT SCHEDUL OF DET PATIENT KONFICE ROSEDRE (CONLINGED) TRACE BREED JUSK 30, 1997, 1996 and 1995

Nicod (Impatient	6 21 855		
*Bucketienc	12,543	\$ 42,542	\$ 45,366 12,550
*Skilled outsier services	22,543	1,165	
			1.72
Tetal	23.138	32,526	51.59
Inhalation therapy			
		3,000,922	518,000
		381.009	65 035
withlist nameing assertes			
Wheelabele paych	2,188	1,102	
Setal	1.188.116	1.263.102	_1,199,102
Physical thereon			
Alapations			
*Skilled morning services	12,345		
*Swing bed	-0-		
*Soriatito payets		2.112	
Total	156,625	123,655	186.696
Hectrocardiology			
*Skilled causing services			
Vilving hed			
*Gertatric paych		3,857	
Tetal		\$42,133	186.160

\$\_2,000,00 0, 2,00,200 0, 2,000,00

Total daily patient services	8.286795	-8.287.293	_5,058.
Other Professional Services:			
Operating and receivery room			
Plopatical	918,797		
*Billed mening accelera			
Total	2,092,786	1.655.138	_1,86,
Labor and delivery			

632,506



#### MATERITOCHES FANCISH HOSPITAL SERVICE DISTRICT SHAT SHRFTCE PINE

(USS 30, 1997, 1996 AND 1999

man is a second of the second second second second

The modified accrand basis of accounting is used to record revenues and oppositiones. Dependinges are recorded at the time Habilities are insure and receive are recorded when they become accounted and available. Movilable includes these tax recordables expected to be collected within 65

### NOTE 2 - BEDRATTS

All assemble that are included in cash and cash equivalents are fully int by the Financial Institutions or covered by a pledge of securities or dipensed in Note 2 to Embired Financial Extension.

#### NAME A RESIDENCE AND ADDRESS OF THE PARTY AND

Soring 1875, the brackworker train Amplica Service Harrier Salt goldle, prepared burgles have in the sense of form cilling for bracket therein soldler (the 500,000). The former is bracket property and the service of the service of

# YOMES RESIDE FROM 10, 1997, 1995 AND 1995

\$ 47,136

1.063

## JUNE 10, 1997, 1996 AND 1999 1557 1125

Total sameto

F. 08.092 F. 07.135 S. 55.755 STANTILITIES AND PERD BALANCE.

46.262 5 AT-134 5 AS-100

5 AS 282 S AT LTS S 15 AT 15 5 40.262 S AT.126 S 55.090

# OCHES PHRESH ROSPITAL SHRVICE RESURERT AND APPILLATE

of the year 2000 on the turious computers and equipment with

The Sixtylet evaluates contingenties based upon the heat evaluable evidence.

Effective October 1, 1983, the Redinson program discommissed his cont-

In order to continue receiving reinforcement from the Medicary and

Markenn's Compensation Risk Olsto 13) - The District is contingently

## NOTE 1) - VORDOR'S COMPRESSTING RIDG

# HEER IA - CRAKTLY GARE

SUTE 15 - SET CONTRIBUTIONS

77,895 \$

The Blackiet maintening a palf-funded modical/doutal benefits also. The District

# MATCHITOCHES TWEIST HOSPITAL BERGICE PLENGET AND APPLIANCE TO COMMISSO PURABLISH PRINCIPLES

#### .....

Impleyers may participate in a qualified defined contribution retirement plon. Each replayer is slightly to jobs the plan immidistry again replayment. Employers become remain in the replayer's a markination 275 per year west; 1000 variet at 8 years of complayment. Ender tense of the plan, each participating, epyleps must make convenience of 62 and may make additional voluntary.

Total Payrell Total Covered Payrell Englepes Contributions Toolsant Contributions

102,17

E LI - PERFECTIONS LIMITATE ACID

established by the Store of Lendrien to provide medical professional liability coverage to behalf non-providers. The finds provides of \$400,00 is serverage per economics above the first \$100,000 per occurrence for which the Stories is \$4 rish. The found places on limitation on the moment of Componential Paul 1. The Stories of Lendrien seneral Legislation libering the components Paul the Stories of Lendrien seneral Legislation libering the momint of rectioner for professional libelity or \$500,000 per occurrence.

The Statist's numberably in the Lindsiena Haspital Association Trant Fant provides additional numberage for profussional moderal adaptoration thickful The trant food bills numbers; hashness, based upon an extinate of shelfopposes. As policy year-ord, presions are redescented well-read grantal leases as the Statiston. The Trant food pressures to be a Teacout Trant of

expense. At policy year-ord, presime our restormined willing artist lesses at the Sistrict. The trust find pressure to be a "Centor Trust" a secondagly, muone and expense are precised to mether bouldal. The backrist has brokeded these allecations end equity memoric analysed to the District by the Trust Pand in its financial attraments.

#### SATORITOCHES PARISH BOSPITHL SERVICE DOSTRICT AND APPILLAY SOTES TO COMMISSIO FIRMACIAL PRAYEMENTS

#### MODE A . LONG-TERM DEST (Correlation)

Scheduled principal repayments on revenue bands and populate on coults! In obligations over the next five eners are as follows:

June 30		Bords	Daligani	
1995 1999 2000 2001 2002 Thereafter		345,000 368,000 388,000 399,000 415,000 200,000	•	28.1 29.1 10.1
o amounts expressed crest on capital le		2,718,583		97,
igations	314		-	_ 1.

#### N TO - AR SALESON TARKS

An ambulumes maintenance tax is collected by the Matchiteches Parish Fuisco July. The Las was retended by the Vector in 1976 and 1985 for a torus of ten years. Froit is passage and that tax, the Police July made semant contributions of approximately \$10,000 for ambulance services. Days was contributed and properly \$10,000 for ambulance services. Days was control to Receive 1985. West worse, failed in some the set. The following amounts

1992 1998 1855

# NATIONAL PARTIES BOSTING SHEVING FISHERS AND APPLICATE BOTTON TO COMMISSIO FISHERS IN TRANSPORT

## HOTE 9 - 1090-THM DEST (Continue)

CHAMP 9, 1994, the Saries 1994 Houyital Soverse Books were inseed. The bonds are senseed by the field faith and small of the Respital as well as a lies and

privilege on its eveneme.

The Hospital has coveraged to set rates so that process in each year orw
sufficient to pay the reasonable and nocessary expenses of operating and

15th Bende in much year, all stiding funds at their pagement required for year by the Bestlation, or hall taker adopting on indebtedense payable of the recornes of the Empired Eng much year.
Additionally, the Noglical has revenuence to set zone so that revenues of paying all manimable and reconstry expected of opporting and materialities.

other requirements under the terms of indebtedness are as follows:

\* hals or disparities of Woopital property, place and equipment limited. Forum debt surrements may not take primity over

winter of dist.

\* Make movely deposits equal to the year-year portion of the or principal marker interest payment, which are to be maintained.

fully beded or government semetities investments, with me values greater than invested dellars.

\* follow payment on all services predered, except for on

Raistain all annets in good withing order.
 Carry #411 francises coverage with a responsible literant Louisians commerc.

Maintain company.
 Maintain complete and accurate records and have an annual sadit
 Maintain cash on hand of not less than 45 days of operating
 manual and definition and accurately and accurately.

supremar are of depresation and describation of the provide operatory statements to the package.

Provide operatory statements to the package.

Provide agentury statement and referent from sativities that would

# NATIONATIONNESS STREETS MOSPITAL SERVICE DISTRICT AND APPELLATE

MOTE 7 - COMIN ASSETS

Rend Lawer conts of \$67.671 were incurred for the 1976 Revenue Bonds and are

billion barn consisting of 186.86 occurs of all not with a value of approx-

A summary of accessed supranes in presented below:

257, 580 236, 185

610,261 C. 618,220 F. 357,705

NUTS. 8 - LONG-THRE DEST A support of lear-town debt, including capital lease obligations, at June 50.

1. PODT, satisfaralized by a phedge and 2,780,008 \$ 3,315,800 6 5.440.000

Loss current naturation of long-term debt (339,566) (323,890) Low-turn date. set of surpost naturities 6.2,522,212 6.2,749.000 5.3,115.000

HOPE & . PROPERTY. PLANT AND BUILDINGS (CONCLINES)

June 20, 1994 Additions Inductions June 20, 1970

5 368,383 8 15,031 8

34 680 4 670 138 

6 7.647.241 8 1.159.569 9 25.200.110

ACCIDITATIO DESCRIBILIS

how to 1904 Additions Deductions Non-34, 1903

\$ 12,215,622 \$ 1,100,121 \$ -0-\$ 13,336,133

hopeoclation was calculated using the straight-line method. Emplul lines for

These sames were obtained in part with funds from a RIII-furter program start

# NATIONAL PORCES PORCES PROPERTY SERVICE DESTRUCT AND APPLICATE

The fellowing is a summary of property, plant and equipment and related

4,763,639 496-118

ACCUMENTED DEPRECIATION June 20, 1995 Additions Deductions Name 18, 1995

-B1 \$1,277,712 \$.13.298.993 \$\_1,139.693 \$\_\_\_\_\_\_\$, \$\_35.595.615

\$125,006,151 \$ 420,596 \$ -8: \$25,424,342

Amme 28, 1993 Additions Deductions June 20, 1775

HOTE 6 - PROPERTY, PLANT AND ROSTINSHIT (Greatmunt).

### NATIONAL PRODUCT SOURCE SOURCES, DESCRIPTION AND ADDRESS OF

### SOTE A .. PROPERTY .. PLANT AND ROTTINGST The following is a summary of property, plant and equipment and related

June 28, 1995 Additions Deductions Janu 70, 1981

2 199 5

5 1.221.66 5 222.50 1.25.60.00 ACCUMULATED DEPENDENTION

8 9.220.929 8 637,175 6

Acre 38, 1985 Additions Debutions June 26, 1997 3,227,232 462,889 .... \$ 14,499,690 G. J. MALES S. ... 217,585 9,15,467,967

## THE SO. 1997, 1996 AND 1995

\$.12,236,322 \$.15,683,292 \$.11,555,160

NOTE 5 - LINGSON USE ASSETS

(100.100) (293.363) (294.377) 8 5 200 01 5 1 488 115 5 7 100 187

### 2098 30, 1597, 1996 MED 1995 a boundation of samuelin Copes at June 30, 1997 Sellenn:

PATORITACIONE MAINE ROSPITAL EMPLICE DESTRECT AND APPRILIATE BOTHE TO COMMISSIO PISSOCIAL STATISMENTS

a broaddown of namedliv lypes at June 35, 1986 follows:

public Securities issued by the U.S. Treasury and other

a broaddown of accountly types of June 30, 1985 follows:

tube Securities assess by the U. S. Terasory and other

HOTE T ... ACCURATE SECRETARIA

A company of occupies reconsided to presented below:

Third-party receivables

0 A.836.838 S. 5.699.111

\_\_Cout\_\_\_\_Tohu

tost Value

830,208

, Selve Cost 642,335 ATR-001 6 3,790,673 9 3,613,333

9 043 127 8 9 206 893 5 1 616 183

### SATURITOCHES TARIES HOSPITAL SHRITCE HISTRICY AND ARVILLAY SOTHS TO CONSIDER PISANCIAL STATEMENTS

### NETS 1 . THE OBSAILSTING AND A SHEARY OF ALGERTAGET ACCOUNTING POLICE (Descripted)

Lecons\_Decre

The Dundation is exempt from income teams under Section 901cg(3) of the bulled Status Internal Servane Gods. Accordingly, so provision for income basis on consultant

#### Credit Stab

The Despital provides smittal care primerly as Patchiacher Patchia residents and graces credit to patients, substantially all of whem are local residents. The Despital's extinsic of callentibility is based on readmitten of intravial callections compared to great charges and an analysis of any accounts mentional as establish on alloword on resolution scenars.

cest (subject to set based upon c

> NOTE 2 - NEWSTIE The interest and increase hearing domind deposits accounts are each covered upter 9100,000 by the Trabella Deposit Innovance Compression (FIGE). Though bank thatheress measured TROC Insides Naturaphow (18 year), the heak haled polegat

balances mererial DOS limits throughout the year, the bads halos printper generation is the Distriction same in cover all overages. District scale of 1977 part-cod pledged secretation is \$0.50.000, which covers hash balances concern of the 2000, 600 DOS coverage of 25.02.200 at poor code. All amounts of the contract of the contract of 25.02.200 at poor code. All amounts of the contract of the contract of 25.02.200 at poor code is backed by the D. S. Everenment.

### HADDRITOORIS PARISE ROSPITAL STRUCK DISTRICT AND APPLICATE SOURS TO CONSISSO FISANCIAL STRUCKURS

### $100 \times 1$ . The decentration and a subsect of electronal accounts depicted ((orthogon).

belied of Associating The combined dissential statements of the Histolet and Foundation o

Opportune Intill

Continuentum Politics
The accompanying firmerial winterprets include the accompanying firmerial winterprets include the accompanying firmerial winterprets despited Providence. The Bistrict and Providence Providence Providence.

#### have been eliminated.

Privilege files described and control of control described files small, if previous files and the files of control files of many, if previous, at fair market value as the face of any docation. Depociation is colored, or control except of the file files file files file files file files fi

#### received at cont.

cash represents tois, currousy, bash demand deposits and other negatiable instruments that are resultly acceptable in lieu of currency. Cash equivalent are time deposits, newlificates of depoit, treasury bills and meetagup backet scenticts purchased with a materially of three musths or loss.

### Internation

Investories are stated at the lawer of cost determined by the first-is, first-sat method; or market basis.

investments are classified as held-to-maturity menumities and are throwfe expected at assertized cast as market declines are deceed to be imposery

### SATURITOCISM WALLS RESPITED EMPTED TO TOTAL STATEMENTS

NOTE 1 - THE ORGANIZATION AND A SURVEY OF ELECTRICAL ACCOUNTING POLICIES

The Macabitoches Fastab Haspital Service District (sederned to as "the

#### Farish Police Jury (il

lagal. Committee:
The privation leave of the Chicrist consists of even manhors appeloised by the
July. Because the July appoints all consistinces of the Maintenance Perich
Regulial Review Balaini, the Juny is considered to have the ability to
Squeen its will see the States and therefore the District is a composer, unit
of the Surchisches Parish Pulse Jury, which is the States (experting
to the Surchisches Parish Pulse Jury, which is the States).

the ground government switches provided by this governmental unit, a siber groundstrain shift what comprise the firmedial reporting entity as affiliate, Natchiteches Hespital Doundation (referred to as "the

Foundation\*), was iscomponented June 33, 1987, as a Lacinium measure corporation. The Providction has one class of members, countaining a member, the District.

Months of the Alexander appeal of the Alexander and Alexander and Alexander appeal of the Alexander Alexander and Alexander Alexander and Alex

In Setebor 1995, the District began effecting sempetion psychiatric services The Foundation's purpose in to sugage in the shibitation, recognized and administration of Jambs and property and Iran law in time in Citabure such

#### administration of Junes and property and from time to time to disburer such thank or property and the innome therefrom, in or for the benefit of the District.

Shanges in Reporting Classification
The classification of certain prior year ememby here here changed to reflect
consistent reporting when compared to convent year believes. The financial
nutement found has been changed to reflect changes in the SIGNA again; and

### PARCETTORNS INCIDE HOSPITAL HERPICK SHITKIST AND APPILLATE COMMINGS STATISHED OF CASE PLANS - LORKETCHTER PROF. (Continued) TAXAS BERG JUN D. 187. 1894 AND 1894

		1292	1996		1995
Count flows from capital and relocad financing activities:					
Transfer from Debt Service Ford		-9-	10-		649,190
Reed inner cents		(114-450)	(166.568)		8.763
Payments on long-term debt		(338, 556)	(104,569)		(130,100)
Acquisition of preperty, plant and		1,000,000	1717,0047		11177.1000
		(772,451)	1920.3963		FE-204-1565
Contributions		22,908	26,347		
Proceeds from disposal of assets		7,525	- Atomorphis		- 0.
Sec each provided cared) by orgical					
end related financing activities		(1, 180, 343)	-005-000		(1,190,107)
			- Contractor	-	
Bit (recrease (decrease) to such and					2 210 161
tash equivalents		185,520	(1,214,724)		5,510 (6)
Regissing cash and cash equivalents		1,135,825	-2,252,619	-	52.68
Boding cosh and cosh equivalence	٤,	1,335,535	9. 1.110.003	1	2.12.1.111
Inhebits of non-neak transactions:					
Excelpt of partiest accounts receivable					
en note receivable	5	-0-	\$ 33,093	5	-0-
Receipt of investment property and equipment for note receivable reduction		-0-	353,568		.0.
Mate-off of care recorable		-0-	1.039,500		.0.
Jane ny amirifanifin due la easte					
		21.411	22.121		.0.
Transfer innestment property to					
property, plant, equipment		337,591	-0-		-0-
Equipment acquired with a copital bease		182,304	-0-		-0-
Contribution of equipment lease on important appropria		50,800			
Lean on investment property Increase in value of inscators:		19.736	.0.		.0.
Supplemental disclassros of cash flaw		19,234	160		-0.
information:					
Interest	1	167,636	\$ 119,111		189,414

ush flow from operating assistates: Dystating Income (less)	ı	721,511	9	(106,115)
Interest especie considered capital financing scrivity disassers to conscile not income to		154,450		166,569
cash provided by specifing activities: Outs (loss) on disposal of sase( Provision for how debt		(7,655) 3,997,274		2,809,507
Depresiation and sportination Assertination of promise on investments		8,365		9,436

# DECORPORAD PROPERTY OF CHARGE OF THE PARTY O

4 10 333 488 8 33 825 566 6 17 AVL CRY Townston From Baby Service Field 1 820 463 1687-868) L-517-465

F 33 356 176 | 6 16 335 688 | 5 20 071 106

See accompaning rates to financial statements.

231,965 1,222,074

\_1,668,185 \_3,278,602 \_1,103,180 9.20,356,129 8.39,235,698 9,20,577,165

CHARGESTION OF PERSONALISE

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### MATCHITOCHES SHEELS BOSFITAL SHEELS MATTRICT AND APPLICATE CONSISTED STATISHENGS OF OPERATIONS - UNRESPRICTED PROD

1227	1255	1895
6 21,839,464 3,498 432,125	2 22,056,148 -0- -1,092,881	0 18,696,160 (14,696,160 _LEDE.100
_22_424_225	.22.095.829	.22,770,725
8,066,507 2,043,838 3,346,170 2,592,240 382,175 462,531 36,300 1,236,888 183,756 3,092,226	7,848,129 2,109,149 3,109,140 3,293,695 97,535 433,432 16,202 1,199,683 133,822 2,899,563	7,341,838 1,897,031 3,181,633 41,003 47,043 4,367 1,190,00 167,417 2,299,17
_23,752,715	.21.166.965	41,907,00
281,281	_086,030	_L20.02
	6 22 809,464 3,494 432,125 22,430,228 8,646,00 7,645,538 1,344,170 192,175 402,131 143,130 143	\$\frac{9}{21,879,460}\$ \$\frac{1}{2}\$ \$

has compributions (Sone 19)

Total nemoperating income

See accompanying makes to financial statements.

(27, 321) (157, 321

### 388 30, 1997, 1995 AND 1993

ANSETS	2992	3326
Durrant:		
Cash and cash equivalents		
limited upo occurs (Sote 5)		
Prepeld opener		
		36,133
Total Darrent Assets	9,635,612	0.529.765
Dilur		

\_\_\_\_016,2320

\$26,843,228 \$23,630,001

6.483.031

Reard of Commissioners Hatchinedon Parish Ecopital Service Micri

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Board of Commissioners Special Service State of Special Service State of

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In accordance with <u>Sovermone Additing Standards</u>, we have also issued a report dated botshop 28, 1997 on our cambideration of Matchiteches Parish Hospital Deviser District's neighbor 28, 1998 on our cambideration of Matchiteches Parish Hospital Deviser District's neighbor 28,

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TABLE OF CONTESTS

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CENTRAL PURPOSE PURGECIAL STATEMENTS

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Conditional Histoinesce of Operations 4
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23
Search Services and Exceptions and

SOURCES OF REPORTS AND EXPERIMENTS AND EXPERIM

MONTHURSHAR INCOMETON

Discounts of Sur Parison Service Roreman 27

Engineers of Other November 31

Strategies of Communication and Desertion 33

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General Purpose Financial Statements Performed in Accordance with COMERCENT SENTING STANDARDS 51 6791GAL 515 COME

