

OFFICIAL  
FILE COPY  
DO NOT SEND OUT  
Xerox necessary  
copies from this  
copy and PLEASE  
LOCK IN FILE

RECEIVED  
LEGISLATIVE AUDITOR  
00 AUG 16 AM 9:41

LASALLE PARISHWIDE AMBULANCE  
SERVICE DISTRICT NO. 1

FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORT

FOR THE YEARS ENDED  
DECEMBER 31, 1999, 1998, AND 1997

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 08-23-00

LaSalle Parishwide Ambulance Service District No. 1  
Financial Statements  
AND  
Independent Auditors' Report  
Years Ended December 31, 1999, 1998, and 1997

TABLE OF CONTENTS

	<u>Page No.</u>
Independent Auditors' Report on the Financial Statements.....	1
General Purpose Financial Statements	
Balance Sheets.....	3
Statements of Operations and Changes in Fund Balance.....	4
Notes to the Financial Statements.....	5
Independent Auditors' Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with GOVERNMENT AUDITING STANDARDS.....	6

# **Grant L. Wilbanks**

*Certified Public Accountant*

102 East Oak Street • P. O. Box 96  
Jena, Louisiana 71342

*Member:*  
AICPA  
LSCPA



*Telephone*  
318-992-2895 (O)  
318-992-2896 (F)  
*wilbanks@centurytel.net*

## INDEPENDENT AUDITOR'S 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 District No. 1 as of and for the years ended December 31, 1999, 1998, and 1997, listed in the foregoing table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these 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. 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 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue in order for financial statements to be prepared in conformity with generally accepted accounting principles. Such required disclosures include:

- any significant amount of resources committed to make computer systems and other electronic equipment year 2000-compliant;

- a general description of the year 2000 issue, including a description of the stages of work in process or completed as of the end of the reporting period to make computer systems and other electronic equipment critical to conducting operations year 2000-compliant; and
- the additional states of work necessary for making the computer systems and other electronic equipment year 2000-compliant.

The District has omitted such disclosures. We do not provide assurance that the District is or will be 2000 ready, that the district's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the District does business will be year 2000 ready.

In our opinion, except for the omission of the information discussed in the preceding paragraph, 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, 1999, 1998, and 1997, and the results of its operations for the years then ended in conformity with generally accepted accounting principles applicable to government entities.

In accordance with Government Auditing Standards, we have also issued a report dated February 11, 2000 on our consideration of the District's internal control structure and on its compliance with laws and regulations.



Grant E. Wilbanks, CPA

Jena, LA  
2/11/00

LaSalle Parishwide Ambulance Service District No. 1  
 Balance Sheets  
 December 31, 1999, 1998 and 1997

Assets:	<u>1999</u>	<u>1998</u>	<u>1997</u>
Cash	\$ 18,563	18,148	24,330
<b>Total Assets</b>	<b>\$ 18,563</b>	<b>18,148</b>	<b>24,330</b>
 Fund Equity:			
Fund Balance	\$ 18,563	18,148	24,330
<b>Total Fund Equity</b>	<b>\$ 18,563</b>	<b>18,148</b>	<b>24,330</b>

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, 1999, 1998 and 1997

Revenue:	<u>1999</u>	<u>1998</u>	<u>1997</u>
Ad Valorem Taxes	183,254	199,982	199,201
Interest Income	1,192	1,272	1,280
<b>Total Revenue</b>	<b><u>184,446</u></b>	<b><u>201,254</u></b>	<b><u>200,481</u></b>
Expenditures:			
Insurance	7,931	9,186	9,617
Auditing	750	750	500
Advertising	1,909	0	0
Services	53	0	500
Disbursement to local hospitals			
LaSalle General Hospital	69,533	118,300	105,600
Hardtner Medical Center	69,355	79,200	70,400
Ambulance	34,500	0	0
<b>Total Expenditures</b>	<b><u>184,031</u></b>	<b><u>207,136</u></b>	<b><u>186,617</u></b>
Excess Revenues over Expenditures	415	(6,182)	13,834
Fund Balance, Beg of Year	18,418	24,330	10,496
Fund Balance, End of Year	18,563	18,148	24,330

See Accompanying notes to Financial Statements

LaSalle Parishwide Ambulance Service District No. 1  
Notes to the Financial Statements  
Years Ended December 31, 1999, 1998, and 1997

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 Hardtner 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. 14 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 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.



# *Grant L. Wilbanks*

*Certified Public Accountant*

102 East Oak Street • P. O. Box 96  
Jena, Louisiana 71342

*Member:*  
*AICPA*  
*LSCPA*



*Telephone*  
318-992-2895 (O)  
318-992-2896 (F)  
*wilbanks@centurytel.net*

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  
LaSalle Parishwide Ambulance  
Service District No. 1  
Jena, Louisiana

We have audited the general purpose financial statements of the LaSalle Parishwide Ambulance Service District No. 1 (the District), as of and for the years ended December 31, 1999, 1998, and 1997 and have issued our report thereon dated February 11, 2000. We conducted our audits 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 District'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 in 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 test disclosed no instances on noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District'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. 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 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. 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 the Board of Commissioners, management and the office of the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Grant L. Wilbanks, CPA  
2/11/00