

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 The First Hospital Service District of the parishes of St. Landry and St. Martin 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.

Raymond, Paul, Lewis & Company

Lafayette, Louisiana
November 28, 1987

16) Determine if payments were properly coded to the correct fund and general ledger account; and

All payments were coded to the proper account and fund.

17) Determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the chairman of the Board of Commissioners.

18) There have been no payments to the members of the Board of Commissioners during the year ended June 30, 1997.

Meetings

19) Examine evidence indicating that agendas for meetings recorded in the minutes book was posted or advertised as required by LMR-RR 42:3 through 42:12 (the open meetings law).

Management has asserted that such documents were properly posted; however, we could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

Debt

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

We inspected all entries in the general ledger for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

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

We inspected all payroll transactions and minutes for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

**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 LRS-88 43-1101-1124 (the wife of a boarder), 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 stated information.

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

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure 10 were also included on the listing obtained from management in agreed-upon procedure 10 as immediate family members.

None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure 10.

Budgeting

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

Due to the limited revenue and expenditures and the planned use of the excess revenue to pay the old debts, management did not adopt a budget.

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

Due to the limited revenue and expenditures and the planned use of the excess revenue to pay the old debts, management did not adopt a budget.

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 of more than 5%.

Due to the limited revenue and expenditures and the planned use of the excess revenue to pay the old debts, management did not adopt a budget.

Accounting and Reporting

4. Randomly select six disbursements made during the 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 payments were for the proper amount and made to the correct payee.



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**INDEPENDENT ACCOUNTANTS' REPORT ON
SPENDING MONEY-UPON PROCEDURES**

To the Board of Commissioners
The First Hospital Service District of the
Parishes of St. Landry and St. Martin
State of Louisiana
Academyville, Louisiana

We have performed the procedures included in the "Louisiana Government Audit Guide" and summarized below, which were agreed to by the management of The First Hospital Service District of the Parishes of St. Landry and St. Martin and the Legislative Authority, State of Louisiana, solely to assist the users in evaluating management's assertions about The First Hospital Service District of the Parishes of St. Landry and St. Martin's compliance with certain laws and regulations during the year ended June 30, 1999 included in the accompanying "Louisiana Annotation 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

3. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$10,000, and determine whether such purchases were made in accordance with LSA-RR 38:2211-2212 (the public bid law).

Two expenditures was made during the year for materials and supplies exceeding \$5,000. We examined documentation which indicated that this expenditure has been properly advertised and accepted in accordance with the provisions of LSA-RR 38:2211-2212.

FIRST HOSPITAL SERVICE DISTRICT
OF THE PARISHES OF ST. LAUREY AND ST. MARTIN

STATEMENT OF CASH FLOW
Years ended June 30, 1987 and 1988
See Accountant's Compilation Report

	<u>1987</u>	<u>1988</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Net income (loss)	\$ 78,264	\$ 50,341
Adjustments:		
Transfers from Bond Sinking Funds	110,834	-
Depreciation	48,038	38,883
Decreased decrease in other receivables	8,128	(12,188)
Increase in prepaid expenses	-	-
Increase (decrease) in accounts payable	-	(1,434)
Increase in accrued payroll taxes	128	-
	<u>277,192</u>	<u>23,142</u>
Net cash provided by operating activities	\$ 277,192	\$ 23,142
CASH FLOW FOR INVESTING ACTIVITIES		
Contributions to special funds	\$ (88,883)	\$ (88,883)
Capital outlay for road replacement	<u>(128,820)</u>	<u>-</u>
Net cash used by investing activities	\$ (217,703)	\$ (88,883)
Net increase (decrease) in cash and cash equivalents	\$ 59,489	\$ (65,741)
Cash and cash equivalents:		
Beginning	<u>28,880</u>	<u>94,621</u>
Ending	<u>\$ 88,369</u>	<u>\$ 28,880</u>

See Compilation Report.

FIRST HOSPITAL SERVICE DISTRICT
OF THE PARISHES OF ST. LAFAYETTE AND ST. MARTIN

STATEMENTS OF FUND BALANCE (DEFICIT)
Years Ended June 30, 1987 and 1988
See Accountants' Compilation Report.

	Designated Fund	NonDesignated Fund	Total
	Bond Sinking Fund		
	Fund	Fund	Total
Balance (deficit), June 30, 1988	\$ 143,324	\$ 65,950	\$ 209,274
Allocation of net income	____39,663	____194,621	____154,958
Balance, June 30, 1988	\$ 182,987	\$ 260,571	\$ 443,558
Allocation of net income	____39,938	____124,274	____164,212
Transfers to non-designated fund	____142,824	____310,818	____453,642
Balance, June 30, 1987	<u>\$ 280,101</u>	<u>\$ 495,663</u>	<u>\$ 775,764</u>

See Compilation Report.

FIRST HOSPITAL SERVICE DISTRICT
OF THE PARISHES OF ST. LAFAYETTE AND ST. MARTIN

STATEMENTS OF REVENUES AND EXPENSES
YEARS ENDED JUNE 30, 1997 and 1998
See Accountants' Compilation Report.

	<u>1997</u>	<u>1998</u>
Lower income	\$ 20,242	\$ 21,222
Operating expenses:		
Depreciation	\$ 60,218	\$ 56,482
Administrative expenses	8,447	8,492
Repairs and maintenance	14,850	14,175
Office expenses	772	807
Insurance	9,388	10,402
Professional services	\$ 2,218	\$ 212
Total operating expenses	<u>\$ 97,903</u>	<u>\$ 90,570</u>
Operating loss	<u>\$ 121,601</u>	<u>\$ 147,368</u>
Other income:		
ad valorem taxes	\$ 21,272	\$ 21,642
Interest income	7,212	8,277
Bad debts collected	-	2,718
Miscellaneous	<u>72</u>	<u>18</u>
Total other income	<u>\$ 28,556</u>	<u>\$ 32,655</u>
Net income (loss)	<u>\$ 75,545</u>	<u>\$ 55,287</u>

See Compilation Report.

FIRST HOSPITAL SERVICE DISTRICT
OF THE PARISHES OF ST. LAFAYETTE AND ST. MARTIN

BALANCE SHEETS
June 30, 1997 and 1998
See Accountants' Compilation Report

ASSETS	1997	1998
CURRENT ASSETS		
Cash	\$ 54,075	\$ 29,668
Bank receivable	9,783	14,899
Prepaid expenses	<u>1,208</u>	<u>1,208</u>
Total current assets	\$ 65,066	\$ 45,775
OTHER ASSETS		
IRRA INVESTMENT FUNDS:		
Bond Sinking Fund:		
Savings	\$ 250,783	\$ 243,079
PROPERTY, PLANT AND EQUIPMENT, at cost, less allowance for depreciation of 1997 - \$1,124,845 1998 - \$2,088,428	<u>718,242</u>	<u>831,748</u>
Total assets	\$ 1,031,131	\$ 1,120,602
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Trade accounts payable	\$ 448,328	\$ 448,328
Accrued expenses	134	-
Payable to cost reimbursement intermediaries	<u>234,832</u>	<u>234,832</u>
Total liabilities	\$ 683,294	\$ 683,160
FUND BALANCES		
Designated - Bond Sinking Fund	\$ 250,783	\$ 243,079
Non-Designated	<u>287,242</u>	<u>207,713</u>
Total fund balances	\$ 538,025	\$ 450,792
Total liabilities and fund balance	<u>\$ 1,121,319</u>	<u>\$ 1,133,952</u>

See Compilation Report.



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INDEPENDENT ACCOUNTANTS' REPORT

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- George H. White, CPA
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- Mississippi, CPA 1990
- Louisiana, CPA 1980
- Alabama, CPA 1981
- Arkansas, CPA 1980
- Florida, CPA 1980
- Georgia, CPA 1980
- Illinois, CPA 1980
- Indiana, CPA 1980
- Iowa, CPA 1980
- Kansas, CPA 1980
- Michigan, CPA 1980
- Minnesota, CPA 1980
- Missouri, CPA 1980
- Nebraska, CPA 1980
- North Carolina, CPA 1980
- North Dakota, CPA 1980
- Ohio, CPA 1980
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- Pennsylvania, CPA 1980
- Rhode Island, CPA 1980
- Tennessee, CPA 1980
- Texas, CPA 1980
- Virginia, CPA 1980
- Washington, CPA 1980
- West Virginia, CPA 1980
- Wisconsin, CPA 1980
- Wyoming, CPA 1980

We have compiled the accompanying balance sheet of The First Hospital Service District of the Parishes of St. Landry and St. Martin as of June 30, 1987 and 1986 and the related statements of income and retained earnings, and cash flows for the years then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements 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.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Charles W. Pughie, Jr., CPA

Lafayette, Louisiana
 NOVEMBER 18, 1987

State of Louisiana
207th and 208th
Legislative Sessions
Commencing 1967

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APR 21 1968
19671229

THE FIRST HOSPITAL SERVICE DISTRICT
OF THE PARISHES OF
ST. LANDRY AND ST. MARTIN

FINANCIAL REPORT

JUNE 30, 1967

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 ~~May 24 1968~~

Approved: Robert L. ...