

**HOSPITAL SERVICE DISTRICT NO. 1C
OF THE PARISH OF RICHLAND**

Richland Parish Police Jury
STATE OF LOUISIANA
Mangham, Louisiana

Component Unit Financial Statements
(Without Notes)

For the Year Ending December 31, 2023

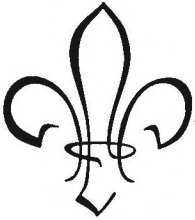
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**HOSPITAL SERVICE DISTRICT NO. 1C
OF THE PARISH OF RICHLAND**
Richland Parish Police Jury
STATE OF LOUISIANA
Mangham, Louisiana

Component Unit Financial Statements
(Without Notes)
As of and for the Year Ended December 31, 2023
With Supplemental Information Schedule

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KAREN M. HOLLIS, CPA
(A PROFESSIONAL ACCOUNTING CORPORATION)

To the Board of Commissioners
Hospital Service District No. 1C
Mangham, Louisiana

Management is responsible for the accompanying financial statements of the business-type activities of Hospital Service District No. 1C, a component unit of the Richland Parish Police Jury, as of and for the year ended December 31, 2023 which collectively comprise the District's basic financial statements in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to my compilation engagement; but I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District'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.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. The Management Discussion and Analysis, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

Karen M. Hollis, CPA (APAC)

March 26, 2024
Rayville, Louisiana

STATEMENT A

**HOSPITAL SERVICE DISTRICT NO. 1C
OF THE PARISH OF RICHLAND
Richland Parish Police Jury
STATE OF LOUISIANA**

Mangham, Louisiana

Statement of Net Position

December 31, 2023

ASSETS	
Cash and cash equivalents	\$81,063
Accounts receivable	950
Capital assets (net)	<u>11,887</u>
TOTAL ASSETS	<u><u>\$93,900</u></u>
LIABILITIES	
Accounts, salaries, and other payables	0
Lease Payable	0
Other liabilities	0
Loans payable	0
Bonds payable	<u>0</u>
TOTAL LIABILITIES	<u>0</u>
NET POSITION	
Invested in capital assets, net of related debt	11,887
Restricted for:	
Capital projects	0
Debt service	0
Other purposes	0
Unrestricted	<u>82,013</u>
TOTAL NET POSITION	<u><u>\$93,900</u></u>

See the accountant's report.

STATEMENT B**HOSPITAL SERVICE DISTRICT NO. 1C
OF THE PARISH OF RICHLAND
Richland Parish Police Jury
STATE OF LOUISIANA****Statement of Revenues, Expenses and Changes in Net Position****For the Year Ended December 31, 2023**

Revenues:	
Rental	\$11,400
Other services	0
Total Operating Revenues	<u>11,400</u>
Operating Expenses	
Insurance	3,295
Repairs	7,161
Other operating	705
Depreciation	1,281
Total Operating Expenses	<u>12,442</u>
Operating Income	<u>(1,042)</u>
Nonoperating Revenues (Expenses)	
Interest earnings	235
Gain\Loss on equipment	(2,805)
Total Nonoperating Revenues (Expenses)	<u>(2,570)</u>
Change in Net Position	(3,612)
Total Net Position-Beginning	<u>97,512</u>
Total Net Position-Ending	<u><u>\$93,900</u></u>

See the accountant's report.

**HOSPITAL SERVICE DISTRICT NO. 1C
OF THE PARISH OF RICHLAND
Richland Parish Police Jury
STATE OF LOUISIANA**

Statement of Cash Flows

For the Year Ended December 31, 2023

Cash Flows From Operating Activities

Receipts from customers and users	\$10,450
Payments to suppliers	(11,161)
Net Cash Provided by Operating Activities	<u>(711)</u>

Cash Flows From NonCapital Financing Activities

Net Cash Provided (used) by Noncapital Financing Activities	<u>0</u>
	<u>0</u>

Cash Flows From Capital and Related Financing Activities

Gain\Loss on Equipment	0
Capital contributions	0
Purchases of capital assets	(4,850)
Payments on capital lease	
Net Cash Provided (used) by Capital and Related Financing Activities	<u>(4,850)</u>

Cash Flows From Investing Activities

Interest and dividends received	<u>235</u>
Net Cash Provided (used) by Investing Activities	<u>235</u>

Net Increase in Cash and Cash Equivalents	(5,326)
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Cash and Cash Equivalents, Beginning of Year	<u>86,389</u>
Cash and Cash Equivalents, End of Year	<u><u>\$81,063</u></u>

Reconciliation of Operating Income to Net Cash Provided (used) by Operating Activities

Operating income	<u>(\$1,042)</u>
Depreciation expense	1,281
(Increase) decrease in accounts receivable	(950)
Increase (decrease) in accounts payable	0
Total Adjustments	<u>331</u>

Net Cash Provided by Operating Activities	<u><u>(\$711)</u></u>
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See the accountant's report.

HOSPITAL SERVICE DISTRICT NO. 1C
 OF THE PARISH OF RICHLAND
 Richland Parish Police Jury
 STATE OF LOUISIANA

Schedule of Compensation, Benefits, and Other
 Payments to Agency Head, or Chief Executive Officer
 For the Year Ended December 31, 2023

<u>NAME</u>	Director		
	Office	Fees*	Reimbursements**
Anthony Killian	Director	0	0
Jerry Gandy	Director	0	0
William Nash	Director	0	0
Jamey Jones	Chairman	0	0

*Directors receive no compensation or benefits for their services.

**No reimbursements were made for 2023