

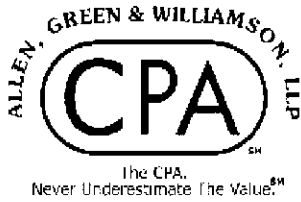
**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

**Annual Financial Report
As of and for the Year Ended December 31, 2014**

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

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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

Report on the Financial Statements

We have audited the accompanying 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, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the West Carroll Parish Ambulance Service District, as of December 31, 2014, and the respective changes in financial position and budgetary comparison schedule for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other 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, and the other 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.

The accompanying supplementary information, as listed in the table of contents, 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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.

The accompanying other information, as listed in the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2015 on our consideration of the West Carroll Parish Ambulance 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Allen, Green & Williamson

ALLEN, GREEN & WILLIAMSON, LLP
Monroe, Louisiana
June 1, 2015

**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, 2014**

Our discussion and analysis of the West Carroll Ambulance Service District's financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2014.

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 \$3,071 thousand (net position). Of this amount, \$2,457 thousand (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

The District's revenue received from claims for the year ended December 31, 2014 was \$755 thousand; there was a decrease of \$9 thousand from the revenue received for claims of \$764 thousand in 2013. From year to year several variables may affect the claims revenues in either a positive or negative manner. Claims may be paid or denied for payment due to the nature of each call or run referred to as medical necessity. If a patient has insurance or not has a tremendous influence at times as West Carroll residents are not billed if they have no insurance, but all insurance companies are billed. Adjustments to charges are made from time to time to compensate for increases in medical supplies, fuel and other operating costs as well as changes in reimbursement rates that are received. The total number of claims or runs per year affects both by increasing or decreasing expenditures and revenues.

The District's total expenses for the year ended December 31, 2014 was \$1,391 thousand; this is an increase of \$118 thousand from the expenses of \$1,273 thousand in 2013. Spending adjustments are normally made throughout a fiscal year or planned from one year to another to compensate for specific needs of the business.

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 activities, the fund 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, 2014**

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

Financial Section

Required Supplementary Information

Management's Discussion & Analysis (MD&A)

Basic Financial Statements

**Government-wide
Financial Statements**



**Fund
Financial Statements**

Notes to the Basic Financial Statements

Supplementary Information

Schedule of Compensation, Benefits and Other Payments to Agency Head or
Chief Executive Officer

Other Information

Schedule of Compensation Paid Board Members

Other Report Required by Government Auditing Standards

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 Other 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 off 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, 2014**

These two statements report the District's net position – the difference between assets, liabilities and deferred outflows/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 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, 2014**

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,
(in thousands)

	2014	2013	Variance
Current and other assets	\$ 2,519	\$ 2,464	\$ 55
Capital assets, net	614	646	(32)
Total assets	<u>3,133</u>	<u>3,110</u>	<u>23</u>
Current and other liabilities	36	61	(25)
Noncurrent liabilities	26	25	1
Total liabilities	<u>62</u>	<u>86</u>	<u>(24)</u>
Net position			
Investment in capital assets	614	646	(32)
Unrestricted	2,457	2,378	79
Total net position	<u>\$ 3,071</u>	<u>\$ 3,024</u>	<u>\$ 47</u>

Net position of the District's governmental activities for December 31, 2014 was \$3,071 thousand. 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 were \$2,457 thousand.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2014**

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

	2014	2013	Variance
Revenues			
Program Revenues			
Charges for services	\$ 755	\$ 764	\$ (9)
Grant revenue - capital	3	7	(4)
General Revenues			
Sales tax revenue	634	628	6
Interest revenue	16	18	(2)
Other revenue	30	19	11
Total Revenues	<u>1,438</u>	<u>1,436</u>	<u>2</u>
Expenses:			
Public safety – ambulance service:			
Salaries and contract labor	669	636	33
Employee benefits	246	226	20
Professional fees	19	26	(7)
Operations and maintenance	153	138	15
Repairs and upkeep	76	41	35
Administrative expense	64	78	(14)
Depreciation expense	164	128	36
Total functions/program expenses	<u>1,391</u>	<u>1,273</u>	<u>118</u>
Increase (decrease) in net position	47	163	(116)
Net position – beginning	<u>3,024</u>	<u>2,861</u>	<u>163</u>
Net position – ending	<u>\$ 3,071</u>	<u>\$ 3,024</u>	<u>\$ 47</u>

Governmental Activities

The cost of all governmental activities this year was \$1,391 thousand. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through District taxes was \$634 thousand 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.

THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported a fund balance of \$2,515 thousand which was an increase of \$89 thousand. Total revenues for 2014 increased \$2 thousand from total revenues for 2013. This increase is due mainly to the unexpected increase of claims and sales tax revenue for 2014 as well as receipt of a dividend from our Worker's Compensation Insurance Company.

Total expenditures for 2014 were \$1,349 thousand, which increased \$39 thousand due mainly to contractual obligations budgeted in 2013 that were not completed by the contractor and paid by the Ambulance District until 2014.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2014**

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual revenues exceeded budgeted revenues by \$108 thousand. This favorable variance was due mainly to the unexpected nature of the economy concerning tax revenue and claims revenue related to the ambulance and insurance industry. The actual expenditures exceeded budgeted expenditures by \$55 thousand, mainly due to outstanding contractual obligations related to the 2013 budget that were not paid until 2014. The District made no revisions to the original budget during the fiscal year.

CAPITAL ASSETS AND LONG TERM DEBT

Capital Assets

At December 31, 2014, the District had invested in the following capital assets:

	Capital Assets, net December 31,		
	2014	2013	Variance
Land	\$ 6,500	\$ 6,500	\$ -
Land Improvements	8,370	8,900	(530)
Buildings	132,037	137,883	(5,846)
Vehicles	337,742	319,026	18,716
Equipment	129,161	173,382	(44,221)
Total Capital assets, net	\$ 613,810	\$ 645,691	\$ (31,881)

See Note 5 to the financial statements for additional details on capital assets.

Debt

Our long term debt includes annual leave of \$26 thousand. We present more detail about our long term liabilities in Note 7 to the financial statements.

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 2015 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 Director at West Carroll Parish Ambulance 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 SERVICE DISTRICT
 OF THE PARISH OF WEST CARROLL
 Oak Grove, Louisiana

STATEMENT OF NET POSITION
 December 31, 2014

	Statement A
ASSETS	
Current Assets	
Cash	\$ 481,787
Investments	1,848,848
Receivables	165,167
Inventory	18,820
Prepaid expenses	<u>3,975</u>
Total current assets	2,518,597
Capital assets, net of accumulated depreciation	
Land, building and equipment	<u>613,810</u>
TOTAL ASSETS	<u><u>3,132,407</u></u>
LIABILITIES	
Current Liabilities	
Accounts, salaries and other payables	3,310
Compensated absences payable	<u>32,609</u>
Total current liabilities	<u>35,919</u>
Noncurrent Liabilities	
Compensated absences payable	<u>25,922</u>
Total noncurrent liabilities	<u>25,922</u>
TOTAL LIABILITIES	<u><u>61,841</u></u>
NET POSITION	
Investment in capital assets	613,810
Unrestricted	<u>2,456,756</u>
TOTAL NET POSITION	<u><u>\$ 3,070,566</u></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**

**STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2014**

	Statement B
EXPENSES	
Public safety - ambulance service:	
Salaries and contract labor	\$ 668,761
Employee benefits	246,174
Professional fees	18,927
Operations and maintenance	153,255
Repairs and upkeep	76,266
Administrative expense	64,065
Depreciation	<u>163,846</u>
 TOTAL PROGRAM EXPENSES	 <u>1,391,294</u>
 PROGRAM REVENUES:	
Charges for services	754,449
Grant revenue - capital	<u>2,984</u>
 TOTAL PROGRAM REVENUES	 <u>757,433</u>
 NET PROGRAM EXPENSE	 <u>(633,861)</u>
 GENERAL REVENUES:	
Sales tax revenue	634,023
Interest revenue	16,171
Other revenue	<u>30,322</u>
 TOTAL GENERAL REVENUES	 <u>680,516</u>
 INCREASE (DECREASE) IN NET POSITION	 46,655
 NET POSITION - BEGINNING	 <u>3,023,911</u>
 NET POSITION - END OF YEAR	 <u><u>\$ 3,070,566</u></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**

FUND FINANCAL STATEMENTS

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

GOVERNMENTAL FUNDS
BALANCE SHEET
December 31, 2014

	Statement C
ASSETS	
Cash	\$ 481,787
Investments	1,848,848
Receivables	165,167
Inventory	18,820
Prepaid expenses	<u>3,975</u>
TOTAL ASSETS	<u><u>2,518,597</u></u>
LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts, salaries and other payables	<u>3,310</u>
TOTAL LIABILITIES	<u>3,310</u>
Fund balances:	
Nonspendable	22,795
Unassigned	<u>2,492,492</u>
TOTAL FUND BALANCE	<u>2,515,287</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 2,518,597</u></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**

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2014**

Statement D

Total fund balances - governmental funds \$ 2,515,287

The cost of capital assets (land, buildings, furniture and equipment) 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) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.

Costs of capital assets	\$ 1,416,411	
Accumulated depreciation	<u>(802,601)</u>	
		613,810

Long-term liabilities applicable to the Ambulance 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, 2014 are:		
Compensated absences payable		<u>(58,531)</u>

Net position of governmental activities \$ 3,070,566

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, 2014

Statement E

REVENUES	
Local sources:	
Sales tax revenue	\$ 634,023
Grant revenue	2,984
Claims	754,449
Interest revenue	16,171
Other revenue	30,322
	1,437,949
TOTAL REVENUES	
	1,437,949
EXPENDITURES	
Public safety - ambulance service	
Current:	
Salaries and contract labor	668,761
Employee benefits	235,294
Professional fees	18,927
Operations and maintenance	153,255
Repairs and upkeep	76,266
Administrative expense	64,065
Capital outlay	131,965
	1,348,533
TOTAL EXPENDITURES	
	1,348,533
Net Change in Fund Balances	
	89,416
FUND BALANCES - BEGINNING OF YEAR	
	2,425,871
FUND BALANCES - END OF YEAR	
	\$ 2,515,287

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

**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, 2014**

		Statement F
Total net change in fund balances - governmental funds	\$	89,416
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 capital outlay exceeds depreciation in the period:		
Capital outlay	\$ 131,965	
Depreciation	<u>(163,846)</u>	(31,881)
In the Statement of Activities, certain operating expenses-compensated absences (vacations 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). This year, vacation and comp time earned (\$43,489) exceeded the amounts used (\$32,609) by \$10,880.		
		<u>(10,880)</u>
Change in net position of governmental activities.	\$	<u><u>46,655</u></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**

**GENERAL FUND
Budgetary Comparison Schedule
For the Year Ended December 31, 2014**

Statement G

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE WITH FINAL BUDGET POSTITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Resources (inflows)				
Local sources:				
Sales tax revenue	\$ 588,000	\$ 588,000	\$ 634,023	\$ 46,023
Grant revenue	-	-	2,984	2,984
Claims	729,960	729,960	754,449	24,489
Interest revenue	12,000	12,000	16,171	4,171
Other revenue	-	-	30,322	30,322
	<u>1,329,960</u>	<u>1,329,960</u>	<u>1,437,949</u>	<u>107,989</u>
Amounts available for appropriations				
Charges to appropriations (outflows)				
General government:				
Salaries and contract labor	685,043	685,043	668,761	16,282
Employee benefits	264,316	264,316	235,294	29,022
Professional fees	17,533	17,533	18,927	(1,394)
Operations and maintenance	151,056	151,056	153,255	(2,199)
Repairs and upkeep	63,408	63,408	76,266	(12,858)
Administrative expense	71,655	71,655	64,065	7,590
Capital outlay	40,800	40,800	131,965	(91,165)
	<u>1,293,811</u>	<u>1,293,811</u>	<u>1,348,533</u>	<u>(54,722)</u>
Total charges to appropriations				
Net change in fund balance	36,149	36,149	89,416	53,267
BUDGETARY FUND BALANCES, BEGINNING	<u>2,425,871</u>	<u>2,425,871</u>	<u>2,425,871</u>	<u>-</u>
BUDGETARY FUND BALANCES, ENDING	<u>\$ 2,462,020</u>	<u>\$ 2,462,020</u>	<u>\$ 2,515,287</u>	<u>\$ 53,267</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
Notes to the Financial Statements
December 31, 2014**

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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements
December 31, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES The accompanying financial statements of the West Carroll Parish 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.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements
December 31, 2014**

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 was 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 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 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
December 31, 2014**

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.

It is the District's policy to first apply restricted resources when an expenditure is incurred for purposes for which both restricted and unrestricted net position are available.

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 function level and management does not have the authority to make any transfers 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 functional 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.

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 at cost.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements
December 31, 2014**

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. INVENTORY AND PREPAID ITEMS The Ambulance 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 fixed assets are recorded at their estimated fair 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 employees are entitled to two weeks (120 hours for operational employees for odd year ends and 96 hours for operational employees for even year ends as well as 80 hours for office staff employees regardless of year-end) of vacation at the beginning of each fiscal year. Vacation time does not carry over from one year to the next, however, an employee may receive compensation for earned vacation time upon resignation or termination.

All 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. 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 prior to termination.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements
December 31, 2014**

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

GASB 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 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 reduces committed amounts, followed by 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. 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.

K. 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 on April 1, 2006 for a period of 10 years starting January 1, 2007.

L. 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.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements
December 31, 2014**

M. RETIREMENT SYSTEM As of December 31, 2014, the West Carroll Parish Ambulance District only pays the employer match required for social security and Medicare benefits. No additional retirement benefits are available for District employees.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures over Appropriations The general fund had actual expenditures over budgeted expenditures for the year ended December 31, 2014 as follows:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
General Fund	\$1,293,811	\$1,348,533	\$(54,722)

NOTE 3 - CASH AND INVESTMENTS At December 31, 2014, the District had cash and cash equivalents (book balances) totaling \$2,330,635 (including \$1,848,848 in certificates of deposit, classified as investments) in demand deposits. 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 \$2,330,635 and the bank balance was \$2,355,325. Of the bank balance, \$750,000 was covered by federal deposit insurance. For the remaining bank balance, the District had 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.

Credit Rate Risk: The District had investments in certificates of deposit at fiscal year ended December 31, 2014, which are not subject to credit risk; however, the District's policy does not address credit risk.

NOTE 4 - RECEIVABLES The receivables at December 31, 2014, are as follows:

<u>Class of Receivables</u>	<u>General</u>
Sales and use tax	\$116,915
Claims	<u>48,252</u>
Total	<u>\$165,167</u>

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

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements
December 31, 2014**

NOTE 5 - CAPITAL ASSETS The capital assets balances and activity for the year ended December 31, 2014 are as follows:

	Balance <u>Beginning</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>Ending</u>
Nondepreciable Assets:				
Land	\$ 6,500	\$ -	\$ -	\$ 6,500
Depreciable Assets:				
Land Improvements	10,597	-	-	10,597
Buildings	231,044	-	-	231,044
Appliances	4,955	-	-	4,955
Vehicles	786,061	131,965	227,756	690,270
Furniture & fixtures	9,244	-	-	9,244
Equipment	463,801	-	-	463,801
Total depreciable assets	<u>1,505,702</u>	<u>131,965</u>	<u>227,756</u>	<u>1,409,911</u>
Less accumulated depreciation				
Land Improvements	1,697	530	-	2,227
Buildings	93,161	5,846	-	99,007
Appliances	4,955	-	-	4,955
Vehicles	467,035	113,249	227,756	352,528
Furniture & fixtures	9,244	-	-	9,244
Equipment	290,419	44,221	-	334,640
Total accumulated depreciation	<u>866,511</u>	<u>163,846</u>	<u>227,756</u>	<u>802,601</u>
Capital assets, net	<u>\$ 645,691</u>	<u>\$ (31,881)</u>	<u>\$ -</u>	<u>\$ 613,810</u>

NOTE 6 - ACCOUNTS, SALARIES AND OTHER PAYABLES The payables at December 31, 2014 are as follows:

Salaries and benefits payable	<u>\$ 3,310</u>
Total	<u>\$ 3,310</u>

NOTE 7 - COMPENSATED ABSENCES At December 31, 2014, employees of the Ambulance District have accumulated and vested \$58,531 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. These amounts are recorded as liabilities in the funds from 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	\$ 47,651
Additions	43,489
Deductions	<u>(32,609)</u>
Balance, Ending	<u>58,531</u>
Amount Due in One Year	<u>\$ 32,609</u>

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements
December 31, 2014**

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, 2014:

Nonspendable:	
Inventory	\$ 18,820
Prepaid items	3,975
Unassigned	<u>2,492,492</u>
	<u><u>\$ 2,515,287</u></u>

**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
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
December 31, 2014**

Agency Head Name: Dennis P. Seamans, Director

Purpose	Amount
Salary	\$51,209.60
Benefits-insurance	14,430.93
Benefits-retirement	
Car allowance	
Vehicle provided by government	
Per diem	
Reimbursements	
Travel	
Registration fees	500.00
Conference travel	
Continuing professional education fees	
Housing	
Unvouchered expenses	162.87
Special meals	

Unvouchered expenses include travel per diem for meals and incidentals

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

OTHER INFORMATION

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Compensation Paid Board Members
December 31, 2014**

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, 2014.

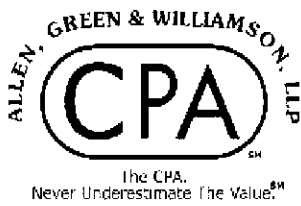
Mark Bowman

Fred Copes, Chairman

Mike Gammill

James E. Melton, Vice Chairman

Larry Copes



ALLEN, GREEN & WILLIAMSON, LLP

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Principal: Cindy Thomason, CPA

Matt Carmichael, CPA
Jaime Esswein, CPA, CFE
Diane Ferschoff, CPA
Jaucia Mercer, CPA, CFE

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, the financial statements of the governmental activities and the major fund of West Carroll Parish Ambulance Service District, a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 1, 2015.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 may exist that have not been identified.

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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

ALLEN, GREEN & WILLIAMSON, LLP
Monroe, Louisiana
June 1, 2015

**West Carroll Parish Ambulance District
Of the Parish of West Carroll
Status of Prior Year Management Letter Items
For Year Ended December 31, 2014**

13-M001 Cash Deposits – Under-Secured

Comment: Louisiana Revised Statute 39:1218 states that “any bank selected as fiscal agency shall give security for the safekeeping and payment of deposits.” In testing cash deposits, it was determined that deposits held at one bank were under-secured by \$31,169. It appears the bank did not monitor cash balances near fiscal year end and the District did not advise the bank of any deposits to be made or securities to be pledged before the end of the fiscal year.

Recommendation: The District should review bank balances prior to fiscal year end and advise the bank of any large deposits to be made or securities to be pledged before the end of the fiscal year.

Management’s response: The West Carroll Parish Ambulance Service District is currently receiving monthly statements from the banking institution where the problem occurred and is able to monitor pledged securities on a timelier basis. This item is considered cleared.

13-M002 Appointment/Dismissal of Employees Per Policy Manual

Comment: The District has a policy manual which states that “the Board of Commissioners with the recommendation of the Director, shall select and appoint to a vacant position the person deemed best qualified for the position.” The policy also states that “any employee may be subject to dismissal based on the recommendation of the Director and approval by the Board of Commissioners.” In reviewing minutes to the Board meetings, it was determined that new hires of the District are not being approved by the Board of Commissioners.

Recommendation: The District should update policy regarding the hiring and dismissal of employees or implement the current policy.

Management’s response: The West Carroll Parish Ambulance Service District has been making and approving necessary motions regarding the appointment and dismissal of employees within a Board meeting, therefore, these decisions are documented in the minutes to the meetings. This item is considered cleared.