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Release Date JUL 01 1998

**VERNON R
COON**
CERTIFIED PUBLIC ACCOUNTANT

CALDWELL PARISH AMBULANCE SERVICE
Columbia, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1997

CALDWELL PARISH AMBULANCE SERVICE
Columbia, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1997

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Independent Auditor's Report

CALDWELL PARISH POLICE JURY Columbia, Louisiana

I was engaged to audit the accompanying general purpose financial statements of the Caldwell Parish Ambulance Service, a component unit of the Caldwell Parish Police Jury, as of December 31, 1997, and for the year then ended, as listed in the table of contents. *These general purpose financial statements are the responsibility of the Caldwell Parish Ambulance Service's management.*

Supporting documentation was not available for \$463,151 of revenues or \$563,613 of receivables included in the accounting records. Therefore, I was not able to satisfy myself about the amounts presented as revenues on the statement of revenues, expenses and changes in retained earnings or the amount presented as receivables on the balance sheet. Those financial activities are included in the proprietary fund type and represent 89 per cent and 95 per cent of the assets and revenues, respectively, of the proprietary fund type.

Because of the significance of the matters discussed in the preceding paragraph, the scope of my work was not sufficient to enable me to express, and I do not express, an opinion on the financial statements referred to in the first paragraph.

In accordance with *Government Auditing Standards*, I have also issued reports dated June 3, 1998 on the Caldwell Parish Ambulance Service's compliance with laws, regulations and contracts and my consideration of the ambulance service's internal control structure.

West Monroe, Louisiana
June 3, 1998

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**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

CALDWELL PARISH AMBULANCE SERVICE
Columbia, Louisiana
PROPRIETARY FUND TYPE - ENTERPRISE FUND

Balance Sheet, December 31, 1997

ASSETS

Current assets:

Cash	\$14,263
Receivables - service fees	563,613
Other assets	828
Total current assets	578,704

Restricted assets - cash

Property, plant, and equipment (net of accumulated depreciation)	1,963
	49,851

TOTAL ASSETS

\$630,518

LIABILITIES AND FUND EQUITY

Liabilities:

Current liabilities payable from current assets:

Accounts payable	\$12,870
Payroll taxes payable	51,698
Notes payable	8,038
Total liabilities	72,606

Fund Equity - retained earnings - unreserved - undesignated

557,912

TOTAL LIABILITIES AND FUND EQUITY

\$630,518

The accompanying notes are an integral part of this statement.

CALDWELL PARISH AMBULANCE SERVICE
Columbia, Louisiana
PROPRIETARY FUND TYPE - ENTERPRISE FUND

Statement of Revenues, Expenses, and
Changes in Retained Earnings
For the Year Ended December 31, 1997

OPERATING REVENUES

Service fees	\$463,161
Membership fees	<u>8,690</u>
Total operating revenues	<u>471,851</u>

OPERATING EXPENSES

Salaries and related benefits	347,041
Payroll taxes	25,027
Utilities	28,703
Insurance	33,030
Fuel	7,169
Repairs	12,920
Fines and penalties	2,851
Professional services	7,427
Materials and supplies	18,022
Postage	1,155
Depreciation	14,130
Other operating expenses	<u>3,418</u>
Total operating expenses	<u>500,893</u>

OPERATING INCOME (Loss)(29,042)**NON-OPERATING REVENUES (Expenses)**

Rental income	4,645
Other non operating revenues	5,520
Contributions	5,600
Interest expense	(2,178)
Rental expenses	(85)
Other non-operating expenses	<u>(7,647)</u>
Total non-operating revenues (expenses)	<u>5,855</u>

NET INCOME (Loss)

(23,187)

RETAINED EARNINGS AT BEGINNING OF YEAR581,099**RETAINED EARNINGS AT END OF YEAR**\$557,912

The accompanying notes are an integral part of this statement.

CALDWELL PARISH AMBULANCE SERVICE
Columbia, Louisiana
PROPRIETARY FUND TYPE -
ENTERPRISE FUND

Statement of Cash Flows
For the Year Ended December 31, 1997

CASH FLOWS FROM OPERATING ACTIVITIES

Operating Loss	<u>(\$29,042)</u>
Adjustments to Reconcile Operating Income to Net Cash	
Provided (Used) by Operating Activities:	
Depreciation	14,130
Increase in receivables	(19,577)
Increase in accounts payable	3,886
Increase in taxes payables	<u>20,794</u>
Total adjustments	<u>19,233</u>
Net cash provided by operating activities	<u>(9,809)</u>

**CASH FLOWS FROM CAPITAL AND
RELATED FINANCING ACTIVITIES**

Principal paid on long-term debt	(2,439)
Non operating revenues	<u>5,855</u>
Total cash flows from capital and related financing activities	<u>3,416</u>

NET INCREASE (Decrease) IN CASH (6,393)

CASH AT BEGINNING OF YEAR 22,619

CASH AT END OF YEAR \$16,226

The accompanying notes are an integral part of this statement.

CALDWELL PARISH AMBULANCE SERVICE
Columbia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Caldwell Parish Ambulance Service was created by the Caldwell Parish Police Jury in July, 1978, when the police jury secured a grant from the Louisiana Highway Safety Commission to purchase an ambulance. In August, 1979, the police jury authorized the transfer of title to the equipment, records, and all responsibilities for the maintenance and operation of the Caldwell Parish Ambulance Service to the Citizens Medical Center Board of Directors. In November, 1983, the police jury appointed a Board of Directors and agreed to change the name of the ambulance service from the Citizens Ambulance Service to the Caldwell Parish Ambulance Service. The ambulance service is governed by a five member board of commissioners who serve without compensation.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Caldwell Parish Police Jury is the financial reporting entity for Caldwell Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the Caldwell Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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

CALDWELL PARISH AMBULANCE SERVICE

Columbia, Louisiana

Notes to the Financial Statements (Continued)

- 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 a voting majority of the ambulance service's governing body, has the ability to impose its will and the potential to provide specific financial benefits or impose specific financial burdens, on the agency the ambulance service was determined to be a component unit of the Caldwell Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds of the ambulance service and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The Caldwell Parish Ambulance Service is organized and operated on a fund basis whereby a self-balancing set of accounts (Enterprise Fund) is maintained that comprises its assets, liabilities, fund equity, revenues, and expenses. The operations are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the cost (expenses, including depreciation) of providing services on a continuing basis be financed primarily through user charges

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenses 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. The Enterprise Fund is reported in the accompanying financial statements on the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

CALDWELL PARISH AMBULANCE SERVICE

Columbia, Louisiana

Notes to the Financial Statements (Continued)

D. FIXED ASSETS AND LONG-TERM DEBT

Fixed assets of the ambulance service are included on the balance sheet of the Enterprise Fund at cost. Depreciation of all exhaustible fixed assets is charged as an expense against operations. Depreciation is computed using the straight-line method over an estimated useful life of: 10 to 39 years for buildings and improvements other than buildings and 3 to 5 years for equipment. Long-term debt is recognized within the Enterprise Fund.

E. CASH AND CASH EQUIVALENTS

Under state law, the ambulance service may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The ambulance service may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1997, the service has cash (book balances) totaling \$16,226.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 1997, are \$16,949, which are fully secured by FDIC insurance.

F. VACATION AND SICK LEAVE

Sick leave for full time employees is accumulated at the rate of one day per month up to twenty days with the unused portion carried over to the next year. Vacations must be taken in the year earned and cannot be carried over.

At December 31, 1997, the ambulance service had no employee leave benefits requiring recognition in accordance with GASB Codification Section C60. The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current year expense within the enterprise fund when leave is actually taken or when employees are paid for accrued leave.

CALDWELL PARISH AMBULANCE SERVICE

Columbia, Louisiana

Notes to the Financial Statements (Continued)

2. CHANGES FIXED ASSETS

A summary of proprietary fund type fixed assets at December 31, 1997, follows:

Buildings	\$19,495
Furniture/equipment	82,050
Ambulance	<u>48,633</u>
Total	150,178
Accumulated depreciation	<u>(100,327)</u>
Net fixed assets	<u>\$49,851</u>

3. PENSION PLAN

The employees of the ambulance are members of the Social Security System. In addition to the employee contributions withheld at 7.65 per cent of gross salary, the ambulance service contributes an equal amount to the Social Security System. For the year ended December 31, 1997, employer contributions were \$26,417. Total salaries paid for 1997, were \$345,327. The ambulance service does not guarantee the benefits granted by the Social Security System.

4. NOTES PAYABLE

Caldwell Parish Ambulance Service had one note as of December 31, 1997. The note was executed in July, 1993, for \$30,000 for the purchase of a new building and rental trailer. The balance of the note is \$8,039, at December 31, 1997. The note was paid in full by the Caldwell Parish Police Jury in May, 1998.

5. LITIGATION AND CLAIMS

The Caldwell Parish Ambulance Service is not involved in any litigation at December 31, 1997, nor is it aware of any unasserted claims.

6. SUBSEQUENT EVENTS

On April 20, 1998 the Caldwell Parish Police Jury adopted Resolution 98-073 abolishing the Caldwell Parish Ambulance Service Advisory Board and assumed control of the service. In May, 1998 the police jury appropriated \$150,000 to the ambulance service to assist in meeting liabilities of the service. On June 1, 1998 the Police Jury accepted the bid of Med Express Ambulance Service for the sale of the service. The sale will be finalized on June 5, 1998.

**Independent Auditor's Reports Required
by *Government Auditing Standards***

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and on the internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Independent Auditor's Report on
Compliance With Laws and Regulations**

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

I have audited the general purpose financial statements of the Caldwell Parish Ambulance Service, a component unit of the Caldwell Parish Police Jury as of December 31, 1997, and for the year then ended, and have issued my report thereon dated June 3, 1998

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards, and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Caldwell Parish Ambulance Service is the responsibility of the ambulance service's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Caldwell Parish Ambulance Service's compliance with certain provisions of laws, regulations, and contracts. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

Material instances of noncompliance are failures to follow requirements or violations of prohibitions, contained in laws, regulations, or contracts that cause me to conclude that the aggregation of those failures or violations is material to the primary government financial statements. The results of my tests of compliance disclosed material instances of noncompliance listed in the accompanying schedule of findings and questioned costs as finding numbers 97-1 and 97-2.

CALDWELL PARISH POLICE JURY

Columbia, Louisiana
Independent Auditor's Report
on Compliance, etc.,
December 31, 1997

I considered these instances of noncompliance in forming my opinion on whether the Caldwell Parish Ambulance Service's 1997 financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated June 1, 1998, on those general purpose financial statements.

This report is intended for the information of the Caldwell Parish Police Jury, management of the ambulance service, and interested state and local agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'V. ...', written in a cursive style.

West Monroe, Louisiana
June 3, 1998



Independent Auditor's Report on Internal Control Structure

CALDWELL PARISH POLICE JURY Columbia, Louisiana

I have audited the general purpose financial statements of the Caldwell Parish Ambulance Service, as of December 31, 1997, and for the year then ended, and have issued my report thereon dated June 3, 1998.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Caldwell Parish Ambulance Service 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 general purpose 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.

In planning and performing my audit of the general purpose financial statements of the Caldwell Parish Ambulance Service for the year ended December 31, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures

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CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Independent Auditor's Report
on Internal Control Structure,
December 31, 1997

and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the ambulance service's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. These reportable conditions are listed in the accompanying schedule of findings and questioned costs as finding numbers 97-3 and 97-4.

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 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.

My 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 material weaknesses as defined above. However, I believe the reportable conditions described above to be material weaknesses.

This report is intended for the information of the Caldwell Parish Police Jury, management of the ambulance service, and interested state and local agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
June 3, 1998

Caldwell Parish Ambulance Service
Columbia, La.

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1997

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report disclaimed an opinion on the general purpose financial statements of the Caldwell Parish Ambulance Service.
2. Two instances of noncompliance material to the financial statements of Caldwell Parish Ambulance Service were disclosed during the audit.
3. Two reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

97-1 Need to Preserve Public Records

Finding: Louisiana Revised Statute (LSA R.S.) 44:36 requires, in part, that all public bodies having custody or control of any public record shall preserve the public records for a period of at least three years from the date on which the record was made. During my test of revenue, the ambulance service was unable to provide me with documentation supporting the amounts of revenues or accounts receivable recorded in the accounting records sufficient for me to express an opinion on the accuracy of those reported amounts.

Recommendation: All public records of the ambulance service should be maintained for at least three years from the date the records were made as prescribed by state law.

(Continued)

Caldwell Parish Ambulance Service
Columbia, La.

Schedule of Findings and Questioned Costs (Contd.)
For the Year Ended December 31, 1997

97-2 Need to Make Timely Deposits of Payroll Taxes

Finding: Internal Revenue Service regulations require the ambulance service to make payroll tax deposits within three days of the payroll for which the liability was incurred. During my test of expenditures, I noted that the ambulance service had not made timely deposits of payroll taxes throughout the year. At December 31, 1997, the ambulance service had an outstanding liability of approximately \$49,500 in unpaid payroll taxes. These taxes were subsequently paid by the Caldwell Parish Police Jury on behalf of the ambulance service.

Recommendation: In the future, the ambulance service should deposit all payroll taxes in a timely manner.

97-3 Expenditures Should be Properly Supported

Finding: During my test of expenditures, I noted that 14 or 34 per cent of the 41 valid sample items tested were not supported by original invoices or other adequate documentation and that 3 of these were paid from vendor statements. In addition, 4 of 73 or 5% of the disbursement checks had only one signature when two were required. Also 5 or 23% of the disbursements tested, were for amounts which differed from the amount of the supporting documentation.

Recommendation: In the future, the ambulance service should ensure that all disbursements are supported by original invoices or other forms of documentation and the checks should be signed by two officials of the ambulance service. In addition, all disbursements should be reconciled to the supporting documentation by someone other than the party preparing the check before the disbursement is made.

(Continued)

Caldwell Parish Ambulance Service
Columbia, La.

Schedule of Findings and Questioned Costs (Contd.)
For the Year Ended December 31, 1997

97-4 Need to Properly Control Payroll Account

Finding: I noted, during my test of payroll expenditures, that all transfers to the payroll checking account were for even dollar amounts in multiples of \$1,000 which had no apparent relationship to the actual payrolls for the periods covered. Payroll checking accounts, by their very nature, should have a reconciled zero balance at the end of each month. The payroll account of the ambulance service had a balance of approximately \$11,700 at December 31, 1997.

Recommendation: The ambulance service should transfer to the payroll account only the amount required for the current payroll for each pay period. Furthermore, the payroll account should be reconciled each month and any outstanding balances should be properly accounted for.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL
 AWARD PROGRAMS AUDIT**

No federal funds were received during the year ended December 31, 1997.

(Concluded)

Caldwell Parish Ambulance Service
Columbia, La.

Schedule of Prior Year Findings
For the Year Ended December 31, 1997

SECTION I - COMPLIANCE REPORT

Need to Submit Audit Within Prescribed Time Period

Recommendation: We recommend that the Caldwell Parish Ambulance Service submit its report by June 30 of each year following the year under audit.

This finding has been resolved as the current audit is being submitted prior to June 30.

SECTION II - MANAGEMENT LETTER

There was no management letter issued with the audit for the two years ended December 31, 1995.

SECTION II - LEGISLATIVE AUDITOR'S INVESTIGATIVE REPORT

Director Sold His Used, Personal Property to Caldwell Parish Ambulance Service

Recommendation: We recommend that the board of directors implement a policy prohibiting employees from selling personal items to CPAS. The board should also implement purchasing procedures providing for an independent review of all expenditures. In addition, the board should limit the expenditures that may be made by the director without board approval. Furthermore, we recommend that the District Attorney for the Thirty-Seventh Judicial District review this information and take appropriate legal action to include seeking restitution.

This finding has been resolved. The ambulance service returned the property in question to the director and received reimbursement for the amount paid by the ambulance service. Furthermore, the ambulance service implemented a policy prohibiting employees, board members and any other advisor for the Caldwell Parish Ambulance Service from conducting any type of business transaction, such as selling items or providing services at any charge (except that which they were hired to do), whatsoever to the Caldwell Parish Ambulance Service. The board also reiterated its policy that all expenditures in excess of \$500 must be submitted to the board for approval and that it be informed of any and all expenditures made for any type of equipment under \$500 at the next board meeting.

(Continued)

Caldwell Parish Ambulance Service
Columbia, La.

Schedule of Prior Year Findings (Contd.)
For the Year Ended December 31, 1997

Cash Controls Are Inadequate

Recommendation: CPAS should implement procedures to ensure that all collections are deposited in a timely manner. In addition, CPAS should periodically reconcile collections per the receipt books to actual deposits and ensure that all collections are deposited. Furthermore, CPAS should continue efforts to locate the missing \$500.

This finding is partially resolved in that the ambulance service has implemented a policy that whenever payments are received by the ambulance service, deposits should be made on a daily basis and that reconciliation of such deposits should be made with the receipt books upon receipt of monthly bank statements. The ambulance service has not, however, located the missing funds.

(Concluded)

JIMMY DUFF
President
DENIS JACOBSON
Vice-Pres.

Caldwell Parish Police Jury

RAYMOND FRANKLIN
Secretary-Treasurer

Post Office Box 1737 Columbia, Louisiana 71418

Ph. (318) 649-2681 - Fax (318) 649-5930

June 1, 1998

Vernon R. Coon
Certified Public Accountant
116 Professional Drive
West Monroe, Louisiana 71291

The Caldwell Parish Police Jury on behalf of the Caldwell Parish Ambulance Service respectfully submits the following:

On April 20, 1998 the Caldwell Parish Police Jury was forced to take control of the Caldwell Parish Ambulance Service. This action was taken in order to keep the Service operating. The Police Jury advertised for bids to sell the Service. On June 1, 1998 the bids were opened in a regular meeting of the Police Jury. The bid of Med Express Ambulance Service, Inc. of Pineville, Louisiana was accepted. Upon completion of paperwork the sale of the Ambulance Service will be finalized no later than twelve noon on Friday June 5, 1998.

If additional information is required please advise.

Sincerely,



Raymond Franklin
Secretary-Treasurer
CALDWELL PARISH POLICE JURY

RF/gb

Ward 1
Robert Duncan

Ward 2
Jimmy Duff

Ward 3
Jeff Wyant

Ward 4
Eddie Heame

Ward 5
Jerry Bailey

Ward 6
T.W. Barnhill

Ward 7
Denis Jacobson