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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

**Annual Financial Report
As of and for the Year Ended December 31, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the county and parish treasurers (public officials). This 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: APR 2 6 2000

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

**Annual Financial Report
As of and for the Year Ended December 31, 1999**

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Independent Auditor's Report

Board Members

West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

We have audited the accompanying **GENERAL-PURPOSE FINANCIAL STATEMENTS** of the West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana, a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 1999. These general-purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statement information. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the general-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with **Government Auditing Standards**, we have also issued a report dated February 17, 2000, on our consideration of West Carroll Parish Ambulance Service District of the Parish of West Carroll's internal control over financial reporting and our 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 result of our audit.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements of the West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana, taken as a whole. The accompanying **SUPPLEMENTAL INFORMATION**, as listed in the table of contents, is presented for the purpose of additional analysis and is not a required part of the general-purpose financial statements of the West Carroll Parish Ambulance Service District of the Parish of West Carroll. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

Board Members
West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

Also, the accompanying **OTHER INFORMATION**, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of the West Carroll Parish Ambulance Service District of the Parish of West Carroll. Such information has not been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, accordingly, we express no opinion on it.

Allen, Green & Company, LLP

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana
February 17, 2020

**WEST CARROLL PARISH AMBULANCE SERVICE DISTRICT
OF THE PARISH OF WEST CARROLL,
Cade Grove, Louisiana**

**ALL FUND TYPES AND ACCOUNT GROUPS
Combined Balance Sheet
December 31, 1988**

Statement A

	*****ACCOUNT GROUPS*****			TOTAL MEMORANDUM ONLY
	GENERAL FUND	GENERAL FUND ASSETS	GENERAL FUND LONG TERM DEBT	
ASSETS AND OTHER DEBITS				
Assets:				
Cash	\$ 251,200	\$ 0	\$ 0	251,200
Investments	288,478	0	0	288,478
Receivables	189,827	0	0	189,827
Deposits	108	0	0	108
Land, building and equipment	0	684,434	0	684,434
Other debits:				
Amount to be provided for payment of general long-term debt	0	0	21,281	21,281
TOTAL ASSETS AND OTHER DEBITS	\$ 629,604	\$ 684,434	\$ 21,281	\$ 1,335,319
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts, salaries and other payables	\$ 3,218	\$ 0	\$ 0	3,218
Compensated absences payable	0	0	21,281	21,281
Total Liabilities	\$ 3,218	\$ 0	\$ 21,281	\$ 24,500
Equity and other credits:				
Investment in general fixed assets	\$ 0	684,434	\$ 0	684,434
Fund balances:				
Undesignated and unrestricted	626,386	0	0	626,386
Total equity and other credits	\$ 626,386	\$ 684,434	\$ 0	\$ 1,310,820
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 629,604	\$ 684,434	\$ 21,281	\$ 1,335,319

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST CARROLL PARISH AMBULANCE SERVICE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999**

Statement 2

		<u>GENERAL FUND</u>
REVENUES		
Local sources:		
Sales tax revenue	\$	598,000
Claims		491,150
Interest revenue		18,000
Donations		214
Other		1,470
Other sources:		
Rural Development Grant		<u>20,000</u>
TOTAL REVENUES	\$	<u>1,128,830</u>
EXPENDITURES		
Current:		
Salaries and contract labor	\$	500,500
Employee benefits		63,628
Professional fees		8,880
Operations and maintenance		95,584
Repairs and upkeep		20,581
Administrative expense		27,700
Capital outlay		<u>200,540</u>
TOTAL EXPENDITURES	\$	<u>1,427,333</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$	<u>70,500</u>
OTHER FINANCING SOURCES (USES)		
Sale of surplus equipment	\$	<u>5,500</u>
TOTAL OTHER FINANCING SOURCES (USES)	\$	<u>5,500</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$	<u>76,000</u>
FUND BALANCES AT BEGINNING OF YEAR		<u>590,513</u>
FUND BALANCES AT END OF YEAR	\$	<u>666,513</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST CARROLL PARISH AMBULANCE SERVICE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2009** PAGE 01 OF 02

	*****GENERAL FUND*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Local sources			
Sales, tax revenue	\$ 340,000	\$ 324,367	\$(15,633)
Curtain	300,000	308,140	8,140
Interest revenue	0	18,907	18,907
Donations	0	314	314
Other	0	1,472	1,472
State sources			
Road Development Grant	50,000	38,000	\$
TOTAL REVENUES	<u>\$ 690,000</u>	<u>\$ 678,888</u>	<u>\$ (11,112)</u>
EXPENDITURES			
Current			
Salaries and contract labor	\$ 300,000	\$ 281,586	\$ (18,414)
Employee benefits	75,000	81,820	6,820
Professional fees	10,000	4,888	5,112
Operations and maintenance	50,000	51,584	1,584
Repairs and upkeep	38,330	20,581	17,749
Administrative expense	28,700	21,790	6,910
Capital outlay	<u>300,000</u>	<u>300,000</u>	<u>\$</u>
TOTAL EXPENDITURES	<u>\$ 604,030</u>	<u>\$ 739,669</u>	<u>\$ 135,639</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$ 85,970</u>	<u>\$ (160,781)</u>	<u>\$ (246,751)</u>
OTHER FINANCING SOURCES (USES)			
Sale of surplus equipment	\$	\$ 5,500	\$ 5,500
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$</u>	<u>\$ 5,500</u>	<u>\$ 5,500</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ (160,781)</u>	<u>\$ (155,281)</u>	<u>\$ (5,500)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>300,511</u>	<u>300,511</u>	<u>\$</u>
FUND BALANCES AT END OF YEAR	<u>\$ 139,730</u>	<u>\$ 145,230</u>	<u>\$ 5,500</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

**Notes to the General Purpose Financial Statements
As of and for the Year Ended December 31, 1998**

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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

**Notes to the General-Purpose Financial Statements
As of and for the Year Ended December 31, 1999**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. REPORTING ENTITY

The West Carroll Parish Ambulance District of the Parish of West Carroll was established by the West Carroll Parish Police Jury in 1994 under the provisions of LSA-R.S. 33:9054 to run and operate ambulances and a rescue unit for the care and transportation of persons suffering from illness or disabilities which require ambulance care or extraction.

As the governing authority of the parish, for reporting purposes, the West Carroll Parish Police Jury is the financial reporting entity for West Carroll 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 Statement No. 14 established criteria for determining which component units should be considered part of the West Carroll 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 both criteria to be considered in determining financial accountability. This criteria include:

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 members to the District's Board and the District is financially accountable to the police jury, the District was determined to be a component unit of the West Carroll 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 that governmental unit, or the other governmental units that comprise the financial reporting entity.

West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Orls Grove, Louisiana

Notes to the General-Purpose Financial Statements
As of and for the Year Ended December 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. FUNDS AND ACCOUNT GROUPS

The accounts of the District are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The funds of the District are classified into the governmental category. In turn, this category is divided into separate fund types. The fund and account group classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds are used to account for the District's general government activities, including the collection and disbursement of apportioned or legally restricted monies, the acquisition or construction of general fund assets, and the servicing of general long-term debt. Governmental funds include:

General fund — the primary operating fund of the District. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

Account Groups

The *general fund assets* account group is used to account for fixed assets not accounted for in proprietary or trust funds.

The *general long-term debt* account group is used to account for general long-term debt and contain other liabilities that are not specific liabilities of proprietary or trust funds.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to receipt (i.e., when they are "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 government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for compensated absences and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

Notes to the General-Purpose Financial Statements
As of and for the Year Ended December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

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:

Revenues

Sales and use taxes are susceptible to accrual.

Fees, charges, and contributions for services are recorded in the year in which they are earned.

Interest income is recorded when the title deposits have matured and the income is available.

Expenditures

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

D. BUDGETS

The District follows these procedures in establishing its budgetary data reflected in the combined financial statements:

State statute requires budgets be adopted for the general fund.

Each year, prior to the beginning of the fiscal year, the executive director submits to the Board a proposed annual budget for the general fund. Public hearings are conducted, prior to the Board's approval, to obtain taxpayer comments. The operating budget includes proposed expenditures and the means of financing them.

The Board adopted a budget for the general fund.

All appropriations (unexpended budget balances) lapse at year end.

Encumbrances are not recognized within the accounting records for budgetary control purposes.

All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with Generally Accepted Accounting Principles (GAAP). Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget, that is, total budgeted revenues and other financing sources including fund balances must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budget when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by two percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The Board approves budgets at the function level and management does not have the authority to make any transfers without Board approval.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

**Notes to the General-Purpose Financial Statements
As of and for the Year Ended December 31, 2000**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BUDGETS (Continued)

Fiscal budget integration (within the accounting records) is employed as a management control device. The budget is established and controlled by the Board at the functional level of expenditures and budget amendments are adopted by the Board as necessary. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered insignificant by the Board.

E. INVESTMENTS

Investments are limited by USA 85, 31 2003 and the District's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments in nonparticipating interest-bearing securities, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure as per GASB Statement No. 31.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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. Investments are stated in cost.

G. FIXED ASSETS

Fixed assets used in governmental fund types of the District are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Assets in the general fixed assets account group are not depreciated. Interest during construction is not capitalized as general fixed assets.

The entire balance of fixed assets is valued at historical cost or at estimated fair value at the date of donation.

Public domain (infrastructure) general fixed assets (e.g. roads, bridges, sidewalks and other assets that are inalienable and of value only to the government) are capitalized.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend useful lives are not included in the general fixed assets account group.

West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

Notes to the General-Purpose Financial Statements
As of and for the Year Ended December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

II. COMPENSATED ABSENCES

All employees are entitled to 112 hours of vacation after one year of employment. Vacation time does not carry over from one year to the next.

An employee can earn 4.31 hours of sick leave per pay period, up to a maximum of 224 hours. Sick leave does carry over from one year to the next.

The District's recognition and measurement criteria for compensated absences follows:

GAAP Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- A. The employer's right to receive compensation are attributable to services already rendered.
- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GAAP Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- A. An accrued (for earned) sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- B. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments, as well as other employees who are expected to become eligible in the future to receive such payments.

Only the current portion of the liability for compensated absences is reported in the fund. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The remainder of the liability is reported in the general long-term obligations account group.

I. SALES TAXES

The Police Jury passed a one-half cent parish-wide sales and use tax in a special election held September 21, 1996. In accordance with the proposition approved by the voters of the parish, the "sales and use tax is for providing ambulance services to the public, including acquiring, improving, maintaining and operating facilities and equipment acquired in connection therewith and paying related personal costs."

West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

Notes to the General Purpose Financial Statements
As of and for the Year Ended December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. 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 statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

K. MEMORANDUM ONLY - TOTAL COLUMNS

Total columns on the general-purpose financial statements are captioned as "Memorandum Only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations or cash flows in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations in Individual Funds

The following individual accounts had actual expenditures over budgeted expenditures for the year ended December 31, 1999:

Fund	Budget	Actual	Variance
General fund:			
Current:			
Salaries and contract labor	\$700,000	\$702,040	\$2,040
Repairs and upkeep	20,120	20,591	471

NOTE 3 - BUDGET/GAAP RECONCILIATION

The following schedule reconciles the amounts on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances -- Budget and Actual for the general fund, to the amounts on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances for the general fund:

Fund balances, end of the year (budget)	\$454,579
Revenues:	
Local sources:	
Sales tax revenue	74,838
Chains	<u>155,097</u>
Fund balances, end of the year (GAAP)	<u>\$684,514</u>

For the general fund, budget/GAAP reporting differences are the result of sales tax and chain accounts receivable amounts.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

**Notes to the General Purpose Financial Statements
As of and for the Year Ended December 31, 1999**

NOTE 4 - DEPOSITS AND INVESTMENTS

At December 31, 1999, the District has cash and cash equivalents (bank balances) totaling \$457,689 as follows:

Interest-bearing demand deposits	\$291,220
Time deposits	166,478
Total	\$457,698

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 cover at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At year-end, the District's carrying amount of deposits was \$457,689 and the bank balance was \$461,044. Of the bank balance, \$460,608 was covered by federal depository insurance (DAB Category 1). The remaining balance was collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name (DAB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of DAB Statement 3, Louisiana Revised Statute 38:1219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

Investments are categorized into three broad categories of credit risk:

1. Insured (or registered), or securities held by the District or its agent in the District's name.
2. Uninsured and unregistered, with securities held by the counter party's trust department or agent in the District's name.
3. Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the District's name.

At year end, the District investment balances were as follows:

Type of Investment	Category			Carrying Amount		Total Carrying Amount
	1	2	3	Fair Value	Amortized Cost	
Certificate of deposit	\$—	\$286,478	\$—	\$—	\$—	\$286,478

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

**Notes to the General-Purpose Financial Statements
As of and for the Year Ended December 31, 1999**

NOTE 5 - RECEIVABLES

The receivables of \$100,627 at December 31, 1999, are as follows:

Class of Receivable	General Fund
Sales and user fees	\$ 74,658
Claims	25,969
Total	\$100,627

NOTE 6 - FIXED ASSETS

The changes in general fixed assets are as follows:

	Balance Beginning	Additions	Deductions	Balance Ending
Land and buildings	\$140,000	\$ 63,314	\$ -	\$203,314
Appliances	6,247	408	330	6,325
Vehicles	154,312	172,454	25,150	299,616
Furniture and fixtures	3,857	1,801	1,590	3,998
Equipment	43,815	43,551	1,899	125,467
Total	\$388,629	\$383,628	\$28,969	\$743,288

NOTE 7 - ACCOUNTS, SALARIES AND OTHER PAYABLES

The payables of \$1,318 at December 31, 1999, are as follows:

	General Fund
Wages	\$1,318

NOTE 8 - GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended December 31, 1999.

	Compressed Maturity
Balance at beginning of year	\$14,200
Additions	16,828
Deductions	(9,808)
Balance at end of year	\$21,220

West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

Notes to the General-Purpose Financial Statements
As of and for the Year Ended December 31, 1999

NOTE 9 - COMPENSATED ABSENCES

At December 31, 1999, employees of the District had accumulated and vested \$21,291 of employee leave benefits, which was computed in accordance with GASB Codification Section 260. Of this amount, \$21,291 is recorded within the general long-term debt account group.

NOTE 10 - LITIGATION AND CLAIMS

At December 31, 1999, the District is involved in one matter involving litigation. It is the opinion of the legal adviser for the District that the resolution of this lawsuit would not materially affect the financial statements of the District.

West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

SUPPLEMENTAL INFORMATION

West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

**Compensation Paid Board Members
For the Year Ended December 31, 1999**

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

The following board members received no compensation for the year ended December 31, 1999:

Gary Bennett, Chairman

Larry Denton, Vice Chairman

Mike Hill

Ray Kovic

Bobby Kovic

**West Carroll Parish Auditors Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

**Other Report Required by
Government Auditing Standards**

The first report following this page is a report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. The section of the report on compliance is based solely on the audit of the general-purpose financial statements and presents, where applicable, compliance matters that would be material to the general-purpose financial statements. The section of the report on internal control over financial reporting is, likewise, based solely on the audit of the general-purpose financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses.



ALLEN, GREEN & COMPANY, LLP

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Accounting Case 1

Tom Green, CPA

Walter Williamson, CPA

Lydia R. Fells, CPA
Michael S. French, CPA
Virginia S. Malone, CPA
William S. Ogden, CPA

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 Members

West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

We have audited the general-purpose financial statements of West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana, a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated February 17, 2000. 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.

Compliance

As part of obtaining reasonable assurance about whether West Carroll Parish Ambulance Service District of the Parish of West Carroll'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 on the determination of financial statement amounts. However, providing an opinion on compliance with these 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered West Carroll Parish Ambulance Service District of the Parish of West Carroll's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an 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 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.

Management Letter Items

However, we noted one matter involving the internal control over financial reporting which we have reported to management of the West Carroll Parish Ambulance Service District of the Parish of West Carroll, in a separate letter dated February 17, 2000, included later in this report.

Board Members
West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

This report is intended solely for the information and use of the Board, management, and the Legislative Assembly of the state of Louisiana, and is not intended to be and should not be used by anyone other than those specified parties.

Allen, Green & Company, LLP

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana
February 17, 2008

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

OTHER INFORMATION

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

**Summary Schedule of Police Audit Findings
December 31, 1998**

There were no audit findings for the year ended December 31, 1998.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

Management Letter Items



ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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Regina M. Hester, CPA
Rosemary S. Oyster, CPA

Management Letter

Board Members

West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

In planning and performing our audit of the general-purpose financial statements of the West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana, a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 1999, we considered the District's internal control to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control.

However, during our audit, we noted one matter that is presented for your consideration. This letter does not affect our report dated February 17, 2000, on the financial statements of the District, a component unit of the West Carroll Parish Police Jury. We will review the status of this comment during our next audit engagement. Our comment and recommendations, all of which have been discussed with appropriate members of management, are intended to improve internal control or result in other operating efficiencies. We will be pleased to discuss this comment in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation. Our comment is summarized as follows:

29-31. Salary Approval

Comments: The District is required to maintain documentation of individual salaries and/or salary schedules approved by the Board. Several instances were noted in which salary amounts could not be traced to approval by the Board. In all of instances noted, salary approval was documented in the Board minutes, but the approved amount was not documented.

Recommendation: The District should maintain documentation for each employee's salary in the form of a salary schedule and/or individual amounts approved by the Board.

Management's response: West Carroll Parish Ambulance Service District will comply by inserting documentation for each employee as to his/her salary or hourly wage. This document will be verified with signatures from the Director and a Member of the Board. This information will be available after the April 10, 2000 Board meeting, as pay increases will be addressed at this time.

We have performed no-audit work to verify the content of the response.

Included immediately following this letter is a Status of Prior Management Letter Items.

Board Members
West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not reveal all weaknesses in policies and procedures that may exist. This report is intended solely for the information and use of the Board, management, federal awarding agencies, and pass-through entities and is not intended to be used and should not be used by anyone other than those specified parties.

Allen, Green & Company, LLP

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana
February 17, 2000

West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

State of Prior Management Letter Items
December 31, 1998

ISAM - Year 2000 Compliance

Initially occurred: Fiscal year ended December 31, 1998.

Condition: The year 2000 issue is the result of shortcomings in many electronic data processing systems and other equipment that may adversely affect operations in the year 1999 and beyond. For many years programmers eliminated the last two digits from a year when writing programs. When the internal clocks in computers and other equipment roll over from 12/31/99 to 01/01/00 many programs (if not corrected) will not be able to distinguish between the year 2000 and the year 1900. This may cause the programs to process data inaccurately or to stop processing data altogether.

The Governmental Accounting Standards Board has issued a Technical Bulletin which identifies four stages as necessary to implement a year 2000 compliant system. These four stages are described below:

Awareness Stage - Encompasses establishing a budget and project plan for dealing with the year-2000 issue.

Assessment Stage - The organization actually begins the process of identifying all of its systems and individual components of the systems.

Remediation Stage - The organization actually makes changes to systems and equipment. Decisions are made on how to make the systems or processes year 2000 compliant and the required system changes are made.

Validation/Testing Stage - The organization validates and tests the changes made during the conversion process.

Corrective action taken: The District replaced equipment and computer hardware that was not year 2000 compliant. The District did not experience any year 2000 problems with the December 31, 1999 rollover to January 1, 2000.