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**EAST CARROLL PARISH HOSPITAL SERVICE DISTRICT, DBA
EAST CARROLL PARISH HOSPITAL**

**AUDITED FINANCIAL STATEMENTS,
SUPPLEMENTARY DATA AND AUDITORS'
REPORTS ON INTERNAL CONTROLS
AND COMPLIANCE**

MAY 31, 2000 AND 2001

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and other appropriate public officials. This report is available for public inspection at the Station Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/10/12

**EAST CARROLL PARISH HOSPITAL SERVICE DISTRICT, DBA
EAST CARROLL PARISH HOSPITAL**

**AUDITED FINANCIAL STATEMENTS,
SUPPLEMENTARY DATA AND AUDITORS'
REPORTS ON INTERNAL CONTROLS
AND COMPLIANCE**

MAY 31, 2002 AND 2001

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Board of Commissioners
East Carroll Parish Hospital Service District, dba
East Carroll Parish Hospital
Lake Providence, Louisiana

Independent Auditors' Report

We have audited the accompanying Balance Sheet - Unrestricted Funds of East Carroll Parish Hospital Service District, dba East Carroll Parish Hospital (the Hospital) as of May 31, 2002 and 2001, and the related Statements of Operations - Unrestricted Funds, Changes in Fund Balance - Unrestricted and Cash Flows - Unrestricted Funds for the years then ended. 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 auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States. Those 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 East Carroll Parish Hospital Service District, dba East Carroll Parish Hospital, as of May 31, 2002 and 2001, and the results of its operations and its cash flows of unrestricted funds for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report on our consideration of the Hospital's internal control structure and a report on its compliance with laws and regulations dated November 19, 2002.

Smith, Turner & Reeves

November 19, 2002

FINANCIAL STATEMENTS

**EAST CARROLL PARISH HOSPITAL SERVICE DISTRICT, DBA
EAST CARROLL PARISH HOSPITAL**

BALANCE SHEETS - UNRESTRICTED FUNDS

MAY 31, 2002 AND 2001

	<u>2002</u>	<u>2001</u>
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents - Note 2	\$ 593,727	\$ 58,929
Receivables:		
Patient accounts, net of estimated uncollectibles and contractual adjustments of \$528,909 and \$268,099 in 2002 and 2001, respectively - Note 3	584,717	698,530
Due from third-party payors - Note 4	<u>337,680</u>	<u>758,171</u>
Net receivables	1,321,718	1,457,701
Inventories	92,968	92,372
Prepaid expenses	<u>19,886</u>	<u>28,368</u>
TOTAL CURRENT ASSETS	2,010,299	1,638,370
PROPERTY, BUILDINGS AND EQUIPMENT, NET - Note 5	651,478	797,018
ASSETS LIMITED AS TO USE - Notes 2 and 8	<u>191,365</u>	<u>185,272</u>
TOTAL ASSETS	<u>\$ 2,853,142</u>	<u>\$ 2,620,660</u>

See accompanying Notes to Financial Statements.

LIABILITIES AND FUND BALANCE

	2002	2001
CURRENT LIABILITIES:		
Current portion of long-term liabilities	\$ 4,538	\$ 4,732
Accounts payable	125,225	194,440
Accrued expenses - Note 4	<u>685,245</u>	<u>677,701</u>
TOTAL CURRENT LIABILITIES	815,008	876,874
LONG-TERM LIABILITIES, EXCLUDING CURRENT PORTION - Note 7	5,615	9,938
COMMITMENTS - Note 8	-	-
FUND BALANCE - UNRESTRICTED	<u>2,694,522</u>	<u>1,731,856</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 3,855,142</u>	<u>\$ 2,630,668</u>

**EAST CARROLL PARISH HOSPITAL SERVICE DISTRICT, DBA
EAST CARROLL PARISH HOSPITAL**

STATEMENTS OF OPERATIONS - UNRESTRICTED FUNDS

YEARS ENDED MAY 31, 2002 AND 2001

	<u>2002</u>	<u>2001</u>
NET PATIENT SERVICE REVENUE - Note 3	\$ 5,218,288	\$ 4,536,523
OTHER OPERATING REVENUE - Note 9	<u>234,897</u>	<u>233,232</u>
TOTAL OPERATING REVENUE	5,453,185	4,769,754
OPERATING EXPENSES:		
Salaries and wages	1,908,232	1,929,868
Supplies and other	1,848,588	1,756,658
Employee benefits	372,298	383,024
Depreciation	132,165	146,094
Provision for bad debts, net	987,101	895,089
Interest	<u>1,575</u>	<u>2,351</u>
TOTAL OPERATING EXPENSES	<u>3,229,949</u>	<u>3,604,084</u>
INCOME (LOSS) FROM OPERATIONS	263,236	(264,362)
NONOPERATING INCOME (EXPENSE):		
Interest income	15,483	26,994
Rental income	8,438	9,289
Gain (loss) on sale of assets	<u>15,568</u>	<u>(1,516)</u>
	<u>39,489</u>	<u>34,677</u>
EXCESS OF REVENUE OVER (UNDER) EXPENSES	<u>\$ 302,671</u>	<u>\$ (229,684)</u>

See accompanying Notes to Financial Statements.

**EAST CARROLL PARISH HOSPITAL SERVICE DISTRICT, DBA
EAST CARROLL PARISH HOSPITAL**
STATEMENTS OF CHANGES IN FUND BALANCE - UNRESTRICTED
YEARS ENDED MAY 31, 2002 AND 2001

	<u>2002</u>	<u>2001</u>
FUND BALANCE, BEGINNING OF YEAR	\$ 1,711,856	\$ 1,951,480
EXCESS OF REVENUE OVER (UNDER) EXPENSES	<u>302,671</u>	<u>(239,629)</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,014,527</u>	<u>\$ 1,711,856</u>

See accompanying Notes to Financial Statements.

**EAST CARROLL PARISH HOSPITAL SERVICE DISTRICT, DBA
EAST CARROLL PARISH HOSPITAL
STATEMENTS OF CASH FLOWS - UNRESTRICTED FUNDS
YEARS ENDED MAY 31, 2002 AND 2001
Increase (Decrease) in Cash and Cash Equivalents**

	2002	2001
CASH FLOWS FROM (USED FOR) OPERATING ACTIVITIES:		
Excess of revenue over (under) expenses	\$ 302,671	\$(228,624)
Adjustments to reconcile expenses in excess of revenue and gains to net cash provided by operating activities and gains:		
Depreciation	122,140	148,894
(Gain) loss on sale of assets	(15,208)	1,516
Provisions for losses on accounts receivable	258,698	(16,880)
Changes in operating assets and liabilities:		
(Increase) decrease in receivables, net	(121,817)	(260,289)
(Increase) decrease in inventories	(396)	37,334
(Increase) decrease in prepaid expenses	8,440	2,457
Increase (decrease) in accounts payable and accrued expenses	(83,473)	13,243
NET CASH FROM (USED FOR) OPERATING ACTIVITIES	489,534	(318,049)
CASH FLOWS FROM (USED FOR) CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchases of property and equipment	(76,940)	(81,240)
Proceeds from sale of assets	45,828	-
Principal payments on long-term liabilities	(65,518)	(93,568)
NET CASH FROM (USED FOR) CAPITAL AND RELATED FINANCING ACTIVITIES	23,370	(114,796)
CASH FLOWS FROM (USED FOR) INVESTING ACTIVITIES:		
(Increase) decrease in assets limited as to use	(6,890)	372,818
NET CASH FROM (USED FOR) INVESTING ACTIVITIES	(6,890)	372,818
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	515,794	(52,727)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	99,808	112,616
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 515,721	\$ 58,889

See accompanying Notes to Financial Statements.

**EAST CARROLL PARISH HOSPITAL SERVICE DISTRICT, DBA
EAST CARROLL PARISH HOSPITAL
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Entity

East Carroll Parish Hospital Service District, dba East Carroll Parish Hospital (the Hospital) is a governmental acute care hospital located in Lake Providence, Louisiana. It was created by the East Carroll Parish Police Jury. The Police Jury appoints the Board of Commissioners of the Hospital. The Hospital is considered a political subdivision of the State of Louisiana and a component unit of East Carroll Parish.

Net Patient Service Revenue

The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges and per diem payments. Net patient revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Inventories

Inventories are stated at the lower of cost (first-in, first-out method) or market.

Property, Buildings and Equipment

Property, buildings and equipment are stated at cost. Donated property, buildings and equipment are recorded at fair market value at the date of donation, which then is treated as cost. The cost of additions and improvements, which substantially extend the useful life of a particular asset, is capitalized. Expenditures for maintenance and repairs are charged to expenses.

Depreciation is provided over the estimated useful life of each class of depreciable assets and is computed on the straight-line method. Equipment under capital leases is amortized on the straight-line method over the shorter period of the lease term or the estimated useful life of the equipment. Such amortization is included in depreciation in the accompanying financial statements.

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary Fund Accounting

The Hospital uses the proprietary fund method of accounting, whereby revenue and expenses are recognized on the accrual basis. Substantially all revenue and expenses are subject to accrual.

Federal and State Income Taxes

As a political subdivision of the State of Louisiana, the Hospital is exempt from federal and state income taxes.

Donor Restricted Funds

The Hospital reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), temporarily restricted fund balance is reclassified as unrestricted fund balance. Donor-restricted contributions whose restrictions are met within the same year as received are reflected as unrestricted contributions.

The Hospital reports gifts of property and equipment (or other long-lived assets) as unrestricted support, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Hospital reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. There were no donor restricted fund balances at May 31, 2002 or 2001.

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 revenue and expenses during the reporting period. Actual results could differ from these estimates.

Accounting Standards

Pursuant to Governmental Accounting Standards the Hospital has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB), including those issued after November 30, 1988.

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deposits and Investments

It is the Hospital's policy for deposits to be secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation (FDIC) insurance.

Investing is performed in accordance with investment policies complying with state statutes. Funds may be invested in (1) direct obligations of the United States Government pledged by its full faith and credit, (2) certificates of deposit at savings and loan associations and federally insured banks when secured by acceptable collateral and (3) savings accounts at savings and loan associations and banks to the extent fully insured.

Cash and Cash Equivalents

Cash and cash equivalents include investments in highly liquid investment instruments purchased with an original maturity of three months or less.

NOTE 2 - CASH AND OTHER DEPOSITS

For financial statement purposes, cash and other deposits consist of demand accounts, insured savings accounts and certificates of deposit.

At May 31, 2002 and 2001, the Hospital had bank balances as follows:

	2002	2001
Insured (FDIC)	\$ 208,000	\$ 198,119
Collateralized by securities held by the pledging financial institution's Trust Department in the Hospital's name	<u>598,111</u>	<u>78,660</u>
Total depository balance	<u>\$ 806,111</u>	<u>\$ 276,779</u>
Carrying value	<u>\$ 767,892</u>	<u>\$ 245,201</u>

NOTE 3 - NET PATIENT SERVICE REVENUE

The Hospital grants credit to its patients, most of whom are local residents and are insured under third-party payer agreements. The Hospital has agreements with certain third-party payers that provide for reimbursement to the Hospital at amounts different from its

NOTE 3 - NET PATIENT SERVICE REVENUE (CONTINUED)

established rates. Contractual adjustments under third-party reimbursement programs represent the difference between the Hospital's established rates for services and amounts reimbursed by third-party payors. A summary of the basis of reimbursement 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 nonacute services, certain outpatient services and defined capital costs related to Medicare beneficiaries are paid based upon a cost reimbursement methodology. The Hospital is reimbursed for cost reimbursable items at a tentative rate, with final settlement determined after submission of annual cost reports by the Hospital and audit by the Medicare fiscal intermediary.
- **Medicaid** - Inpatient services rendered to Medicaid program beneficiaries are reimbursed at a prospectively determined per diem rate. Outpatient services are reimbursed at a percentage of cost, with final settlement determined after the submission of annual cost reports by the Hospital and audit by the Medicaid fiscal intermediary.

A summary of gross and net patient service revenue follows:

	2002	2001
Gross patient service revenue	\$ 4,247,006	\$ 4,890,313
Less provisions for contractual adjustments under third-party reimbursement programs, net of disproportionate share payments of \$908,447 and \$840,125 for 2002 and 2001, respectively	<u>(1,028,748)</u>	<u>(356,991)</u>
Net patient service revenue	<u>\$ 3,218,258</u>	<u>\$ 4,533,322</u>
Percentage of gross	84%	93%

NOTE 3 - NET PATIENT SERVICE REVENUE (CONTINUED)

A summary of gross revenue from patient services rendered under contract with major third-party payors follows:

	2002		2001	
	Amount	Percent of Total Patient Revenue	Amount	Percent of Total Patient Revenue
Medicare	\$ 2,887,016	46.2	\$ 1,918,491	39.0
Medicaid	<u>1,481,612</u>	<u>23.4</u>	<u>1,168,116</u>	<u>23.9</u>
	<u>\$ 4,368,628</u>	<u>69.6</u>	<u>\$ 3,078,807</u>	<u>62.9</u>

NOTE 4 - DUE FROM (TO) THIRD-PARTY PAYORS

A summary of amounts due from (to) third-party payors follows:

	2002	2001
Due from (to) Medicare Program, net	\$ (120,788)	\$ 795,314
Due from (to) Louisiana Medicaid Program, net	<u>457,281</u>	<u>(34,142)</u>
	<u>\$ 336,493</u>	<u>\$ 761,172</u>
Provision for estimated future third-party retroactive adjustments (included in accrued expenses)	<u>\$ (255,000)</u>	<u>\$ (286,508)</u>

Revenue from the Medicare and Medicaid programs accounted for a significant portion of the Hospital's net patient revenue for the years ended May 31, 2002 and 2001. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. The provision for estimated future retroactive adjustments is based on Management's estimates. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

The 2002 net patient service revenue increased approximately \$57,000 due to retroactive adjustments by Medicare in excess of amounts previously estimated and increased by another \$31,500 due to the reduction of the provision for estimated future third party retroactive adjustments for the open cost report years of 1999 through 2002.

NOTE 5 - PROPERTY, BUILDINGS AND EQUIPMENT

A summary of property, buildings and equipment follows:

	2002	2001
Land	\$ 17,000	\$ 31,000
Buildings and improvements	1,075,855	1,196,275
Equipment	497,850	500,262
Transportation equipment	282,287	282,287
Clinic	<u>175,773</u>	<u>168,338</u>
	1,967,965	2,008,162
Less accumulated depreciation	<u>(1,516,487)</u>	<u>(1,511,145)</u>
	\$ 451,478	\$ 497,017

NOTE 6 - ASSETS LIMITED AS TO USE

Assets limited as to use included investments in insured savings accounts and certificates of deposit which are held by the Hospital or its agent in the Hospital's name. The use of these funds was internally restricted by the Board. During 2001, the Board lifted restrictions on the use of a portion of these funds, and they were transferred to operating funds.

NOTE 7 - LONG-TERM LIABILITIES

	2002	2001
Loans payable to Abbott Laboratories, Inc., at 9%, payable in monthly installments of \$472, including principal and interest, collateralized by equipment, final payment due April 2004.	\$ 10,145	\$ 14,460
Notes payable at 4%, payable in monthly installments of \$2,210, including principal and interest, uncollateralized, final payment made June 2001.	<u>-</u>	<u>2,283</u>
	10,145	16,663
Less current portion	<u>(4,500)</u>	<u>(6,713)</u>
	\$ 5,645	\$ 9,950

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

The property acquired in connection with the above leases were cashless transactions and therefore excluded from the accompanying statements of cash flows - unrestricted funds.

Annual maturities of long-term liabilities follow:

2003	\$ 4,330
2004	<u>5,615</u>
	<u>\$ 10,145</u>

Interest expense paid (cash basis) was \$1,575 and \$2,216 for 2002 and 2001, respectively.

NOTE 8 - RISK MANAGEMENT

The Hospital is exposed to various risks of loss from tests; theft of, damage to, and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage in recent years.

The Hospital's malpractice insurance coverage is a claims-made policy. Should the claims-made policy not be renewed or replaced with equivalent insurance, claims based on occurrences during its term, but reported subsequently, will be uninsured. Claims may be asserted against the Hospital arising from services provided to patients through May 31, 2003, in excess of insurance policy limits. No amounts have been accrued for potential claims in excess of insurance coverage.

NOTE 9 - OTHER OPERATING REVENUE

Other operating revenue consists of:

	2002	2001
Parish subsidy	\$ 238,177	\$ 202,350
Ambulance memberships	11,935	8,710
Other revenue	<u>24,785</u>	<u>22,202</u>
	<u>\$ 274,897</u>	<u>\$ 233,262</u>

The parish subsidy represents property taxes collected for the benefit of the Hospital. Use of the subsidy is unrestricted.

Board of Commissioners
East Carroll Parish Hospital Service District, dba
East Carroll Parish Hospital
Lake Providence, Louisiana

Independent Auditors' Report on Supplementary Data

The audited financial statements of East Carroll Parish Hospital Service District, dba East Carroll Parish Hospital as of and for the years ended May 31, 2003 and 2004, and our report thereon dated November 19, 2002, are presented in the preceding sections of this report. Our audits were made for the purpose of forming our opinion on the financial statements taken as a whole.

Supplementary data Schedules 1 through 3 are presented 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 our audits of the financial statements and, in our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Smith, Turner & Reeves

November 19, 2002

SUPPLEMENTARY DATA

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**EAST CARROLL PARISH HOSPITAL SERVICE DISTRICT, DBA
EAST CARROLL PARISH HOSPITAL
GROSS PATIENT SERVICE REVENUE BY DEPARTMENT
YEARS ENDED MAY 31, 2002 AND 2001**

	Year Ended May 31, 2002		Total
	Inpatient	Outpatient	
ROUTINE SERVICES:			
Hospital	\$ 483,024	\$ -	\$ 483,024
ANCILLARY SERVICES:			
Radiology	87,891	112,707	200,598
Laboratory	373,341	383,011	756,352
Respiratory therapy	158,134	26,077	184,211
Electrocardiology	32,793	19,069	51,862
Central supply	389,246	175,323	570,569
Pharmacy	346,828	151,834	498,662
Emergency Room	-	738,805	738,805
Ambulance	-	1,554,804	1,554,804
Wound care clinic	-	716,863	716,863
Clinic	-	698,896	698,896
	<u>1,285,264</u>	<u>4,468,348</u>	<u>5,764,612</u>
	\$ 1,778,288	\$ 4,468,348	\$ 6,247,636
 Percentage of total	28%	72%	100%

Schedule 1

Year Ended May 31, 2001		
Expenses	Computation	Total
\$ 158,268	\$ -	\$ 158,268
48,409	158,043	206,448
175,448	138,285	313,733
144,913	23,087	168,000
18,563	27,233	45,796
340,974	280,008	620,982
347,371	640,716	988,087
-	652,045	652,045
-	1,301,938	1,301,938
-	-	-
-	<u>808,021</u>	<u>808,021</u>
<u>175,866</u>	<u>3,699,378</u>	<u>4,555,244</u>
\$ 1,274,135	\$ 3,699,378	\$ 4,973,513
22%	72%	100%

**EAST CARROLL PARISH HOSPITAL SERVICE DISTRICT, DBA
EAST CARROLL PARISH HOSPITAL
DEPARTMENTAL EXPENSES
YEARS ENDED MAY 31, 2002 AND 2001**

	Year Ended May 31, 2002		
	Salaries and Wages	Supplies and Other Expenses	Total
ROUTINE SERVICES:			
Hospital	\$ 343,287	\$ 10,209	\$ 353,496
ANCILLARY SERVICES:			
Radiology	84,436	36,843	121,282
Laboratory	134,211	138,238	272,449
Respiratory therapy	-	9,063	9,063
Electrocardiology	-	5,813	5,813
Central supply	-	71,043	71,043
Pharmacy	36,413	82,877	119,290
Emergency Room	-	726,240	726,240
Ambulance	384,797	53,293	438,090
Wound care clinic	-	132,008	132,008
Clinic	662,874	116,937	779,811
	<u>1,072,833</u>	<u>1,482,355</u>	<u>2,555,188</u>
OTHER DEPARTMENTS:			
General and administrative	164,166	224,688	388,854
Dietary	43,325	34,399	77,724
Environmental services and plant operations	58,142	94,443	152,585
Medical records	24,169	1,354	25,523
	<u>291,802</u>	<u>354,884</u>	<u>646,686</u>
	<u>\$ 1,408,222</u>	<u>\$ 1,848,588</u>	<u>\$ 3,256,810</u>

Schedule 2

<u>Year Ended May 31, 2021</u>		
<u>Salaries and Wages</u>	<u>Supplies and Other Expenses</u>	<u>Total</u>
\$ 518,881	\$ 6,379	\$ 525,460
98,890	44,210	155,100
137,657	216,648	353,785
-	18,253	18,253
-	4,854	4,854
-	61,155	61,155
25,864	88,512	114,376
-	714,486	714,486
391,386	64,621	456,007
-	-	-
<u>476,238</u>	<u>182,251</u>	<u>658,489</u>
1,121,635	1,407,690	2,529,325
166,534	206,497	367,881
48,814	34,667	75,481
61,680	106,342	168,022
28,296	1,882	27,999
<u>289,324</u>	<u>342,889</u>	<u>632,213</u>
<u>\$ 1,929,860</u>	<u>\$ 1,756,678</u>	<u>\$ 3,686,518</u>

**EAST CARROLL PARISH HOSPITAL SERVICE DISTRICT, DBA
EAST CARROLL PARISH HOSPITAL
DEPARTMENTAL REVENUE AND EXPENSES
YEARS ENDED MAY 31, 2002 AND 2001**

	Year Ended May 31, 2002			
	Gross Revenues		Expenses	
	Amount	Percent	Amount	Percent
ROUTINE SERVICES:				
Hospital	\$ 483,824	7.7	\$ 553,796	10.6
ANCILLARY SERVICES:				
Radiology	308,598	3.3	121,282	2.3
Laboratory	558,372	8.8	572,449	7.1
Respiratory therapy	184,211	3.0	9,063	0.2
Eliocardiology	51,802	0.8	5,873	0.1
Central supply	371,368	9.2	71,043	1.4
Pharmacy	498,693	8.0	109,289	2.3
Emergency Room	738,809	11.8	726,240	13.9
Ambulance	1,554,804	24.9	418,080	8.0
Wound care clinic	758,862	11.8	132,088	2.5
Clinic	698,896	11.0	379,911	11.1
	<u>3,764,812</u>	<u>92.3</u>	<u>2,583,188</u>	<u>48.9</u>
OTHER DEPARTMENTS	-	-	647,626	12.4
EMPLOYEE BENEFITS	-	-	371,298	7.1
DEPRECIATION	-	-	151,963	2.3
BAD DEBTS	-	-	967,091	18.3
INTEREST	-	-	1,372	-
	<u>\$ 4,243,916</u>	<u>100.0</u>	<u>\$ 3,226,948</u>	<u>100.0</u>

Schedule J

Year Ended May 31, 2021			
Gross Revenue		Expenses	
Amount	Percent	Amount	Percent
\$ 334,269	7.3	\$ 325,460	18.4
295,448	4.2	133,108	2.7
583,725	80.9	352,705	7.0
168,080	3.4	18,253	0.2
45,798	1.0	4,854	0.1
443,982	9.0	61,133	1.2
488,287	8.4	114,378	2.3
632,045	15.3	334,686	14.6
1,381,938	28.6	458,207	9.1
-	-	-	-
<u>888,021</u>	<u>16.5</u>	<u>658,483</u>	<u>13.0</u>
4,535,344	93.7	2,528,725	90.2
-	-	632,333	12.6
-	-	303,824	6.0
-	-	146,894	2.9
-	-	896,868	17.8
-	-	2,281	0.1
<u>\$ 4,883,513</u>	<u>100.0</u>	<u>\$ 3,014,028</u>	<u>100.0</u>

Board of Commissioners
East Carroll Parish Hospital Service District, dba
East Carroll Parish Hospital
Lake Providence, Louisiana

**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**

We have audited the financial statements of East Carroll Parish Hospital Service District, dba East Carroll Parish Hospital (the Hospital) as of and for the year ended May 31, 2002, and have issued our report thereon dated November 19, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 the Hospital'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 the Hospital'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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. During our audit, we noted that prior year findings titled "Audit Not Timely Filed", "Accounts Receivable" and "Held Checks" have been corrected.

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This report is intended for the information of the Board of Commissioners, Management and the Office of the Legislative Auditor of the State of Louisiana and is not intended and should not be used by anyone other than those specified parties.

Smith, Gunn & Ponce

November 13, 2003