

Board of Commissioners
Lafayette Parishwide Ambulance
Service District No. 2
Page Two

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

Earley, Lester & Wells

Certified Public Accountants

February 3, 1997

Marvin H. Easley, CPA
Bobby G. Lester, CPA
John S. Wells, CPA
Robert G. Smith, CPA

Linda L. Wright, CPA
Paul A. Robinson, CPA
Melissa L. Henry, CPA

EASLEY, LESTER AND WELLS
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
808 BAYOU SAUVAGE ROAD
ALEXANDRIA, LOUISIANA 71304

Telephone (504) 481-1400
Telex 528140-1280

Members
American Institute of CPAs
ACPA Division for CPA Firms
Private Companies Financial Institute
Society of Louisiana CPAs

Mailing Address
P.O. Box 4794
Alexandria, LA 71304-4794

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Lafayette Parishwide Ambulance
Service District No. 1
New Orleans, Louisiana

We have audited the accompanying general purpose financial statements of Lafayette Parishwide Ambulance Service District No. 1 as of December 31, 1996, 1995 and 1994, listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

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

In accordance with Government Auditing Standards, we have also issued a report dated February 3, 1997 on our consideration of the District's internal control structure and a report dated February 3, 1997 on its compliance with laws and regulations.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Lafayette Parishwide Ambulance Service District No. 1 as of December 31, 1996, 1995 and 1994 and the results of its operations for the years then ended, in conformity with generally accepted accounting principles applicable to governmental entities.

Easley, Lester & Wells

Certified Public Accountants

February 3, 1997

There were no matters raised involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific 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 financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control operations that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

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

Early, Lester & Wells
Certified Public Accountants

February 9, 1987

Martin H. Keady, CPA
Bobby G. Lester, CPA
John B. Wells, CPA
Edward C. Miller, CPA

Linda L. Wight, CPA
Paul A. Deberry, CPA
Melissa S. Henry, CPA

KASLEY, LESTER AND WELLS
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
2800 BENTLEY RAFFERTY ROAD
ALEXANDRIA, LOUISIANA 71304

Telephone (504) 487-1440
Telex 5020 442-1394

Members

American Institute of CPAs
AICPA, Division for CPA Firms --
Private-Company Practice Section
Society of Louisiana CPAs

Shipping Address
P.O. Box 8184
Alexandria, LA 71304-0184

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Commissioners
Lafayette Parishwide Ambulance
Service District No. 1
Jena, Louisiana

We have audited the financial statements of Lafayette Parishwide Ambulance Service District No. 1 (the District) for the years ended December 31, 1994, 1995, and 1996, and have issued our report thereon dated February 3, 1997.

We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audits of the financial statements of the District for the periods ended December 31, 1994, 1995 and 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

The management of the 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 recorded 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, progression of any evaluation of the structure in 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.

LAFOLLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 1996, 1995 AND 1994

NOTE 1 - ORGANIZATION AND OPERATION

Lafolle Parishwide Ambulance Service District No. 1 (referred to as "the District") was created by an ordinance of the Lafolle Parish Police Jury in 1974, for the purpose of collecting ad valorem tax proceeds to operate and maintain a parishwide ambulance service. The Ambulance District entered into a contract with Lafolle General Hospital and Harrison Medical Center to provide and maintain the ambulance service for Lafolle Parish. The ad valorem tax proceeds collected by the Lafolle Parish Sheriff's office are allocated by the Ambulance District to the two hospitals to affect the cost of providing the ambulance service.

The District is a political subdivision of the Lafolle Parish Police Jury whose jurors are elected officials. Its commissioners are appointed by the Lafolle Parish Police Jury.

As the governing authority of the Parish, for reporting purposes, the Lafolle Parish Police Jury is the financial reporting entity for the District. Accordingly, the District was determined to be a component unit of the Lafolle Parish Police Jury based on Statement No. 14 of the National Committee on Governmental Accounting. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general governmental services provided by that governmental unit or the other governmental units that comprise the financial reporting entity.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Method of Accounting

The District recognizes revenues and expenditures in accordance with the cash basis of accounting.

LADAKA PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1
 BALANCE SHEETS
 DECEMBER 31, 1996, 1995 AND 1994

ASSETS	1996	1995	1994
Cash	\$ 10,496	\$ 15,325	\$ 13,835
TOTAL ASSETS	\$ 10,496	\$ 15,325	\$ 13,835
FUND EQUITY			
Fund balance	\$ 10,496	\$ 15,325	\$ 13,835
Total Fund Equity	\$ 10,496	\$ 15,325	\$ 13,835

See accompanying notes to financial statements.

LOCAL FIREWORKS AMBULANCE SERVICE DISTRICT NO. 1
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
YEAR ENDED DECEMBER 31, 1996, 1995 AND 1994

ISSUED
2000

OFFICIAL
FILE COPY
DO NOT SIGN OVER
FRESH PROOFING
COPY SENT TO
CITY AND PLACE
(WCS 11/11)

TABLE OF CONTENTS

	<u>PAGE NO.</u>
Independent Auditors' Report on the Financial Statements	1
General Purpose Financial Statements	
Balance Sheets	2
Statements of Operations and Changes in Fund Balance	3
Notes to the Financial Statements	4
Independent Auditors' Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Conducted in Accordance with GOVERNMENT AUDITING STANDARDS	5
Independent Auditors' Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with GOVERNMENT AUDITING STANDARDS	7

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, and to the appropriate public officials. The report is available for public inspection at the Dallas House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date April 20 1997

Wernie H. Basley, CPA
Waldo G. Lacey, CPA
John B. White, CPA
Robert G. Miller, CPA

Linda L. Wright, CPA
Paul A. Helms, CPA
William L. Henry, CPA

BASLEY, LESTER AND WELLS
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
300 BAYOU LAPELLE BOULE
METairie, LOUISIANA 70002

Telephone (504) 885-1400
Telex (504) 447-1306

Members
American Institute of CPA's
AICPA Division for CPA Firms -
Private Companies Practice Division
Institute of Louisiana CPAs

Mailing Address
P.O. Box 8788
Metairie, LA 70001-1758

**INDEPENDENT AUDITING REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS**

Board of Commissioners
Lafayette Parishwide Ambulance
Service District No. 1
Jena, Louisiana

We have audited the financial statements of Lafayette Parishwide Ambulance Service District No. 1 (the District) for the years ended December 31, 1990, 1991 and 1992, and have issued our report thereon dated February 5, 1993.

We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

While performing our audits, we read the responses to the questions in the attached System Surveys and Compliance Questionnaires completed by management and adopted by the Board of Commissioners and found no evidence that would indicate that the Ambulance Service District had not answered the questions accurately. However, it should be noted that our audit was not directed primarily towards the answers to the questions in the questionnaires.

Compliance with laws, regulations, contracts and grants applicable to Lafayette Parishwide Ambulance Service District No. 1 is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. However, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the District complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the District had not complied, in all material respects, with these provisions.

LAFOLLE PARISH FIRE ASSISTANCE SERVICE DISTRICT NO. 1
 STATEMENTS OF OPERATIONS AND
 CHANGES IN FUND BALANCES
 YEARS ENDED DECEMBER 31, 1994, 1995 AND 1996

	1996	1995	1994
Revenues:			
Ad valorem taxes	\$ 175,000	\$ 175,312	\$ 180,388
Interest income	<u>1,633</u>	<u>1,108</u>	<u>680</u>
Total revenues	<u>176,633</u>	<u>176,420</u>	<u>181,068</u>
Expenditures:			
Insurance	6,753	100	100
Auditing	500	-0-	280
Advertising	-0-	30	30
Disbursements to parish hospitals			
Lafolle General Hospital	100,000	100,000	100,000
Burdner Medical Center	<u>48,508</u>	<u>75,508</u>	<u>72,220</u>
Total expenditures	<u>155,261</u>	<u>175,138</u>	<u>272,630</u>
Excess revenues over expenditures	21,372	1,282	8,438
Fund balance, beginning of year	<u>12,125</u>	<u>13,843</u>	<u>7,607</u>
Fund balance, end of year	\$ <u>33,547</u>	\$ <u>15,125</u>	\$ <u>16,045</u>

See accompanying notes to financial statements.