

**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, 2009**

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

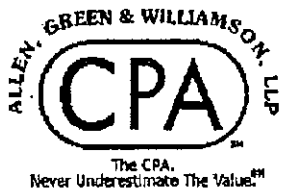
Release Date 5/26/10

**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, 2009**

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## 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 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, 2009 which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and the 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 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 District as of December 31, 2009, and the respective changes in financial position and budgetary comparison schedule for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated May 18, 2010 on our consideration of the 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 the internal control over financing reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis, as listed in the table of contents, is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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 supplemental information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Allen, Green & Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
May 18, 2010

**West Carroll Parish Ambulance Service District**

**REQUIRED SUPPLEMENTAL INFORMATION:**

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

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West Carroll Parish Ambulance Service District  
Management's Discussion and Analysis (MD&A)  
For the Year Ended December 31, 2009

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Our discussion and analysis of the West Carroll District's financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2009.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

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

The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$2,450 thousand (net assets). Of this amount, \$2,105 thousand (unrestricted net assets) 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, 2009 was \$671 thousand; there was an increase of \$48 thousand from the revenue received for claims of \$623 thousand in 2008. 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 most significant variable in 2009 was the increase of the total number of runs or claims from 1,699 in year 2008 to 1,855 in year 2009.

The District's total expenses for the year ended December 31, 2009 was \$1,100 thousand; this is an increase of \$47 thousand from the expenses of \$1,053 thousand in 2008. Spending adjustments are normally made throughout a fiscal year or planned from one year to another to compensate for specific needs of the business. There were no significant adjustments in the 2009 year compared to 2008.

#### **USING THIS ANNUAL REPORT**

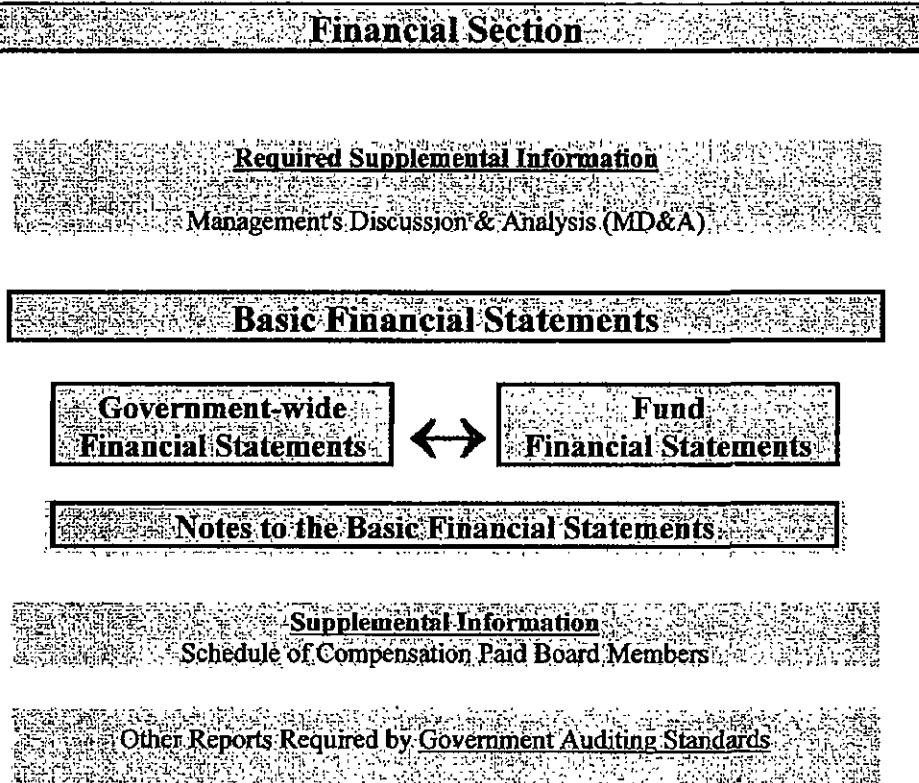
*The District's annual report consists of a series of financial statements that show information for the District as a whole, and its funds. The Statement of Net Assets and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of 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 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 most significant funds - the General Fund.*

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West Carroll Parish Ambulance Service District  
Management's Discussion and Analysis (MD&A)  
For the Year Ended December 31, 2009

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



Our auditor has provided assurance in the independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance are being provided by the auditor regarding the Required Supplemental Information and the Supplemental 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 Assets 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 Assets 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 and liabilities, 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.

These two statements report the District's net assets – the difference between assets and liabilities, as reported in the Statement of Net Assets – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net assets – 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

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West Carroll Parish Ambulance Service District  
Management's Discussion and Analysis (MD&A)  
For the Year Ended December 31, 2009

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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 Assets 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 Assets 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, 2009

**THE DISTRICT AS A WHOLE**

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

Table 1  
Net Assets  
December 31,  
(in thousands)

	2009	2008	Variance
Current and other assets	\$ 2,168	\$ 1,953	\$ 215
Capital assets, net	345	415	(70)
Total assets	<u>2,513</u>	<u>2,368</u>	<u>145</u>
Current and other liabilities	47	44	3
Noncurrent liabilities	16	12	4
Total liabilities	<u>63</u>	<u>56</u>	<u>7</u>
Net assets			
Invested in capital assets, net of related debt	345	415	(70)
Unrestricted	<u>2,105</u>	<u>1,897</u>	<u>208</u>
Total net assets	<u>\$ 2,450</u>	<u>\$ 2,312</u>	<u>\$ 138</u>

Net assets of the District's governmental activities for December 31, 2009 were \$2,450 thousand. Unrestricted net assets that are the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements was \$2,105 thousand.

West Carroll Parish Ambulance Service District  
Management's Discussion and Analysis (MD&A)  
For the Year Ended December 31, 2009

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

	2009	2008	Variance
<b>Revenues</b>			
<b>Program Revenues</b>			
Charges for services	\$ 671	\$ 623	\$ 48
Grants	10	11	(1)
<b>General Revenues</b>			
Sales tax	512	566	(54)
Interest revenue	38	62	(24)
Surplus equipment sales	-	12	(12)
Other revenue	6	8	(2)
<b>Total Revenues</b>	<u>1,237</u>	<u>1,282</u>	<u>(45)</u>
<b>Expenses:</b>			
Public safety – ambulance service:			
Salaries and contract labor	577	567	10
Employee benefits	205	173	32
Professional fees	10	10	-
Operations and maintenance	129	108	21
Repairs and upkeep	53	63	(10)
Administrative expense	52	37	15
Materials and supplies	3	1	2
Depreciation expense	70	94	(24)
<b>Total functions/program expenses</b>	<u>1,099</u>	<u>1,053</u>	<u>46</u>
<b>Increase (decrease) in net assets</b>	<u>138</u>	<u>229</u>	<u>(91)</u>
<b>Net assets – beginning</b>	<u>2,312</u>	<u>2,083</u>	<u>229</u>
<b>Net assets – ending</b>	<u>\$ 2,450</u>	<u>\$ 2,312</u>	<u>\$ 138</u>

**Governmental Activities**

The cost of all governmental activities this year was \$1,099 thousand. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through District taxes was \$512 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 \$2,140 thousand which was an increase of \$212 thousand. Total revenues for 2009 decreased \$45 thousand from total revenues for 2008. This decrease is due mainly to a decrease in sales and use tax revenue from \$565,841 in year 2008 to \$511,765 in year 2009.

West Carroll Parish Ambulance Service District  
 Management's Discussion and Analysis (MD&A)  
 For the Year Ended December 31, 2009

Total expenditures for 2009 increased \$46 thousand due mainly to increases in necessary equipment and vehicle repairs and maintenance, a cost of living increase in employee wages and annual increases in general operating cost.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Actual revenues exceeded budgeted revenues by \$100 thousand. This favorable variance was due mainly to an increase in the total number runs or claims from 1,699 in 2008 to 1,855 in year 2009. The District did not have any significant changes between final and original budgets.

**CAPITAL ASSETS AND LONG TERM DEBT**

*Capital Assets*

At December 31, 2009, the District had invested in the following capital assets:

Capital Assets, net December 31,			
	2009	2008	Variance
Land	\$ 6,500	\$ 6,500	\$ -
Buildings	164,116	169,962	(5,846)
Appliances	147	206	(59)
Vehicles	119,765	167,762	(47,997)
Furniture and fixtures	2,756	3,905	(1,149)
Equipment	51,261	66,619	(15,358)
Total Capital assets, net	<u>\$ 344,545</u>	<u>\$ 414,954</u>	<u>\$ (70,409)</u>

**Debt**

Our long term debt includes annual leave of \$34 thousand. We present more detail about our long term liabilities in Note 6 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 claims and sales tax collections. Approximately, 96% of total revenues is claims and sales tax. We have budgeted \$75,000 thousand in increase to the claims and sales tax revenue for the year ending December 31, 2010. Due to their unpredictable nature we realized our anticipations are high.

**GOVERNMENT-WIDE FINANCIAL  
STATEMENTS**

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

**STATEMENT OF NET ASSETS  
December 31, 2009**

	<b>Statement A</b>
<b>ASSETS</b>	
Cash	\$ 384,310
Investments	1,581,723
Receivables	198,861
Prepaid expenses	<u>3,866</u>
Total current assets	2,168,760
Capital assets, net of accumulated depreciation	
Land, building and equipment	<u>344,545</u>
TOTAL ASSETS	<u>2,513,305</u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts, salaries and other payables	29,159
Compensated absences payable	<u>18,265</u>
Total current liabilities	<u>47,424</u>
<b>Noncurrent Liabilities</b>	
Compensated absences payable	<u>15,927</u>
TOTAL LIABILITIES	<u>63,351</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debts	344,545
Unrestricted	<u>2,105,409</u>
TOTAL NET ASSETS	<u>\$ 2,449,954</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, 2009**

	<b>Statement B</b>
<b>EXPENSES</b>	
Public safety - ambulance service:	
<i>Salaries and contract labor</i>	\$ 576,698
Employee benefits	205,272
Professional fees	10,037
Operations and maintenance	129,536
Repairs and upkeep	53,406
Administrative expense	51,630
Materials and supplies	2,764
Depreciation	<u>70,409</u>
<b>TOTAL PROGRAM EXPENSES</b>	<u><b>1,099,752</b></u>
<b>PROGRAM REVENUES:</b>	
Charges for services	670,969
Grant revenue - operating	<u>10,172</u>
<b>TOTAL PROGRAM REVENUES</b>	<u><b>681,141</b></u>
<b>NET PROGRAM EXPENSE</b>	<u><b>(418,611)</b></u>
<b>GENERAL REVENUES:</b>	
Sales tax revenue	511,765
Interest revenue	38,598
Other revenue	<u>5,719</u>
<b>TOTAL GENERAL REVENUES</b>	<u><b>556,080</b></u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>137,469</b>
<b>NET ASSETS - BEGINNING</b>	<u><b>2,312,485</b></u>
<b>NET ASSETS - END OF YEAR</b>	<u><b>\$ 2,449,954</b></u>

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

**West Carroll Parish Ambulance Service District**

**FUND FINANCIAL STATEMENTS**

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

GOVERNMENTAL FUNDS  
BALANCE SHEET  
December 31, 2009

	Statement C
ASSETS	
Cash	\$ 384,310
Investments	1,581,723
Receivables	198,861
Prepaid expenses	<u>3,866</u>
TOTAL ASSETS	<u>2,168,760</u>
LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts, salaries and other payables	<u>29,159</u>
TOTAL LIABILITIES	<u>29,159</u>
Fund balances:	
Undesignated and unreserved	<u>2,139,601</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,168,760</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 Assets  
December 31, 2009**

**Statement D**

Total fund balances - governmental funds \$ 2,139,601

The cost of capital assets (land, buildings, furniture and equipment and infrastructure ) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Assets 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	991,518	
Depreciation expense to date	<u>(646,973)</u>	
		344,545

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 Assets.

Balances at December 31, 2009 are:		
Compensated absences payable		<u>(34,192)</u>

Net Assets \$ 2,449,954

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, 2009**

**Statement E**

**REVENUES**

Local sources:

Sales tax revenue	\$	511,765
Grant revenue		10,172
Claims		670,969
Interest revenue		38,596
Other revenue		<u>5,719</u>

**TOTAL REVENUES** 1,237,221

**EXPENDITURES**

Current:

Salaries and contract labor		576,698
Employee benefits		201,350
Professional fees		10,037
Operations and maintenance		129,536
Repairs and upkeep		53,406
Administrative expense		51,630
Materials and supplies		<u>2,764</u>

**TOTAL EXPENDITURES** 1,025,421

**Net Change in Fund Balances** 211,800

**FUND BALANCES - BEGINNING OF YEAR** 1,927,801

**FUND BALANCES - END OF YEAR** \$ 2,139,601

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, 2009**

Statement F

Total net change in fund balances - governmental funds \$ 211,800

Amounts reported for governmental activities in the Statement of Activities are different because:

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

Depreciation	<u>(70,409)</u>	(70,409)
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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 (\$29,295) was more than the amounts used \$25,373 by \$3,922. (3,922)

Change in net assets of governmental activities. \$ 137,469

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, 2009**

Statement G

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE WITH FINAL BUDGET POSTITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>Resources (inflows)</b>				
<b>Local sources:</b>				
Sales tax revenue	\$ 525,000	\$ 525,000	\$ 511,765	\$ (13,235)
Grant revenue	42,000	42,000	10,172	(31,828)
Claims	570,000	570,000	670,969	100,969
Interest revenue	0	0	38,596	38,596
Other revenue	0	0	5,719	5,719
	<u>1,137,000</u>	<u>1,137,000</u>	<u>1,237,221</u>	<u>100,221</u>
<b>Amounts available for appropriations</b>				
<b>Charges to appropriations (outflows)</b>				
<b>General government:</b>				
Salaries and contract labor	599,451	599,451	576,698	22,753
Employee benefits	246,379	246,379	201,350	45,029
Professional fees	12,000	12,000	10,037	1,963
Operations and maintenance	139,032	139,032	129,536	9,496
Repairs and upkeep	49,992	49,992	53,406	(3,414)
Administrative expense	41,484	41,484	51,630	(10,146)
Materials and supplies	38,400	38,400	2,764	35,636
	<u>1,126,738</u>	<u>1,126,738</u>	<u>1,025,421</u>	<u>101,317</u>
<b>Total charges to appropriations</b>				
BUDGETARY FUND BALANCES, BEGINNING	1,927,801	1,927,801	1,927,801	0
BUDGETARY FUND BALANCES, ENDING	<u>\$ 1,938,063</u>	<u>\$ 1,938,063</u>	<u>\$ 2,139,601</u>	<u>\$ 201,538</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**

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**West Carroll Parish Ambulance Service District  
of the Parish of West Carroll  
Notes to the Financial Statements  
December 31, 2009**

**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 four 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 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, 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 AND ACCOUNT GROUPS** 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.

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**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 Assets and the Statement of Activities displays information about the reporting government as a whole. The Statement of Net Assets and the Statement of Activities was prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange 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  
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December 31, 2009**

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 asset 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. 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.



**West Carroll Parish Ambulance Service District  
of the Parish of West Carroll  
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December 31, 2009**

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

Under state law, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**G. 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. 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:

Buildings	40 years
Appliances	5 years
Vehicles	5 years
Furniture and fixtures	5 years
Equipment	5-10 years

**H. 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.

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 not carry over from one year to the next.

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.

**I. SALES TAXES** The Police Jury passed a one-half cent parish-wide sales and use tax in a special election held September 21, 1996. In accordance with the proposition approved by the voters of the parish, the "sales and use tax is for providing ambulance 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.

**West Carroll Parish Ambulance Service District  
of the Parish of West Carroll  
Notes to the Financial Statements  
December 31, 2009**

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

**NOTE 2 - DEPOSITS** At December 31, 2009, the District had cash and cash equivalents (book balances) totaling \$1,966,033 (including \$1,581,723 in certificates of deposit) 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 – Deposits:** 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 \$1,966,033 and the bank balance was \$1,986,469. Of the bank balance, \$1,000,000 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.

**Credit Rate Risk:** The CD equivalents do not have a credit rating.

**NOTE 3 - RECEIVABLES** The receivables at December 31, 2009, are as follows:

<u>Class of Receivables</u>	<u>General</u>
Sales and use tax	\$ 91,396
Claims	<u>107,465</u>
<b>Total</b>	<b><u>\$198,861</u></b>

The District expects to collect these receivables in full; therefore, no allowance for doubtful accounts was established.

**West Carroll Parish Ambulance Service District  
of the Parish of West Carroll  
Notes to the Financial Statements  
December 31, 2009**

**NOTE 4 - CAPITAL ASSETS** The changes in capital assets are as follows:

Governmental activities:

	Balance Beginning	Additions	Deletions	Balance Ending
Nondepreciable Assets:				
Land	\$ 6,500	\$ -	\$ -	\$ 6,500
Depreciable Assets:				
Buildings	231,044	-	-	231,044
Appliances	6,701	-	1,084	5,617
Vehicles	510,699	-	-	510,699
Furniture & fixtures	10,867	-	1,623	9,244
Equipment	237,095	-	8,681	228,414
Total depreciable assets	<u>996,406</u>	<u>-</u>	<u>11,388</u>	<u>985,018</u>
Less accumulated depreciation				
Buildings	61,082	5,846	-	66,928
Appliances	6,495	59	1,084	5,470
Vehicles	342,937	47,997	-	390,934
Furniture & fixtures	6,962	1,149	1,623	6,488
Equipment	170,476	15,358	8,681	177,153
Total accumulated depreciation	<u>587,952</u>	<u>70,409</u>	<u>11,388</u>	<u>646,973</u>
Capital assets, net	<u>\$ 414,954</u>	<u>\$ (70,409)</u>	<u>\$ -</u>	<u>\$ 344,545</u>

**NOTE 5 - ACCOUNTS, SALARIES AND OTHER PAYABLES** The payables at December 31, 2009, are as follows:

	General
Wages Payable	\$ 24,864
Accounts	4,295
Total	<u>\$ 29,159</u>

**NOTE 6 - COMPENSATED ABSENCES** At December 31, 2009, employees of the Ambulance District have accumulated and vested \$34,192 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. Following is a summary of the compensated absence transactions for the year:

Balance, Beginning	\$ 30,270
Additions	29,295
Deductions	25,373
Balance, Ending	<u>34,192</u>
Amount Due in One Year	<u>\$ 18,265</u>

**NOTE 7 - LITIGATION AND CLAIMS** At December 31, 2009, the District was involved in various litigations. It is the opinion of the legal counsel for the District that the ultimate resolution of these lawsuits would not materially affect the financial statements.

**West Carroll Parish Ambulance Service District  
of the Parish of West Carroll  
Compensation Paid Board Members  
December 31, 2009**

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, 2009.

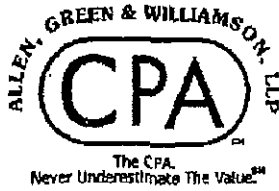
Gary Bennett, Chairman

Mark Bowman

Fred Copes, Vice Chairman

John Costello

Mike Prine



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Joshua Legg, CPA  
Quint Martin, CPA  
Brian McBride, CPA  
Jaunicia Mercer, CPA  
Cindy Thomason, CPA  
Angie Williamson, CPA

Ernest L. Allen, CPA  
Retired 1963-2000

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

### Board Members

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

We have audited the financial statements of the governmental activities and the major fund of the West Carroll Parish Ambulance Service District, a component unit of the West Carroll Police Jury, as of and for the year ended December 31, 2009, which collectively comprise the District's basic financial statements and have issued our report thereon dated May 18, 2010. 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.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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.

This report is intended solely for the information and use of the Board and management and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, 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

May 18, 2010