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**LASALLE PARISHWIDE AMBULANCE
SERVICE DISTRICT NO. 1**

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

**FOR THE YEARS ENDED
DECEMBER 31, 1997, 1996 AND 1995**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAN 2 5 1998

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LASALLE PARISHWIDE AMBULANCE SERVICE (DISTRICT NO. 1)
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
YEARS ENDED DECEMBER 31, 1987, 1986 AND 1985

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying general purpose financial statements of LaSalle Parishwide Ambulance Service District No. 1 as of December 31, 1997, 1996 and 1995, listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

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

In accordance with Government Auditing Standards, we have also issued a report dated January 28, 1998 on our consideration of the District's internal control structure and a report dated January 30, 1998 on its compliance with laws and regulations.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of LaSalle Parishwide Ambulance Service District No. 1 as of December 31, 1997, 1996 and 1995 and the results of its operations for the years then ended, in conformity with generally accepted accounting principles applicable to governmental entities.

Easley, Lester & Wells
Certified Public Accountants

January 28, 1998

LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1
BALANCE SHEETS
DECEMBER 31, 1997, 1996 AND 1995

<u>ASSETS</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
Cash	\$ <u>24,330</u>	\$ <u>10,400</u>	\$ <u>15,125</u>
Total Assets	\$ <u>24,330</u>	\$ <u>10,400</u>	\$ <u>15,125</u>
 <u>FUND EQUITY</u>			
Fund balance	\$ <u>24,330</u>	\$ <u>10,400</u>	\$ <u>15,125</u>
Total Fund Equity	\$ <u>24,330</u>	\$ <u>10,400</u>	\$ <u>15,125</u>

See accompanying notes to financial statements.

LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1
STATEMENTS OF OPERATIONS AND
CHANGES IN FUND BALANCE
YEARS ENDED DECEMBER 31, 1997, 1996 AND 1995

	1997	1996	1995
Revenue:			
Ad valorem taxes	\$ 199,201	\$ 173,208	\$ 173,312
Interest income	<u>1,280</u>	<u>1,813</u>	<u>1,388</u>
Total revenue	<u>200,481</u>	<u>175,021</u>	<u>174,700</u>
Expenditures:			
Insurance	9,947	8,732	100
Auditing	500	500	0-
Advertising	0-	0-	30
Repairs and maintenance	500	0-	0-
Disbursements to parish hospitals			
LaSalle General Hospital	105,000	102,000	105,000
Hennepin Medical Center	<u>70,400</u>	<u>68,000</u>	<u>70,000</u>
Total expenditures	<u>186,647</u>	<u>179,232</u>	<u>175,130</u>
Excess revenues over expenditures	13,834	(4,211)	1,290
Fund balance, beginning of year	<u>10,476</u>	<u>13,325</u>	<u>13,835</u>
Fund balance, end of year	<u>\$ 24,310</u>	<u>\$ 9,114</u>	<u>\$ 15,125</u>

See accompanying notes to financial statements.

**LASALLE PARISHWIDE AMBULANCE SERVICE DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 1997, 1996 AND 1995**

NOTE 1. ORGANIZATION AND OPERATION

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

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

As the governing authority of the Parish, for reporting purposes, the LaSalle Parish Police Jury is the financial reporting entity for the District. Accordingly, the District was determined to be a component unit of the LaSalle Parish Police Jury based on Statement No. 34 of the National Committee on Governmental Accounting. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general governmental services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPALS

Method of Accounting

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

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

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

We have audited the financial statements of LaSalle Parishwide Ambulance Service District No. 1 (the District) for the years ended December 31, 1997, 1996 and 1995, and have issued our report thereon dated January 31, 1998.

We conducted our 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 we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audits of the financial statements of the District for the periods ended December 31, 1997, 1996 and 1995, 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.

The management of the District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in

accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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


Certified Public Accountants

January 30, 1988

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

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

We have audited the financial statements of LaSalle Parishwide Ambulance Service District No. 1 (the District) for the years ended December 31, 1997, 1996 and 1995, and have issued our report thereon dated January 30, 1998.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

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

Board of Commissioners
Lafayette Parishwide Ambulance
Service District No. 1
Page Two

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



Certified Public Accountants

January 30, 1998