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CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
COMPONENT UNIT FINANCIAL STATEMENTS  
DECEMBER 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 8-11-04

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# *Ann T. Hebert*

Certified Public Accountant  
901 Ridgefield Road  
Thibodaux, Louisiana

(985) 446-0994

## INDEPENDENT AUDITOR'S REPORT

To the Board,  
Central Lafourche Ambulance Service District  
Raceland, Louisiana

I have audited the accompanying component unit financial statements of the governmental activities of Central Lafourche Ambulance Service District, (the District), a component unit of the Lafourche Parish Council, as of December 31, 2003, and for the twenty-four month period then ended, and for the twelve month periods ended December 31, 2002 and 2003, as listed in the foregoing table of contents. These component unit financial statements are the responsibility of the District's board. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America 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 I plan and perform the audit to obtain reasonable assurance about whether the component unit 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 component unit financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of Central Lafourche Ambulance Service District as of December 31, 2003, and the changes in financial position for the twenty-four month period then ended and for the twelve month periods ended December 31, 2002 and 2003, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated April 13, 2004 on my consideration of Central Lafourche Ambulance Service District's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

As discussed in Note 1, the District has not presented Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

*Ann T. Hebert*

Thibodaux, Louisiana  
April 13, 2004

# *Ann T. Hebert*

Certified Public Accountant  
901 Ridgefield Road  
Thibodaux, Louisiana

(985) 446-0994

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

To the Board,  
Central Lafourche Ambulance Service District  
Raceland, Louisiana

I have audited the accompanying component unit financial statements of the governmental activities of Central Lafourche Ambulance Service District, (the District), a component unit of the Lafourche Parish Council, as of December 31, 2003, and for the twenty-four month period then ended and for the twelve month periods ended December 31, 2002 and 2003, which collectively comprise the District's basic financial statements and have issued my report thereon dated April 13, 2004. I conducted my audit in accordance with auditing standards generally accepted in the United States of America 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 Central Lafourche Ambulance Service District's component unit financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards.

### Internal Control over Financial Reporting

In planning and performing my audit, I considered the Central Lafourche Ambulance Service District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessary 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 the board in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

The prior period compliance and internal control conditions have been resolved.

This report is intended solely for the information of the Board, the Louisiana Legislative Auditor and the Lafourche Parish Council and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Ann J Hebert*

Thibodaux, Louisiana  
April 13, 2004

***GOVERNMENT-WIDE FINANCIAL STATEMENTS***

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
STATEMENT OF NET ASSETS

December 31, 2003

Statement A

ASSETS

Cash and cash equivalents	\$ 376,514
Due from other governments	410,952
Ad valorem taxes receivable	49,263
Accrued interest receivable	5,063

Total Assets	<u>\$ 841,792</u>
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LIABILITIES

Accounts payable	\$ 17,553
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Total liabilities	<u>\$ 17,553</u>
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NET ASSETS

Unreserved net assets:	
General fund	\$ 824,239

Total net assets	<u>\$ 824,239</u>
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See accompanying notes.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

Statements of Activities  
 Twelve Month Periods Ended December 31, 2003 and December 31, 2002

Statement B

	December 31, 2003		December 31, 2002	
	PROGRAM REVENUES		PROGRAM REVENUES	
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	TOTAL
				EXPENSES
				CHARGES FOR SERVICES
				OPERATING GRANTS AND CONTRIBUTIONS
				TOTAL
Public service - ambulance				
Accounting and auditing fees	\$ 1,200		\$ 1,200	\$ 2,295
Collection	15,001		15,001	5,081
Publications	458		458	57
Ambulance service contract	319,073		319,073	317,850
Office supplies	73		73	70
Uncollected taxes	2,218		2,218	--
Election expense	2,858		2,858	--
Total governmental activities	\$ 340,881		\$ 340,881	\$ 325,353
GENERAL REVENUES:				
Ad valorem taxes			\$ 460,216	\$ 159,067
Interest income			5,718	10,842
Total general revenues			465,934	169,909
Changes in net assets			125,053	(155,444)
Net assets:				
Beginning of the year			699,186	854,630
End of the year			\$ 824,239	\$ 699,186

See accompanying notes.

*FUND FINANCIAL STATEMENTS*

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUND TYPE - GENERAL FUND

December 31, 2003

Statement C

ASSETS

Cash and cash equivalents	\$ 376,514
Due from other governments	410,952
Ad valorem taxes receivable	49,263
Accrued interest receivable	<u>5,063</u>

Total Assets	<u>\$ 841,792</u>
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LIABILITIES

Accounts payable	<u>\$ 17,553</u>
------------------	------------------

Total liabilities	<u>\$ 17,553</u>
-------------------	------------------

NET ASSETS

Unreserved net assets: General fund	<u>\$ 824,239</u>
--	-------------------

Total net assets	<u>\$ 824,239</u>
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See accompanying notes.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
RECONCILIATION OF THE GOVERNMENT FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS

December 31, 2003

Statement D

Total fund balances - governmental funds (Statement C)	<u>\$ 824,239</u>
Net Assets (Statement A)	<u>\$ 824,239</u>

See accompanying notes.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
 STATEMENTS OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - GOVERNMENTAL FUND  
 GENERAL FUND

Twelve Month Periods Ended December 31, 2003 and December 31, 2002

Statement E

	<u>December 31, 2003</u>	<u>December 31, 2002</u>
	<u>Actual</u>	<u>Actual</u>
<b>Revenues:</b>		
Ad valorem taxes	\$ 460,216	\$ 159,067
Interest income - investments	5,718	10,842
	<hr/>	<hr/>
Total revenue	465,934	169,909
<b>Expenditures:</b>		
Accounting and auditing fees	1,200	2,295
Collection	15,001	5,081
Publications	458	57
Ambulance service contract	319,073	317,850
Office supplies	73	70
Legal	--	--
Uncollected taxes	2,218	--
Election expense	2,858	--
	<hr/>	<hr/>
Total expenditures	340,881	325,353
Excess (deficiency) of revenues over expenditures	125,053	(155,444)
Fund balance, beginning	<hr/> 699,186	<hr/> 854,630
Fund balance, ending	<u>\$ 824,239</u>	<u>\$ 699,186</u>

See accompanying notes.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
 RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUND  
 TO THE STATEMENTS OF ACTIVITIES

For the years ended December 31, 2003 and December 31, 2002

	Statement F	
	<u>2003</u>	<u>2002</u>
Net change in fund balances - total governmental funds (Statement E)	<u>\$125,053</u>	<u>(\$155,444)</u>
Change in net assets of governmental activities (Statement B)	<u>\$125,053</u>	<u>(\$155,444)</u>

See accompanying notes.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
NOTES TO FINANCIAL STATEMENT

December 31, 2003

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Central Lafourche Ambulance Service District was created by ordinance enacted by the Lafourche Parish Council on July 23, 1983 and is an integral part of the Lafourche Parish Council.

In June, 1999, the GASB unanimously approved Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. One of the more significant changes in Statement No. 34 include for the first time a Management's Discussion and Analysis (MD&A) section providing an analysis of the District's overall financial position and results of operations and financial statements prepared using full accrual accounting for all of the District's activities. The District has not presented Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements. However, other changes are reflected in the accompanying basic financial statements (including notes to financial statements). The District implemented the general provisions of Statement No. 34 for the year ended December 31, 2002 and 2003.

The accounting and reporting policies of the Central Lafourche Ambulance Service District of Lafourche Parish conform to generally accepted accounting principles as applicable to governmental units.

**a. REPORTING ENTITY:**

The District is a component unit of the Lafourche Parish Council.

The District has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

**b. GOVERNMENT-WIDE ACCOUNTING**

In accordance with Government Accounting Standards Board Statement No. 34, the District has presented a Statement of Net Assets and Statement of Activities for the district as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-Wide Accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity. The Statement of Net Assets and Statement of Activities are reported on the accrual basis of accounting.

Government-wide statements distinguish between governmental-type and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

Policies specific to the government-wide statements are as follows:

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
NOTES TO FINANCIAL STATEMENT

December 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

b. GOVERNMENT-WIDE ACCOUNTING - continued

Eliminating Internal Activity

Interfund receivables and payables are eliminated in the Statement of Net Assets except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances.

Application of FASB Statements and Interpretations.

Reporting on governmental-type activities are based on FASB Statements and Interpretations issued after November 30, 1989, except where they conflict or contradict GASB pronouncements.

Capitalizing Assets

Assets used in operations with an initial useful life that extends beyond one year are capitalized. Equipment, furniture and fixtures, leasehold improvements, and buildings are depreciated over their estimated useful lives. Depreciation is not calculated on land, land improvements or construction in progress. Accumulated depreciation is recorded at net of depreciable assets in the Statement of Net Assets.

Program Revenues

The Statement of Activities present two categories of program revenues - (1) charges for services and (2) operating grants and contributions.

Charges for services - are revenues from exchanges or exchange like transactions with external parties that purchase, use or directly benefit from the program's goods, services, or privileges. These revenues include fees charged for specific services, licenses and permits, and operating special assessment, and include payments from exchange transactions with other governments.

Operating grants and contributions - are resources that are restricted for operating purposes of a program. They include grants and contributions with restriction that permit the resources to be used for a program operating of capital needs at the recipient government's discretion. If multipurpose contributions and grants that provide financing for more than one program are specifically identified, they are included as program revenues.

c. FUND ACCOUNTING

The district uses funds 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 related to certain government functions or activities.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
NOTES TO FINANCIAL STATEMENT

December 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

c. FUND ACCOUNTING - continued

A fund is a separate accounting entity using the modified accrual method to report revenues and expenditures with a self-balancing set of accounts.

Governmental Funds

Funds of the District are classified as governmental funds. Governmental funds account for district's general activities, including the collection and disbursement of specific or legally restricted monies, and the construction of two additional fire stations. Governmental Funds of the district include:

General Fund

used to account for all financial resources except those that are required to be accounted for in another fund.

d. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Statement of Net Assets and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. *Ad valorem taxes and the insurance rebate are considered "measurable" at the time of availability since the timing of their collection coincides with the timing of the expenditures to be paid.* Interest income on investments is recorded as revenue when the investments have matured and the income is available. Miscellaneous revenues are recorded as

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
NOTES TO FINANCIAL STATEMENT

December 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

d. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - continued

revenues when received in cash by the District because they are generally not measurable until actually received.

Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurable focus. The governmental funds are accounted for using a current financial resources measurement focus and a modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when they are measurable and available. Measurable means the amount of the transaction can be determined and available means collectible when the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on long-term debt which is recognized when due. Compensated absences and claims and judgments are reported in the governmental fund only if the claims are due and payable.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures.

e. BASIS OF ACCOUNTING

Revenues and deferred revenues

Ad valorem taxes are recorded on the modified accrual basis and, therefore, recorded when they are both measurable and available. The calendar for the 2003 ad valorem tax roll was as follows:

	Service charges and <u>Ad valorem taxes</u>
Levy date	December 31, 2003
Due date	December 31, 2003
Lien date	January 1, 2004

State revenue sharing revenues and the 2% fire insurance tax protection rebate 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 fund liability is incurred.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
NOTES TO FINANCIAL STATEMENT

December 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

e. BASIS OF ACCOUNTING - continued

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the District.

Other financing Sources (Uses)

Proceeds from the sale of fixed assets and debt acquired for the construction and purchase of fixed assets (capital project fund) are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition.

f. USE OF ESTIMATES

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

g. BUDGET PRACTICES

The District's procedures in establishing the budgetary data for the financial statements required by the Louisiana Revised Statutes 39:1303 are as follows:

- A proposed budget is submitted by the Chief Executive Officer to the Board no later than fifteen days prior to the beginning of each year.
- After completion of all action necessary to finalize and implement the budget, the budget is adopted by the Board and recorded in the minutes of the District. The board, as allowed by state law, does not obtain public participation in the budget process.
- Budget amendments require the approval of the Board.
- All budgetary appropriations lapse at the end of each year.
- A budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the Board.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
NOTES TO FINANCIAL STATEMENT

December 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

h. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits that mature within 90 days after year end and other 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 organized under Louisiana law 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.

i. ACCOUNTS RECEIVABLE

The financial statements for the District contain no allowance for uncollectible accounts. Uncollectible amounts due for ad valorem taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the funds.

j. VACATION AND SICK LEAVE

The District has no full-time employees. There is no accumulated unpaid vacation at December 31, 2003.

The District does not have a sick leave policy.

k. FUND EQUITY

Government-wide Statement:

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributions or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. As of December 31, 2003 and for the year then ended, the District did not have or receive restricted net assets.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
NOTES TO FINANCIAL STATEMENT

December 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

k. FUND EQUITY - Continued

Fund Financial Statements:

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

NOTE 2 - DEPOSITS

Cash and deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the District or its agent in the District's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the District's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution or its trust department of agent but not in the District's name and deposits which are uninsured or uncollateralized.

The year end balances of deposits are as follows:

	<u>Bank Balances</u>	<u>Book Balance</u>
Category 1	\$ 135,601	\$ 126,514
Category 2	<u>250,000</u>	<u>250,000</u>
	<u>\$ 385,601</u>	<u>\$ 376,514</u>

NOTE 3 - PROPERTY TAXES

Property taxes are levied each December 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission as percentages of actual value as specified by Louisiana law. A reevaluation of all property is required to be completed no less than every four years. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT  
NOTES TO FINANCIAL STATEMENT

December 31, 2003

NOTE 3 - PROPERTY TAXES - Continued

amount of the taxes. The tax rate for collections during the year ended December 31, 2003 was 7.65 and December 31, 2002 was 2.6 mills on property within Central Lafourche Ambulance Service District for the purpose of ambulance service within the District.

The following is a summary of levied ad valorem taxes:

	<u>2003</u>	<u>2002</u>
Levied Millage	7.65	2.6
Assessed valuation	60,157,570	60,513,290

NOTE 4 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2003 consisted of the following:

Ad valorem taxes due from the Lafourche Parish Tax Collector	<u>\$ 49,263</u>
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NOTE 5 - PER DIEM

The District did not pay per diem to its board members during the years 2003 and 2002.

NOTE 6 - AMBULANCE SERVICE DISTRICT AGREEMENT

On December 1, 2003, the District entered into an emergency medical service agreement with Acadian Ambulance Service, Inc., a Louisiana Corporation, to provide the citizens of Central Lafourche with emergency medical service. The terms of this agreement is for the twelve month period from January 1, 2004 through December 31, 2004. The estimated maximum future payments under this contract are as follows:

<u>YEAR ENDED</u>	<u>AMOUNT</u>
2004	<u>\$ 331,216</u>

OTHER SUPPLEMENTAL INFORMATION AND REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

The following page contains a budget comparison schedule.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

BUDGETARY COMPARISON SCHEDULES  
GENERAL FUND

Twelve Month Periods ended December 31, 2003 and December 31, 2002

	December 31, 2003		December 31, 2002				
	Original and Final Budget	Actual	Variance- with Final Budget Positive (Negative)	Original Budget	Final Budget	Actual	Variance- with Final Budget Positive (Negative)
<b>Revenues:</b>							
Taxes - ad valorem	\$ 244,582	\$ 460,216	\$ 215,634	\$ 378,364	\$ 143,000	\$ 159,067	\$ 16,067
Interest income	13,650	5,718	(7,932)	22,595	12,860	10,842	(2,018)
<b>Total revenue</b>	<b>258,232</b>	<b>465,934</b>	<b>207,702</b>	<b>400,959</b>	<b>155,860</b>	<b>169,909</b>	<b>14,049</b>
<b>Expenditures:</b>							
Accounting and auditing fees	1,200	1,200	--	2,400	2,400	2,295	105
Collection	4,300	15,001	(10,701)	--	4,300	5,081	(781)
Publication	150	458	(308)	150	150	57	93
Ambulance service contract	326,000	319,073	6,927	350,000	317,850	317,850	--
Office supplies	200	73	127	200	200	70	130
Legal	1,900	--	1,900	1,900	1,900	--	1,900
Uncollected taxes	--	2,218	(2,218)	--	6,000	--	6,000
Election expense	20,000	2,858	17,142	--	--	--	--
<b>Total expenditures</b>	<b>353,750</b>	<b>340,881</b>	<b>12,869</b>	<b>354,650</b>	<b>332,800</b>	<b>325,353</b>	<b>7,447</b>
<b>Excess (deficit) revenues over expenditures</b>	<b>(95,518)</b>	<b>125,053</b>	<b>220,571</b>	<b>46,309</b>	<b>(176,940)</b>	<b>(155,444)</b>	<b>21,496</b>
<b>Fund balance, beginning</b>	<b>699,186</b>	<b>699,186</b>	<b>--</b>	<b>699,186</b>	<b>699,186</b>	<b>854,630</b>	<b>--</b>
<b>Fund balance, ending</b>	<b>\$ 603,668</b>	<b>\$ 824,239</b>	<b>\$ 220,571</b>	<b>\$ 745,495</b>	<b>\$ 522,246</b>	<b>\$ 699,186</b>	<b>\$ 21,496</b>

See accompanying notes.

# **Central Lafourche Ambulance Service District**

Letter of Findings and  
Management's Corrective Action Plan  
For the Current and Prior Twenty-four Months Ended December 31, 2003 and 2002

April 13, 2004

Legislative Auditor  
State of Louisiana  
1600 N. Riverside Mall  
Baton Rouge, LA 70804-9397

The Central Lafourche Ambulance Service District respectfully submits the following corrective action plan for the twenty-four months ended December 31, 2003.

Name and address of independent public accounting firm:

Ann T. Hebert  
Certified Public Accountant  
901 Ridgefield Road  
Thibodaux, LA 70301

Audit period: January 1, 2002 through December 31, 2003.

There are no current year findings.

The findings from the Independent Accountant for the twenty-four months ended December 31, 2001 are discussed below:

## Findings

2001-1

Louisiana Revised Statutes 39:1303 requires the Board to amend the budget when revenues or expenditures are more than five percent under (in regards to revenues) or five percent over (in regards to expenditures) in comparison to the budget.

The General Fund revenues were under budget by \$224,401 or 44.9% and expenditures exceeded the budgeted amount by \$24,602 or 6.96%.

Resolved.

2001-2

The Board did not have approved minutes for each meeting.

Resolved.