

**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, 2024**

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

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ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075

Monroe, LA 71211-6075

2441 Tower Drive
Monroe, LA 71201

Telephone: (318) 388-4422
Fax: (318) 388-4664

Toll-free: (888) 741-0205

Partners: Tim Green, CPA
Aimee Buchanan, CPA

Principal: Cindy Thomason, CPA

Audit Managers: Amy Tynes, CPA, CFE
Margie Williamson, CPA
Jennie Henry, CPA, CFE

Supervisors: Sandra Harper, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of the West Carroll Parish Ambulance Service District of the Parish of West Carroll (the District), a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the West Carroll Parish Ambulance Service District, a component unit of West Carroll Parish Police Jury, as of December 31, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matters

As disclosed in Note 10 to the financial statements, the School Board adopted new accounting guidance, GASB Statement No. 100 - Accounting Changes and Error Corrections and GASB Statement No. 101 - Compensated Absences. Our opinion is not modified with respect to these matters.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedule and related Notes to the Budgetary Comparison Schedule, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, the accompanying supplementary information, as listed in the table of contents, 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 30, 2025 on our consideration of the West Carroll Parish Ambulance Service District'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 solely 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 the effectiveness of the District's 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 District's internal control over financial reporting and compliance.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP
Monroe, Louisiana
May 30, 2025

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

REQUIRED SUPPLEMENTARY INFORMATION:

**MANAGEMENT'S DISCUSSION
AND ANALYSIS (MD&A)**

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2024**

Our discussion and analysis of the financial performance of the West Carroll Parish Ambulance Service District of the Parish of West Carroll (the District), a component unit of West Carroll Parish Police Jury, provides an overview of the District's financial activities for the fiscal year ended December 31, 2024. Certain comparative information between the current year and the prior year is required to be presented in the Management Discussion and Analysis (MD&A). Please read it in conjunction with the District's financial statements which follows this MD&A.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$5,378,723 (net position). Of this amount, \$3,872,336 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

The District's revenue received from claims (charges for services) for the year ended December 31, 2024 was \$1,861,417; there was an increase of \$348,328 from the revenue received for claims of \$1,513,089 in 2023. The increase is primarily due to a change in the UPL Program. Supplemental payments from the UPL Program are now reflected in the claims. Other general revenues increased from \$1,049,629 to \$1,106,304 due to CD interest and sales tax revenue.

The District's total expenses for the year ended December 31, 2024 was \$2,638,004; this is an increase of \$98,630 from the expenses of \$2,539,374 in 2023. Spending adjustments are normally made throughout a fiscal year or planned from one year to another to compensate for specific needs of the business. The increase in expenses is primarily due to equipment purchases and rising costs due to inflation.

NEW GASB STANDARDS In the current fiscal year, the District implemented Statement No. 100 - Accounting Changes and Error Corrections – an amendment of GASB statement No. 62. This statement provides guidance to enhance accounting changes and error corrections to provide more understandable, reliable, consistent and comparable information for making decisions or assessing accountability. The implementation of this standard had no impact on the District's financial statements or notes.

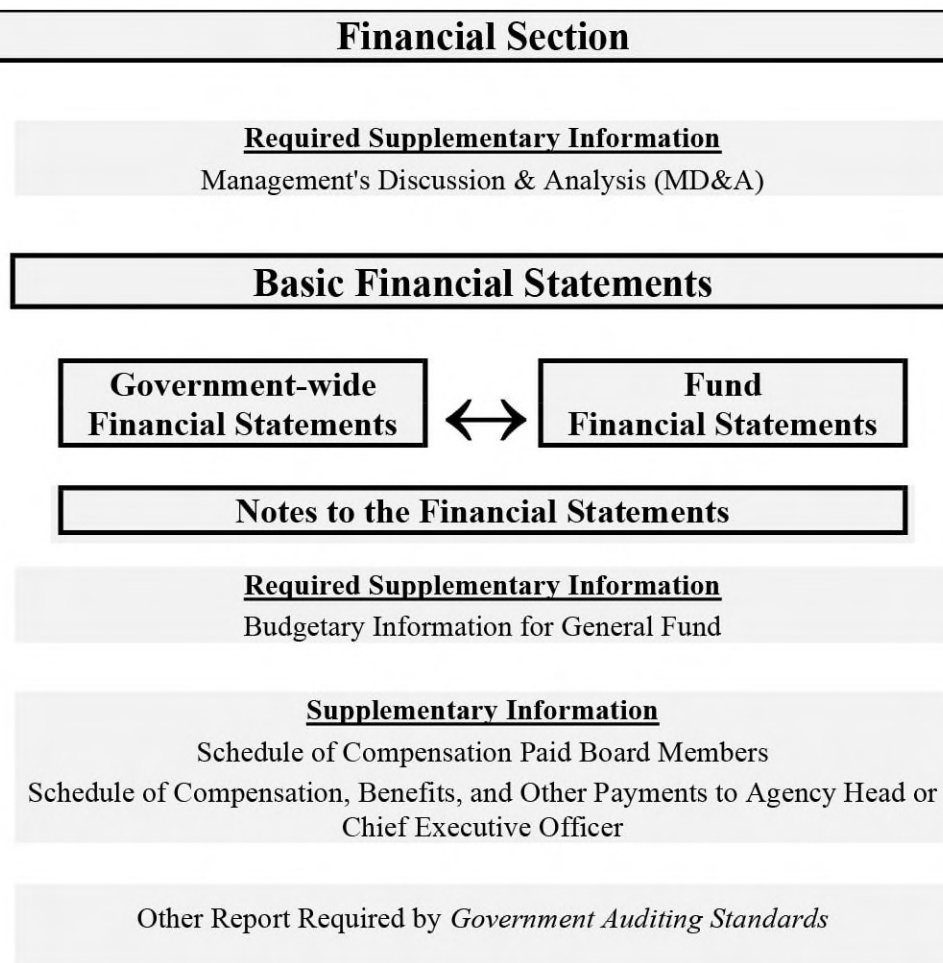
Additionally, in the current fiscal year, the District implemented Statement No. 101 - Compensated Absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. Due to the current accrued compensated absences policy and practices of the District, the implementation of this standard had an immaterial impact on the District's financial statements.

USING THIS ANNUAL REPORT

The District's annual report consists of a series of financial statements that show information for the District as a whole, and its funds. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. For our governmental fund the financial statements tell how we financed our services in the short-term as well as what remains for future spending. Fund financial statements also may give you some insights into the District's overall financial health. Fund financial statements also report the District's operations in more detail than the governmental-wide financial statements by providing information about the District's fund - the General Fund.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2024**

The following chart reflects the information included in this annual report.



Our auditor has provided assurance in the 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 Required Supplementary Information, and the Supplementary Information, identified above. 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.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the District as a whole begins with the government-wide financial statements. One of the most important questions asked about the District's finances is, "Is the District as a whole better or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities, which appear first in the District's financial statements, report information about the District as a whole and its activities in a way that helps answer this question. We prepare these statements to include all assets, liabilities, and deferred outflows/inflows of resources, using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2024**

These two statements report the District's net position – the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, as reported in the Statement of Net Position – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position – as reported in the Statement of Activities – are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses is the District's operating results. However, the District's goal is to provide services to our citizens, not to generate profits as commercial entities do. One must consider other non-financial factors, such as the quality of service.

In the Statement of Net Position and the Statement of Activities, the District's activities are shown as:

Governmental activities Most of the District's basic services are reported here, including salaries and contract labor, employee benefits, professional fees, operations and maintenance, repairs and upkeep, and administrative expenses. Sales tax revenue and claims revenue finance most of these activities.

Reporting the District's Most Significant Funds

Fund Financial Statements

The District reports all of its activity in one governmental fund, which uses the following approach:

Governmental funds Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the reconciliations (Statements D and F).

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2024**

THE DISTRICT AS A WHOLE

Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the District's governmental activities.

Table 1
Net Position
December 31,

	2024	2023	Variance
Current and other assets	\$ 4,030,564	\$ 3,711,838	\$ 318,726
Capital assets, net **	1,506,387	1,477,061	29,326
Total assets	<u>5,536,951</u>	<u>5,188,899</u>	<u>348,052</u>
Current and other liabilities	149,069	134,505	14,564
Noncurrent liabilities	9,159	10,002	(843)
Total liabilities	<u>158,228</u>	<u>144,507</u>	<u>13,721</u>
Net position			
Investment in capital assets	1,506,387	1,477,061	29,326
Unrestricted	3,872,336	3,567,331	305,005
Total net position	<u>\$ 5,378,723</u>	<u>\$ 5,044,392</u>	<u>\$ 334,331</u>

** The 2023 fiscal year was adjusted due to an error correction, in which \$73,135 was reported as capital assets when it should have been reported as a prepaid expenditure. The error correction also impacted the classification of prior year net position, in which investment in capital assets was reduced by \$73,135 and unrestricted net position was increased by \$73,135. See note 11 for additional information.

Net position of the District's governmental activities for December 31, 2024 was \$5,378,723. Unrestricted net position that are the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements was \$3,872,336.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2024**

Table 2
Changes in Net Position
For the year ended December 31,

	2024	2023	Variance
Revenues:			
Program Revenues			
Charges for services	\$ 1,861,417	\$ 1,513,089	\$ 348,328
Capital grants and contributions	4,614	3,765	849
General Revenues			
Sales tax revenue	872,647	923,698	(51,051)
Interest revenue	110,406	23,601	86,805
Other revenue	123,251	102,330	20,921
Total Revenues	<u>2,972,335</u>	<u>2,566,483</u>	<u>405,852</u>
Expenses:			
Public safety – ambulance service:			
Salaries and contract labor	1,301,359	1,203,562	97,797
Employee benefits	436,957	402,969	33,988
Professional fees	91,432	105,678	(14,246)
Operations and maintenance	197,576	216,309	(18,733)
Repairs and upkeep	130,141	84,915	45,226
Administrative expense	236,762	287,166	(50,404)
Depreciation expense	243,777	238,775	5,002
Total functions/program expenses	<u>2,638,004</u>	<u>2,539,374</u>	<u>98,630</u>
Increase (decrease) in net position	334,331	27,109	307,222
Net position – beginning	5,044,392	5,017,283	27,109
Net position – ending	<u>\$ 5,378,723</u>	<u>\$ 5,044,392</u>	<u>\$ 334,331</u>

Governmental Activities

The cost of all governmental activities this year was \$2,638,004. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through District taxes and other general revenue was \$771,973 because some of the cost was paid by those who directly benefited from the programs or by other governments and organizations that subsidized certain programs with grants and contributions.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2024**

THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported a fund balance of \$3,995,621, which was an increase of \$328,330. Total revenues for 2024 increased \$399,852 from total revenues for 2023. This increase is due to increase number of claims, UPL supplemental payments and increased interest revenue.

Total expenditures for 2024 were \$2,644,005, which increased \$58,847 due mainly to equipment purchases and higher operating expenses due to inflation.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual amounts available for appropriation exceeded budgeted amounts by \$423,335. This favorable variance was due mainly to increase revenue for UPL supplement. Actual charges to appropriations were less than budgeted charges by \$88,866. This favorable variance was due to conservative budgeting.

The District made revisions to the budget for the fiscal year. The budgeted revenues were increased by \$475,000 due to increase in claim revenue for UPL supplemental payments. The budgeted expenditures were increased by \$322,200 due to operational costs and equipment purchases.

CAPITAL ASSETS AND LONG TERM DEBT

Capital Assets

At December 31, 2024, the District had invested in the following capital assets:

	Capital Assets, net December 31,		
	2024	2023	Variance
Land	\$ 81,500	\$ 81,500	\$ -
Land Improvements	13,136	14,379	(1,243)
Buildings	836,500	870,115	(33,615)
Vehicles**	347,647	299,178	48,469
Furniture and Fixtures	3,722	2,352	1,370
Equipment	223,882	209,537	14,345
Total Capital assets, net	<u>\$ 1,506,387</u>	<u>\$ 1,477,061</u>	<u>\$ 29,326</u>

** The 2023 balance for vehicles was reduced by \$73,135. See note 11 for additional information.

The increase in net capital assets for 2024 of \$29,326 was due to the purchase of new ambulances offset with depreciation. See note 4 for additional information.

Debt

The District did not have any outstanding debt at the end of the current fiscal year.

Our long term liability consists of compensated absences of \$123,285, which includes both a short term and a long term portion. We present more detail about our compensated absences liability in Note 6 to the financial statements.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2024**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS Our elected and appointed officials and citizens consider many factors when setting the District's budget and tax rates. One of the most important factors affecting the budget is our unpredictable nature of claims and sales tax collections. Approximately, 97% of total revenues are claims and sales tax. Circumstances that will affect our 2025 budget year are the unexpected nature of the economy concerning tax revenue, claims revenue related to the ambulance and insurance industry, and a slight possibility of purchasing other buildings and land in the future.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT Our financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the District's finances and show the District's accountability for the money it receives. If you have any questions about this report or wish to request additional information contact, the Executive Director at West Carroll Parish Ambulance Service District, P. O. Box 684, Oak Grove, LA, 71263, telephone number (318) 428-8979.

**West Carroll Parish Ambulance Service District
Of the Parish of West Carroll**

**GOVERNMENT-WIDE FINANCIAL
STATEMENTS**

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

**STATEMENT OF NET POSITION
December 31, 2024**

Statement A

ASSETS

Current Assets

Cash	\$ 1,307,582
Investments	2,107,660
Receivables	418,646
Inventories	21,717
Prepaid expenses and other assets	<u>174,959</u>

Total current assets	4,030,564
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Capital Assets

Land	81,500
Capital assets, net of depreciation and amortization	<u>1,424,887</u>

TOTAL ASSETS	<u>5,536,951</u>
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LIABILITIES

Current Liabilities

Accounts, salaries and other payables	34,943
Compensated absences payable	<u>114,126</u>

Total current liabilities	149,069
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Noncurrent Liabilities

Compensated absences payable	<u>9,159</u>
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TOTAL LIABILITIES	<u>158,228</u>
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NET POSITION

Investment in capital assets	1,506,387
Unrestricted	<u>3,872,336</u>

TOTAL NET POSITION	<u><u>\$ 5,378,723</u></u>
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THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

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

**STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024**

Statement B

PROGRAM EXPENSES:	
Public safety - ambulance service:	
Salaries and contract labor	\$ 1,301,359
Employee benefits	436,957
Professional fees	91,432
Operations and maintenance	197,576
Repairs and upkeep	130,141
Administrative expense	236,762
Depreciation	243,777
	<hr/>
TOTAL PROGRAM EXPENSES	2,638,004
	<hr/>
PROGRAM REVENUES:	
Charges for services	1,861,417
Capital grants and contributions	4,614
	<hr/>
TOTAL PROGRAM REVENUES	1,866,031
	<hr/>
NET PROGRAM EXPENSE	(771,973)
	<hr/>
GENERAL REVENUES:	
Sales tax revenue	872,647
Interest revenue	110,406
Other	123,251
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TOTAL GENERAL REVENUES	1,106,304
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INCREASE (DECREASE) IN NET POSITION	334,331
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NET POSITION - BEGINNING	5,044,392
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NET POSITION - END OF YEAR	\$ 5,378,723
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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**

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**West Carroll Parish Ambulance Service District
Of the Parish of West Carroll**

FUND FINANCIAL STATEMENTS

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

**GOVERNMENTAL FUNDS
Balance Sheet
December 31, 2024**

Statement C

ASSETS

Cash	\$ 1,307,582
Investments	2,107,660
Receivables	418,646
Inventories	21,717
Prepaid expenses and other assets	<u>174,959</u>

TOTAL ASSETS	<u><u>4,030,564</u></u>
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LIABILITIES AND FUND BALANCES

Liabilities:

Accounts, salaries and other payables	<u>34,943</u>
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TOTAL LIABILITIES	<u>34,943</u>
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Fund balances:

Nonspendable	196,676
Unassigned	<u>3,798,945</u>

TOTAL FUND BALANCE	<u>3,995,621</u>
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TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 4,030,564</u></u>
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THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

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

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2024**

Statement D

Total fund balances - governmental funds	\$	3,995,621
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The cost of capital assets (land, buildings, furniture and equipment and intangibles) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the District as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.

Costs of capital assets	\$	3,461,164	
Accumulated depreciation		<u>(1,954,777)</u>	1,506,387

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Position.

Balances at December 31, 2024 are:		
Compensated absences payable		<u>(123,285)</u>

Net position of governmental activities	\$	<u><u>5,378,723</u></u>
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THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST CARROLL PARISH AMBULANCE 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, 2024**

Statement E

REVENUES

Local Sources:

Sales tax revenue	\$ 872,647
Claims	1,861,417
Interest revenue	110,406
Other revenue	117,251

Federal sources:

Grant revenue	4,614
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TOTAL REVENUES	2,966,335
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EXPENDITURES

Public safety- ambulance service

Current:

Salaries and contract labor	1,301,359
Employee benefits	413,632
Professional fees	91,432
Operations and maintenance	197,576
Repairs and upkeep	130,141
Administrative expense	236,762

Capital outlay	273,103
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TOTAL EXPENDITURES	2,644,005
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EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	322,330
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OTHER FINANCING SOURCES (USES)

Proceeds from sale of capital assets	6,000
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Net change in fund balances	328,330
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FUND BALANCES - BEGINNING, ORIGINALLY STATED	3,594,156
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Error Correction	73,135
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FUND BALANCES - BEGINNING, RESTATED	3,667,291
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FUND BALANCES - END OF YEAR	\$ 3,995,621
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THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

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

**Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the Year Ended December 31, 2024**

Statement F

Total net change in fund balances - governmental funds	\$	328,330
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Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the period:

Capital outlay	\$	273,103	
Depreciation expense		<u>(243,777)</u>	
			29,326

In the Statement of Activities, certain operating expenses-compensated absences (vacation and comp time) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). The net change resulted in an increase of \$23,325.

(23,325)

Change in net position of governmental activities	\$	<u><u>334,331</u></u>
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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
Notes to the Financial Statements**

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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

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 (the District), have been prepared in conformity with accounting principles generally accepted in the United States of America (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 District was established by the West Carroll Parish Police Jury in 1996 under the provisions of LSA-R.S. 33:9056 to run and operate ambulances and a rescue unit for the care and transportation of persons suffering from illness or disabilities which necessitate ambulance care or extrication. Appointed Board members serve staggering terms of six years.

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 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 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 and the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury exists.
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.

B. FUNDS The accounts of the District are organized and operated on the basis of funds. 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 District has only one fund – General Fund.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

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

General fund - the only fund of the District. It accounts for all financial resources of the District.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS) The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, liabilities, deferred outflows/inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, liabilities, deferred outflows/inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 Accounting and Financial Reporting for Non-exchange Transactions.

Program revenues Program revenues include 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions; program revenues reduce the cost of the function to be financed from the District's general revenues. Charges for services are primarily derived from claims.

Allocation of indirect expenses The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function.

Fund Financial Statements (FFS)

Governmental Funds 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 accrual (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 unmatured principal and interest 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.

With this measurement focus, only current assets and deferred outflows of resources along with current liabilities and deferred inflows of resources 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 taxes are recognized when the underlying exchange transaction occurs and the resources are available.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

Other receipts become measurable and available when cash is received by the District and are recognized as revenue at that time.

Expenditures

Salaries are recorded as earned.

D. BUDGETS The District follows these procedures in establishing the 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 accounting principles generally accepted in the United States of America (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 balance 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 five 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 classification level and management does not have the authority to make any transfers between line items without Board approval.

Formal budget integration (within the accounting records) is employed as a management control device. The budget is established and controlled by the Board at the classification level of expenditure and budget amendments are adopted by the Board as necessary. Budget amounts included in the accompanying financial statements include the original adopted budget.

E. 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.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

F. INVESTMENTS Investments are limited by LSA-R.S. 33:2955 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-earning contracts, 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.

G. INVENTORIES AND PREPAID ITEMS The District records their unused medical supplies and diesel fuel as inventory using the First-in, First-out (FIFO) method. Inventory is accounted for using the consumption method, where expenditures are recognized as inventory is used. All purchased inventory items are valued at cost.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The consumption method is used to record prepaid expenses, whereby expenditures are recognized as time lapses and the prepaids are recognized as expenses.

H. CAPITAL ASSETS Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed over their estimated useful lives (including salvage value). Donated capital assets are recorded at their acquisition value at the date of donation. The capitalization threshold is \$500 for all assets except computer software, which has a threshold of \$75,000. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight line depreciation is used based on the following estimated useful lives:

Land Improvements	20 years
Buildings	40 years
Appliances	5 years
Vehicles	5 years
Furniture and Fixtures	5 years
Equipment	3-10 years
Intangibles	3 years

I. COMPENSATED ABSENCES All full-time employees are entitled to vacation time; however, the vacation time is not earned until the beginning of the employee's first fiscal year of employment or until the end of the employee's probationary period, whichever is later. The Director has the authority to permit an employee to begin earning vacation time earlier than provided above as an incentive for hiring employees, subject to the Board of Commissioners approval. Vacation time does not carry over from one year to the next, however, an employee may receive compensation for earned vacation time upon resignation, termination, or be paid for any remaining vacation time at the last pay period of the year.

All full-time employees are entitled to vacation time as follows:

Salary Employees:

<u>Years of Service:</u>	<u>Vacation Hours:</u>	<u>Vacation Days:</u>
1+	80 hours	10 days
5+	100 hours	12.5 days
10+	120 hours	15 days
15+	140 hours	17.5 days
20+	160 hours	20 days

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

Operations Employees:

<u>Years of Service:</u>	<u>Vacation Hours:</u>	<u>Vacation Days:</u>
1+	120 hours	5 days
5+	144 hours	6 days
10+	168 hours	7 days
15+	192 hours	8 days
20+	216 hours	9 days

All full-time employees are entitled to two weeks (120 hours for operational employees and 80 hours for office staff employees) of sick leave at the beginning of each fiscal year. After fifteen years of service, all employees are entitled to three weeks (168 hours for operational employees and 120 hours for office staff) of sick leave at the beginning of each fiscal year. Sick leave does carry over from year to year and accrue to a maximum limit of two hundred forty (240) hours for administrative personnel and three hundred thirty-six (336) hours for operational personnel. No employee at any time shall be paid for unused sick leave.

Salaried employees are entitled to earn compensatory time for overtime worked. Employees which earn more than 480 hours of compensatory time can be paid for that excess time as requested or prior to termination.

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

GASB Statement No. 101 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 employees' right to receive compensation is 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.

J. FUND BALANCES OF FUND FINANCIAL STATEMENTS GASB 54 requires the fund balance amounts to be reported within the fund balance categories as follows:

Non-spendable: Fund balance that is not in spendable form or legally or contractually required to be maintained intact. This category includes items that are not easily converted to cash such as inventories and prepaid items.

Restricted: Fund balance that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed: Fund balance that can only be used for specific purposes determined by the District's highest level of decision making authority. The Board is the highest level of decision making authority of the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action it employed to previously commit the funds.

Assigned: Fund balance that is constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the Board.

Unassigned: Fund balance that is the residual classification for the general fund.

The District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District reduces committed amounts, followed by

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

assigned amounts and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

K. RESTRICTED NET POSITION For government-wide Statement of Net Position, net position is reported as restricted if either of the following conditions exist:

- Restricts are externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulation of other governments;
- Restrictions are imposed by law through constitutional provision or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted as they are needed.

L. 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 service to the public, including acquiring, improving, maintaining, and operating facilities and equipment required in connection therewith and paying related personnel costs." This tax was renewed by voters in November 2015 for a period of 10 years ending December 31, 2026.

M. USE OF ESTIMATES The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect 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 those estimates.

NOTE 2 - CASH AND INVESTMENTS At December 31, 2024, the District had cash deposits (book balances) as follows:

Demand deposits (cash and cash equivalents per Statement A)	\$ 1,307,132
Time deposits (reported as investments per Statement A)	2,107,660
Petty cash (cash and cash equivalents per Statement A)	450
Total	<u><u>\$ 3,415,242</u></u>

These deposits are stated at cost, which approximates fair value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must 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.

Interest Rate Risk: The District's policy does not address interest rate risk.

Custodial Credit Risk: In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At year end, the District's carrying amount of deposits was \$3,415,242 and the bank balance was \$3,462,771. Of the bank balance, \$2,374,989 was covered by federal deposit insurance. The remaining bank balance of \$1,087,782 was collateralized by securities held by the pledging financial institution's trust department or agent but not in the District's name. The District's policy does not address custodial credit risk. Even though the pledged securities are considered uncollateralized, Louisiana Revised Statute 39:1229 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.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

NOTE 3 - RECEIVABLES The receivables at December 31, 2024, are as follows:

<u>Class of Receivables</u>	<u>General Fund</u>
Sales and use tax	\$ 158,246
Claims	260,400
Total	<u>\$ 418,646</u>

The District expects to collect these amounts in full; therefore, no allowance for doubtful accounts has been established.

NOTE 4 - CAPITAL ASSETS The capital assets balances and activity for the year ended December 31, 2024 are as follows:

Governmental activities:

	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, Ending</u>
Nondepreciable Assets:				
Land	\$ 81,500	\$ -	\$ -	\$ 81,500
Total nondepreciable assets	<u>81,500</u>	<u>-</u>	<u>-</u>	<u>81,500</u>
Depreciable Assets:				
Land Improvements	24,866	-	-	24,866
Buildings	1,182,199	-	-	1,182,199
Vehicles **	1,418,788	185,143	293,485	1,310,446
Furniture & fixtures	12,419	2,324	-	14,743
Equipment	794,383	85,636	32,609	847,410
Total depreciable assets	<u>3,432,655</u>	<u>273,103</u>	<u>326,094</u>	<u>3,379,664</u>
Less accumulated depreciation:				
Land Improvements	10,487	1,243	-	11,730
Buildings	312,084	33,615	-	345,699
Vehicles	1,119,610	136,674	293,485	962,799
Furniture & fixtures	10,067	954	-	11,021
Equipment	584,846	71,291	32,609	623,528
Total accumulated depreciation	<u>2,037,094</u>	<u>243,777</u>	<u>326,094</u>	<u>1,954,777</u>
Capital assets, net	<u>\$ 1,477,061</u>	<u>\$ 29,326</u>	<u>\$ -</u>	<u>\$ 1,506,387</u>

** The beginning balance for vehicles was reduced by \$73,135. See note 11 for additional information.

NOTE 5 - ACCOUNTS, SALARIES AND OTHER PAYABLES The payables at December 31, 2024 are as follows:

	<u>General</u>
Accounts payable	\$ 17,523
Salaries and benefits payable	17,420
Total	<u>\$ 34,943</u>

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

NOTE 6 - COMPENSATED ABSENCES At December 31, 2024, employees of the District have accumulated and vested \$123,285 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. These amounts are recorded as liabilities in the General Fund which payment will be made and include both vacation leave and compensatory time earned. Following is a summary of the compensated absence transactions for the year:

Balance, Beginning	\$ 99,960
Additions	23,325
Deductions	<u>-</u>
Balance, Ending	<u>123,285</u>
Amount Due in One Year	<u><u>\$ 114,126</u></u>

The change in compensated absences is the net change for the fiscal year.

NOTE 7 - PENSION PLAN The District implemented a retirement plan for employees during 2016 consisting of a 457 plan. The District contributes 3% to the 457 plan. The defined contribution plan is administered by Louisiana Deferred Compensation Plan.

All employees are eligible to participate in the 457 plan. Contribution rates are determined and may be changed by the employer. All contributions to the plan are considered to be vested at time of enrollment.

Contributions to the District's plan for 2024 are as follows:

	<u>457 Plan</u>
Employer	\$ 36,324
Employee	28,705

NOTE 8 - RISK MANAGEMENT The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance to manage these risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9 - FUND BALANCE CLASSIFICATION DETAILS The following are the details of the fund balance classifications for the year ended December 31, 2024:

Nonspendable:	
Inventories	\$ 21,717
Prepaid expenses and other assets	174,959
Unassigned	<u>3,798,945</u>
	<u><u>\$ 3,995,621</u></u>

NOTE 10 - NEW GASB STANDARDS In the current fiscal year, the District implemented Statement No. 100 - *Accounting Changes and Error Corrections – an amendment of GASB statement No. 62*. This statement provides guidance to enhance accounting changes and error corrections to provide more understandable, reliable, consistent and comparable information for making decisions or assessing accountability. Although the implementation of this standard had no impact on the District's financial statements or notes, the District reported an error correction for the 2024 fiscal year. See Note 11 for additional information.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

Additionally, in the current fiscal year, the District implemented Statement No. 101 - *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. Due to the current accrued compensated absences policy and practices of the District, the implementation of this standard had an immaterial impact on the District's financial statements.

NOTE 11 - ERROR CORRECTION In the 2023 fiscal year end, the District made a payment for a chassis of \$73,135 for a new ambulance to be remounted; however, the District did not received the vehicle until the 2024 fiscal year end. Therefore, this expenditure should have been reported as a prepaid item in the 2023 fiscal year end in the governmental fund financial statements and government-wide financial statements rather than being reported as capital outlay in the governmental fund financial statements and capital asset in the government-wide financial statements. The changes within the District's financial statements for the error correction resulted in adjustments to and restatements of beginning net position and fund net position, as follows:

	<u>12/31/2023 As Previously Reported</u>	<u>Error Correction</u>	<u>12/31/2023 As Restated</u>
Government-Wide			
Governmental Activities	\$ 5,044,392	\$ -	\$ 5,044,392
Governmental Funds			
General Fund	3,594,156	73,135	3,667,291

NOTE 12 - SUBSEQUENT EVENT In April 2025, the District purchased \$151,553 in medical equipment, which mainly included two chest compression systems and two monitor/defibrillator systems.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

REQUIRED SUPPLEMENTARY INFORMATION

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

Budgetary Comparison Schedule

GENERAL FUND The general fund accounts for all activities of the District.

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

**GENERAL FUND
Budgetary Comparison Schedule
For the Year Ended December 31, 2024**

Exhibit 1

	BUDGETARY AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	(Budgetary Basis)	
REVENUES				
Local Sources:				
Sales tax revenue	\$ 800,000	\$ 800,000	\$ 872,647	\$ 72,647
Claims	1,200,000	1,660,000	1,861,417	201,417
Interest revenue	43,000	43,000	110,406	67,406
Other	25,000	40,000	117,251	77,251
Federal Sources:				
Grant revenue	-	-	4,614	4,614
TOTAL REVENUES	2,068,000	2,543,000	2,966,335	423,335
EXPENDITURES				
Public safety- ambulance service				
Current:				
Salaries and contract labor	1,175,000	1,300,000	1,301,359	(1,359)
Employee benefits	394,268	434,268	413,632	20,636
Professional fees	89,403	89,403	91,432	(2,029)
Operations and maintenance	196,500	196,500	197,576	(1,076)
Repairs and upkeep	103,500	154,500	130,141	24,359
Administrative expense	250,900	205,900	236,762	(30,862)
Capital outlay	201,100	352,300	273,103	79,197
TOTAL EXPENDITURES	2,410,671	2,732,871	2,644,005	88,866
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(342,671)	(189,871)	322,330	512,201
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	6,000	6,000
Net change in fund balances	(342,671)	(189,871)	328,330	518,201
FUND BALANCES - BEGINNING, ORIGINALLY STATED	3,594,156	3,594,156	3,594,156	-
Error Correction	-	-	73,135	73,135
FUND BALANCES - BEGINNING, RESTATED	3,594,156	3,594,156	3,667,291	73,135
FUND BALANCES - END OF YEAR	\$ 3,251,485	\$ 3,404,285	\$ 3,995,621	\$ 591,336

See accompanying notes to budgetary comparison schedules.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

**Notes to the Budgetary Comparison Schedule
For the Year Ended December 31, 2024**

A. Budgets:

Formal budget integration (within the accounting records) is employed as a management control device. The budget is established and controlled by classification of expenditure and budget amendments are adopted by the Board as necessary. Budget amounts included in the accompanying financial statements include the original adopted budget. No revisions were considered necessary by the Board in the fiscal year.

Budget Basis of Accounting The major governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts are originally adopted or amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The Board approves budgets by classification and management does not have the authority to make any transfers between line items on the budget without Board approval.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

SUPPLEMENTARY INFORMATION

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

**Compensation Paid Board Members
December 31, 2024**

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, 2024:

Richard Allen, Jr., Chairman

Mark Bowman

Connie McNeil

Johnny Moss, Vice Chairman

Tommy Roberson

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

**Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2024**

Agency Head Name: Dustin Waits, Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$91,605
Benefits – insurance	8,357
Benefits – retirement	2,847
Benefits – FICA	7,259
Benefits – other (compensatory time)	3,288
Cell phone	678

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

**OTHER REPORT REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***

The 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 of America. The section of the report on compliance is based solely on the audit of the financial statements and presents, where applicable, compliance matters that would be material to the financial statements. The section of the report on internal control over financial reporting is, likewise, based solely on the audit of the financial statements and includes, where appropriate, any significant deficiencies and/or material weaknesses.



ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075

Monroe, LA 71211-6075

2441 Tower Drive
Monroe, LA 71201

Telephone: (318) 388-4422

Fax: (318) 388-4664

Toll-free: (888) 741-0205

Partners: Tim Green, CPA
Aimee Buchanan, CPA

Principal: Cindy Thomason, CPA

Audit Managers: Amy Tynes, CPA, CFE
Margie Williamson, CPA
Jennie Henry, CPA, CFE

Supervisors: Sandra Harper, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000

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*

Independent Auditor's Report

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

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 (*Government Auditing Standards*), the financial statements of the governmental activities and the major fund of West Carroll Parish Ambulance Service District, (the District), a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 30, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 financial statements. 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 Standard*.

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.



ALLEN, GREEN & WILLIAMSON, LLP
Monroe, Louisiana
May 30, 2025

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

**Schedule of Findings and Responses
For the Year Ended December 31, 2024**

PART I - Summary of the Auditor's Results

Financial Statement Audit

- i. The type of audit report issued was unmodified.
- ii. There was no significant deficiency required to be disclosed by *Government Auditing Standards* issued by the Comptroller General of the United States of America.
- iii. There was no instance of noncompliance considered material, as defined by the *Government Auditing Standards*, to the basic financial statements.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

OTHER INFORMATION



West Carroll Parish
Ambulance Service District

Status of Prior Year Findings and Responses
For the Year Ended December 31, 2024

Reference # and title: **2023-001** **Five Percent Unfavorable Budget Variance**

Entity-wide or program/department specific: This finding is entity-wide.

Condition: Louisiana Revised Statute 39:1311 requires the chief executive or administrative officer to advise the governing authority or independently elected official in writing when total expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more and when total revenues and other sources for the remainder of the year, within a fund, are failing to meet budgeted revenues and other sources by five percent or more.

For fiscal year ended December 31, 2023, the general fund of the Ambulance District had actual expenditures that exceeded the amount budgeted by more than five percent and the budget was not revised as required by State law and Board policy.

Corrective action taken: The ambulance district reviewed the budget and made amended changes as needed throughout the year to keep the variance within the 5% variance needed per state statute. This findings is considered to be cleared.

AGREED-UPON PROCEDURES



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING STATEWIDE AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year ended December 31, 2024. Management of West Carroll Parish Ambulance Service District, (the District), a component unit of the West Carroll Parish Police Jury, is responsible for those C/C areas identified in the SAUPs.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal year ended December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) *Written Policies and Procedures*

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - iii. **Disbursements**, including processing, reviewing, and approving.

- iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- viii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- ix. ***Ethics*** including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. ***Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

10) Ethics

- A. Using the 5 randomly selected employees/officials from procedure #9A under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - ii. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

We were engaged by West Carroll Parish Ambulance Service District, (the District), a component unit of the West Carroll Parish Police Jury, to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Allen, Green & Williamson, LLP
Allen, Green & Williamson, LLP
Monroe, Louisiana
May 30, 2025