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CATAMOLA PARISH HOSPITAL DISTRICT 3  
MONROEVILLE, LOUISIANA

FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED  
APRIL 30, 1987 AND 1986

WITH ACCOUNTANT'S REPORT

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor or auditors, entity and other responsible 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.

OCT 29 1987

Release Date

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TABLE OF CONTENTS

ACCOUNTANT'S REPORT .....	1
FINANCIAL STATEMENTS:	
Balance Sheet .....	2
Statements of Revenue, Expenses and Changes in Retained Earnings .....	3
Statements of Cash Flows .....	4
Notes to the Financial Statements .....	5-7
INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES .....	8-11
LOUISIANA ATTESTATION QUESTIONNAIRE .....	12-14

SILAS M. SIMMONS & COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS  
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P.O. BOX 1857  
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STATEMENT OF

REVENUE AND EXPENSES

FOR THE YEAR ENDED

APRIL 30, 1997

REVENUE

EXPENSES

NET REVENUE

STATEMENT OF  
REVENUE AND EXPENSES  
FOR THE YEAR ENDED  
APRIL 30, 1997

STATEMENT OF  
REVENUE AND EXPENSES  
FOR THE YEAR ENDED  
APRIL 30, 1997

STATEMENT OF  
REVENUE AND EXPENSES  
FOR THE YEAR ENDED  
APRIL 30, 1997

Accountant's Report

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

We have compiled the accompanying balance sheets of Catahoula Parish Hospital District I as of April 30, 1997 and April 30, 1996, and the related statements of revenues, expenses and changes in retained earnings and cash flows for the years then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

We have also issued a separate report dated September 29, 1997 on applying agreed-upon procedures.

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

*Silas M. Simmons & Company*  
Haynes, Mississippi  
September 29, 1997

## CATAPOGUA PRISON HOSPITAL DISTRICT 1

## BALANCE SHEETS

APRIL 30, 1997 AND 1998

## ASSETS

	<u>1997</u>	<u>1998</u>
Current assets:		
Petty cash	\$ 50	\$ 50
Cash in bank	19,092	18,114
Certificate of Deposit	102,992	102,992
Accrued interest receivable	467	494
Total current assets	<u>\$ 123,611</u>	<u>\$ 121,650</u>
Fixed assets:		
Land	\$ 30,000	\$ 30,000
Land improvements	70,601	70,600
Building and improvements	818,043	818,047
	<u>\$ 918,644</u>	<u>\$ 918,647</u>
Accumulated depreciation	(741,137)	(710,887)
Net fixed assets	<u>\$ 177,507</u>	<u>\$ 207,760</u>
Total assets	<u>\$ 301,118</u>	<u>\$ 319,410</u>

## LIABILITIES AND EQUITY

Liabilities	\$ _____	\$ _____
Retained earnings		
Undesignated	<u>\$ 301,118</u>	<u>\$ 319,410</u>
Total liabilities and fund balance	<u>\$ 301,118</u>	<u>\$ 319,410</u>

See accountant's report and the accompanying notes.

CATACOLA BRIDGE HOSPITAL DISTRICT I  
 STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
 FOR THE YEARS ENDED APRIL 30, 1997 AND 1996

	<u>1997</u>	<u>1996</u>
<b>Revenues:</b>		
Real income	\$ -	\$ 40,722
Interest earned	5,442	5,322
Total revenues	<u>\$ 5,442</u>	<u>\$ 46,044</u>
<b>Expenses:</b>		
Advertising	\$ 185	\$ 410
Board expense	2,880	2,720
Building insurance	2,928	2,784
Depreciation	20,120	20,180
Legal and accounting	2,311	1,351
Office expense	689	758
Repairs and maintenance	-	229
Security	480	520
Utilities	-	1,822
Total expenses	<u>\$ 26,543</u>	<u>\$ 29,104</u>
Net income (loss)	\$ 18,899	\$ 16,940
Retained earnings, beginning of year	<u>218,222</u>	<u>204,141</u>
Retained earnings, end of year	<u>\$ 237,121</u>	<u>\$ 221,081</u>

See accountant's report and the accompanying notes.

## CRENSHAW PARISH HOSPITAL DISTRICT I

## STATEMENTS OF CASH FLOWS

## INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

FOR THE YEARS ENDED APRIL 30, 1987 AND 1986

	<u>1987</u>	<u>1986</u>
Cash flows from operating activities:		
Cash received from leases	\$ -	\$ 47,733
Cash payments to suppliers for goods and services	(10,490)	(19,554)
Cash received from other operating revenues	<u>5,454</u>	<u>3,029</u>
Net cash provided by (used for) operating activities	<u>\$ (5,036)</u>	<u>\$ 31,208</u>
Net increase (decrease) in cash and cash equivalents	\$ (5,036)	\$ 31,208
Cash and cash equivalents at beginning of year	<u>121,194</u>	<u>87,952</u>
Cash and cash equivalents at end of year	<u>\$ 116,158</u>	<u>\$ 121,150</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	<u>\$ (65,181)</u>	<u>\$ 13,970</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	\$ 20,150	\$ 20,150
Change in assets and liabilities (increase) decrease in accrued interest receivable	<u>3</u>	<u>(891)</u>
Total adjustments	<u>\$ 20,153</u>	<u>\$ 19,259</u>
Net cash provided by (used for) operating activities	<u>\$ (5,036)</u>	<u>\$ 31,208</u>

See accountant's report and the accompanying notes.

9

CATAOULIA PARISH HOSPITAL DISTRICT I  
NOTES TO THE FINANCIAL STATEMENTS  
APRIL 30, 1997

**INTRODUCTION**

Catahoula Parish Hospital District I was created years ago by the Catahoula Parish Police Jury for the purpose of operating a hospital in Catahoula Parish. The Police Jury appoints all seven members of the District's Board. Board members are not compensated except for a per diem of \$42.00 per Board Meeting. During the mid-eighties, the Hospital operations were shut down. The District currently leases the Hospital building to another health care provider in exchange for services by the lessee that will help satisfy the District's remaining Mill-Berton obligations.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

Catahoula Parish Hospital District I is a component unit of the Catahoula Police Jury. Based on the criteria established by Governmental Accounting Standards Board Statement No. 18, there are no component units which should be included in the financial statements of Catahoula Parish Police Jury District I.

**B. Fund Accounting**

The District uses fund accounting to report its financial position and results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into three categories: governmental, proprietary and fiduciary. The District is operated as a proprietary fund.

Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which together with the maintenance equity, is an important financial indicator. Proprietary funds include enterprise and internal service funds. The District is operated as an enterprise fund.



CERESOLA PARISH HOSPITAL DISTRICT I  
 NOTES TO THE FINANCIAL STATEMENTS  
 APRIL 30, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Fund Accounting (continued)

Enterprise funds account for operations in which the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

C. Basis of Accounting

The District's enterprise fund is accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operations are included on the balance sheet. The District uses the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

D. Cash and cash equivalents

Cash includes amounts in demand deposits and time deposits. Cash equivalents include amounts in time deposits with original maturities of less than six months. Cash and cash equivalents consisted of the following at April 30, 1997 and 1996:

	<u>1997</u>	<u>1996</u>
petty cash	\$ 50	\$ 50
cash in bank	13,082	18,116
certificates of deposit	<u>188,982</u>	<u>182,228</u>
Total cash and cash equivalents	<u>\$ 202,112</u>	<u>\$ 200,394</u>

These deposits are stated at cost. Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the financial agent bank. At April 30, 1997, the District had unsecured deposits of \$2,982.

CRISTOBALA SPANISH HOSPITAL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
APRIL 30, 1987

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Fixed assets

Fixed assets used in the proprietary fund operations are included on the balance sheet, net of accumulated depreciation. Depreciation of all exhaustible fixed assets used by the proprietary fund operations is charged as an expense against operations. Depreciation is computed using the following methods and useful lives:

Land improvements	Straight-line	15 Years
Building and improvements	Straight-line	40 Years

The changes in fixed assets were as follows:

	Balance 4/30/86	Additions	Deductions	Balance 4/30/87
Land	\$ 30,000	\$ -	\$ -	\$ 30,000
Land and improvements	70,001	-	-	70,001
Buildings and improvements	818,042	-	-	818,042
Subtotal	\$ 918,043	\$ -	\$ -	\$ 918,043
Less accumulated depreciation	(738,880)	120,150	-	(618,730)
Total	\$ 179,163	\$ 120,150	\$ -	\$ 299,313

2. COMPENSATION PAID TO BOARD MEMBERS

The following compensation was paid to the District's Board Members during the fiscal year ended April 30, 1987:

Gandy Bellente, Chairman	\$ 400
Robin Kelly, Secretary/Treasurer	400
Leona Guzon	400
Kelly Myers	400
Cecilia Garcia	400
Ray Hill	400
Billy Edwards	400
	<u>\$ 2,800</u>

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SILAS M. SIMMONS, C.P.A. - 1982-1990  
DANIEL J. WARD, C.P.A. - 1982-1987  
CHARLES W. WARD, C.P.A. - 1987-1988  
C. ROBERT FARRIS, C.P.A. - 1988-1989

ARVID W. WATSON, C.P.A.  
WILLIAM W. WARD, JR., C.P.A.  
ROBERT C. WARD, C.P.A.  
THOMAS W. WARD, C.P.A.  
WALTER W. WARD, JR., C.P.A.  
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FRANK C. WATSON, C.P.A.  
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Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the Board of the Catahoula Parish  
Hospital District I

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Catahoula Parish Hospital District I and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Catahoula Parish Hospital District I's compliance with certain laws and regulations during the fiscal year ending April 30, 1997, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$1,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with RSA-RS 38:2211-2234 (the public bid law).

The District had no expenditures during the year ending April 30, 1997 for materials and supplies exceeding \$1,000 or for public works exceeding \$50,000.00.

### Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LEA-88 42:1103-2124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

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

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

The District had no employees during the year under examination.

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

As noted in Number 3 above, the District had no employees during the year under examination.

### Budgeting

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

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

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

The District did not adopt a budget for the year under examination.

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

The District did not adopt a budget for the year under examination.

### Accounting and Reporting

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

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

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

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

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

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

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

#### Meetings

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

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

#### Debt

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

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

#### Advances and Reverses

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

The District had no employees during the year under examination.

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

This report is intended solely for the use of management of Catahoula Parish Hospital District 3 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Arthur A. Livorno & Company*

Metairie, Mississippi

October 10, 1998