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**CATMOULA PARKER HOSPITAL DISTRICT I  
JONESVILLE, LOUISIANA**  
**ANNUAL FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEARS ENDED**  
**APRIL 30, 1994 AND 1993**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The reports are 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 10-20-94



**SILAS SIMMONS** LLP  
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

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

We have compiled the accompanying basic financial statements of Catahoula Parish Hospital District I, as of and for the years ended April 30, 2004 and 2003, 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 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.

In accordance with the Louisiana Governmental Audit Guide and the Provisions of State Law, we have issued a report, dated September 27, 2004 on the results of our 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 Simmons, LLP*

Natchez, Mississippi  
September 27, 2004

**CATBOULA PARISH HOSPITAL DISTRICT I**  
**STATEMENTS OF NET ASSETS**  
**APRIL 30, 2004 AND 2003**

**ASSETS**

	<u>2004</u>	<u>2003</u>
<b>Current assets</b>		
Cash in bank	\$ 247	\$ 2,993
Certificate of deposit	180,537	180,537
Receivables	-	1,500
Accounts interest receivable	189	189
Prepaid insurance	<u>2,189</u>	<u>2,894</u>
<b>Total current assets</b>	<b>\$ <u>183,162</u></b>	<b>\$ <u>188,113</u></b>
<b>Fixed assets</b>		
Land	\$ 20,000	\$ 20,000
Land improvements	79,681	79,681
Building and improvements	<u>903,435</u>	<u>911,642</u>
	\$ 903,435	\$ 903,435
Accumulated depreciation	<u>(864,992)</u>	<u>(864,992)</u>
<b>Net fixed assets</b>	<b>\$ <u>78,124</u></b>	<b>\$ <u>68,023</u></b>
<b>Total assets</b>	<b>\$ <u>279,830</u></b>	<b>\$ <u>281,531</u></b>

**LIABILITIES**

<b>Current liabilities</b>		
Accounts payable	\$ 3,096	\$ -
Accounts interest payable	42	-
Notes payable	<u>12,000</u>	<u>-</u>
<b>Total current liabilities</b>	<b>\$ <u>15,138</u></b>	<b>\$ <u>-</u></b>

**NET ASSETS**

Investment in capital assets, net of related debt	\$ 78,124	\$ 68,023
Unrestricted	<u>91,714</u>	<u>114,230</u>
<b>Total net assets</b>	<b>\$ <u>169,838</u></b>	<b>\$ <u>182,253</u></b>

See accountant's report and the accompanying notes.

**CATHOLICA PARISH HOSPITAL DISTRICT I**  
**STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS**  
**FOR THE YEARS ENDED APRIL 30, 2004 AND 2003**

	<u>2004</u>	<u>2003</u>
Operating revenues		
Rental income	\$ 54,700	\$ 39,800
Total revenues	<u>\$ 54,700</u>	<u>\$ 39,800</u>
Operating expenses		
Advertising	\$ 43	\$ 72
Board expense	3,713	2,090
Building insurance	3,945	3,790
Depreciation	23,098	21,160
Interest	42	-
Legal and accounting	1,812	5,055
Office expense	1,800	1,219
Repairs and maintenance	17,438	4,900
Security	700	810
Utilities	<u>20,201</u>	<u>1,978</u>
Total operating expenses	<u>\$ 55,822</u>	<u>\$ 47,442</u>
Operating loss	\$ (1,122)	\$ (2,642)
Nonoperating revenues (expenses)		
Interest earnings	<u>2,000</u>	<u>4,248</u>
Change in net assets	\$ (8,622)	\$ (8,894)
Net assets, beginning of year	<u>182,831</u>	<u>201,725</u>
Net assets, end of year	<u>\$ 174,209</u>	<u>\$ 192,831</u>

See accountant's report and the accompanying notes.

**CATAHOULA PARISH HOSPITAL DISTRICT I**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED APRIL 30, 2004 AND 2003**

	<u>2004</u>	<u>2003</u>
<b>Cash flows from operating activities</b>		
Cash payments to suppliers for goods and services	\$ (49,553)	\$ (26,355)
Cash received from other operating revenues	<u>56,200</u>	<u>34,800</u>
Net cash provided for (used by) operating activities	\$ <u>6,647</u>	\$ <u>(1,555)</u>
<b>Cash flows from noncapital financing activities</b>		
Proceeds from short-term debt	\$ 12,000	\$ -
Interest paid on short-term debt	<u>42</u>	<u>-</u>
Net cash provided by noncapital financing activities	\$ <u>12,042</u>	\$ <u>-</u>
<b>Cash flow from capital and related financing activities</b>		
Purchase of capital assets	\$ (23,593)	\$ -
Net cash used by capital and related financing activities	\$ <u>(23,593)</u>	\$ <u>-</u>
<b>Cash flows from investing activities</b>		
Interest on temporary investments	\$ 2,980	\$ 2,980
Net cash provided by investing activities	\$ <u>2,980</u>	\$ <u>2,980</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	\$ (3,044)	\$ 874
Cash and cash equivalents at beginning of year	<u>209,585</u>	<u>208,711</u>
Cash and cash equivalents at end of year	\$ <u>206,541</u>	\$ <u>209,585</u>
<b>Reconciliation of operating loss to net cash provided for (used by) operating activities</b>		
Operating loss	\$ (23,228)	\$ (21,612)
<b>Adjustments to reconcile operating loss to net cash provided for (used by) operating activities</b>		
Depreciation	\$ 22,190	\$ 21,268
Change in assets and liabilities	-	-
(Increase) decrease in accrued rent receivable	1,500	(1,900)
(Increase) decrease in prepaid insurance	195	(304)
Increase in accounts payable	<u>2,893</u>	<u>-</u>
<b>Total adjustments</b>	\$ <u>27,548</u>	\$ <u>19,264</u>
<b>Net cash provided for (used by) operating activities</b>	\$ <u>6,647</u>	\$ <u>(1,555)</u>

See accountant's report and the accompanying notes.

**CATAHOULA PARISH HOSPITAL DISTRICT I**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED APRIL 30, 2004 AND 2003**

**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 \$40.00 per Board Meeting. During the mid-eighties, the Hospital's operations were shut down.

**I. 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. 14, there are no component units, which should be included in the financial statements of Catahoula Parish Hospital 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. Enterprise funds account for operations (a) where 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 (b) 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.

**CATAHOULA PARISH HOSPITAL DISTRICT I**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED APRIL 30, 2004 AND 2003**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. 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 these estimates.

**E. 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, 2004 and 2003:

	2004	2003
Cash in bank	\$ 917	\$ 3,981
Certificates of deposit	105,637	105,637
Total cash and cash equivalents	\$ 106,554	\$ 109,618

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 fiscal agent bank. At April 30, 2004, the District had unsecured deposits of \$9,637.

**F. Fixed assets**

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

Land improvements	Straight-line	10 years
Building and improvements	Straight-line	50-60 years



**CATAHOULA PARISH HOSPITAL DISTRICT I**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED APRIL 30, 2004 AND 2003**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. Fixed assets (continued)**

The changes in fixed assets were as follows:

	<u>Balance</u> 4/30/03	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 4/30/04
Land	\$ 50,000	\$ -	\$ -	\$ 50,000
Land and improvements	70,001	-	-	70,001
Buildings and improvements	<u>801,542</u>	<u>21,900</u>	<u>-</u>	<u>823,442</u>
Subtotal	\$ 921,543	\$ 21,900	\$ -	\$ 943,443
Less accumulated depreciation	<u>(848,922)</u>	<u>(72,160)</u>	<u>-</u>	<u>(921,082)</u>
Total	\$ 72,621	\$ 1,900	\$ -	\$ 74,521

**2. COMPENSATION PAID TO BOARD MEMBERS**

The following compensation was paid to the District's Board Members during the fiscal year ended April 30, 2004:

Gene Bean, Chairman	\$ 600
Gandy DeBussie	400
Lesma Ouse	400
Ray Hill	200
Dr. David Traylor	320
Norma Elliott	200
Hiram Evans	440
	<u>\$ 2,560</u>

**3. NOTE PAYABLE**

Note payable at May 31, 2004 consisted of the following:

Note payable to Catahoula LaFalle Bank with principal and interest due and payable on September 15, 2004, secured by Certificates of Deposit. Interest rate is 4.4%.

\$ 12,000



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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, 2004, included in the accompanying Louisiana Assertion 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 purposes 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 \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 49:2221-225 (the Public Bid Law).

The District had no expenditures during the year ending April 30, 2004, for materials and supplies exceeding \$20,000, or for public workings exceeding \$100,000.

**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 LSA-RS 42:1101-1124 (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 (2) were also included in the listing obtained from management in agreed-upon procedure (3) or immediate family members.

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

### Budgeting

3. 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.

4. 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 3 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 payment was for the proper amount and made to the correct payee.

- (B) 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.

- (C) 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 48:1 through 48:11 (the Open Meetings Law).

Catholic Parish Hospital District I 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 assertion 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 one deposit which appeared to be proceeds of bank loans, bonds, or like indebtedness.

This loan was properly reflected in the financial statements.

### **Advances and Bonuses**

11. **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.**

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 I 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. Under Louisiana Revised Statute 24:511, this report is distributed by the Legislative Auditor as a public document.

Natchez, Mississippi  
September 27, 2004

# CATAHOULA PARISH HOSPITAL DISTRICT 1

P. O. Box 742  
Jennings, Louisiana 71342

April 2, 2004

Silas M. Siemens and Company, LLP  
Certified Public Accountants  
Post Office Box 1027  
Natchez, Mississippi 39121

Gentlemen:

In connection with your compilation of our financial statements as of April 30, 2004 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of April 30, 2004.

#### Public Bid Law

It is true that we have complied with the public bid law, RSA-62 Title 38:3212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes  No

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

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of RSA-62 42:1101-1124.

Yes  No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes (  ) No ( )

#### Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes (  ) No ( )

#### Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:34.

Yes (  ) No ( )

We have filed our annual financial statements in accordance with LSA-RS 24:814, 24:815, and/or 24:92, as applicable.

Yes (  ) No ( )

We have had our financial statements audited or compiled in accordance with LSA-RS 24:813.

Yes (  ) No ( )

#### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes (  ) No ( )

#### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 23 of the 1974 Louisiana Constitution, and LSA-RS 19:1419.60-1419.85.

Yes (  ) No ( )

### Advances and Expenses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, L&R-88 14.124, and an Opinion 78-129.

Yes (  ) No (  )

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known non-compliance, which may occur subsequent to the issuance of your report.

John L. Rowe Secretary 4-19-84 Date

Thomas Edwards Treasurer 4-19-84 Date

Dusan Bena President 4-19-84 Date