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

**General-Purpose Financial Statements
and Independent Auditors' Reports
As of and for the Year Ended December 31, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or required, 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.

Balance Date April 21, 2008

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

General-Purpose Financial Statements
and Independent Auditors' Reports
As of and for the Year Ended December 31, 1997

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ERNEST L. ALLEN, CPA
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Accountant*

Tim Green, CPA

Margie Williamson, CPA

Independent Auditors' 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, 1993. 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 Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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, 1993, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated February 10, 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.

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 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.

Allen, Green & Company, LLP

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana
February 10, 1998

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

ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet

December 31, 1987

Statement A

	ACCOUNT GROUPS			TOTAL MEMORANDUM ONLY
	GENERAL FUND	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT	
ASSETS AND OTHER DEBITS				
Assets				
Cash	\$ 175,022	\$ 0	\$ 0	\$ 175,022
Receivables	80,288	0	0	80,288
Deposits	235	0	0	235
Land, building and equipment	0	75,824	0	75,824
Other debts:				
Amount to be provided for payment of general long-term debt	0	0	7,251	7,251
TOTAL ASSETS AND OTHER DEBITS	\$ 255,545	\$ 75,824	\$ 7,251	\$ 338,620
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities				
Accounts, salaries and other payables	\$ 18,007	\$ 0	\$ 0	\$ 18,007
Compensated absences payable	0	0	7,251	7,251
Total Liabilities	\$ 18,007	\$ 0	\$ 7,251	\$ 25,258
Equity and other credits				
Investment in general fixed assets	\$ 0	75,824	0	75,824
Fund balances:				
Undesignated and unrestricted	210,538	0	0	210,538
Total equity and other credits	\$ 210,538	\$ 75,824	\$ 0	\$ 286,362
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 238,545	\$ 75,824	\$ 7,251	\$ 321,620

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, 1997**

Statement B

	<u>GENERAL FUND</u>
REVENUES	
Local sources:	
Sales tax revenue	\$ 325,287
Claims	208,473
Donations	<u>71,040</u>
TOTAL REVENUES	\$ 604,800
EXPENDITURES	
Current:	
Salaries and contract labor	\$ 211,881
Employee benefits	35,495
Professional fees	3,800
Operations and maintenance	38,783
Repairs and upkeep	28,214
Administrative expense	15,699
Capital outlay	<u>73,835</u>
TOTAL EXPENDITURES	\$ 388,707
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 216,093
FUND BALANCES AT BEGINNING OF YEAR	<u>0</u>
FUND BALANCES AT END OF YEAR	\$ 216,093

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
Cahoon, Louisiana**

**GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 1997**

Statement C

	GENERAL FUND		VARIANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES			
Local sources:			
Sales tax revenue	\$ 580,000	\$ 326,207	\$ 253,793
Claims	128,000	208,473	82,473
Interest revenue	1,200	0	(1,200)
Donations	0	73,668	73,668
TOTAL REVENUES	\$ 709,200	\$ 608,348	\$ 100,852
EXPENDITURES			
Current:			
Salaries and contract labor	\$ 348,000	\$ 271,891	\$ 76,109
Employee benefits	88,180	28,488	59,692
Professional fees	78,804	2,800	76,004
Operations and maintenance	43,280	28,720	14,560
Repairs and upkeep	98,200	28,214	70,000
Administrative expense	15,200	15,899	(699)
Capital outlay	10,000	15,824	(5,824)
TOTAL EXPENDITURES	\$ 618,864	\$ 388,736	\$ 230,128
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 90,336	\$ 219,612	\$ 129,276
FUND BALANCES AT BEGINNING OF YEAR	\$ 0	\$ 0	\$ 0
FUND BALANCES AT END OF YEAR	\$ 90,336	\$ 219,612	\$ 129,276

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, 1997**

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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Orléans, Louisiana**
**Notes to the General-Purpose Financial Statements
As of and for the Year Ended December 31, 1997**

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, Orléans, 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 1996 under the provisions of LSA-R.S. 33:9059 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 assistance.

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 criteria 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 financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints members to the District's Board and the District is financially accountable to the police jury, the District was determined to be a component unit of the West Carroll Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**
Notes to the General Purpose Financial Statements
As of and for the Year Ended December 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

II. 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 revenues, 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 considers all revenues available if they are collected within 90 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unamortized 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, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

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

Revenues

Sales and use taxes are susceptible to accrual.

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

Interest income is recorded when the term 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.

B. 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, 1997**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BUDGETS (Continued)

All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with Generally Accepted Accounting Principles (GAAP). Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget, that is, total budgeted revenues and other financing sources including fund balances must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budget when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by 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 expenditures and budget amendments are adopted by the Board as necessary.

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.

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. Interest during construction is not capitalized on general fixed assets.

The entire balance of fixed assets is valued at historical cost.

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, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. 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 4.30 hours of sick leave per pay period, up to a maximum of 224 hours. Sick leave does carry over from one year to the next.

Compensatory time is awarded to employees for hours worked above their routine schedule.

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

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

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

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

- A. An 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.

**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, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. SALES TAXES

The Police Jury passed a one-half cent parish-wide sales and use tax in a special election held September 11, 1995. 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."

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

J. 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 preparation of this data.

NOTE 2 - CASH

At December 31, 1997, the District had cash (book balances) totaling \$175,622 in a demand deposit.

At year-end, the District's carrying amount of deposits was \$175,622 and the bank balance was \$176,808. Of the bank balance, \$180,808 was covered by Federal depository insurance. The remaining balance of \$76,006 is not insured by the pledge of securities and is a violation of state law.

NOTE 3 - RECEIVABLES

The receivables of \$60,288 at December 31, 1997, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Sales and use tax	\$15,587
Claims	44,701
Total	<u>\$60,288</u>

**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, 1997

NOTE 4 - FIXED ASSETS

The changes in general fixed assets are as follows:

	Balance Beginning	Additions	Deletions	Balance Ending
Appliances	\$ -	\$ 2,418	\$ -	\$ 2,418
Vehicles	-	62,351	-	62,351
Furniture and fixtures	-	3,277	-	3,277
Equipment	_____	3,286	_____	3,286
Total	<u>\$ _____</u>	<u>\$25,332</u>	<u>\$ _____</u>	<u>\$28,634</u>

NOTE 5 - ACCOUNTS, SALARIES, AND OTHER PAYABLE

The payables of \$19,687 at December 31, 1997 are as follows:

	General Fund
Accounts	\$11,903
Wages	5,007
Contract labor	_____
Total	<u>\$19,687</u>

NOTE 6 - GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended December 31, 1997:

	Compensated Absence
Balance at beginning of year	\$ -
Additions	80,962
Deductions	_____
Balance at end of year	<u>\$7,251</u>

**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, 1997

NOTE 7 - COMPENSATED ABSENCES

At December 31, 1997, employees of the District had accumulated and vested \$7,251 of employee leave benefits, which was computed in accordance with GASB Certification System 040. Of this amount, \$7,251 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, 1997, nor is it aware of any unasserted claims.

**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, 1997**

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 24 of the 1975 Session of the Louisiana Legislature.

The following board members received no compensation for the year ended December 31, 1997.

Gary Bennett, Chairman

H. G. Winton, Vice Chairman

Ricky Fuller

Mike Hall

Egy Sivas

ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS



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Ernest L. Allen, CPA
in possession
of Accounting Firm

Tim Green, CPA

Margie Williamson, CPA

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

Board Members

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

We have audited the general-purpose financial statements of West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana, a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 1997, and have issued our report thereon dated February 19, 1998. 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in conditions 97-1 and 97-2.

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 noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

This report is intended for the information of 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
February 18, 2008

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

Schedule of Findings and Questioned Costs
December 31, 1997

FINDING: REFERENCE # 87-1

TITLE: Unsecured Deposits

Criteria or Specific Requirement:

LSA-R.S. 39:1218 states "any bank selected as fiscal agent shall give security for the safekeeping and payment of deposits."

Condition Found:

The deposits at December 31, 1997 were uncollateralized by \$76,806.

Recommendations to Prevent Future Occurrences:

The District should monitor bank balances and securities pledged to ensure that bank balances are collateralized.

Management's Corrective Action Plan: The bank was contacted and has pledged securities of \$200,000. The securities pledged will be monitored to ensure deposits are collateralized at all times.

Person Responsible For Corrective Action:

Mr. Dennis Seaman
West Carroll Parish Ambulance Service District
P. O. Box 684
Oak Grove, LA 71263

Telephone: (318) 428-2479
Facsimile: (318) 428-7177

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

Schedule of Findings and Questioned Costs
December 31, 1997

FINDING: REFERENCE # 91-1

TITLE Publishing Notice of Public Hearing

Criteria or Specific Requirement:

L.S.A.-R.S. 49:1306 requires the political subdivision to publish a notice in the official journal stating that a public hearing will be held with the date, time and place specified in the notice. The notice must be published at least ten days before the first public hearing.

Condition found:

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.

Recommendations to Prevent Future Occurrences:

A notice of public hearing should be published at least ten days prior to the public hearing.

Management's Corrective Action Plans: A notice of public hearing was published for the 1998 budget.

Person Responsible For Corrective Action:

Mr. Dennis Starnes
West Carroll Parish Ambulance Service District
P. O. Box 684
Oak Grove, LA 71263

Telephone: (318) 428-8970
Facsimile: (318) 428-1777