LaSalle Parish-wide Ambulance Service District No. 1

Financial Statements
December 31, 2018

LASALLE PARISH-WIDE AMBULANCE SERVICE DISTRICT NO. 1
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December 31, 2018

John R. Vercher C.P.A.
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.
jonathanvercher@centurytel.net

David R. Vercher M.B.A., C.P.A., C.F.E.
davidvercher@centurytel.net

THE VERCHER GROUP

A Professional Corporation of
Certified Public Accountants
P.O. Box 1608
1737 N 2nd St. – Suite A
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
LaSalle Parish-wide Ambulance
Service District No. 1
Jena, LA 71342

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the LaSalle Parish-wide Ambulance Service District No. 1, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the LaSalle Parish-wide Ambulance Service District

No. 1, as of December 31, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the LaSalle Parish-wide Ambulance District's basic financial statements. The Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Compensation of Benefits and Other Payments to Agency Head or Chief Executive Officer is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 3, 2019, on our consideration of the LaSalle Parish-wide 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the LaSalle Parish-wide Ambulance Service District No. 1's internal control over financial reporting and compliance.

The Vercher Group

May 3, 2019
Jena, Louisiana

Management's Discussion & Analysis (MD&A)

LaSalle Parish-wide Ambulance Service District No. 1

PO Box 2780
Jena, LA 71342
Telephone: 318-992-9150

MANAGEMENT'S DISCUSSION & ANALYSIS

As management of the LaSalle Parish-wide Ambulance Service District No. 1, we offer readers of the LaSalle Parish-wide Ambulance Service District No. 1's financial statements, this narrative overview and analysis of the financial activities of the LaSalle Parish-wide Ambulance Service District No. 1 for the fiscal year ended December 31, 2018. We encourage readers to consider the information presented here in conjunction with the LaSalle Parish-wide Ambulance Service District No. 1's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- The assets of the LaSalle Parish-wide Ambulance Service District No. 1 exceeded its liabilities at the close of the most recent fiscal year by $673,244 (*net position*). Of this amount, $372,403 (*unrestricted net position*) may be used to meet the District's ongoing obligations to citizens and creditors.

- The LaSalle Parish-wide Ambulance Service District No. 1 had total revenue of $353,846.

- The LaSalle Parish-wide Ambulance Service District No. 1 had total expenditures of $344,224.

REQUIRED FINANCIAL STATEMENTS

The Financial Statements of the Service District report information about the Service District using Governmental Accounting Standards Board (GASB) accounting principles. These statements offer short-term and long-term financial information about its activities. The Balance Sheet includes all of the Service District's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to Service District creditors (liabilities.) It also provides the basis for computing rate of return, evaluating the capital structure and assessing the liquidity and financial flexibility of the Service District. All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenditures, and Changes in Net Position. This statement measures improvements in the Service District's operations over the past two years and can be used to determine whether the Service District has been able to recover all of its costs through its revenue sources.

FINANACIAL ANALYSIS OF THE SERVICE DISRTICT

The Balance Sheets and the Statements of Revenues, Expenditures, and Changes in Net Position report information about the Service District's activities. These two statements report the net position of the Service District and changes in them. Increases or decreases in the Service District's net position are one indicator of whether its financial health is improving or deteriorating. However, other non-financial factors such as changes in the health care industry should also be considered.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

OTHER SUPPLEMENTAL INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budget presentation. The general fund's budgetary comparison schedule is included as "required supplementary information." Required supplementary information is information that the accounting rules strongly suggest be presented within the District's financial report. This schedule demonstrates compliance with the District's adopted and final revised budget.

USING THIS ANNUAL REPORT

The LaSalle Parish-wide Ambulance Service District No. 1's annual report consists of financial statements that show information about the LaSalle Parish-wide Ambulance Service District No. 1's fund, a governmental fund.

Our auditor has provided assurance in his independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the basic financial statements are fairly stated. Varying degrees of assurance are being provided by the auditor regarding the other information included in this report. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts of this report.

Table 1
Statement of Net Position

The following table represents a condensed Statement of Net Position as of December 31, 2018:

	2017	2018	% Change
Assets			
Cash & Cash Equivalents	$ 80,360	$ 39,068	-51.4
Receivables	266,305	316,959	19.0
Prepaid Insurance	16,116	16,376	1.6
Capital Assets, Net of Accumulated Depreciation	284,619	300,841	5.7
Total Assets	647,400	673,244	4.0
Liabilities & Net Position			
Notes Payable	100,000	-0-	-100.0
Total Liabilities	100,000	-0-	-100.0
Net Position			
Net Investment in Capital Assets (Net of Related Debt)	184,619	300,841	63.0
Unrestricted	362,781	372,403	3.0
Total Net Position	$ 547,400	$ 673,244	23.0

Table 2
Statement of Revenues, Expenditures & Changes in Fund Balance

The following table represents a condensed Statement of Revenues, Expenditures, and Changes in Fund Balance for the year ended December 31, 2018:

	2017	2018	% Change
Beginning Fund Balances	$ 353,674	$ 362,781	3.0
Total Revenues	436,769	353,846	-19.0
Total Expenditures	(427,662)	(344,224)	-20.0
Increase (Decrease) in Net Position	9,107	9,622	6.0
Ending Fund Balance	$ 362,781	$ 372,403	3.0

CAPITAL ASSETS

Capital Assets

At December 31, 2018, the LaSalle Parish-wide Ambulance Service District No. 1 had $300,841 invested in capital assets, including furniture and equipment.

Capital Assets at Year-End

	2017	2018
Movable Equipment	$ 631,910	$ 576,407
Accumulated Depreciation	(347,291)	(275,566)
Capital Assets, Net of Accumulated Depreciation	$ 284,619	$ 300,841

CONTACTING THE LASALLE PARISH-WIDE AMBULANCE SERVICE DISTRICT NO. 1'S FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the LaSalle Parish-wide Ambulance Service District No. 1's finances and to show the LaSalle Parish-wide Ambulance Service District No. 1's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact the LaSalle Parish-wide Ambulance Service District No. 1’s Office, PO Box 2780, Jena, Louisiana 71342, telephone number 318-992-9150.

Basic Financial Statements

LaSalle Parish-wide Ambulance District No. 1
Jena, Louisiana
Statement of Net Position
December 31, 2018

ASSETS		**2018**
CURRENT ASSETS		
Cash & Cash Equivalents	$	39,068
Ad Valorem Tax Receivable		316,959
Prepaid Insurance		16,376
TOTAL CURRENT ASSETS		372,403
FIXED ASSETS		
Plant, Property, & Equipment (Net)		300,841
TOTAL FIXED ASSETS		300,841
TOTAL ASSETS		673,244
LIABILITIES & EQUITY		
Notes Payable		-0-
TOTAL LIABILITIES		-0-
EQUITY		
Net Investment in Capital Assets (Net of Related Debt)		300,841
Net Position Unrestricted		372,403
TOTAL NET POSITION	$	673,244

The accompanying notes are an integral part of the financial statements

LaSalle Parish-wide Ambulance Service District No. 1
Jena, Louisiana
Statement of Activities
Year Ended December 31, 2018

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & OTHER CONTRIBUTIONS	NET (EXPENSE) REVENUE
Governmental Activities:				
General Government	$ (228,002)	$ -0-	$ -0-	$ (228,002)

Revenues	
Ad Valorem Taxes	352,650
Insurance Reimbursement	476
Interest Income	720
Total Revenues	353,846
Change in Net Position	125,844
Net Position – Beginning of Year	547,400
Net Position – End of Year	$ 673,244

The accompanying notes are an integral part of the financial statements

LaSalle Parish-wide Ambulance Service District No. 1
Jena, Louisiana
Balance Sheet – Governmental Funds
December 31, 2018

		Government Fund
Assets		
Cash & Cash Equivalents	$	39,068
Ad Valorem Tax Receivable		316,959
Prepaid Insurance		16,376
Total Assets		372,403
Liabilities & Fund Balance		
Total Liabilities		-0-
Fund Balances		
Unassigned		372,403
Total Fund Balances		372,403
Total Liabilities & Fund Balance	$	372,403

The accompanying notes are an integral part of the financial statements

LaSalle Parish-wide Ambulance Service District No. 1
Jena, Louisiana
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position
Year Ended December 31, 2018

Fund balances – total governmental funds			$	372,403
Amounts reported for governmental activities in the Statement of Net Position are different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.				
Capital Assets	$	576,407		
Less Accumulated Depreciation		(275,566)		
				300,841
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. (Principal & Accrued Interest)				
Notes Payable	$	-0-		
				-0-
Net Position of governmental activities			$	673,244

The accompanying notes are an integral part of the financial statements

LaSalle Parish-wide Ambulance Service District No. 1
Statement of Revenues, Expenditures & Changes in Fund Balance
For the Year Ended December 31, 2018

		2018
REVENUES		
Ad Valorem Taxes	$	352,650
Interest Income		720
Other Income		476
TOTAL REVENUES		353,846
EXPENDITURES		
Insurance		21,575
Professional Fees		3,600
Advertising Fees		495
Capital Outlay		87,525
Debt Service		102,811
Disbursements to Parish Hospitals:		
LaSalle General Hospital		88,971
Hardtner Medical Center		39,247
TOTAL EXPENDITURES		344,224
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES		9,622
FUND BALANCE, BEGINNING		362,781
FUND BALANCE, ENDING	$	372,403

The accompanying notes are an integral part of the financial statements

LaSalle Parish-wide Ambulance Service District No. 1
Jena, Louisiana
Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balance of Government Funds to the Statement of Activities
Year Ended December 31, 2018

Net change in fund balances – total governmental funds			$	9,622
Amounts reported for governmental activities in the Statement of Activities are different because:				
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.				
Capital Outlay	$	87,525		
Depreciation Expense		(71,303)		
				16,222
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.				
Principal Paid:		100,000		
Loan Proceeds:	$	-0-		
				100,000
Change in Net Position of governmental activities			$	125,844

The accompanying notes are an integral part of the financial statements

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. GENERAL

LaSalle Parish-wide Ambulance Service District No. 1 is an ordinance created by the LaSalle Police Jury in 1974 to maintain a Parish-wide ambulance service using ad valorem tax proceeds. LaSalle Parish-wide Ambulance Service District No. 1 created a contract with LaSalle General Hospital and Hardtner Medical Center in order to provide an ambulance service. The ad valorem taxes collected by the LaSalle Parish-wide Ambulance Service District No. 1 are allocated to the two hospitals in order to offset the costs of providing the ambulance service.

B. BASIS OF PRESENTATION

The accompanying basic financial statements of the District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis—for State and Local Governments,* issued in June 1999. Certain of the significant changes in the Statement include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the District's overall financial position and results of operations;

- Financial statements prepared using full accrual accounting for all of the District's activities; and

- A change in the fund financial statements to focus on the major funds.

C. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the LaSalle Parish Police Jury is the financial reporting entity for LaSalle 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 the 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the LaSalle 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 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 police jury.
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 organization is not included because of the nature or significance of the relationship.

Because the police jury appoints the board members, the District was determined to be a component unit of the LaSalle 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 police jury, or the other governmental units that comprise the financial reporting entity.

D. FUND ACCOUNTING

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain District functions or activities. A fund is a separate fiscal and accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

Governmental funds account for all or most of the District's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District. The following are the District's governmental funds:

General Fund - The primary operating fund of the District. It accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the District's policy.

E. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund of the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are 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 Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the District's operations. (See the reconciliation statements).

In the Fund Financial Statements, governmental fund equity is classified as a fund balance. The District has implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

a. Nonspendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;

b. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;

c. Committed fund balance – amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;

d. Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;

e. Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the general fund.

The amounts reflected in the General Fund of Statements in the FFS use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to 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 pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, attached as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Fees for preparing tax rolls are recorded in the year prepared. Interest income on time deposits is recorded when the time deposits have matured. Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Based on the above criteria, ad valorem taxes and fees for preparing tax rolls have been treated as susceptible to accrual.

Expenditures

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

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the District as a whole. These statements include all the financial activities of the District. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). 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*.

Program Revenues - Program revenues included in the Statement of Activities are derived directly from the District's users as a fee for services; program revenues reduce the cost of the function to be financed from the District's general revenues.

Equity Classifications – In the Government-Wide Financial Statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Net Investment in Capital Assets – Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position – Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

F. CASH & INVESTMENTS (CDS IN EXCESS OF 90 DAYS)

Cash and cash equivalents consists of deposits in checking, money market and certificates of deposits with maturities of 90 days or less.

G. 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 and disclosure of contingent 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 those estimates.

H. COMPENSATED ABSENCES & RETIREMENT PLANS

The District does not compensate unused vacation and sick leave. District employees are covered under the social security system.

I. PROPERTY TAXES RECEIVABLE

Collections are made by the LaSalle Parish Sheriff's Office and remitted to the District monthly.

Taxes levied annually in September are due on December 31. The lien date is January 1, with interest and penalty added January 31.

Most property taxes to be collected occur in December of the fiscal year and January and February of the subsequent fiscal year. Therefore, property tax receivable is included on the accompanying balance sheet because it available within 60 days of the District's year-end. There is no allowance for uncollectible taxes since the taxes are secured by property.

The levied ad valorem tax mileage was 5.0 and it expires in 2019.

NOTE 2 – PLANT PROPERTY & EQUIPMENT

All fixed assets are recorded at cost and are depreciated using the straight line method over the following useful lives:

Movable Equipment	5 Yrs.

Expenditures for additions, major renewals, and betterments are capitalized and expenditures for maintenance and repairs are charged to operations when incurred.

The cost of assets, retired or otherwise disposed of, and related accumulated depreciation is eliminated from the accounts in the year of disposal. Gains or losses resulting from property disposals are credited or charged to operations currently.

Changes in plant, property, and equipment are as follows:

	Balance 12-31-17	Additions	Deletions	Balance 12-31-18
Equipment	$ 631,910	$ 87,525	$ (143,028)	$ 576,407
Accumulated Depreciation	(347,291)	(71,303)	143,028	(275,566)
Net Total	$ 284,619	$ 16,222	$ -0-	$ 300,841

NOTE 3 – PASS THRU ACTIVITY

The District distributes collected property taxes to the two parish hospitals, after consideration of annual operating expenditures. The percentages paid are 60% to LaSalle General Hospital and 40% to Hardtner Medical Center.

NOTE 4 - BOARD MEMBERS

Lana Francis -	Executive Director
Paul Mathews -	Executive Director
Sammy Franklin -	Chairman
Steve Tannehill-	Member
Lee Richardel -	Member
Jimmy Arbogast -	Member
Mickey Cockerham -	Member
Allyson Fannin -	Financial Officer

Board members are paid $-0- for their services.

NOTE 5 - CHANGES IN NOTES PAYABLE

The following is a summary of notes payable for the LaSalle Parish-Wide Ambulance Service District No. 1 for the year ended December 31, 2018.

	Balance 12-31-2017	Additions	Principle Paid	Balance 12-31-2018
Previous Note	$ 100,000	$ -0-	$ 100,000	$ -0-
Total	$ 100,000	$ -0-	$ 100,000	$ -0-

SUPPLEMENTAL STATEMENTS & SCHEDULES

LASALLE PARISH-WIDE AMBULANCE SERVICE DISTRICT NO. 1
Statement of Revenue, Expenditures & Changes in Fund Balances - Budget vs Actual
For the Year Ended December 31, 2018

	Budget	Actual	Difference Favorable (Unfavorable)
REVENUE			
Ad valorem taxes	$ 350,000	$ 352,650	2,650
Interest income	500	720	220
Other income	-0-	476	476
TOTAL REVENUE	350,500	353,846	3,346
EXPENDITURES			
Insurance	26,000	21,575	4,425
Professional Fees	2,655	3,600	(945)
Advertising	500	495	5
Debt Service	-0-	102,811	(102,811)
Supplies	100	-0-	100
Capital outlay	-0-	87,525	(87,525)
Disbursements:			
LaSalle General Hospital	192,000	88,971	103,029
Hardtner Medical Center	128,000	39,247	88,753
TOTAL EXPENDITURES	349,255	344,224	5,031
EXCESS (DEFICIENCY) OF REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	$ 1,245	9,622	$ 8,377
FUND BALANCE, BEGINNING		362,781	
FUND BALANCE, ENDING		$ 372,403	

The accompanying notes are an integral part of this statement

OTHER INFORMATION

LASALLE PARISH-WIDE AMBULANCE SERVICE DISTRICT NO. 1

Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer For the Year Ended December 31, 2018

LaSalle Parish-wide Ambulance Service District #1
-Allyson Fannin, Accountant

Purpose		Amount
Salary	$	-0-
Benefits-Insurance		-0-
Benefits-Retirement		-0-
Benefits (List any other here)		-0-
Car Allowance		-0-
Vehicle Provided by Government		-0-
Per Diem		-0-
Reimbursements		-0-
Travel		-0-
Registration Fees		-0-
Conference Travel		-0-
Continuing Professional Education Fees		-0-
Housing		-0-
Un-vouchered Expenses*		-0-
Special Meals	$	-0-

*An example of an un-vouchered expense would be a travel advance.

See independent accountant's report.

John R. Vercher C.P.A.
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.
jonathanvercher@centurytel.net

David R. Vercher M.B.A., C.P.A., C.F.E.
davidvercher@centurytel.net

THE VERCHER GROUP
A Professional Corporation of
Certified Public Accountants
P.O. Box 1608
1737 N 2nd St. – Suite A
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

MEMBERS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Commissioners
LaSalle Parish-wide Ambulance
Service District No. 1
Jena, LA 71342

We have audited, in accordance with the 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, the financial statements of the LaSalle Parish-wide Ambulance Service District No. 1, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the LaSalle Parish-wide Ambulance Service District No. 1's basic financial statements, and have issued our report thereon dated May 3, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the LaSalle Parish-wide Ambulance Service District No. 1's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the LaSalle Parish-wide Ambulance Service District No. 1's internal control. Accordingly, we do not express an opinion on the effectiveness of the LaSalle Parish-wide Ambulance Service District No. 1's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did not identify any deficiencies in internal control that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the LaSalle Parish-wide Ambulance Service District No. 1's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the audit committee, management, federal awarding agencies and Legislative Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a public document and its distribution is not limited.

The Vercher Group

May 3, 2019
Jena, Louisiana

LASALLE PARISH-WIDE AMBULANCE SERVICE DISTRICT NO. 1
SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended December 31, 2018

We have audited the financial statements of the LaSalle Parish-wide Ambulance Service District No. 1, as of and for the year ended December 31, 2018, and have issued our report thereon dated May 3, 2019. 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.

Section I. Summary of Auditor's Results

Our audit of the financial statements as of December 31, 2018, resulted in an unmodified opinion.

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control
Material Weaknesses ☐ Yes ☒ No   Significant Deficiencies ☐ Yes ☒ No

Compliance
Compliance Material to Financial Statements ☐ Yes ☒ No

b. Federal Awards (Not Applicable)

Internal Control
Material Weaknesses ☐ Yes ☐ No   Other Conditions Yes ☐ No ☐

Type of Opinion On Compliance For Major Programs   Unmodified ☐   Qualified ☐   Disclaimer ☐   Adverse ☐

Are the finding required to be reported in accordance with Uniform Guidance?

☐ Yes ☐ No

c. Identification of Major Programs:

CFDA Number (s)	Name of Federal Program (or Cluster)

Dollar threshold used to distinguish between Type A and Type B Programs: $ 750,000

Is the auditee a 'low-risk' auditee, as defined by OMB Uniform Guidance? ☐ Yes ☐ No

LASALLE PARISH-WIDE AMBULANCE SERVICE DISTRICT NO. 1
SCHEDULE OF FINDINGS AND QUESTIONED COST- (CONT.)
For the Year Ended December 31, 2018

Section II Financial Statement Findings

No Findings.

Section III Federal Awards Findings and Questioned Costs

Not applicable.

MANAGEMENT LETTER COMMENTS

During the course of our audit, we observed conditions and circumstances that may be improved. Below are situations that may be improved (if any) and recommendations for improvements.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

There are no current year management letter comments.

MANAGEMENT'S SUMMARY OF PRIOR YEAR FINDINGS

The management of LaSalle Parish-wide Ambulance Service District No. 1 has provided the following action summaries relating to findings brought to their attention as a result of their audit for the year ended December 31, 2017.

PRIOR YEAR FINDINGS:

2017-C-1 Budget Variance (Resolved)

Finding: The District had an unfavorable revenue budget variance of $87,856 or 25.9% during the year.

District's Corrective Action: When revenues fail to meet budgeted revenues or expenditures exceed the budget by more than 5%, the budget will be amended.