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ALLEN PARISH AMBULANCE SERVICE
DISTRICT NO. 1
A Component Unit of the Allen Parish Police Jury
Kinder, Louisiana

ANNUAL FINANCIAL REPORT

Year Ended December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the architect, or reviewer, 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: JUL 22 1998



Miles & Company
a Professional Corporation
Certified Public Accountants

ALIAN FIRE INSURANCE SERVICE DISTRICT NO. 1
A Component Unit of the Alian Parish Police Jury
KIDDER, LOUISIANA

ANNUAL FINANCIAL REPORT

Year Ended December 31, 1987

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Member of the Louisiana Institute of Certified Public Accountants
Fiscal Company Since its Inception

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Allen Parish Ambulance Service
DISTRICT No. 1
A Component Unit of the Allen Parish Police Jury
Bossier, Louisiana

We have audited the accompanying general purpose financial statements of the Allen Parish Ambulance Service District No. 1, a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Allen Parish Ambulance Service District No. 1, management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts 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 audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Allen Parish Ambulance Service District No. 1, a component unit of the Allen Parish Police Jury, as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 24, 1998 on our consideration of the Allen Parish Ambulance Service District No. 1's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Board of Commissioners
Allen Parish Ambulance Service District No. 1
Page 2

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Allen Parish Ambulance Service District No. 1. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Mixed Company, CPAs, APC

Mixed Company, CPAs, APC
June 24, 1988

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GENERAL PURPOSE FINANCIAL STATEMENTS

ALLEN FARMER ASSURANCE SERVICE DISTRICT NO. 2
 A COMPONENT UNIT OF THE ALLEN FARMER POLICE PENSION FUND
 COMBINED BALANCE SHEET - FUND TYPE AND ACCOUNT GROUP
 December 31, 1997

	CONVENTIONAL		ACCOUNT GROUP		TOTALS	
	FIXED TERM	General	Fixed	General	PROGRAMS (NET)	
	Fixed	Assets	Assets			
ASSETS						
Cash	\$ 81,968	\$ -	\$ 81,968	\$ 81,968	\$ 81,968	\$ 81,968
Accounts receivable (net)	222,488	-	222,488	222,488	222,488	222,488
All values less reserves (net)	278,276	-	278,276	278,276	278,276	278,276
Prepaid insurance	6,852	-	6,852	6,852	6,852	6,852
Fixed assets	-	122,224	122,224	122,224	122,224	122,224
TOTAL ASSETS	\$ 589,584	\$ 122,224	\$ 711,808	\$ 711,808	\$ 711,808	\$ 711,808
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable	\$ 3,361	\$ -	\$ 3,361	\$ 3,361	\$ 3,361	\$ 3,361
Accrued liabilities	14,618	-	14,618	14,618	14,618	14,618
TOTAL LIABILITIES	17,979	-	17,979	17,979	17,979	17,979
Fund Equity						
Investment in general fixed assets	-	122,224	122,224	122,224	122,224	122,224
Fund balance Unreserved	569,772	-	569,772	569,772	569,772	569,772
TOTAL FUND EQUITY	569,772	122,224	692,000	692,000	692,000	692,000
TOTAL LIABILITIES AND FUND EQUITY	\$ 589,584	\$ 122,224	\$ 711,808	\$ 711,808	\$ 711,808	\$ 711,808

See accompanying notes.

ALBANY FIRE INSURANCE SERVICE DISTRICT NO. 1
 A CORPORATE UNIT OF THE ALBANY FIRE POLICE JURY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - GOVERNMENTAL FUND TYPE
 Year Ended December 31, 1987

	<u>1987</u>	<u>1986</u>
REVENUES:		
All other taxes (incl)	\$ 281,508	\$ 279,310
Service charges (incl)	286,879	241,000
Interest	6,900	5,327
Gain on sale of investments	-	12,250
Proceeds from sale of assets	-	3,553
	<u>575,287</u>	<u>541,440</u>
TOTAL REVENUES	575,287	541,440
EXPENDITURES:		
General government:		
Dues	-	38
Employee medical	-	1,905
Fuel and oil	6,684	6,832
Insurance - general	48,684	54,288
Insurance - hospitalization	-	22,608
Medical director	2,480	1,808
Medical supplies	13,487	12,505
Miscellaneous	2,420	3,417
Office supplies	6,888	6,873
Per diem	2,328	1,900
Postage	2,480	884
Professional fees	3,048	6,817
Promotion	-	1,683
Rent	3,768	2,816
Repairs	5,576	5,383
Salient help	3,445	86
Salvage	21,458	18,847
Salaries	209,728	208,738
Taxes	18,388	14,587
Telephones	7,268	8,323
Training	-	588
Utilities	843	3,388
Utilities	4,848	4,485
Capital outlay	<u>22,225</u>	<u>13,282</u>
	<u>482,485</u>	<u>488,252</u>
TOTAL EXPENDITURES	482,485	488,252
EXCESS (DEFICIENCY) OF REVENUES		
OVER EXPENDITURES	<u>12,802</u>	<u>53,188</u>
FUND BALANCE - BEGINNING		
	268,381	240,548
PRICED FUND ACQUISITION		
	-	181,343
FUND BALANCE - BEGINNING, DELETED		
	<u>518,181</u>	<u>521,891</u>
FUND BALANCE - ENDING		
	<u>\$ 581,312</u>	<u>\$ 588,381</u>

See accompanying notes.

ALLEN POLICE RESERVE SERVICE DISTRICT NO. 1
 A COMPONENT UNIT OF THE ALLEN POLICE JURY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - FUNDING AND CAPITAL - GENERAL FUND
 Year ended December 31, 1997

	1997			1996 Actual
	Budget	Actual	Variance (Deficit/Surplus)	
REVENUES:				
All Values Licenses (2041)	\$ 368,565	\$ 381,528	\$ 12,963	\$ 279,319
Service charges (2042)	275,483	236,892	(38,591)	243,826
Fees	344	6,440	6,096	5,338
Loss on sale of investments	-	-	-	12,383
Proceeds from sale of assets	-	-	-	1,558
TOTAL REVENUES	<u>644,392</u>	<u>624,860</u>	<u>(19,532)</u>	<u>528,224</u>
EXPENDITURES:				
General government:				
Auto	-	-	-	28
Employee medical	-	-	-	1,812
Fuel and oil	18,814	8,098	4,708	6,822
Insurance - general	45,802	48,688	(2,886)	51,288
Insurance - hospitalization	545	-	545	21,898
Medical director	1,500	2,488	988	1,808
Medical supplies	6,536	13,443	6,907	22,268
Medications	19,298	8,458	7,840	5,847
Office supplies	2,878	4,944	2,066	6,873
Per diem	260	1,258	1,098	1,598
Postage	879	1,403	524	884
Professional fees	3,800	3,808	-	5,817
Printing	-	-	-	2,882
Rent	2,280	1,708	572	2,510
Repairs	14,814	9,878	4,936	5,282
Police help	288	2,844	11,262	88
Soft drink	19,428	21,480	2,052	28,887
Salaries	318,880	329,528	10,648	360,738
Supplies	12,428	28,288	15,860	18,888
Telephone	4,752	7,288	2,536	8,222
Training	1,588	-	1,588	282
Uniforms	542	888	346	688
Utilities	3,280	4,888	1,608	4,487
Capital outlay	8,888	22,288	13,400	12,882
TOTAL EXPENDITURES	<u>508,182</u>	<u>488,458</u>	<u>19,724</u>	<u>498,222</u>
NET INCREASE (DECREASE) OF REVENUES OVER EXPENDITURES				
	<u>136,210</u>	<u>136,402</u>	<u>18,188</u>	<u>28,002</u>
FUND BALANCE - BEGINNING				
	568,382	568,381	-	540,248
FUND BALANCE ADJUSTMENT				
	-	-	-	181,842
FUND BALANCE - BEGINNING, RESTATED				
	<u>568,382</u>	<u>568,381</u>	<u>-</u>	<u>722,090</u>
FUND BALANCE - ENDING				
	<u>704,592</u>	<u>704,783</u>	<u>18,191</u>	<u>750,092</u>

See accompanying notes.

ALLEN PARISH AMBULANCE SERVICE DISTRICT NO. 1
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS
December 31, 1987

INTRODUCTION

The Allen Parish Ambulance Service District No. 1 consists of five compensated commissioners appointed by the Allen Parish Police Jury. The District is authorized to own and operate ambulances for the transportation of persons suffering from illnesses or disabilities which require ambulance care.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The financial statements of the Allen Parish Ambulance Service District No. 1 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

GAAP Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Allen Parish Ambulance Service District No. 1 includes all funds, account groups, or centers, that are within the oversight responsibility of the Allen Parish Ambulance Service District No. 1.

As the governing authority, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Allen Parish Police Jury 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 Allen Parish Police Jury 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 Allen Parish Police Jury.
- (2) Organizations for which the Allen Parish Police Jury does not appoint a voting majority but are fiscally dependent on the Allen Parish Police Jury.

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

- (2) organizations for which the reporting entity financial statements could be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints a voting majority of the governing body and has the ability to impose its will, the District was determined to be a component unit of the Allen Parish Police Jury, the financial reporting entity. 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 government services provided by the governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The accounts of the District are organized on the basis of a fund or an account group, each of which is considered to be a separate accounting entity. The operations of each fund or account group are summarized by providing a separate set of self-balancing accounts which include its assets, liabilities, fund equity, revenues and expenditures. The following fund and account group is used by the District:

Governmental Fund Type:

General Fund-

The General Fund is the general operating fund of the District. All financial resources are accounted for in the General Fund.

General Fixed Assets Account Group:

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. No depreciation is recorded on general fixed assets. Public domain or infrastructures are not capitalized.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

ALABAMA PARISH APPELLANCE SERVICE DISTRICT NO. 1
A COMPONENT UNIT OF THE ALABAMA PARISH POLICE JURY
NOTED TO FINANCIAL STATEMENTS
December 31, 1997

NOTE 3 - SUMMARY OF CONSOLIDATED ACCOUNTING POLICIES

The modified accrual basis of accounting is used by the governmental fund type. Under the modified accrual basis of accounting, revenues are recognized when receivable in accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes an available if they are collected within 60 days after year end. A one-year availability period is used for revenues recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are property taxes, service charges and interest.

E. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. 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, or time deposits with state banks operating under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. Those 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.

F. Accounts Receivable

Uncollectible amounts due for service charges are recognized as bad debts using the allowance method. The allowance for bad debt at December 31, 1997 was \$285,898.

The following is a summary of receivables at December 31, 1997:

Class of Receivable	General Fund
All valorem taxes	\$ 378,379
Accounts	<u>253,429</u>
Total	<u>\$ 631,808</u>

G. Budgets and Budgetary Accounting

A budget is adopted on a basis consistent with generally accepted accounting principles for the General Fund. All annual appropriations lapse at fiscal year end.

POLICE FINANCIAL STATEMENTS SERVICE DISTRICT NO. 1
A COMPONENT UNIT OF THE POLICE FINANCIAL POLICE JURY
NOTES TO FINANCIAL STATEMENTS
December 31, 1993

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

On or before the last meeting of each year, the budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the District's Board of Commissioners for review. The board may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated.

D. TOTAL COLUMNS ON STATEMENTS

Total Columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not measure financial position or results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation.

1. Prepaid Items

Prepaid items consist of expenditures of the current period that benefit future periods.

2. Compensated Absences

The District's leave policy does not provide for the accumulation of leave that would be payable in future periods.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 - CASH AND CASH EQUIVALENTS

At December 31, 1993, the District has cash and cash equivalents (bank balances) totaling \$93,958 as follows:

Demand deposits	\$ 18,588
Interest-bearing demand deposits	5,442
Time deposits	10,000
CASH	-
Total	<u>\$ 33,998</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be covered by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

SLACK PARISH PARISH SERVICE DISTRICT NO. 1
 A COMPONENT UNIT OF THE SLACK PARISH POLICE JURY
 NOTES TO FINANCIAL STATEMENTS
 December 31, 1987

NOTE 2 - CASH AND CASH EQUIVALENTS

The market value of the pledged securities plus the Federal Deposit Insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a building or institution that is mutually acceptable to both parties. As December 31, 1987, the District has \$28,023 in deposits (collectible bank balances). These deposits are fully insured by Federal deposit insurance.

NOTE 3 - DEVALUATION TAXES

For the year ended December 31, 1987 taxes of 10.00 mills were levied on property with assessed valuations totaling \$38,028,320, and were dedicated as follows:

Revered corporate purposes 10.00 mills

Total taxes levied were \$380,303.

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment bills are filed on or before November 15th of the current year, and become delinquent after December 31. Property taxes not paid by the end of February are subject to lien.

NOTE 4 - FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance		Balance
	January 31,	(Exclusions)	December 31,
	1982	Additions	1982
Rehabilitation	\$ 113,008	\$ -	\$ 113,008
Equipment	35,858	-	35,858
Leasedhold improvements	-	12,325	12,325
TOTAL	\$ 148,866	\$ 12,325	\$ 161,191

NOTE 5 - RETIREMENT COMMITMENTS

Plan Description. Substantially all employees of the Slack Parish Ambulance Service District No. 1 are members of the Parishial Employees' Retirement System of Louisiana (System), a non-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate debts and benefit provisions. All employees of the District are members of Plan A.

All permanent employees working at least 18 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 40 with at least 10 years of creditable service, or at or after age 55 with at least 25 years of creditable service, or at any age with at least 18 years of

ALLEN PARISH FIREARMS SERVICE DISTRICT NO. 1
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

NOTE 5 - RETIREMENT COMMITMENTS

Creditable service are entitled to a retirement benefit, payable monthly for life, equal to 1 percent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1988, the benefit is equal to one percent of final average salary plus 104 for each year of supplemental-plan-only service earned before January 1, 1988. Final average salary is the employee's average salary over the 36 consecutive or jointed months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14518, Baton Rouge, Louisiana 70802-0518 or by calling (845) 708-1181.

Funding Policy. Under Plan A, members are required by state statute to contribute 5.5 percent of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 3.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent income taxless and East Baton Rouge Parish's of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the District are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:283, the employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District's contributions to the System under Plan A for the years ending December 31, 1995 and 1996 were \$21,428 and \$18,767, respectively, equal to the required contributions.

NOTE 6 - FIRE INSURANCE

The District is exposed to various risks of loss related to theft, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to provide any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 7 - PRIOR PERIOD ADJUSTMENTS

A prior period adjustment was recorded in 1996 to reflect incorrectly written off accounts receivable in previous years in the amount of \$182,941.

ALLEN PARKER AMBULANCE SERVICE DISTRICT NO. 1
& COMPONENT UNIT OF THE ALLEN PARKER POLICE JURY
MEMORANDUM INFORMATION A/S/1997
December 31, 1997

SCHEDULE OF COMPENSATION PAID BOARD MEMBERS

For their paid board commissions for the year ended December 31, 1997 are as follows:

Jersey Martin	\$ 300
Susan Demaris	300
Eric Frank	375
Thomas Hyatt	268
Lowell Reynolds	<u>300</u>
	<u>\$ 1,543</u>

DEPENDENT VARIABLES' REPORT SECTION



McCauley & Company
A Professional Corporation
Certified Public Accountants

Member
 American Institute of Certified Public Accountants
 State of Louisiana Certified Public Accountants
 Bureau of Corporate Finance, Inc. (Member)

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
 REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
 IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners
 Alton Parish Suburban Service District No. 1
 A Component Unit of the
 Alton Parish Police Jury
 Minden, Louisiana

We have audited the general purpose financial statements of the Alton Parish Suburban Service District No. 1, a component unit of the Alton Parish Police Jury, as of and for the year ended December 31, 1997, and have issued our report thereon dated June 24, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Alton Parish Suburban Service District No. 1's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards. The instances are:

FINING

Criticism: La. Const. art. 9 §14. Donation, Loan or Pledge of Public Credit. The funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

Findings: During the year ended December 31, 1997, the District used public funds to purchase gifts for individuals totaling \$225 and liquor tickets totaling \$40.

Cause of Condition: Administrative oversight.

Recommendation: The District should cease these practices immediately and reform administrative personnel of the least necessary to conduct the District's affairs in a lawful manner.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Allen Parish Ambulance Service District No. 1's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Allen Parish Ambulance Service District No. 1's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable conditions are:

FF-2 12/05

Condition: The District does not have adequate segregation of duties within its internal control structure. However, because of the District's size and resources, proper segregation of duties is not feasible.

FF-2 12/05

Condition: Supporting documentation (invoices) for nine disbursements could not be found.

Cause of Condition: Administrative oversight.

Effect of Condition: Expenditures were paid without adequate support.

Recommendation: The District must take greater precautions in the retention of invoices.

FF-2 12/05

Condition: The District's accounting records and supporting documents were not maintained on a current basis. Specifically:

- General ledger balances did not reflect activity for entire year
- Accounts receivable balance did not agree with subsidiary ledger
- Cash accounts were not reconciled to bank reconciliations

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Board of Commissioners
Missouri Parish Administrative Service District No. 1
A Component Unit of the
Missouri Parish Police Jury
Page 3

Causes of Condition: Administrative oversight.

Effect of Condition: The district's accounting (computer) records did not reflect the actual balances at year end.

Recommendation: Accounting personnel must see that actual balances are recorded in the general books (computer) and in agreement with subsidiary records.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. Our consideration of the internal control over financial reporting would not necessarily disclose all material weaknesses in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items PT-1 (IC), PT-2 (IC), PT-3 (IC) to be material weaknesses.

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

Waters & Company, CPAs, PC

Waters and Company, CPAs, PC
June 24, 1999

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ALLEN POLICE ACADEMY SERVICE DISTRICT NO. 3
A COMPONENT UNIT OF THE ALLEN POLICE DEPARTMENT
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDING DECEMBER 31, 1987

MI-1 (C)

Condition: Issuance of vehicle funds for gifts and banquet tickets.

Cause of Condition: Administrative personnel not aware of law.

Management Response: The District will cease this practice and educate its personnel on all laws that pertain to the District's operations.

MI-1 (C)(1) Internal weakness:

Condition: The District does not have adequate segregation of duties within its internal control.

Cause of Condition: The District does not have adequate financial resources to alleviate this condition.

Management Response: The District's entire board and members of management will continue to have an active role in the daily operations of the District.

MI-2 (C)(1) Internal weakness:

Condition: Supporting documentation (invoices) for some disbursements could not be found.

Cause of Condition: Management believes that the invoices were misplaced in some instances and in the other instances were not requested from vendor.

Management Response: Greater care will be taken in the filing and retention of invoices and other supporting documentation for disbursements.

MI-2 (C)(2) Internal weakness:

Condition: Accounting records not supporting documentation not maintained on a current basis.

Cause of Condition: Administrative oversight.

Management Response: The District will take whatever steps necessary to ensure that its accounting records are accurate, current and reliable.

ALLEN FIRE DEPARTMENT SERVICE DISTRICT NO. 1
A COMPONENT UNIT OF THE ALLEN FIRE DEPARTMENT
SUMMARY OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 1987

INTERNAL CONTROL:

Condition #1: The condition was that the District does not have adequate segregation of duties within its internal control structure. As noted, due to the District's size and resources, this condition cannot be resolved. We note that the entire board and management takes a very active role in the daily operations of the District in an effort to lessen the effect of this condition.

Condition #2: Accounts receivable were not recorded properly or committed to subsidiary records in current year also.

Condition #3: This condition was resolved in the current year.

Condition #4: This condition was resolved in the current year.

Compliance:

Condition #1: This condition was resolved in the current year.

Condition #2: The District complied with this law in the current year.

Condition #3: This condition was resolved in the current year.