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LEGISLATIVE COUNCIL

**Acadia Parish Emergency Medical Service District
Baton Rouge, Louisiana**

**Financial Statements With Auditors' Report
As of and for the Year Ended December 31, 1967**

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 JUN 9 1968

Sanjour Parish/Emergency Medical Service District

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COOK & WOODHART

Certified Public Accountants

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Independent Auditor's Report

To the Members of the
Board of Commissioners
Beaver Parish Emergency
Medical Service District

We have audited the general purpose financial statements of the Beaver Parish Emergency Medical Service District (the "District"), a component unit of the Beaver Parish Police Jury, as of and for the year ended December 31, 1987, as listed in the 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 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 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 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 in the first paragraph present fairly, in all material respects, the financial position of the Beaver Parish Emergency Medical Service District as of December 31, 1987, 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 a report dated May 14, 1988 on our consideration of Beaver Parish Emergency Medical Service District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Cook and Woodhart

Certified Public Accountants

May 14, 1988

**Sanjour Parish/Emergency Medical Service District
 Combined Balance Sheet – General Fund and Account Groups
 December 31, 1992**

	General Fund	General Fund Assets Account Group	General Long-Term Debt Account Group	Total (Memorandum Only)
Assets and Other Debits				
Cash	\$ 148,041	\$ -	\$ -	\$ 148,041
Accounts Receivable:				
Repayment – user fee	\$49,838	-	-	\$49,838
Ambulance fees	75,843	-	-	75,843
Other	105	-	-	105
Investment in fixed assets	-	389,848	-	389,848
Amount to be provided for retirement of general long-term debt – capital assets	-	-	58,852	\$0,852
Total assets	<u>\$ 373,727</u>	<u>\$ 389,848</u>	<u>\$ 58,852</u>	<u>\$ 1,224,827</u>
Liabilities, Fund Equity and Other Credit				
Liabilities:				
Accounts payable	\$ 11,214	\$ -	\$ -	\$ 11,214
Payroll liabilities	33,829	-	-	33,829
Capital lease obligations	-	-	58,852	58,852
Total liabilities	<u>45,043</u>	<u>-</u>	<u>58,852</u>	<u>93,724</u>
Fund Equity:				
Investment in general fund assets	-	389,848	-	389,848
Fund balance:				
Unreserved, undesignated	328,684	-	-	328,684
Total fund equity	<u>328,684</u>	<u>389,848</u>	<u>-</u>	<u>1,170,280</u>
Total liabilities, fund equity and other credit	<u>\$ 373,727</u>	<u>\$ 389,848</u>	<u>\$ 58,852</u>	<u>\$ 1,224,827</u>

The accompanying notes are an integral part of this statement.

**Bossier Parish Emergency Medical Service District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 1997**

Revenues:	
Assessment – user fee	\$ 540,418
Charges for services – ambulances/fees	430,442
Bossier Parish Police Jury – app. operation	2,598
Interest	11,458
Miscellaneous	108
Total revenues	<u>1,085,024</u>
Expenditures:	
Current – public safety:	
Personnel services and related benefits	760,804
Operating services	160,857
Bond service:	
Principal	30,711
Interest and other charges	4,211
Capital outlay	10,449
Total expenditures	<u>1,066,832</u>
Excess (deficiency) of revenues over expenditures	18,192
Fund balance at beginning of year	<u>658,740</u>
Fund balance at end of year	\$ 1,28,332

The accompanying notes are an integral part of this statement.

Greider Parish Emergency Medical Service District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Enacted) and Actual
For the Year Ended December 31, 1997

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Disfavorable)</u>
Revenues:			
Assessment - user fee	\$ 518,088	\$ 512,000	\$ 6,088
Charges for services - ambulance fees	424,291	375,000	49,291
Greider Parish Police Jury - appropriation	2,680	2,100	580
Interest	11,458	4,308	6,790
Miscellaneous	126	-	126
Total revenues	<u>966,643</u>	<u>893,408</u>	<u>73,235</u>
Expenditures:			
Current - public safety:			
Personal services and related benefits	695,538	683,858	(12,482)
Operating services	156,808	234,844	78,036
Debt service:			
Principal	20,771	30,800	329
Interest	4,711	5,800	358
Capital outlay	18,449	2,700	(15,749)
Total expenditures	<u>904,327</u>	<u>957,962</u>	<u>53,635</u>
Excess (deficiency) of revenues over expenditures	62,316	(64,554)	122,870
Fund balance at beginning of year	68,587	61,080	6,507
Fund balance at end of year	<u>\$ 130,932</u>	<u>\$ -</u>	<u>\$ 130,932</u>

The accompanying notes are an integral part of this statement.

Bossier Parish Emergency Medical Service District
Notes to Financial Statements
December 31, 1997

10. Summary of Significant Accounting Policies

The Bossier Parish Emergency Medical Service District (the "District") was created by the Bossier Parish Police Jury by Ordinance No. 3295 on August 10, 1993, as provided under the Louisiana Revised Statute 33:1903.1. The District is comprised of all the territory located within the Parish of Bossier excluding the municipality of Bossier City and that portion of the Parish located within the municipality of Shreveport. The District is governed by a Board of Commissioners, who are appointed by the Bossier Parish Police Jury. The Board of Commissioners received no compensation during 1997. The District constitutes a political subdivision of the State of Louisiana and is a component unit of the Bossier Parish Police Jury. The purpose of the District is to provide ambulance services for the transportation of persons which necessitate ambulance care and for providing related services.

A. Basis of Presentation

The accompanying financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government entities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Bossier Parish Police Jury is the financial reporting entity for Bossier Parish. The financial reporting entity consists of (a) the primary government (police jury), (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 Bossier 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. The criteria include:

1. Appointing a voting majority of an organization's governing body, and
4. The ability of the police jury to impose its will on that organization and/or
6. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

(Continued)

Bossier Parish Emergency Medical Service District
Notes to Financial Statements
December 31, 1997
(Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organizations not included because of the nature or significance of the relationship.

Because the police jury created the District, appoints a voting majority of the District's governing board and has the ability to impose its will on the District, the District was determined to be a component unit of the Bossier 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 that governmental unit, or the other governmental units that comprise the Bossier Parish financial reporting entity.

C. Fund Accounting

The District uses funds and account groups 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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the District are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fund assets, and the servicing of general long-term debt. Governmental funds of the District include:

General Fund-- the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

(Continued)

Genesee Parish/Emergency Medical Service District
Notes to Financial Statements
December 31, 1987
(Continued)

Revenues

The assessment – user fees are recorded in the year the assessment is due and payable. The assessment is made on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls – assessments are filed with the recorder of mortgages. The assessment – user fees become delinquent if not paid by December 31st of each year.

The ambulance fees are recorded when susceptible to accrual, i.e., both services rendered and available.

Interest income on demand and time deposits are recorded when the interest has been earned and the amount is determinable.

All other revenues are recorded when the District is entitled to the funds.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

E. Budgets

The District follows these procedures in establishing the budgetary data reflected in these financial statements:

A budget for the ensuing year is prepared prior to December 31 of each year and is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The proposed budget is prepared on the cash basis of accounting. The budget is established and controlled by the board of commissioners at the object level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners. There was one budget amendment during the year ended December 31, 1987, which is reflected in the budgetary comparisons included in the accompanying financial statements.

(Continued)

Bosnia Parish Emergency Medical Service District
 Notes to Financial Statements
 December 31, 1997
 (Continued)

The budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following schedule reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on page 4 (budget basis) with the amounts shown on page 3 (GAAP basis):

		<u>General Fund</u>
		<u>1997</u>
Excess (deficiency) of revenues and other sources over expenditures (budget basis)	\$	61,808
Adjustments:		
Revenue accruals-net		12,898
Expenditures accruals-net		<u>14,818</u>
Excess (deficiency) of revenues over expenditures (GAAP basis)	\$	<u>60,888</u>

F. Encumbrances

Encumbrance accounting is employed as an extension of the formal budgetary process. Under this method, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to secure that portion of the applicable appropriation. Any encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. There were no encumbrances outstanding at December 31, 1997.

G. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

H. Long-Term Obligations

Long-term obligations expected to be financed from governmental funds are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

(Continued)

Wasson Parish Emergency Medical Service District
Notes to Financial Statements
December 31, 1987

I. Total Columns on Combined Statements

Total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

J. Cash and Cash Equivalents and Investments

Cash includes amounts in petty cash, demand deposits, interest bearing demand deposits, and time deposits. 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 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. 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.

K. Compensated Absences

Employees of the District earn four to five, 24 hour shifts of vacation leave each year, depending on their lengths of service, and five, 24 hour shifts of sick leave. Upon separation of employment, an employee will be paid for accrued unused vacation leaves. Accumulated sick leave is forfeited upon separation of employment.

At December 31, 1987, the amount of accumulated employee leave benefits is not material; therefore, the liability for compensated absences has not been included in the accompanying financial statements. The cost of leave privileges, computed in accordance with the above codification, is recognized as a current year expenditure when leave is actually taken.

L. Assessment - User Fee

A primary revenue source is the user fee assessed by the District. The District is authorized to levy a user fee not to exceed \$20.00 per year to assess persons owning each residential or commercial structure located wholly or partly within the boundaries of said District.

(Continued)

Bossier Parish Emergency Medical Service District
Notes to Financial Statements
December 31, 1987
(Continued)

M. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

(7) Cash and Cash Equivalents

At December 31, 1987, the District has cash and cash equivalents (bank balances) totaling \$149,841, in interest bearing demand deposits.

These deposits are stated at cost, which approximates market. Under state law, these deposits for the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the financial institution. These securities are held in the name of the pledging fiscal agent bank in a custodial bank that is mutually acceptable to both parties. At December 31, 1987, the District had \$170,807 in deposits (offset to bank balances). These deposits are secured from risk by \$172,126 of federal deposit insurance and \$4,677 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 30:1709 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

(8) Changes in General Fixed Assets

The changes in general fixed assets for 1987 are as follows:

	Balance January 1, 1987		Additions		Deductions		Balance December 31, 1987	
Vehicles	\$	231,648	\$	-	\$	-	\$	231,648
Building								
EMT/Param Equipment	108,788	2,526	1	288	173,086			
Medical	32,158	94,688	1	227	126,517			
Communication Equipment	12,158	239	1	2,758	8,730			
	<u>\$</u>	<u>385,748</u>	<u>\$</u>	<u>10,442</u>	<u>2,1</u>	<u>(4,288)</u>	<u>\$</u>	<u>398,902</u>

(Continued)

Roxie Park Emergency Medical Service District
Notes to Financial Statements
December 31, 1987
(Continued)

(4) Changes in General Long-Term Debt

The following is a summary of capital lease transactions of the Roxie Park Emergency Medical Service District for the year ended December 31, 1987:

	Balance December 31, 1986	1987 Payments	Balance December 31, 1987
Capital Leases - Obligations	\$ 58,652	\$ 22,239	\$ 80,891

Capital Lease Obligations at December 31, 1987 are comprised of the following two agreements:

Agreement dated August 1, 1984 for the lease-purchase of two ambulances totaling 392,640; due in 60 monthly payments of \$1,911; at effective interest rate of approximately 6.75% \$ 32,244

Agreement dated October 17, 1984 for the lease-purchase of an ambulance totaling 146,822; due in 60 monthly payments of \$302; at effective interest rate of approximately 7.25% 18,109

Total capital lease obligations at December 31, 1987 \$ 50,353

Future minimum lease payments under capital lease obligations outstanding at December 31, 1987, are as follows:

Year Ending December 31,	Principal	Interest	Total
1988	31,895	2,487	34,382
1989	18,887	427	19,314
	<u>\$ 50,782</u>	<u>\$ 2,914</u>	<u>\$ 53,696</u>

(5) Operating Lease

The District leases space for housing an ambulance and full-time employees at the Central Fire Station - District Fire District #9 under an operating lease. Lease payments on this space for the year ended December 31, 1987 was 13,080.

There are no commitments under this operating lease in excess of one year.

(Continued)

Bossier Parish Emergency Medical Service District
Notes to Financial Statements
December 31, 1997
(Continued)

(5) Pension Plan

Substantially all employees of the Bossier Parish Emergency Medical Service District are members of the Parochial Employees Retirement System of Louisiana (System), a cost-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 assets and benefit provisions. All employees of the District are members of Plan A.

All permanent employees working at least 35 hours per week who are paid wholly or in part from District funds are eligible to participate in the System. Under Plan A, employees who retire at or after age 55 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 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, 1980, the benefit is equal to one percent of final average salary plus 1.24 for each year of supplemental plan only service earned before January 1, 1980. Final average salary is the employee's average salary over the 30 consecutive or joined 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. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70809-4619, or by calling 504-382-1261.

Under Plan A, members are required by state statute to contribute 8.5 percent of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan B and Plan A 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 11:703, the employee contributions are determined by an 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 year ending December 31, 1990, 1996 and 1997 were \$41,080, \$24,251 and 124,400, respectively, equal to the required contributions for each year.

COOK & BISHOPART

Chartered Public Accountants

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MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
INSTITUTE OF INTERNAL
AUDITING (CPA/CIA)

Report on Compliance and an Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

To the Members of the
Board of Commissioners
Bozler Parish Emergency
Medical Service District

We have audited the financial statements of Bozler Parish (Emergency Medical Service District) as of and for the year ended September 30, 1997, and have issued our report thereon dated May 14, 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 Bozler Parish Emergency Medical Service District's 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 those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*, as described below.

Compliance Finding No. RC-1

The District did not adopt the 1997 budget in accordance with state law. The original budget was not adopted at least fifteen days prior to the beginning of the fiscal year.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Bozler Parish Emergency Medical Service District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management, the Board of Commissioners and the various funding sources of the organization. This restriction is not intended to limit the distribution of this report.



Cook & Washam
Certified Public Accountants
May 14, 1998

Bozler Parish Emergency Medical Service District
Summary Schedule of Audit Findings
December 31, 1987

Summary Schedule of Prior Audit Findings

There were no audit findings or management letter comments for the prior year audit for the year ended December 31, 1986.

Corrective Action Plan for Current Year Audit Findings

Reference No.:	Compliance Finding No. 87-1
Description of Finding:	The District did not adopt the 1987 budget in accordance with state law. The original budget was not adopted at least fifteen days prior to the beginning of the fiscal year.
Corrective Action Planned:	Bozler Parish Emergency Medical Service began to endure budget difficulties during 1986. Due to these budget difficulties, the Board of Commissioners discussed closing one of the four emergency medical locations to reduce expenditures. The Board of Commissioners did indeed decide to close one of the four locations, which caused a budget revision. However, the Bozler Parish Police Jury assumed and reimbursed Bozler Parish Emergency Medical Service for past debts, which secured required funding to allow Bozler Parish Emergency Medical to continue operating four locations until the beginning of 1988, which also, caused another budget revision. Due to all the budget revisions, the final 1987 revised budget was not advertised until September 21, 1987. Bozler Parish Emergency Medical Service does understand that we should have advertised the 1987 budget fifteen days prior to the beginning of the fiscal year and has done that with the 1988 budget. The Board of Commissioners has made corrective plans to advertise the upcoming budget according to the state law concerning the local budget act.

Name of Contact Person: Dixie Scott, Director

Anticipated Completion Date: N/A