

**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, 2017

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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 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 APR 11 2018

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OF THE PARISH OF RICHLAND**
Richland Parish Police Jury
STATE OF LOUISIANA
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Component Unit Financial Statements
(Without Notes)
As of and for the Year Ended December 31, 2017
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

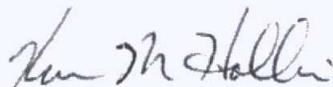
Management is responsible for the accompanying financial statements of the business-type activities of Hospital Service District No. 1C, a component unit of the Richland Parish Police Jury, as of and for the year ended December 31, 2017 in accordance with accounting principles generally accepted in the 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 American Institute of Certified Public Accountants. 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.

Supplementary Information

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 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.

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.



March 29, 2018
Rayville, Louisiana

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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, 2017

ASSETS	
Cash and cash equivalents	\$66,000
Accounts receivable	0
Capital assets (net)	<u>11,364</u>
TOTAL ASSETS	<u><u>\$77,364</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	11,364
Restricted for:	
Capital projects	0
Debt service	0
Other purposes	0
Unrestricted	<u>66,000</u>
TOTAL NET POSITION	<u><u>\$77,364</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, 2017**

Revenues:	
Rental	\$9,000
Other services	0
Total Operating Revenues	<u>9,000</u>
Operating Expenses	
Insurance	5,911
Repairs	2,135
Other operating	574
Depreciation	1,056
Total Operating Expenses	<u>9,676</u>
Operating Income	<u>(676)</u>
Nonoperating Revenues (Expenses)	
Interest earnings	383
Total Nonoperating Revenues (Expenses)	<u>383</u>
Change in Net Position	(293)
Total Net Position-Beginning	<u>77,657</u>
Total Net Position-Ending	<u><u>\$77,364</u></u>

See the accountant's report.

STATEMENT C

**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, 2017

Cash Flows From Operating Activities	
Receipts from customers and users	\$9,000
Payments to suppliers	(7,870)
Net Cash Provided by Operating Activities	<u>1,130</u>
Cash Flows From NonCapital Financing Activities	
Net Cash Provided (used) by Noncapital Financing Activities	<u>0</u>
Cash Flows From Capital and Related Financing Activities	
Proceeds from capital debt	0
Capital contributions	0
Purchases of capital assets	0
Payments on capital lease	0
Net Cash Provided (used) by Capital and Related Financing Activities	<u>0</u>
Cash Flows From Investing Activities	
Interest and dividends received	383
Net Cash Provided (used) by Investing Activities	<u>383</u>
Net Increase in Cash and Cash Equivalents	1,513
Cash and Cash Equivalents, Beginning of Year	64,487
Cash and Cash Equivalents, End of Year	<u><u>\$66,000</u></u>
Reconciliation of Operating Income to Net Cash Provided (used) by Operating Activities	
Operating income	(\$676)
Depreciation expense	1,056
(Increase) decrease in accounts receivable	750
Increase (decrease) in accounts payable	0
Total Adjustments	<u>1,806</u>
Net Cash Provided by Operating Activities	<u><u>\$1,130</u></u>

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, 2017

<u>NAME</u>	Office	Director	
		Fees*	Reimbursements**
Zona McKay	Chairman	0	0
Johnny L. Natt	Director	0	0
Robert N. Harwell	Director	0	0
Ronnie Magoun	Director	0	0
Jamie Jones	Director	0	0

*Directors receive no compensation or benefits for their services.

**No reimbursements were made for 2017.

See Accountant's Report.