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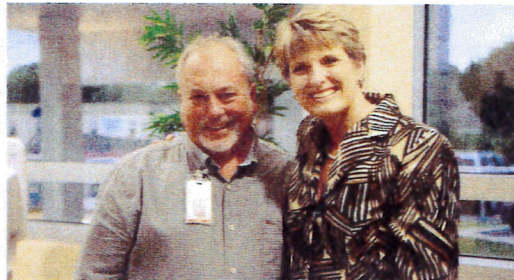
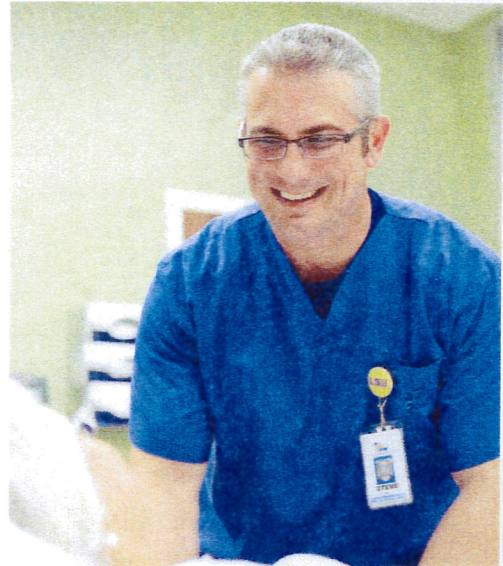


PARISH COUNCIL REPORT June 16, 2014



ST. CHARLES
PARISH HOSPITAL

1057 Paul Mallard Road
Luling, LA 70070 (985) 785-6242 www.stch.net



"A COMMITMENT TO PROVIDE QUALITY CARE AND TO TREAT EVERYONE WITH DIGNITY AND RESPECT."

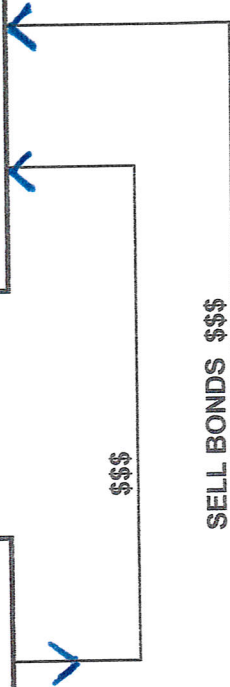
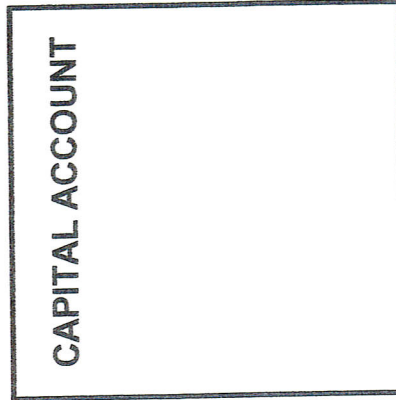
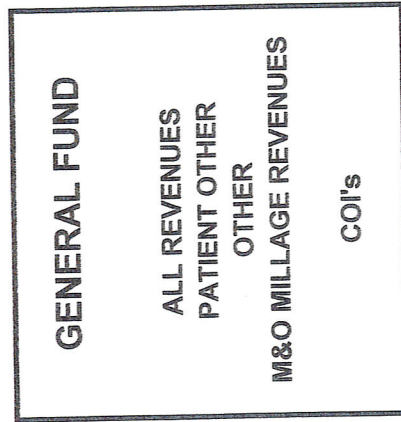
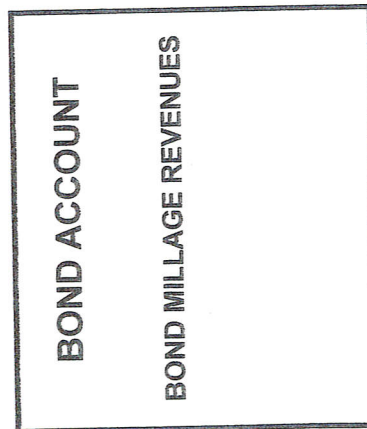
HEALS LIKE HOME



USE OF FUNDS

9,998,137.50

TRUSTEE ACCOUNT SINCE 2008



\$\$\$

SELL BONDS \$\$\$

St. Charles Parish Hospital Service District No. 1, Louisiana

Primary Credit Analysts:

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Credit Profile

US\$5.5 mil General Obligation Bonds, Series 2009 dated 08/01/2009, due 03/01/2029

Long Term Rating

A/Stable

New

Rationale

Standard & Poor's Ratings Services has assigned its 'A' rating to St. Charles Parish Hospital Service District No. 1, La.'s series 2009 general obligation (GO) bonds. In addition, Standard & Poor's affirmed its 'A' rating on the district's GO bonds outstanding. The outlook on all ratings is stable.

The rating is based on our opinion of the establishment of a deposit trust agreement (DTA), whereby collections from the unlimited ad valorem property tax securing the bonds will flow directly from the tax collector to a trustee for the exclusive benefit of bondholders.

Standard & Poor's received a legal opinion that states that the creation of the DTA effectively transfers the property of the dedicated ad valorem property tax collections to the trustee. Consequently, the funds collected by the Sheriff's department and deposited with the trustee would not be considered property of the district in the event of a Chapter 9 bankruptcy filing by the hospital district. In addition, the DTA precludes the district from diverting the pledged property tax revenues, even temporarily, to supplement the hospital's operations.

In our view, the hospital district continues to exhibit the same weak operating and financial profile that led to its downgrade to deep speculative-grade in December 2007; however, the establishment of the DTA effectively mitigates these operational risks as well as the concern that pledged property tax revenues may be interrupted due to bankruptcy protection or diversion to operations.

The GO bonds are secured by an unlimited ad valorem tax pledge on all taxable property within the district, which is coterminous with St. Charles Parish, La. The current debt service

millage of 2.46 has remained relatively stable in the past five years, primarily due to the steady growth in the district's taxable assessed value (AV). Property tax collection rates have been adequate at approximately 95% of the total levy in the past three years. By law, properties within the parish are appraised every four years, with the last parishwide appraisal completed in 2004. In 2008 there was another parishwide re-assessment that resulted in 7.7% growth in AV to \$1.1 billion. Ad valorem tax bills are mailed during November of each year and become due on or before Dec. 31 in the calendar year they are assessed, and are considered delinquent 30 days after the due date. Debt service payments on the district's GO bonds include interest payments on Sept. 1 of each year and interest and principal payments on March 1 of each year through maturity, which currently extends to March 2029. The district has about \$23 million in GO bonds outstanding. The \$5.5 million series 2009 bonds constitute the first installment of an \$11.5 million GO bond authorization that the voters of the district approved on April 4, 2009. The bond program will fund the acquisition, construction, and furnishing of hospital facilities and the refunding of the district's limited tax bonds series 2008 and series 2008A. The overall net debt is moderate at \$2,387 per capita, but a low 1.65% of estimated market value.

District officials estimate that taxable AV in the parish will increase annually in the next 10 years, due to expiring tax exemptions on a significant amount of property in the parish, but the parish has also experienced substantial economic growth following Hurricane Katrina, with relocating businesses and residents occupying almost all vacant commercial and residential property. The parish's taxable AV grew 7.7% in 2008 to reach \$1.1 billion. The 10 leading taxpayers account for a concentrated 61.1% of the base. The largest taxpayer is Entergy Louisiana, which owns the Waterford 3 nuclear power plant located in the parish, accounts for about 17% of taxable AV. All of the remaining nine taxpayers are petrochemical manufacturers and oil refineries. The full market value of property in the district is approximately \$7.4 billion, a extremely strong \$144,107 per capita.

St. Charles Parish is located in southern Louisiana, about 25 miles west of New Orleans, with an estimated population of 54,945, a 9.3% increase from 2004. The parish is bisected by the Mississippi River, which provides it with good access to the Gulf of Mexico, and makes it an attractive location for oil refineries, petrochemical manufacturers, and utility companies. Interstates 10 and 310 and Highway 90 provide good access to New Orleans and other areas of the state; the New Orleans International Airport is located adjacent to the parish. Parishwide, median household income levels are 105% of the national level, although per capita incomes were 86% of the national level.

Outlook

The stable outlook reflects our expectation that ongoing property tax base growth will continue to support the bond tax revenues flowing into the trust securing the district's GO bonds. In addition, the stable outlook reflects Standard & Poor's expectation that the DTA will remain in place and that any future potential amendments to include additional GO debt will maintain the credit characteristics currently supporting the agreement.

Deposit Trust Agreement

On June 11, 2008, the St. Charles Hospital Service District entered into a DTA with the St. Charles Parish Sheriff and Tax Collector and Whitney National Bank (BBB-/Negative/A-3). By entering into the DTA, the district transfers and assigns all of its right, title, and interest to the sinking fund balance and all bond tax revenues, as collected, to the trust fund. In addition, the St. Charles Parish Sheriff, as tax

collector, will deliver and assign to the trustee the bond tax revenues as they become collected and available for remittance. The district can terminate the DTA upon giving 90 days' written notice to the sheriff, the trustee, and Standard & Poor's. The termination would result in the remittance of all future bond tax revenues directly to the district. However, the termination of the DTA does not contain a provision returning the funds in the trust to the district. The DTA may be amended from time to time to include the payment of subsequent issues of GO bonds by the district. However, the trustee will open a separate account for each bond and shall not commingle funds. On June 11, 2009, the DTA was amended to include within the definition of "outstanding bonds" subject to it including the bonds authorized by the electorate on April 4, 2009.

Operations And Balance Sheet

The district had what we view as a poor financial performance in fiscal 2008, with an operating (inclusive of tax revenues) loss of \$3.5 million, or a negative 10.3% of operations. Management attributes the decline in financial results to increasing operating expenditures related to a recent hospital expansion.

Unrestricted cash and investments were a weak \$1.2 million recorded at fiscal year-end 2008, which is not enough to cover 14 days of operations. The district has been involved in multiple short-term, one-year borrowings, called certificates of indebtedness (COI), typically arranged at the beginning of the year to subsidize operations until the district's uncompensated care and tax funding is received/collected, which in turn pays off the COI at year-end. Given the weak liquidity position, management believes that these transactions will continue for the immediate foreseeable future. These COIs do not carry the unlimited ad valorem tax pledge of the district.

Related Research

USPF Criteria: "GO Debt," Oct. 12, 2006

Ratings Detail (As Of 23-Jun-2009)

Outstanding General Obligation and Refunding Bonds, Various Series

Long Term Rating	A/Stable	Affirmed
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Outstanding General Obligation Bonds, Series 2007

Unenhanced Rating	A(SPUR)/Stable	Affirmed
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Many issues are enhanced by bond insurance.

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The McGraw-Hill Companies

ST CHARLES PARISH HOSPITAL
AUDITED FISCAL YEARS ENDING JULY 31,

#	DESCRIPTION	2005	2006	2007	2008	2009	2010	2011	2012	2013
1	NET PATIENT REVENUES	18,044,157	19,262,987	17,783,161	17,911,760	20,607,102	23,105,371	21,952,193	22,553,679	22,328,763
2	OTHER OPERATING REVENUES	6,065,596	10,360,658	7,994,504	9,621,894	9,467,290	8,530,852	10,982,826	7,842,382	7,149,447
3	TOTAL OPERATING REVENUES	24,109,753	29,623,645	25,777,665	27,533,654	30,074,392	31,636,223	32,935,019	30,396,061	29,478,210
4										
5	SALARIES AND WAGES	11,377,563	13,208,390	14,314,821	14,735,225	15,593,495	16,165,213	15,667,802	16,146,615	16,399,389
6	SUPPLIES AND OTHER	7,169,668	8,050,010	7,710,082	9,857,576	10,343,638	10,847,595	10,202,824	10,114,668	10,836,101
7	PURCHASED SERVICES	3,740,180	3,639,481	3,699,795	3,767,806	3,820,522	3,390,475	3,113,184	2,677,678	3,121,711
8	DEPRECIATION AND AMORTIZATION	2,556,335	2,511,488	2,731,291	2,762,543	3,637,889	3,199,755	3,154,191	3,036,819	3,143,587
9	EMPLOYEE BENEFITS	1,992,130	2,437,660	3,639,449	2,902,333	2,568,489	3,456,213	3,312,738	3,592,827	3,302,118
10	TOTAL OPERATING EXPENSES	26,835,876	29,847,029	32,095,438	34,025,483	35,964,033	37,059,251	35,450,539	35,568,607	36,802,906
11										
12	OPERATING INCOME	(2,726,123)	(223,384)	(6,317,773)	(6,491,829)	(5,889,641)	(5,423,028)	(2,515,520)	(5,172,546)	(7,324,696)
13										
14	AD VALOREM TAXES - M&O	1,922,176	1,983,994	2,096,118	2,278,401	2,444,656	2,613,838	2,512,033	2,640,788	2,773,097
15	AD VALOREM TAXES - DEBT SERVICE	1,794,746	1,853,239	2,013,819	2,193,633	2,347,980	2,519,633	2,419,224	3,333,049	3,501,244
16	GRANTS & CONTRIBUTIONS					260,152	175,000		38,264	24,073
17	INTEREST INCOME	102,234	173,656	160,334	142,671	13,494	27,376	13,353	7,165	11,205
18	INTEREST EXPENSE	(973,319)	(387,360)	(674,749)	(1,584,223)	(1,804,448)	(2,076,065)	(1,800,562)	(1,669,023)	(2,138,532)
19	(LOSS) GAIN ON DISP OF EQUIP		18,515	(3,070)	(46,335)	(3,399)	1,409,866	(6,471)	397,769	(134)
20	CHANGES IN NET ASSETS	(1,154)	70,079	4,966	33	35	5	2	2	2
21	TTL NONOPERATING REVS (EXPS)	2,844,683	3,712,123	3,597,418	2,984,180	3,258,470	4,494,653	3,312,579	4,748,034	4,170,955
22										
23	INCOME	118,560	3,488,739	(2,720,355)	(3,507,649)	(2,631,171)	(928,375)	797,059	(424,512)	(3,153,741)
24										
25	SPECIAL ITEM									(4,687,698)
26										
27	CHANGE IN NET POSITION	118,560	3,488,739	(2,720,355)	(3,507,649)	(2,631,171)	(928,375)	797,059	(424,512)	(7,841,439)
28										
29	NET POSITION, BEGINNING OF YEAR	1,071,422	1,623,202	5,111,941	2,391,584	(1,116,065)	(3,747,236)	(4,675,611)	(3,878,552)	(4,303,064)
30										
31	NET POSITION, END OF YEAR	1,189,982	5,111,941	2,391,586	(1,116,065)	(3,747,236)	(4,675,611)	(3,878,552)	(4,303,064)	(12,144,503)
32	NET ACCTS REC	5,010,705	5,209,954	5,000,385	5,929,387	4,476,852	5,310,763	4,996,537	5,241,144	5,899,448
33	INVENTORY	984,272	1,093,155	1,155,038	1,252,756	1,375,961	1,315,718	1,130,076	1,257,463	1,323,914
34	DEBT	24,043,313	28,270,088	34,231,237	39,094,786	38,777,744	42,403,869	38,640,240	40,696,304	48,600,233
35	PAYABLES	2,752,303	2,442,495	3,106,868	2,107,576	2,305,611	2,520,938	3,080,906	2,960,000	3,130,000
2006 LINE 3 & LINE 10 HURRICANE KATRINA										
2007										
2009										
2010										
2011										
2012										
2013 LINE 10 STARTUP COSTS OF CARDIOLOGY, LINE25 PENSION PLAN WITHDRAWAL EXPENSE										

ST CHARLES PARISH HOSPITAL **REPORT TO THE ST CHARLES PARISH COUNCIL AND THE PARISH PRESIDENT** **JUNE 16, 2014**

I. GROWTH IN SERVICES AND FACILITIES

FACILITIES

SINCE THE HOSPITAL OPENED FOR SERVICE IN 1959 IT HAS HAD MUCH GROWTH IN SIZE, FACILITIES AND SERVICES	15,430
MID 1970's - THREE NEW BUILDINGS INCLUDING MED/SURG PATIENT ROOMS AND ICU	34,885
EARLY 1990's - 2 STORY MEDICAL OFFICE BUILDING AND NEW SURGICAL BUILDING	53,765
1997 - PLANTATION ROAD MEDICAL OFFICE BUILDING	6,600
2008 - DR DAVID J VIAL BUILDING	54,285
2012 - NEW EMERGENCY DEPARTMENT	11,574
OTHER - E BANK, W BANK AMBULANCE STATIONS AND OTHER BUILDINGS	14,744
2015 - PLANTATION VIEW MEDICAL OFFICE BUILDING	70,000
TOTAL SQ FOOTAGE	261,283

SERVICES

EXPANDED MED/SURG INPATIENT, ICU, IMAGING, LAB, SURGICAL, ER, AND OUTPATIENT SERVICES AND PHYSICIAN SPECIALTIES
 STARTED INPATIENT PSYCHIATRIC, CHRONIC DIALYSIS, VASCULAR, INTERVENTIONAL CARDIAC CATH LAB, MRI, CARDIAC REHAB AND OTHER

II. TEAM

BOARD OF COMMISSIONERS

1986 COMMISSIONERS

MR RAYMOND SMITH, MR THOMAS CHERAMIE, DR JERRY VIAL, MRS BETTY PORTERA, AND MR. BOBBY VEDROS
 AND EX OFFICIO MR TIMOTHY VIAL

CURRENT COMMISSIONERS

MR JOHN LANDRY, MR THOMAS LORIO, MRS BETTY PORTERA, MISS BARBARA SMITH, MR RICKY BOSCO,
 AND EX OFFICIO COUNCILWOMAN WENDY BENEDETTO

AND FOUR OTHER BOARD MEMBERS ALL APPOINTED BY THE THEN PARISH COUNCIL MEMBERS

THESE BOARD MEMBERS HAD EXPERIENCE AND EXPERTISE IN HEALTHCARE, FINANCE, BANKING, ACCOUNTING, EDUCATION
 AND BUSINESS OWNERSHIP AND MANAGEMENT

ST CHARLES PARISH HOSPITAL
REPORT TO THE ST CHARLES PARISH COUNCIL AND THE PARISH PRESIDENT
JUNE 16, 2014

EMPLOYEES

1986 - 186 EMPLOYEES
TODAY - 500 EMPLOYEES

PHYSICIANS

1986 - 15 ACTIVELY PRACTICING - NONE EMPLOYED
TODAY - 50 ACTIVELY PRACTICING PLUS MID-LEVEL PRACTITIONERS - WITH 14 EMPLOYED

ELECTED OFFICIALS

SUPPORTIVE THROUGH THE YEARS - MANY COUNCIL MEMBERS AND FOUR PARISH PRESIDENTS

THE CITIZENS OF ST CHARLES PARISH

THROUGH THE YEARS HAVE EXPRESS TO US WHAT THEY NEEDED FROM THE HOSPITAL
APPROVED BONDS FOR THE COSTS OF CAPITAL PROJECTS AND EXPANSION

AND RE-APPROVED THE M&O MILLAGE TO HELP SUPPORT EMERGENCY SERVICES AND OTHER SERVICES OF THE HOSPITAL
THE M&O TAXES ARE NECESSARY TO SUSTAIN THE HOSPITAL AND AMBULANCE SERVICES LONG TERM WITH OR WITHOUT A PARTNERSHIP
WITH ANOTHER HEALTH SYSTEM

THE HOSPITAL WILL REMAIN PUBLIC AND THE HOSPITAL SERVICE DISTRICT BOARD WILL CONTINUE TO OVERSEE THE USE OF THE TAX
REVENUES AND WILL CONTINUE TO BE THE BOARD OF THE HOSPITAL SERVICE DISTRICT APPOINTED BY THE PARISH COUNCIL

III. A CHANGING HOSPITAL AND A CHANGING HEALTHCARE SYSTEM AND ENVIRONMENT

PAYMENT SYSTEMS

1960's - MID 1980's

COSTS FROM GOVERNMENT PLANS (MEDICARE/MEDICAID) AND CHARGES FROM PRIVATE PAYERS (INSURANCE COMPANIES)

MID 1980's - TODAY

DRG SYSTEM FROM MEDICARE AND NEGOTIATED RATES FROM PRIVATE PAYERS

THE FUTURE

NEGOTIATED PAYMENTS FROM SOME PAYERS AND PAYMENT FOR PERFORMANCE AND MEETING QUALITY MEASURES

ST CHARLES PARISH HOSPITAL
REPORT TO THE ST CHARLES PARISH COUNCIL AND THE PARISH PRESIDENT
JUNE 16, 2014

FEDERAL MANDATES

TO CARE FOR PATIENTS PRESENTING TO THE EMERGENCY ROOM TO THE EXTENT OF OUR HOSPITAL CLINICAL RESOURCES REGARDLESS OF THE ABILITY TO PAY

PHYSICIAN RELATIONS

PHYSICIANS WILL CONTINUE TO SEEK EMPLOYMENT BY HOSPITALS PLACING GREATER FINANCIAL RISK ON HOSPITALS. PHYSICIANS WILL ALSO SEEK JOINT VENTURES WITH HOSPITALS TO WORK CLOSER WITH HOSPITALS.

TECHNOLOGY

IN 1986 THE HOSPITAL HAD 3 COMPUTERS AND NO MRI. ALL OF THE EQUIPMENT WAS ANALOG WITH NO DIGITAL CLINICAL OR NON-CLINICAL EQUIPMENT. TODAY, ALL CLINICAL EQUIPMENT HAS BEEN CHANGED TO DIGITAL AND THE USE OF X-RAY FILM HAS BEEN DISCONTINUED. MUCH OF OUR NON-CLINICAL EQUIPMENT IS ALSO DRIVEN BY DIGITAL COMPUTERIZATION.

ALSO, TODAY ALL OF THE CLINICAL AREAS UTILIZE COMPUTERS TO ASSIST IN PATIENT CARE.

COSTS

COSTS OF OPERATIONS AND NEW TECHNOLOGY HAVE CONTINUED TO RISE WHILE REIMBURSEMENTS DECLINED

**IV. NEED FOR A PARTNER (THE RIGHT PARTNER) TO ADDRESS THE FUTURE
AND CONTINUE TO BE HERE TO PROVIDE SERVICES TO OUR COMMUNITY**

PAYMENT SYSTEMS

"PAY FOR PERFORMANCE AND QUALITY MEASURES", CAPITATED RATES WITH HOSPITAL AT FULL RISK
THE RIGHT PARTNER WHO HAS DEMONSTRATED THE ABILITY TO ACHIEVE HIGH LEVELS OF QUALITY MEASURES OF CARE CAN HELP US ADJUST AND ACHIEVE SUCCESS UNDER THESE TYPE OF PAYMENT SYSTEMS

FEDERAL MANDATES

MEANINGFUL USE ELECTRONIC MEDICAL RECORD (EMR)
IMPLEMENTATION OF THE INTERNATIONAL CODE OF DISEASE VERSION 10 (ICD - 10)
THE AFFORDABLE CARE ACT (OBAMA CARE)

PHYSICIAN RELATIONS

MORE PHYSICIANS WILL WANT TO BE EMPLOYED BY THE HOSPITAL CREATING MORE FINANCIAL RISK TO THE HOSPITAL
SPECIALIZED PHYSICIAN AND HOSPITAL CARE CAN BE PROVIDED BY AND COORDINATED WITH THE RIGHT PARTNER

ST CHARLES PARISH HOSPITAL
REPORT TO THE ST CHARLES PARISH COUNCIL AND THE PARISH PRESIDENT
JUNE 16, 2014

TECHNOLOGY

THE RIGHT PARTNER CAN ASSIST US IN SUPPORTING THE RIGHT LEVEL OF TECHNOLOGY FOR OUR HOSPITAL AND SUPPORT US WITH HIGHER LEVELS OF CLINICAL TECHNOLOGY.

COSTS

THE NEED TO CONTROL AND REDUCE COSTS WILL BE MORE ESSENTIAL THAN EVER. INCREASED EFFICIENCIES AND COORDINATION OF CLINICAL CARE CAN BE PROVIDED BY THE RIGHT PARTNER









STCH EMERGENCY DEPARTMENT
West Bank Property



MAIN HOSPITAL - CAFETERIA SIDE
West Bank Property

"A COMMITMENT TO PROVIDE QUALITY CARE AND TO TREAT EVERYONE WITH DIGNITY AND RESPECT."

HEALS LIKE HOME



DAVID J. VIAL, MD BUILDING
West Bank Property



MEDICAL OFFICE BUILDING
West Bank Property

"A COMMITMENT TO PROVIDE QUALITY CARE AND TO TREAT EVERYONE WITH DIGNITY AND RESPECT."

HEALS LIKE HOME



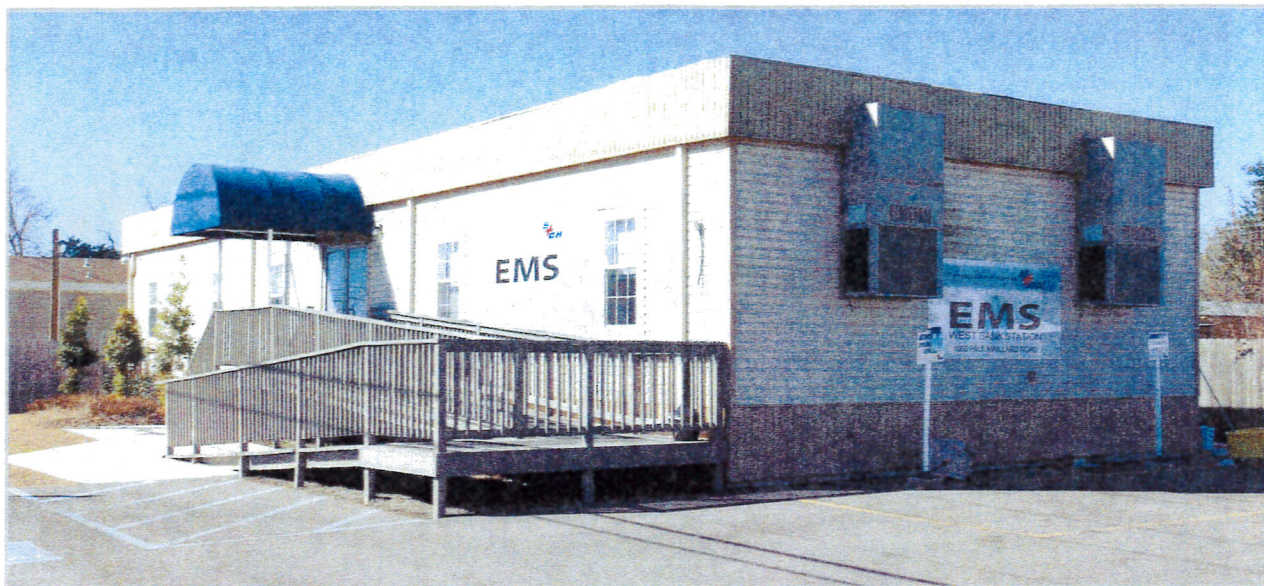
ANNEX BUILDING
West Bank Property



MATTHEW G. HUFF, MD MEMORIAL BUILDING
West Bank Property

"A COMMITMENT TO PROVIDE QUALITY CARE AND TO TREAT EVERYONE WITH DIGNITY AND RESPECT."

HEALS LIKE HOME



WEST BANK EMS STATION

West Bank Property



ASHTON MANNER ASSISTED LIVING

West Bank Property

"A COMMITMENT TO PROVIDE QUALITY CARE AND TO TREAT EVERYONE WITH DIGNITY AND RESPECT."

HEALS LIKE HOME



ST. CHARLES OCCUPATIONAL MEDICINE
West Bank Property



HUMAN RESOURCES & PUBLIC RELATIONS
West Bank Property

"A COMMITMENT TO PROVIDE QUALITY CARE AND TO TREAT EVERYONE WITH DIGNITY AND RESPECT."

HEALS LIKE HOME



EAST BANK EMS STATION
East Bank Property



EAST BANK MEDICAL OFFICE BUILDING
East Bank Property

"A COMMITMENT TO PROVIDE QUALITY CARE AND TO TREAT EVERYONE WITH DIGNITY AND RESPECT."

HEALS LIKE HOME



PLANTATION VIEW MEDICAL OFFICES
East Bank Property

"A COMMITMENT TO PROVIDE QUALITY CARE AND TO TREAT EVERYONE WITH DIGNITY AND RESPECT"

HEALS LIKE HOME





