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Report On
The Financial Statements Of
AMBULANCE SERVICE DISTRICT
No. 1 OF LAPOURCHE PARISH

December 31, 1984
 and
 December 31, 1985

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. This 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 07/29/1987

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A PROFESSIONAL CORPORATION

P.O. Box 808

LAFAYETTE, LA. 70503

Board of Commissioners
Ambulance Service District No. 1
of Lafourche Parish

INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying general purpose financial statements of Ambulance Service District No. 1 of Lafourche Parish, component unit of the Lafourche Parish Council, as of December 31, 1994 and December 31, 1993, and for the years then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of Ambulance Service District No. 1 of Lafourche Parish Management. My responsibility is to express an opinion on these general purpose financial statements based on my audits.

I conducted my audits 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 audits to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audits provide a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Ambulance Service District No. 1 of Lafourche Parish as of December 31, 1994 and December 31, 1993, and the results of its operations and its cash flows for the years then ended, in conformity with generally accepted accounting principles.

My audits were conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of Ambulance Service District No. 1 of Lafourche Parish. Such information has been subjected to the auditing procedures applied in the audits of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

In accordance with Government Auditing Standards, we have also issued a report dated June 10, 1997 on our consideration of Ambulance Service District No. 1 of Lafourche Parish internal control structure and a report dated June 20, 1997 on its compliance with laws and regulations.



Eldon G. Wahl, Jr.
Certified Public Accountant

June 20, 1997

AMBULANCE SERVICE DISTRICT NO. 2
OF LAFOURCHE PARISH

BALANCE SHEET

	<u>December 31,</u>	
	<u>1996</u>	<u>1995</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 98,534	\$ 101,870
Investments	158,389	231,779
Accounts receivable, net allowance for uncollectible accounts (1996 - \$288,870; 1995 - \$228,857)	99,114	186,205
Millage tax receivable, net allowance for uncollectible accounts (1996 - \$11,928; 1995 - \$11,020)	271,908	256,102
Accrued interest	3,458	-
Prepaid insurance	21,092	97,192
Total	<u>682,231</u>	<u>693,098</u>
PROPERTY AND EQUIPMENT		
Property and equipment, at cost	425,380	511,885
Less: Accumulated depreciation	<u>138,640</u>	<u>167,621</u>
Property and equipment - net	<u>286,740</u>	<u>344,264</u>
OTHER ASSETS		
Total assets	<u>\$1,969,002</u>	<u>\$2,379,102</u>
<u>LIABILITIES AND FUND EQUITY</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 8,774	\$ 7,838
Accrued liabilities	<u>8,068</u>	<u>7,328</u>
Total current liabilities	<u>16,842</u>	<u>15,166</u>
FUND EQUITY		
Contributed capital		
Government	17,272	17,272
Customers	2,814	2,418
Retained earnings	<u>912,881</u>	<u>945,487</u>
Total fund equity	<u>1,112,967</u>	<u>965,177</u>
Total liabilities and fund equity	<u>\$1,969,002</u>	<u>\$2,379,102</u>

See accompanying notes to financial statements.

AMBULANCE SERVICE DISTRICT NO. 1
OF LAPOUCHE PARISH

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS

December 31,

	1996	1995
OPERATING REVENUES:		
Charges for Services-Ambulance	\$ 226,796	\$ 216,787
Other	480	722
Total operating revenues	<u>227,276</u>	<u>217,509</u>
OPERATING EXPENSES:		
Advertising	620	559
Contractual services	23,400	20,725
Depreciation	59,003	47,525
Dues and subscriptions	447	525
Fuel	6,863	5,993
Insurance - general	58,140	47,698
Insurance - medical	22,881	20,742
Medical supplies	19,485	10,349
Miscellaneous expenses	2,582	4,274
Office and general supplies	15,320	9,287
Payroll taxes and retirement	60,587	64,570
Postage	1,366	1,849
Professional fees	6,288	8,898
Provision for uncollectible receivables	302,433	300,850
Repairs and maintenance	20,876	20,598
Salaries	440,565	407,126
Telephone	11,282	8,712
Travel and training	2,987	2,653
Uniforms	1,387	1,123
Utilities	14,880	10,823
Total operating expenses	<u>1,878,662</u>	<u>1,547,713</u>
Operating income (loss)	<u>(651,386)</u>	<u>(330,204)</u>
NONOPERATING REVENUES:		
Millage tax, net of assessor's fee of \$ 8,968 in 1996 and \$ 8,383 in 1995	283,233	267,129
Investment income	14,108	12,584
Total nonoperating revenue	<u>297,341</u>	<u>279,713</u>
Net income	56,055	49,509
Retained earnings, beginning of year	848,442	801,562
Retained earnings, end of year	<u>\$ 904,497</u>	<u>\$ 851,071</u>

See accompanying notes to financial statements.

AMBULANCE SERVICE DISTRICT NO. 2
OF LAPOURCHES PARISH

STATEMENTS OF CASH FLOWS

	December 31,	
	1996	1995
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating loss	\$ (242,407)	\$(251,208)
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation	58,093	47,535
Changes in assets and liabilities:		
(Increase) decrease in receivables	1 3,882	1 17,876
(Increase) decrease in accrued interest	1 3,480	-
(Increase) decrease in prepaid expenses	5,188	1 8,693
Increase (decrease) in accounts payable	936	4,291
Increase (decrease) in accrued liabilities	5,716	1 4,488
Net cash provided by (used in) operating activities	(124,687)	(216,456)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Millage tax	263,133	267,322
Net cash provided by non-capital financing activities	263,133	267,322
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds disposition of capital assets	-	17,295
Acquisition of capital assets	(112,522)	(119,888)
Net cash used for capital and related financing activities	(112,522)	(102,593)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES:		
Purchase of investment securities	(6,994)	(9,899)
Investment income	34,368	37,585
Net cash provided by investing activities	27,374	27,686
Net increase (decrease) in cash and cash equivalents	(9,304)	1 16,155
Cash and cash equivalents at beginning of year	181,826	212,822
Cash and cash equivalents at end of year	\$ 172,522	\$ 201,810

See accompanying notes to financial statements.

AMBULANCE SERVICE DISTRICT NO. 1
OF LAFOURCHE PARISH

NOTES TO FINANCIAL STATEMENTS

INTRODUCTION

Ambulance Service District No. 1 of Lafourche Parish was created by the Police Jury of the Parish of Lafourche on November 21, 1979. The district serves the area of Lafourche Parish served by Hospital Service District No. 1 of Lafourche Parish (Fifth Ward of Lafourche Parish). The Ambulance District was created to own and operate ambulances for the care and transportation of persons suffering from illness, injury or disabilities which require ambulance care.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF PRESENTATION

The financial statements of the Ambulance Service District No. 1 of Lafourche Parish have been prepared in conformity with generally accepted accounting principles as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

2. REPORTING ENTITY

Government Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the reporting entity for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Parish to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish.
2. Organizations for which the Parish does not appoint a voting majority but are fiscally dependent on the Parish.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

AMBULANCE SERVICE DISTRICT NO. 1
OF LAFOURCHE PARISH

NOTE TO FINANCIAL STATEMENTS
(continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Because the Lafourche Parish Council appoints all members of the district's governing board it has the ability to impose its will on the District, and therefore the Ambulance District was determined to be a component unit of Lafourche Parish. The accompanying financial statements present information only on the funds maintained by the Ambulance District and do not present information on Lafourche Parish, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

3. FUND ACCOUNTING

The ambulance district's accounts are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. The ambulance district has no account groups, and one fund, an enterprise fund, which is described as follows:

ENTERPRISE FUND

The enterprise fund is used to account for operations (a) that are financed and operated in a matter similar to private business enterprises - where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

4. FIXED ASSETS

Property and equipment are recorded at cost, and depreciation is computed on all exhaustible fixed assets (except under the straight-line method of depreciation based on the estimated useful lives of the individual assets. Public domain or infrastructure are not capitalized. Depreciation is charged as an expense to operations. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

AMBULANCE SERVICE DISTRICT NO. 1
OF LAFOURCHERIE PARISH

NOTICE TO FINANCIAL STATEMENTS
(continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

5. BASIS OF ACCOUNTING

Basis of Accounting refers to when revenue and expenditures (or expenses) are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accrual basis of accounting is followed in recording revenues and expenses in the ambulance district's only fund (an enterprise fund). Under the accrual basis of accounting revenues are recognized when they are earned and expenses are recognized when incurred.

REVENUES

All valorem taxes are recognized in the year the taxes are levied. Ambulance charges are recognized when the services are rendered.

EXPENSES

Expenses are recognized when the related liability is incurred.

6. BUDGET PRACTICES

The budget practices of the ambulance district are prescribed by the Louisiana local Government Budget Act. The act requires the district to have the budget completed and available for public inspection no later than fifteen days prior to the beginning of each fiscal year.

The ambulance district prepares a budget for its fund. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

Amendments to the budget must be approved by the board.

Appropriations which are not expended lapse at year end.

Encumbrance accounting is not utilized by the ambulance district.

7. CASH AND INVESTMENTS

Cash includes demand deposits in banks and are recorded at cost plus accrued interest.

R.S. 19:2271 and 19:2255 authorize the ambulance district to invest in United States bonds, treasury notes, certificates of deposit of state banks organized under the laws of Louisiana and national banks having the principal office in the state of Louisiana or any other federally insured investment, or in mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the United States government or its agencies, or any other investment allowed by R.S. 19:2255.

AMBULANCE SERVICE DISTRICT NO. 1
OF LAFOURCHE PARISH

NOTES TO FINANCIAL STATEMENTS
(continued)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

8. CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

9. REVENUE RECOGNITION - PROPERTY TAXES

Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February. Ad valorem taxes which are based on population and homesteads in the parish are recorded in the year the taxes are levied. The Lafourche Parish Tax Collector bills and collects taxes for the district.

10. ALLOWANCE FOR DOUBTFUL ACCOUNTS

The allowance for doubtful accounts is maintained at an amount which presents accounts receivable at their realizable value. Reserves are written off against the allowance for doubtful accounts in the year the accounts are determined to be uncollectible.

11. COMPENSATED ABSENCES

Compensated absence (vacation leave and sick pay) are accounted for in accordance with GASB Statement No. 16.

At December 31, 1996, the liability for compensated absence is reflected in the district's only fund.

NOTE B - CASH AND INVESTMENTS

CASH AND CASH EQUIVALENTS

At December 31, 1996 and 1995, the carrying amount of the ambulance district's cash was \$ 98,534 and \$101,870, respectively, and the bank balance was \$115,194 and \$136,343, respectively. Cash and cash equivalents are stated at cost, which approximates market. The deposits at December 31, 1996, were secured as follows:

**AMBULANCE SERVICE DISTRICT NO. 1
OF SAPOUCKE PARISH**

**NOTES TO FINANCIAL STATEMENTS
(continued)**

	Cash	Cash Equivalents		Total
		Investments of Deposits	Other Securities	
Carrying Amount on Balance Sheet	\$ 18,334	\$ 88,000	\$ _____	\$ 106,334
Bank Balances:				
a. Insured (FDIC) or collateralized with securities held by the entity or its agent in the entity's name	88,384	88,000	_____	176,384
b. Collateralized with securities held by pledging financial institution's trust department or agent in the entity's name	_____	_____	_____	_____
c. Uncollateralized, including any securities held for the entity but not in the entity's name	_____	_____	_____	_____
TOTAL Bank Balances	\$ 88,384	\$ 88,000	\$ _____	\$ 176,384

There were no uncollateralized securities fitting the description in (c) above during the year.

INVESTMENTS

Investments are stated at cost.

Investments can be classified according to the level of risk to the entity. The following categories list each type of investment disclosing the carrying amount, market value, and applicable category of risk.

Category 1 - Insured or registered in the entity's name, or securities held by the entity or its agent in the entity's name.

Category 2 - Uninsured and unregistered with securities held by the counterpart's trust department or agent in the entity's name.

Category 3 - Uninsured and unregistered with securities held by the counterpart, or by its trust department or agent but not in the entity's name.

Type of Investment	Category of Risk			Market Value
	1	2	3	
Repurchase Agreements	1	2	3	_____
U.S. Government Securities	_____	_____	_____	_____
Common & Preferred Stock	_____	_____	_____	_____
Commercial Paper	_____	_____	_____	_____
Corporate Bonds	_____	_____	_____	_____
Governmental Mutual Funds	_____	_____	_____	118,333
TOTAL	1	2	3	\$ 118,333

AMBULANCE SERVICE DISTRICT NO. 1
OF LAFAYETTE PARISH
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE C - PROPERTY, PLANT AND EQUIPMENT

A summary of property and equipment at December 31, 1996 and 1995 is as follows:

	Estimated Life in Years	December 31,	
		1996	1995
Buildings	25-30	\$323,062	\$268,128
Vehicles (Ambulances)	5	175,536	156,626
Furniture and Equipment			
Furniture and Fixtures	5-8	44,726	38,762
Medical equipment	5-8	55,783	44,058
Communication equipment	5-8	16,894	16,894
Other Equipment	5-8	3,393	3,393
		436,382	533,861
Accumulated Depreciation		130,688	167,637
		<u>\$305,694</u>	<u>\$366,224</u>

Depreciation expense charged to operations for the years ended December 31, 1996 and 1995 were \$59,803 and \$47,535 respectively.

The following changes occurred in the property and equipment account:

	1996	1995
Balance (Cont) January 1	\$833,846	\$428,342
Additions	119,535	156,565
Deletions	(128,000)	(145,862)
Balance (Cont) December 31	<u>\$825,381</u>	<u>\$439,045</u>

AMBULANCE SERVICE DISTRICT NO. 1
OF LAFOURCHE PARISH

NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE D - PENSION PLAN

During 1991 the district established a plan under Section 408C of the Internal Revenue Code. Employees are automatically enrolled in the SMP (Small Employer Pension) or 408 (C) type plan after three (3) years of continuous full-time service. Lafourche Ambulance District's contribution rate will be set by the Board of Commissioners annually. The rate will be based on the employee's gross earnings. The employee is allowed to contribute an amount up to, but not to exceed, fifteen (15%) percent of his/her gross earnings when combined with the employer's contribution. Employee contributions are allowed after one year of full-time service. Employees are 100% vested at the time of their enrollment.

SPECIFIC PROVISIONS

1. Full-time employees are eligible upon completion of three (3) years of uninterrupted service. Leave of absence or other non-paid leave does not count toward accumulation of seniority.
2. Employee contributions will be calculated on a percentage of the employee's gross earnings on a pre-taxed basis.
3. Contributions will begin the month following the employee's third anniversary date.
4. Other regulations governing options such as premature withdrawals and changes in contribution rates, etc. are specified in the original contract.
5. The employer's contribution rate was five (5) percent of gross wages of qualifying employees for 1994 and 1995.
6. Other than its contribution made to the participants' accounts and recorded as expenditures, the district does not guarantee benefits under the plan.
7. All accounts are maintained in each individual's account administered by an insurance company.

The total payroll for the year 1994 was \$449,565 of which \$287,730 was covered by the plan. For 1995, the district's contribution was \$14,396 (3% of covered payroll). Employee contributions to the plan amounted to \$13,047 for 1995.

The total payroll for the year 1996 was \$407,306 of which \$264,513 was covered by the plan. For 1996, the district's contribution was \$13,728 (3% of covered payroll). Employee contributions to the plan amounted to \$15,374 for 1996.

AMBULANCE SERVICE DISTRICT NO. 1
OF LAFOURCHE PARISH

NOTES TO FINANCIAL STATEMENTS
(continued)

NOTE E - CONTRACTUAL AGREEMENTS

During the year the Ambulance District was party to an intergovernmental agreement with Fire Protection District No. 1 of Lafourche Parish. The Fire District provides communication services, including dispatching of calls, on a twenty-four hour a day basis, seven days a week for the Ambulance District, at a fee of \$3,000 per quarter.

SUPPLEMENTARY INFORMATION

AMBULANCE SERVICE DISTRICT NO. 1
OF LAPOURCHE PARISH

SCHEDULE 1
SCHEDULE OF PER DIEM PAID COMMISSIONERS

For the year ended December 31, 1986

No per diem were paid to commissioners

See accompanying notes to financial statements

AMBULANCE SERVICE DISTRICT NO. 1
OF LAKEWICH TOWNSHIP

STATEMENTS OF REVENUES, EXPENSES AND
CARRIES IN NETTING EARNINGS
DISTRICT (GAAP BASIS) AND ACTUAL

	Budget	Actual	Variance- Favorable (Unfavorable)
OPERATING REVENUES:			
Charges for Services-Ambulance	\$ 838,000	\$ 835,786	\$ 2,214
Other	-	468	468
Total operating revenues	<u>838,000</u>	<u>836,254</u>	<u>-1,746</u>
OPERATING EXPENSES:			
Advertising	1,500	622	878
Contractual services	23,600	23,408	-
Depreciation	58,784	69,000	(14,216)
Dues and subscriptions	500	447	53
Fuel	4,800	6,683	(1,883)
Insurance - general	60,800	58,148	2,652
Insurance - medical	25,300	23,083	2,217
Medical supplies	18,800	29,883	(13,083)
Miscellaneous expenses	4,780	2,582	2,198
Office and general supplies	18,800	29,928	(1,128)
Payroll taxes and retirement	59,785	60,587	(,802)
Postage	2,800	2,744	56
Professional fees	4,300	4,288	12
Provision for uncollectible receivables	311,250	389,433	78,183
Repair and maintenance	17,700	20,876	(3,176)
Salaries	440,000	449,585	(9,585)
Telephone	12,800	23,182	(10,382)
Travel and training	1,500	2,947	(1,447)
Uniforms	2,200	2,747	(547)
Utilities	12,800	24,488	(11,688)
Total operating expenses	<u>1,872,829</u>	<u>1,828,683</u>	<u>44,146</u>
Operating income (loss)	<u>\$ (1,034,829)</u>	<u>\$ (992,429)</u>	<u>\$ 42,400</u>

AMBULANCE SERVICE DISTRICT NO. 1
OF LAFOURCHE PARISH

STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
BUDGET (GAAP BASIS) AND ACTUAL
(Continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
NONOPERATING REVENUES:			
Millage tax, net of assessor's fees of \$ 8,381 in 1986 and \$ 8,381 in 1987	\$ 285,800	\$ 283,133	\$ 26,667
Investment income	<u>12,800</u>	<u>14,308</u>	<u>1,508</u>
Total nonoperating revenue	<u>302,600</u>	<u>297,441</u>	<u>5,159</u>
Net income	19,521	18,034	1,487
Retained earnings, beginning of year	<u>944,442</u>	<u>944,442</u>	<u>—</u>
Retained earnings, end of year	<u>\$ 963,963</u>	<u>\$ 962,476</u>	<u>\$ 1,487</u>

A PROFESSIONAL CORPORATION

P.O. Box 955

LAFAYETTE, LA 70502

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

Board of Commissioners
Ambulance Service District No. 1
of Lafourche Parish

I have audited the general purpose financial statements of AMBULANCE SERVICE DISTRICT NO. 1 OF LAFORCHE PARISH, component unit of Lafourche Parish, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 30, 1997.

I have 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 general purpose financial statements are free of material misstatement.

The management of AMBULANCE SERVICE CONTRACT NO. 1 OF LAFORCHE PARISH 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 general purpose 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.

AMBULANCE SERVICE DISTRICT NO. 1
OF LAFOURCHES PARISH

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS
(continued)

In planning and performing my audit of the general purpose financial statements of the AMBULANCE SERVICE DISTRICT NO. 1 OF LAFOURCHES PARISH for the year ended December 31, 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 opinion 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 and 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 employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



Aiden G. Mohl, Jr.
Certified Public Accountant

June 28, 1997

A PROFESSIONAL CORPORATION

P.O. BOX 900

LAFAYETTE, LA 70503

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

Board of Commissioners
Ambulance Service District No. 1
of Lafourche Parish

I have audited the general purpose financial statements of AMBULANCE SERVICE DISTRICT NO. 1 OF LAFOURCHE PARISH, component unit of Lafourche Parish, as of and for the year ended December 31, 1994, and have issued my report thereon dated June 20, 1997.

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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the AMBULANCE SERVICE DISTRICT NO. 1 OF LAFOURCHE PARISH is the responsibility of the AMBULANCE SERVICE DISTRICT NO. 1 OF LAFOURCHE PARISH's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the AMBULANCE SERVICE DISTRICT NO. 1 OF LAFOURCHE PARISH's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



Alton G. Wahle, Jr.
Certified Public Accountant

June 20, 1997