

**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, 2019

Karen M. Hollis, CPA  
A Professional Accounting Corporation  
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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, 2019  
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, 2019 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 24, 2020  
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, 2019**

<b>ASSETS</b>	
Cash and cash equivalents	\$62,373
Accounts receivable	0
Capital assets (net)	<u>14,734</u>
<b>TOTAL ASSETS</b>	<b><u><u>\$77,107</u></u></b>
<b>LIABILITIES</b>	
Accounts, salaries, and other payables	0
Lease Payable	0
Other liabilities	0
Loans payable	0
Bonds payable	<u>0</u>
<b>TOTAL LIABILITIES</b>	<b><u>0</u></b>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	14,734
Restricted for:	
Capital projects	0
Debt service	0
Other purposes	0
Unrestricted	<u>62,373</u>
<b>TOTAL NET POSITION</b>	<b><u><u>\$77,107</u></u></b>

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, 2019

<b>Revenues:</b>	
Rental	\$6,354
Other services	0
Total Operating Revenues	<u>6,354</u>
<b>Operating Expenses</b>	
Insurance	2,370
Repairs	1,873
Other operating	625
Depreciation	1,381
Total Operating Expenses	<u>6,249</u>
<b>Operating Income</b>	<u>105</u>
<b>Nonoperating Revenues (Expenses)</b>	
Interest earnings	1,161
Gain\Loss on equipment	(533)
Total Nonoperating Revenues (Expenses)	<u>628</u>
<b>Change in Net Position</b>	733
Total Net Position-Beginning	<u>76,374</u>
Total Net Position-Ending	<u><u>\$77,107</u></u>

See the accountant's report.

**HOSPITAL SERVICE DISTRICT NO. 1C  
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STATE OF LOUISIANA**

**Statement of Cash Flows**

**For the Year Ended December 31, 2019**

**Cash Flows From Operating Activities**

Receipts from customers and users	\$6,354
Payments to suppliers	(4,868)
Net Cash Provided by Operating Activities	<u>1,486</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**

Proceeds from capital debt	0
Capital contributions	0
Purchases of capital assets	(3,300)
Payments on capital lease	0
Net Cash Provided (used) by Capital and Related Financing Activities	<u>(3,300)</u>

**Cash Flows From Investing Activities**

Interest and dividends received	<u>1,161</u>
Net Cash Provided (used) by Investing Activities	<u>1,161</u>

Net Increase in Cash and Cash Equivalents	(653)
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Cash and Cash Equivalents, Beginning of Year	<u>63,026</u>
Cash and Cash Equivalents, End of Year	<u>\$62,373</u>

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

Operating income	<u>\$105</u>
Depreciation expense	1,381
(Increase) decrease in accounts receivable	0
Increase (decrease) in accounts payable	0
Total Adjustments	<u>1,381</u>

Net Cash Provided by Operating Activities	<u>\$1,486</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, 2019

<u>NAME</u>	Office	Director	
		Fees*	Reimbursements**
Zona McKay	Chairman	0	0
Johnny L. Natt	Director	0	0
Evelyn 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 2019