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CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
COMPONENT UNIT FINANCIAL STATEMENTS

DECEMBER 31, 1995

under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 8-21-96

T A B L E O F C O N T E N T S

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1 - 2
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u>	3 - 4
REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u>	5 - 6
Comparative Balance Sheet - Governmental Fund Type - General Fund	7
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (GAAP Basis) - General Fund	8
Notes to Financial Statements	9 - 12

*Ann T. Hebert*  
CERTIFIED PUBLIC ACCOUNTANT

901 RIDGEFIELD ROAD  
THIBODAUX, LOUISIANA 70301

(504) 446-0994

April 29, 1996

INDEPENDENT AUDITOR'S REPORT

To the Board,  
Central Lafourche Ambulance Service District  
Raceland, Louisiana

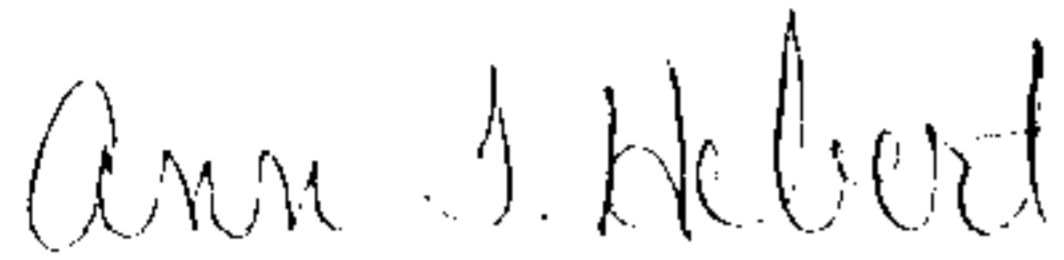
I have audited the accompanying component unit financial statements of the Central Lafourche Ambulance Service District, (the District), a component unit of the Lafourche Parish Council, as of December 31, 1995, and for the twenty-four month period then ended, and for the twelve month periods ended December 31, 1995 and 1994, as listed in the foregoing table of contents. These component unit financial statements are the responsibility of the District's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Central Lafourche Ambulance Service District at December 31, 1995, and the results of its operations for the twenty-four month period then ended and for the twelve month periods ended December 31, 1995 and 1994, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated April 29, 1996 on my consideration of Central Lafourche Ambulance Service District's internal control structure and a report dated April 29, 1996 on its compliance with laws and regulations.

Respectfully submitted,

A handwritten signature in cursive script that reads "Ann T. Hebert".

Ann T. Hebert  
Certified Public Accountant

*Ann T. Hebert*

CERTIFIED PUBLIC ACCOUNTANT

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THIBODAUX, LOUISIANA 70301

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

To the Board,  
Central Lafourche Ambulance Service District  
Raceland, Louisiana

I have audited the accompanying component unit financial statements of the Central Lafourche Ambulance Service District, (the District), a component unit of the Lafourche Parish Council, as of December 31, 1995, and for the twenty-four month period then ended and have issued my report thereon dated April 29, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Central Lafourche Ambulance Service District is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of the Central Lafourche Ambulance Service District's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my test disclosed the following instance of noncompliance that is required to be reported herein under Government Auditing Standards.

Condition:

The District did not prepare and adopt a budget for the General Fund in accordance with Louisiana statutes. Louisiana Revised Statutes (LSA-R.S.) 39:1301-1314 require the District to prepare and adopt a budget no later than

fifteen days prior to the beginning of the fiscal year for the General Fund in accordance with prescribed procedures in order to present a complete financial plan for the ensuing fiscal year. My examination disclosed that a budget was not timely prepared and adopted for the years 1995 and 1994.

Recommendation:

I recommend the Board should prepare and adopt an annual budget as required by LSA-R.S. 39:1301-1314.

Response:

The Board informed me that a budget would be timely prepared and adopted for the General Fund as required by LSA-R.S. 39:1301-1314.

I considered this instance of noncompliance in forming my opinion on whether the December 31, 1995 and 1994 component unit financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated April 29, 1996 on those component unit financial statements.

This report is intended for the information of management, the Board, Louisiana Legislative Auditor and Lafourche Parish Council. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Ann J. Hebert*

Thibodaux, Louisiana  
April 29, 1996

*Ann T. Hebert*

**CERTIFIED PUBLIC ACCOUNTANT**

901 RIDGEFIELD ROAD

THIBODAUX, LOUISIANA 70301

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(504) 446-0994

REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

To the Board,  
Central Lafourche Ambulance Service District  
Raceland, Louisiana

I have audited the component unit financial statements of the Central Lafourche Ambulance Service District, (the District), a component unit of the Lafourche Parish Council, as of December 31, 1995, and for the twenty-four month period then ended and have issued my report thereon dated April 29, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The management of the Central Lafourche Ambulance Service District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the component unit financial statements of Central Lafourche Ambulance Service District for the twenty-four month

period ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by management in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of management, the Board, Louisiana Legislative Auditor and Lafourche Parish Council. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Ann J. Hebert*

Thibodaux, Louisiana  
April 29, 1996



CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
RACELAND, LOUISIANA

Comparative Balance Sheet  
Governmental Fund Type - General Fund

	December 31,	
	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Cash in bank	\$225,943	\$171,693
Ad valorem taxes receivable	359,104	358,095
Accrued interest receivable	896	776
Prepaid contracts	<u>148,413</u>	<u>148,413</u>
Total assets	<u>\$734,356</u> =====	<u>\$678,977</u> =====
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable	<u>\$ 10,924</u>	<u>\$ 10,993</u>
Total liabilities	<u>\$ 10,924</u>	<u>\$ 10,993</u>
Fund balance:		
Reserved for prepaids	148,413	148,413
Unreserved - undesignated	<u>575,019</u>	<u>519,571</u>
Total fund balance	<u>723,432</u>	<u>667,984</u>
Total liabilities and fund balance	<u>\$734,356</u> =====	<u>\$678,977</u> =====

The accompanying notes are an integral part of this statement.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
RACELAND, LOUISIANA

Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual (GAAP Basis)  
General Fund  
Year Ended December 31, 1995  
With Comparative Totals for Year Ended December 31, 1994

	1995		Variance- favorable (unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Ad valorem taxes	\$298,001	\$359,104	\$61,103	\$358,095
Prior year taxes collected	-	103	103	23,533
Interest income - investments	9,108	12,900	3,792	13,261
Total revenue	307,109	372,107	64,998	394,889
Expenditures:				
Accounting and auditing fees	1,200	1,200	-	2,050
Collection	-	10,924	( 10,924)	10,993
Election expense	-	-	-	889
Ambulance service contract	310,000	296,438	13,562	299,731
Office supplies	250	13	237	41
Legal	-	860	( 860)	2,547
Uncollected taxes	-	7,224	( 7,224)	4,793
Total expenditures	311,450	316,659	( 5,209)	321,044
Excess (deficiency) of revenues over expenditures	( 4,341)	55,448	59,789	73,845
Fund balance, beginning of year	667,984	667,984	-	594,139
Fund balance, end of year	\$663,643	\$723,432	\$59,789	\$667,984

The accompanying notes are an integral part of this statement.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
RACELAND, LOUISIANA

Notes to Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Central Lafourche Ambulance Service District was created by ordinance enacted by the Lafourche Parish Council on July 23, 1983 and is an integral part of the Lafourche Parish Council.

The accounting and reporting policies of the Central Lafourche Ambulance Service District of Lafourche Parish conform to generally accepted accounting principles as applicable to governmental units.

The following is a summary of certain accounting policies:

A. Basis of Presentation

The accompanying component unit financial statements of the Central Lafourche Ambulance Service District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

The statements included herein present only the financial position, results of operations, and changes in fund balance of the Central Lafourche Ambulance Service District. The District is a component unit of the Lafourche Parish Council.

C. Fund Accounting

The government uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

The District has one governmental fund. Its general fund is used to account for all activities of the general government.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
RACELAND, LOUISIANA

Notes to Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

D. Basis of Accounting

Governmental fund types use a modified accrual basis of accounting. Revenues are recognized when available and measurable. Revenues that are treated as susceptible to accrual are property taxes and interest. Expenditures are recorded when the liability is incurred.

E. Budgets

The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted, or as amended. All budgetary appropriations lapse at year end.

F. Vacation and Sick Leave

The District has no full-time employees. There is no accumulated unpaid vacation at December 31, 1995.

The District does not have a sick leave policy.

G. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the District.

H. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
RACELAND, LOUISIANA

Notes to Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1995, are recorded as prepaid items. A portion of the relevant funds' balances equal to the prepaid items has been reserved to indicate that it is not available for appropriation.

NOTE 2 - CASH AND CASH EQUIVALENTS

At December 31, 1995, the carrying amount of the District's deposits was \$225,943. The total deposits were covered by federal depository insurance.

NOTE 3 - AD VALOREM TAXES

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in November and billed to the taxpayers in December. Billed taxes become delinquent on January 1 of the following year. The Lafourche Parish Tax Collector bills and collects the taxes for the District.

The following is a summary of levied ad valorem taxes:

	<u>1995</u>	<u>1994</u>
Levied millage	8	8
Assessed valuation	44,888,000	44,761,930

The District has joined a cooperative effort with other taxing bodies to recover its share of taxes paid under protest by boat owners in the coastal parishes of Louisiana. The amount of taxes paid under protest to the District are being held in escrow by the Lafourche Parish Tax Collector of which the District collected \$103 and \$23,533 during 1995 and 1994, respectively, as its settlement distribution.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
RACELAND, LOUISIANA

Notes to Financial Statements

NOTE 4 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 1995 and December 31, 1994 consisted of the following:

	<u>1995</u>	<u>1994</u>
Ad valorem taxes due from the Lafourche Parish Tax Collector	\$359,104 =====	\$358,095 =====

The District reports any amounts not collected as uncollected taxes.

NOTE 5 - PER DIEM

The District did not pay per diem to its board members during the years 1995 and 1994.

NOTE 6 - AMBULANCE SERVICE DISTRICT

On December 31, 1993, the District entered into an emergency medical service agreement with Acadian Ambulance Service, Inc., a Louisiana Corporation, to provide the citizens of Central Lafourche with emergency medical service. The term for this agreement is from January 1, 1994 through December 31, 1997. The estimated maximum future payments under this contract are as follows:

<u>YEAR ENDED</u>	<u>AMOUNT</u>
1996	\$310,000
1997	<u>310,000</u>
	<u>\$620,000</u> =====