

WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
OF ASCENSION PARISH, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 1997

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of West Ascension Parish Hospital Service District of Ascension Parish, Louisiana.
2. One reportable condition disclosed during the audit of the financial statements is reported in Part B, of this schedule. This condition is reported as a material weakness.
3. No instances of non-compliance material to the financial statements of West Ascension Parish Hospital Service District of Ascension Parish, Louisiana were disclosed during the audit.

B. FINDINGS-FINANCIAL STATEMENTS AUDIT

REPORTABLE CONDITIONS

1. Internal Control

Condition: There is a lack of segregation of duties due to the limited number of accounting personnel.

Criteria: Segregation of duties should be adequate to provide effective internal control.

Effect: The segregation of duties is inadequate to provide effective internal control.

Recommendation: No action is recommended.

Response: We concur in the finding.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements, in amounts 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. Our consideration of the internal control over financial reporting would not necessarily disclose all instances in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable conditions described above to be a material weakness.

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

Paul Bennett + Matthews

Monroe, Louisiana
October 10, 1999



Pwstlethwaite & Netterville

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING, BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
West Assessor Parish Hospital Service District
Denham Springs, Louisiana

We have audited the financial statements of the West Assessor Parish Hospital Service District of Assessor Parish, Louisiana, a component unit of the Assessor Parish Council, as of and for the year ended August 31, 1997 and have issued our report thereon dated October 10, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether West Assessor Parish Hospital Service District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered West Assessor Parish Hospital Service District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain conditions involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions are internal control weaknesses coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect West Assessor Parish Hospital Service District's ability to record, process, summarize, and report financial data consistent with the intent and objective of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs.

**WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
OF ASCENSION PARISH, LOUISIANA
Donaldsonville, Louisiana**

Schedule I

**SCHEDULE OF PATIENT SERVICE REVENUES
YEARS ENDED AUGUST 31, 1997 AND 1996**

	<u>1997</u>	<u>1996</u>
Rooming services:		
Rooming service (daily service charge)	\$ 202,818	\$ 200,698
Operating rooms	28,728	27,267
Emergency room	476,914	318,298
Recovery room	4,788	6,000
Theater	438,089	387,949
Central services and supply	<u>285,127</u>	<u>276,175</u>
	<u>1,432,344</u>	<u>1,216,387</u>
Other services:		
Laboratory	1,100,468	1,048,594
Pharmacy	475,856	464,596
Radiology	438,803	448,538
Emergency room physicians	436,019	453,415
Pathology	1,475	5,000
Medical transcription fees	3,378	4,794
ICG	164,680	163,000
Physical therapy	6,480	3,000
Cardiology	35,640	38,000
Ultrasound	42,125	39,000
Mammography	28,865	28,000
Medicaid/disproport invest share	79,888	133,256
Microbiology	68,868	16,000
Cost report settlements	<u>68,458</u>	<u>53,000</u>
	<u>2,856,924</u>	<u>2,865,891</u>
Total patient service revenues	4,289,268	4,182,278
Adjustments	<u>(1,186,577)</u>	<u>(1,037,472)</u>
Net Patient Service Revenue	\$ 3,102,691	\$ 3,144,806

WEST ACENSON PARISH HOSPITAL SERVICE DISTRICT
OF ACENSON PARISH, LOUISIANA
SUPPLEMENTAL SCHEDULES
AUGUST 31, 1987 AND 1986



WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
OF ASCENSION PARISH, LOUISIANA
Donaldsonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

7. Concentration of Credit Risk

The Hospital is located in Donaldsonville, Louisiana. The Hospital grants credit without collateral to its patients, most of whom are local residents. Revenue from patients and third party payers were as follows:

	<u>1987</u>
Medicare and Medicaid	90.4%
Blue Cross	2.0
Commercial	21.8
Private Pay	<u>15.8</u>
	100.0%

MIST ACCESSION PARISH HOSPITAL SERVICE DISTRICT
OF ACCESSION PARISH, LOUISIANA
Donaldsonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

5. Investments

Under state law, the Hospital is authorized to invest in United States bonds, treasury notes, certificates or other obligations of the United States of America, which may include securities or other evidence of an ownership interest in such obligations, or any other federally insured investment.

The Hospital's investments are categorized into one of three categories to give an indication of the level of risk incurred by the Hospital at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the Hospital or its agent in the Hospital's name. Category 2 includes uninsured or unregistered investments for which the securities are held by the dealer bank's trust department or agent in the Hospital's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker-dealer or by the dealer's bank.

The Hospital's investments include U.S. Treasury Notes at August 31, 1997 and 1996. These investments are categorized as Category 3.

	1997		1996	
	Carrying Amount	Market Value	Carrying Amount	Market Value
U.S. Treasury Notes	\$1,461,137	\$1,516,751	\$1,466,168	\$1,489,628

6. Property and Equipment

A summary of property and equipment at August 31, 1997 and 1996 follows.

	8/31/97		8/31/96	
Land	\$	14,942	\$	14,942
Buildings and grounds		1,658,813		1,471,149
Fixed equipment		812,827		761,156
Furniture and fixtures		63,257		51,157
Construction in progress		44,292		7,941
		2,683,831		2,347,305
Less accumulated depreciation		1,618,722		1,317,400
Property and equipment, net	\$	1,065,109	\$	1,029,905



WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
THE ASCENSION PARISH, LOUISIANA
Thibodauxville, Louisiana

NOTES TO FINANCIAL STATEMENTS

3. Cash and Cash Equivalents (continued)

Even though the pledged securities are considered investments about Category 2) under the provisions of GASB Statement 3, Louisiana Revised Statute 29:1229 imposes a statutory requirement on the custodial bank to intervene and sell the pledged assets in within 30 days of being notified by the client that the fiscal agent has failed to pay deposited funds upon demand.

4. Net Patient/Service Revenues

The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

Medicare - Inpatient acute-care services rendered to Medicare program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. Inpatient ambulatory services, certain outpatient services, and defined capital and medical information costs related to Medicare beneficiaries are paid based on a cost reimbursement methodology. The Hospital is reimbursed for non-reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare fiscal intermediary. The Hospital's classification of patients under the Medicare program and the appropriateness of their admissions are subject to an independent review by a peer review organization under contract with the Hospital. The Hospital's Medicare cost reports have been audited by the Medicare fiscal intermediary through August 31, 1993.

Medicaid - Inpatient and outpatient services rendered to Medicaid program beneficiaries are reimbursed under a cost reimbursement methodology. The Hospital is reimbursed at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicaid fiscal intermediary. The Hospital's Medicaid cost reports have been audited by the Medicaid fiscal intermediary through August 31, 1993.

The Hospital has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payments to the Hospital under these agreements are, respectively, prospectively determined rates per discharge, discounts from established charges, and prospectively determined charges.

WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
OF ASCENSION PARISH, LOUISIANA
Monkswater, Louisiana

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

Reclassification

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

Risk Management

The Hospital is exposed to various risks of loss related to fire, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters.

The Hospital is a member of two separate trust funds established by the Louisiana Hospital Association that carry group-term life insurance of workers' compensation and liability insurance. The management of the trust funds has complete control over the rate setting process. The Hospital continues to carry commercial insurance for all other risks of loss.

2. Sales Tax

In a general election held on November 5, 1990, the voters of the District approved a one-half percent sales tax. The net proceeds from this tax can be used for the expansion and/or operation of the Hospital.

3. Cash and Cash Equivalents

Under state law, deposits for the remaining bank balances must be covered by federal deposit insurance on the policy of account insured by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance interest at all times equal the amount on deposit with the fiscal agent.

At year end, the carrying amount of the Hospital's deposits were \$3,408,237 and the bank balance was \$3,535,113. Of the bank balance, \$821,487 was covered by federal depository insurance, \$1,288,644 was covered by collateral held by the pledging bank's agent in the Hospital's name (Category 2) and \$1,424,982 was covered by collateral held by the pledging bank's agent in the bank's name (Category 3).

WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
OF ASCENSION PARISH, LOUISIANA
Broussardsville, Louisiana

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (continued)

Inventory

Inventory is valued at the lower of cost (using the first-in, first-out method) or market.

Allowance for Uncollectible Accounts

An allowance for uncollectible patient accounts receivable is maintained. It is based on historical data and management's assessment of the collectibility of accounts receivable.

Debtors

Debtors are recorded at market value at the time of election.

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.

Proprietary Fund Accounting

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

Cash and Cash Equivalents

Cash and cash equivalents include investments in highly liquid debt instruments with an original maturity of three months or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Accounting Standards

The Hospital follows the Governmental Accounting Standards Board (GASB) Statement No. 34, Accounting and Financial Reporting for Proprietary Fund and Other Governmental Entities That Use Proprietary Fund Accounting, the Authority for the use of to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB), including those issued on or before November 30, 1988.



WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
OF ASCENSION PARISH, LOUISIANA
Broussard City, Louisiana

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

Reporting Entity

Because the council appoints all members to the district's Board of Commissioners, the district was determined to be a component unit of the Ascension Parish Council, the financial reporting entity. The accompanying financial statements reflect patient information only on the funds maintained by the district and do not present information on the council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Net Patient Service Revenues

Net patient service revenues are reported at the estimated net realizable amounts from patient visits, third-party payors, net of other services rendered, including estimated standard fee adjustments under contractual agreements with third-party payors. Retrospective adjustments are prepared on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Investments and Investment Income

Marketable debt securities are stated at amortized cost, adjusted for impairment in value that are deemed to be other than temporary. Investment income from all investments is a nonoperating revenue.

Statement of Operations

For purposes of display, transactions deemed by management to be ongoing, major, or central to the provision of health care services are reported as revenues and expenses. Peripheral or incidental transactions are reported as nonoperating revenues.

Property and Equipment

Property and equipment acquisitions are recorded at cost. Property and equipment donated for hospital operations are recorded at fair value at the date of receipt.

Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed on the straight-line method. The buildings and improvements are being depreciated over 20 to 40 years, land improvements over 7 to 10 years and equipment over 5 to 10 years. Maintenance and repairs are charged to expense, and betterments are capitalized. Income and losses from sales or retirements are recognized in the period of disposition.



**WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
OF ASCENSION PARISH, LOUISIANA**
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

West Ascension Parish Hospital Service District of Ascension Parish, Louisiana (Former Memorial Hospital) was created by a resolution of the Ascension Parish Council on May 3, 1963 under provisions of Chapter 18 of Title 46 of the Louisiana Revised Statutes of 1958.

Basis of Presentation

The accompanying component unit financial statements of the West Ascension Parish Hospital Service District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

As the governing authority of the parish, for reporting purposes, the Ascension Parish Council is the financial reporting entity for Ascension Parish. The financial reporting entity consists of (a) the primary government (itself), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which certain conditions of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Ascension Parish Council for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the council to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the council.
2. Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

**WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
OF ASCENSION PARISH, LOUISIANA
Donaldsonville, Louisiana**

**STATEMENTS OF CASH FLOWS
YEARS ENDED AUGUST 31, 1997 AND 1996**

	1997	1996
RECONCILIATION OF LOSS FROM OPERATIONS TO NET CASH USED BY OPERATING ACTIVITIES		
Loss from operations	\$ (478,611)	\$ (625,177)
Adjustments to reconcile loss from operations to net cash used by operating activities:		
Depreciation	93,483	110,411
Gain/loss on disposition of assets	3,230	(32,412)
Provision for noncollectible accounts, contractual adjustments, and courtesy allowances	1,457,230	1,433,490
Changes in assets and liabilities:		
(Increase) in receivables	(1,667,282)	(1,399,716)
(Increase) in inventory	(16,540)	(12,411)
(Increase) decrease in estimated third-party payer settlements	32,443	(21,114)
(Increase) decrease in other current assets	2,007	(2,077)
Increase (decrease) in accounts payable	68,169	(6,787)
Increase in accrued expenses payable	16,193	2,914
	807,148	544,111
Total adjustments	\$ 807,148	\$ 544,111
Net cash used by operating activities	\$ (671,463)	\$ (81,066)

The accompanying notes are an integral part of these statements.



**WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
OF ASCENSION PARISH, LOUISIANA
Donatourville, Louisiana**

**STATEMENTS OF CASH FLOWS
YEARS ENDED AUGUST 31, 1997 AND 1996**

	1997	1996
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from patients and other third-party payers	\$ 2,756,008	\$ 2,749,143
Cash payments to suppliers for goods and services	(1,960,596)	(2,831,371)
Cash payments to employees for services	(1,198,171)	(1,183,831)
Net cash used by operating activities	(902,759)	(266,059)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Taxes taxes received	835,812	835,812
Grants received	25,880	188,118
Net cash provided by non-capital financing activities	861,692	1,023,930
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisitions of capital assets	(280,471)	(19,590)
Cash received from sales of capital assets	—	5,000
Net cash used by capital and related financing activities	(280,471)	(14,590)
CASH FLOWS FROM INVESTING ACTIVITIES		
Net (increase) decrease in certificates of deposit	(211,764)	56,508
Net (increase) in treasury notes	(5,509)	(496,189)
Interest on investments	247,355	216,749
Net cash used by investing activities	(170,918)	(229,032)
Net increase (decrease) in cash and cash equivalents	(412,045)	12,219
Cash and cash equivalents at beginning of year	265,448	253,233
Cash and cash equivalents at end of year	\$ 253,403	\$ 265,452

The accompanying notes are an integral part of these statements.



WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
OF ASCENSION PARISH, LOUISIANA
Bossierville, Louisiana

STATEMENTS OF CHANGES IN FUND BALANCES
YEARS ENDED AUGUST 31, 1997 AND 1998

	<u>1997</u>	<u>1998</u>
Fund balance, beginning of year	\$ 6,857,260	\$ 6,882,568
Excess of revenues over expenses	<u>254,618</u>	<u>318,771</u>
Fund balance, end of year	<u>\$ 7,111,878</u>	<u>\$ 7,201,339</u>

The accompanying notes are an integral part of these statements.

**WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
OF ASCENSION PARISH, LOUISIANA
Bossierville, Louisiana**

**STATEMENTS OF OPERATIONS
YEARS ENDING AUGUST 31, 1997 AND 1996**

	1997	1996
REVENUE		
Net Patient Service Revenues	\$ 3,279,287	\$ 3,195,151
OPERATING EXPENSES:		
Salaries and benefits	1,349,590	1,325,112
Professional contracted services	963,290	958,007
Medical supplies and drugs	515,597	581,714
Other operating	484,215	477,154
Provision for bad debts	425,643	385,000
Provision for depreciation	83,685	130,047
Total operating expenses	3,740,898	3,790,930
LOSS FROM OPERATIONS	(461,611)	(595,779)
NON-OPERATING REVENUES:		
Sales tax	992,596	982,196
Interest income	247,678	246,544
Grant revenue	25,809	199,147
Total non-operating revenues	1,266,083	1,427,887
EXCESS OF REVENUES OVER EXPENSES	\$ 794,472	\$ 832,108

The accompanying notes are an integral part of these statements.



WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
OF ASCENSION PARISH, LOUISIANA
 Donaldsonville, Louisiana

BALANCE SHEETS
 AUGUST 31, 1991 AND 1990

ASSETS

	<u>1991</u>	<u>1990</u>
CURRENT ASSETS		
Cash and bank equivalents	\$ 208,680	\$ 261,414
Certificates of deposit	3,271,267	2,706,600
Payroll amounts receivable, (net of estimated withholdings of \$388,391 in 1991 and \$392,263 in 1990)	606,475	496,476
Inventory	155,468	111,973
Sales tax receivable	211,405	184,880
Estimated third-party paper settlements	113,444	181,871
Investments - Treasury notes	1,499,637	1,486,168
Other current assets	63,871	88,795
Total current assets	<u>6,124,322</u>	<u>5,456,987</u>
PROPERTY AND EQUIPMENT, NET	<u>621,300</u>	<u>337,163</u>
TOTAL ASSETS	<u>\$ 6,745,622</u>	<u>\$ 5,794,150</u>

LIABILITIES AND FUND BALANCES

CURRENT LIABILITIES		
Accounts payable	\$ 188,756	\$ 120,580
Accrued expenses	96,872	20,779
Total liabilities	<u>285,628</u>	<u>141,359</u>
Total balances (invested)	<u>6,460,000</u>	<u>5,652,791</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 6,745,628</u>	<u>\$ 5,794,150</u>

The accompanying notes are an integral part of these statements.





Pustlethwaite & Netterville

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
West Assessor Parish Hospital Service District
of Assessor Parish, Louisiana
Donaldsonville, Louisiana

We have audited the accompanying financial statements of the West Assessor Parish Hospital Service District of Assessor Parish, Louisiana, a nonprofit unit of the Assessor Parish Council, as of and for the years ended August 31, 1997 and 1996, as listed in the Table of Contents. These financial statements are the responsibility of the Hospital's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we plan and perform the audits 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 audits provide 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 the West Assessor Parish Hospital Service District of Assessor Parish, Louisiana as of August 31, 1997 and 1996, and the results of its operations and its 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 October 29, 1997 on our consideration of West Assessor Parish Hospital Service District of Assessor Parish's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedules on page 14 are prepared for the purpose of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Pustlethwaite & Netterville

Donaldsonville, Louisiana
October 29, 1997

**WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
OF ASCENSION PARISH, LOUISIANA**

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WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
OF ASCENSION PARISH, LOUISIANA

FINANCIAL STATEMENTS

AUGUST 31, 1997 AND 1996



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WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT
OF ASCENSION PARISH, LOUISIANA

FINANCIAL STATEMENTS

AUGUST 31, 1997 AND 1996

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the elected, or appointive, entity and other accountable 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 3/24/98



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