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

Annual Financial Report

As of and for the Year Ended December 31, 1968

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewing, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAY 22 1968

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, 1998

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

Annual Financial Report
As of and for the Year Ended December 31, 1998

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Ernest J. Allen, CPA
(A Practising Accountant Since 1984)
The Green, CPA

Harvey Whitehead, CPA

Independent Auditor's Report

Board Members

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

We have audited the accompanying **GENERAL-PURPOSE FINANCIAL STATEMENTS** of the West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana, a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 1998. These general-purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Governmental 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 general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the general-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

The West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana, has not presented the disclosures required by Governmental Accounting Standards Board Technical Bulletin, "Disclosures About Year 2000 Issues," as amended by Governmental Accounting Standards Board Technical Bulletin 99-3, that the Governmental Accounting Standards Board has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the District is or will become year 2000-compliant, that the District's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the District does business are or will become year 2000-compliant.

In accordance with Governmental Auditing Standards, we have also issued a report dated March 1, 1998, on our consideration of West Carroll Parish Ambulance Service District of the Parish of West Carroll's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

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

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

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

Allen, Green & Company, LLP

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana
March 1, 1999
Except for Note 30, as to which the date is March 31, 1999.

WEST CARROLL PARISH AMBULANCE SERVICE DISTRICT
OF THE PARISH OF WEST CARROLL,
Cat Cross, Louisiana

ALL FUND TYPES AND ACCOUNT GROUPS
Combined Balance Sheet
December 31, 2022

Statement A

	*****ACCOUNT GROUPS*****			TOTAL MEMORANDUM ONLY
	GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
ASSETS AND OTHER DEBITS				
Assets				
Cash	\$ 102,801	\$ 0	\$ 0	102,801
Investments	281,074	0	0	281,074
Receivables	170,588	0	0	170,588
Deposits	228	0	0	228
Land, building and equipment	0	388,881	0	388,881
Other debits				
Amount to be provided for payment of general long-term debt	\$ 0	\$ 0	14,201	14,201
TOTAL ASSETS AND OTHER DEBITS	\$ 555,692	\$ 388,881	\$ 14,201	\$ 958,774
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities				
Accounts, salaries and other payables	\$ 10,181	\$ 0	\$ 0	10,181
Compensated absences payable	0	0	14,201	14,201
Total Liabilities	\$ 10,181	\$ 0	\$ 14,201	\$ 24,382
Equity and other credits				
Investment in general fund assets	\$ 0	388,881	\$ 0	388,881
Fund balance:				
Undesignated and unrestricted	355,514	0	0	355,514
Total equity and other credits	\$ 355,514	\$ 388,881	\$ 0	\$ 744,395
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 365,695	\$ 388,881	\$ 14,201	\$ 768,777

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

**WEST CARROLL PARISH AMBULANCE SERVICE DISTRICT
OF THE PARISH OF WEST CARROLL
Cahoon, Louisiana**

**GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2022**

20220402 2

GENERAL
FUND

REVENUES

Local sources:

Sales tax revenue	\$	497,202
Claims		350,599
Interest revenue		1,274
Donations		<u>2,007</u>

TOTAL REVENUES **\$ 851,082**

EXPENDITURES

Current:

Salaries and contract labor	\$	375,030
Employee benefits		51,280
Professional fees		7,240
Operations and maintenance		62,883
Repairs and upkeep		24,894
Administrative expenses		32,890
Capital outlay		<u>74,823</u>

TOTAL EXPENDITURES **\$ 659,130**

EXCESS (Deficiency) OF REVENUES

OVER EXPENDITURES **\$ 191,952**

FUND BALANCES AT BEGINNING OF YEAR **215,522**

FUND BALANCES AT END OF YEAR **\$ 407,474**

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
Cahiro, Louisiana**

**GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget (GRAP Basis) and Actual
For the Year Ended December 31, 2022**

Statement 5

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Local sources			
Sales tax revenue	\$ 340,000	\$ 491,292	151,292
Claims	279,275	393,589	114,314
Interest revenue	0	1,074	1,074
Donations	2,150	2,297	147
TOTAL REVENUES	\$ 621,425	\$ 878,252	\$ 256,827
EXPENDITURES			
Current:			
Salaries and contract labor	\$ 354,540	\$ 475,136	120,596
Employee benefits	70,880	91,380	20,500
Professional fees	10,000	7,348	2,652
Operations and maintenance	55,230	53,593	1,637
Repairs and upkeep	33,230	31,894	1,336
Administrative expense	27,364	23,880	3,484
Capital outlay	49,000	24,829	24,171
TOTAL EXPENDITURES	\$ 599,244	\$ 686,050	\$ 113,194
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 22,181	\$ 192,202	\$ 143,673
FUND BALANCES AT BEGINNING OF YEAR	218,028	279,028	61,000
FUND BALANCES AT END OF YEAR	\$ 240,209	\$ 471,230	\$ 231,021

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

The West Carroll Parish Ambulance District of the Parish of West Carroll was established by the West Carroll Parish Police Jury in 1994 under the provisions of LSA-R.S. 33:9004 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 certification.

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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the West Carroll Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints 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, for financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. FUNDS AND ACCOUNT GROUPS

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

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

Governmental Funds

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

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

Account Groups

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

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

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to 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 recognizes all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for compensated 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.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Sales and use taxes are receivable to account.

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

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

Expenditures

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

D. BUDGETS

The District follows these procedures in establishing 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 budgets 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.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BUDGETS (Continued)

All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with Generally Accepted Accounting Principles (GAAP). Budgetary amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget, that is, total budgeted revenues and other financing sources (including fund balances) must equal or exceed total budgeted expenditures and other financing uses. State statute requires 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 and all subsequent amendments. These revisions were considered insignificant by the Board.

B. 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.

F. FIXED ASSETS

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

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. COMPENSATED ABSENCES

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

An employee can earn 4.31 hours of sick leave per pay period, up to a maximum of 204 hours. Sick leave does carry over from one year to the next.

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

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

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

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

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

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

II. SALES TAXES

The Police Jury passed a one-half cent parish-wide sales and use tax in a special election held September 21, 1986. 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."

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

2. MEMORANDUM ONLY - TOTAL COLUMNS

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

NOTE 2 - DEPOSITS AND INVESTMENTS

At December 31, 1998, the District has cash and cash equivalents (bank balances) totaling \$453,875 as follows:

Demand deposit	\$ 56,300
Interest-bearing demand deposits	86,794
Time deposits	<u>310,781</u>
Total	<u>\$453,875</u>

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

At year-end, the District's carrying amount of deposits was \$453,875 and the bank balance was \$456,366. Of the bank balance, \$365,613 was covered by federal depository insurance (FDIC) Category 1). The remaining balance, \$90,753 was collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name (FDIC) Category 2).

Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of FDIC) Statute 1, Louisiana Revised Statute 39:1529 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
Oak Grove, Louisiana**

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

NOTE 2 - DEPOSITS AND INVESTMENTS (Continued)

Investments are categorized into these three categories of credit risk:

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

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

Type of Investment	Category			Carrying Amount			Total Carrying Amount
	1	2	3	Fair Value	Amortized Cost	Cost	
Certificate of deposit	\$	\$20,024	\$	\$	\$	\$20,024	\$20,024

NOTE 3 - RECEIVABLES

The revaluation of \$112,999 at December 31, 1998, are as follows:

Class of Receivable	General Fund
Sales and use tax	\$ 64,134
Claims	47,865
Total	\$112,999

NOTE 4 - FIXED ASSETS

The changes in general fixed assets are as follows:

	Balance Beginning	Additions	Deletions	Balance Ending
Land and buildings	\$ -	\$140,000	\$ -	\$140,000
Appliances	2,419	4,317	-	6,737
Vehicles	82,551	91,781	-	174,332
Furniture and fixtures	2,217	3,419	-	5,637
Equipment	8,589	74,328	-	82,917
Total	\$95,816	\$313,835	\$ -	\$389,651

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

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

NOTE 5 - ACCOUNTS, SALARIES AND OTHER PAYABLES

The payables of \$40,181 at December 31, 1998, are as follows:

	<u>General Fund</u>
Wages	<u>\$40,181</u>

NOTE 6 - GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended December 31, 1998:

	<u>Compensated Absences</u>
Balance at beginning of year	\$ 7,250
Additions	89,777
Deductions	<u>3,827</u>
Balance at end of year	<u>\$13,200</u>

NOTE 7 - COMPENSATED ABSENCES

At December 31, 1998, employees of the District had accumulated and vested \$14,281 of employee leave benefits, which was computed in accordance with GASB Codification Section 640. Of this amount, \$14,281 is recorded within the general long-term debt account group.

NOTE 8 - LITIGATION AND CLAIMS

The West Carroll Parish Ambulance Service District of the Parish of West Carroll is not involved in any litigation at December 31, 1998, nor is it aware of any unasserted claims.

NOTE 9 - SUBSEQUENT EVENTS

The District purchased two ambulances in March 1999 at a total cost of \$175,568.

NOTE 10 - REQUIRED SUPPLEMENTAL INFORMATION

On March 29, 1999, the Governmental Accounting Standards Board (GASB) issued Technical Bulletin (TB) 99-1, "Disclosures About Year 2000 Issues - An Amendment of Technical Bulletin 98-1." The amendment, among other things, provides that required year 2000 disclosures may be reported as required supplementary information. Retrospective application of TB 99-1 is presented. The District has elected to apply TB 99-1 retroactively for its 1998 general-purpose financial statements.

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

SUPPLEMENTAL INFORMATION

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

**Compensation Paid Board Members
For the Year Ended December 31, 1998**

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 24 of the 1979 Session of the Louisiana Legislature.

The following board members received no compensation for the year ended December 31, 1998.

Gary Bennett, Chairman

H. G. Wicks, Vice Chairman

Ricky Peller

Mike Hall

Kay Kovac

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

**Other Report Required by
Government Auditing Standards**

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

ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Board Members

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

We have audited the general-purpose financial statements of West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana, a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated March 1, 1999, except for Note 10 as to which the date is March 31, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether West Carroll Parish Ambulance Service District of the Parish of West Carroll's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with 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 that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered West Carroll Parish Ambulance Service District of the Parish of West Carroll's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We issued no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Management Letter Items

However, we noted one matter involving the internal control over financial reporting which we have reported to management of the West Carroll Parish Ambulance Service District of the Parish of West Carroll, in a separate letter dated March 1, 1999, included here in this report.

This report is intended for the information of the Board, management and the Legislative Auditor of the state of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Allen, Green & Company, LLP

ALLEN, GREEN & COMPANY, LLP

Metairie, Louisiana

March 1, 1999

Except for Note 10, as to which the date is March 31, 1999.

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

OTHER INFORMATION

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

Summary Schedule of Prior Audit Findings
December 31, 1998

<u>Finding reference # and title:</u>	97-1	<u>Unsecured Deposits</u>
<u>Initially occurred:</u>	Fiscal year ended December 31, 1997.	
<u>Condition:</u>	The deposits at December 31, 1997 were unsecured/insured by \$76,806.	
<u>Corrective action taken:</u>	The District monitors bank balances and securities pledged to ensure that bank balances are collateralized.	
<u>Finding reference # and title:</u>	97-2	<u>Publishing Notice of Public Hearing</u>
<u>Initially occurred:</u>	Fiscal year ended December 31, 1997.	
<u>Condition:</u>	The District did not publish a notice of public hearing. A copy of the budget was published after the budget was approved by the Board.	
<u>Corrective action taken:</u>	A notice of public hearing was published for the 1998 budget.	

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

Management Letter Items

ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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in Professional
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Teri-Queen, CPA

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Management Letter

Board Members

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

In planning and performing our audit of the general-purpose financial statements of the West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana, a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 1998, we established the District's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted one matter that is presented for your consideration. This letter does not affect our report dated March 1, 1999, on the financial statements of the District, a component unit of the West Carroll Parish Police Jury. We will review the status of this comment during our next audit engagement. Our comment and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss this comment in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendations. Our comment is summarized as follows:

2000 Year 2000 Compliance

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

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

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

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

Board Members

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

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

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

Recommendation: We suggest the District evaluate their progress in making computer systems and processes year 2000 compliant.

Management's response: We are aware of the year 2000 compliance situation. We are currently compliant with our two main computers for the year 2000. A third computer will be replaced soon. Our current billing and bookkeeping programs are also compliant. We are making plans now to contact medical equipment manufacturers and other computer program companies to check compliance.

No management letter was issued for the year ended December 31, 1997. Accordingly, there are no prior items for which the status need be reported.

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not reveal all weaknesses in policies and procedures that may exist.

This report is intended for the information of the board, management, and the Legislative Auditor of the state of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Allen, Green & Company, LLP

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana
March 1, 1999

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

**Status of Prior Management Letter Items
December 31, 1998**

No management letter was issued for the year ended December 31, 1998. Accordingly, there are no prior items for which the status need be reported.