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FD-302 (Rev. 5-22-64)
New Orleans
Inmate
7109-500
GPO 1964-490

February 3, 1967

Office of Legislative Auditor
Attention: Ms. Dorothy Milner
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA. 70804-0397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the general purpose financial statements, with supplemental information schedules, for the Hospital Service District No. 1 of the Parish of Ouachita, State of Louisiana as of and for the year ended December 31, 1966. The report includes all funds under the control and authority of the Hospital Service District No. 1 of the Parish of Ouachita, State of Louisiana. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

HOSPITAL SERVICE DISTRICT NO. 1
OF THE PARISH OF OUACHITA,
STATE OF LOUISIANA

By: Raymond L. Ford
Raymond L. Ford
Board of Commissioners
Secretary-Treasurer

Under the terms of state law, this document is a public document. A copy will be made and disseminated to the appropriate state agencies, courts, and the public. It is the policy of the Board of Commissioners of the Hospital Service District of the Parish of Ouachita, Louisiana, to make this document available to the public. It is the policy of the Board of Commissioners of the Hospital Service District of the Parish of Ouachita, Louisiana, to make this document available to the public. It is the policy of the Board of Commissioners of the Hospital Service District of the Parish of Ouachita, Louisiana, to make this document available to the public.

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HOSPITAL SERVICE DISTRICT NO. 1
OF THE PARISH OF ORCHITA, STATE OF LOUISIANA
West Monroe, Louisiana

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ANNUAL SWORN FINANCIAL STATEMENTS
AND CERTIFICATION OF REVENUES \$50,000 OR LESS
As of and for the Year Ended December 31, 1996

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(D)(1)(a)(ii).

AFFIDAVIT

Personally came and appeared before the undersigned authority, RAYMOND L. FORD, Secretary-Treasurer of Hospital Service District No. 1 of the Parish of Ouachita, State of Louisiana, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Hospital Service District No. 1 of the Parish of Ouachita, State of Louisiana, as of December 31, 1996, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements. In addition, RAYMOND L. FORD, who, duly sworn, deposes and says that Hospital Service District No. 1 of the Parish of Ouachita, State of Louisiana received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1996, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.


RAYMOND L. FORD

Sworn to and subscribed before me, this 13th day of February, 1997.


NOTARY PUBLIC

Officer: Raymond L. Ford
Address: P. O. Box 35805
W. Monroe, LA 71294-5805
Telephone No.: (225) 339-4700

HOSPITAL SERVICE DISTRICT NO. 1 OF QUACHITA PARISH
UNAUDITED FINANCIAL STATEMENTS
FOR FISCAL PERIOD ENDING DECEMBER 31, 1996

HOSPITAL SERVICE DISTRICT NO. 1 OF OLMUCHITA PARISH
 UNAUDITED BALANCE SHEET
 AS OF DECEMBER 31, 1998

	Debt Service Governmental Fund Type
ASSETS:	
Cash & Temporary Investments	\$1,500
Cash Held by Trustee to pay Matured but Unredeemed Principal & Interest	0
	\$1,500

LIABILITIES:	
Matured but Unredeemed Principal & Interest	0
Fund Balance	\$1,500
	\$1,500

FUND ACCOUNTING

The accounts of the district are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, resources and expenditures. The revenues are accounted for in each of the funds based upon the purpose for which they are to be spent and the means by which operating activities are controlled. The Debt Service Governmental Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

LONG TERM LIABILITIES

The Debt Service Governmental Fund is accounted for utilizing a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on its balance sheets. The reported fund balance (net current assets) is considered a measure of "available spendable resources." The governmental fund operating statement presents increases (revenues and other financing acts) in net current assets. Accordingly, it is said to present a summary of sources and uses of "available spendable resources" during a period.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of measurements made, regardless of the focus applied.

The Debt Service Governmental Fund is accounted for using the modified accrual basis of accounting. Interest income is recorded when the income on the investment has been received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which is recognized when due.