

**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, 2020**

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Independent Auditor's Report

Board Members

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the West Carroll Parish Ambulance Service District of the Parish of West Carroll (the District), a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the West Carroll Parish Ambulance Service District, a component unit of West Carroll Parish Police Jury, as of December 31, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information, as listed in the table of contents, and the other information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2021 on our consideration of the West Carroll Parish Ambulance District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP
Monroe, Louisiana
June 30, 2021

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

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

REQUIRED SUPPLEMENTARY INFORMATION:

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

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2020**

Our discussion and analysis of the West Carroll Ambulance Service District's financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2020. Certain comparative information between the current year and the prior year is required to be presented in the Management Discussion and Analysis (MD&A). Please read it in conjunction with the District's financial statements which follows this MD&A. All amounts are presented in thousands unless otherwise noted.

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 \$4,674 thousand (net position). Of this amount, \$2,973 thousand (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

The District's revenue received from claims (charges for services) for the year ended December 31, 2020 was \$1,574 thousand; there was an increase of \$71 thousand from the revenue received for claims of \$1,503 thousand in 2019. The increase is primarily due to number of patients having insurance and insurance making payments for services. Other income increased from \$51 to \$411 due to assisting the state during Hurricanes Laura/Marco in Lake Charles for 10 weeks and we were reimbursed for these services.

The District's total expenses for the year ended December 31, 2020 was \$2,391 thousand; this is an increase of \$263 thousand from the expenses of \$2,128 thousand in 2019. Spending adjustments are normally made throughout a fiscal year or planned from one year to another to compensate for specific needs of the business. The increase in expenses is primarily due to additional salaries and benefits paid out for assistance provided from Hurricanes mentioned in previous paragraph.

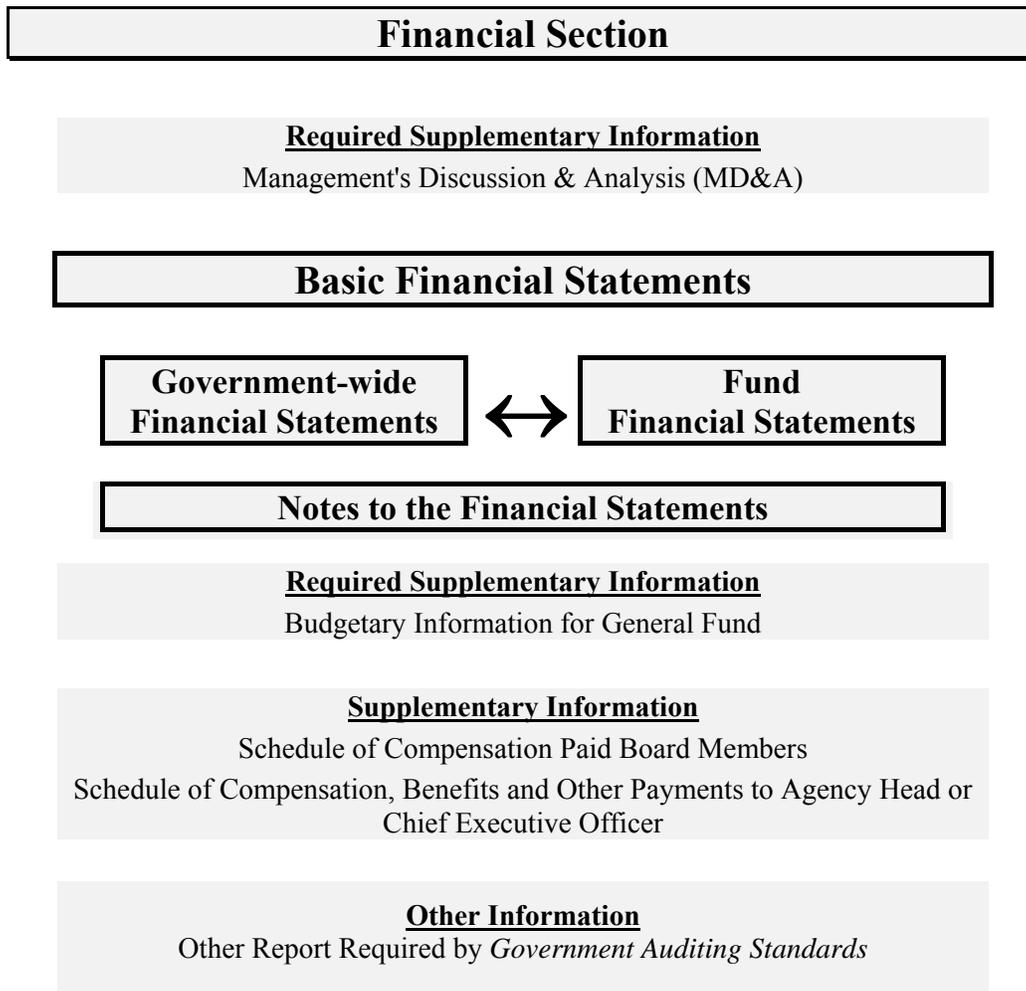
In May 2020, the Governmental Accounting Standards Board issued *Statement No. 95 – Postponement of the Effective Dates of Certain Authoritative Guidance*. This statement extended the effective dates of certain accounting and financial reporting provisions in Statements and Implementation Guides. The primary objective of GASB Statement No. 95 was to provide temporary relief to governments and other stakeholders in the light of the COVID-19 pandemic. The District implemented this Statement for fiscal year ended December 31, 2020.

USING THIS ANNUAL REPORT

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

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2020**

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



Our auditor has provided assurance in the independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance are being provided by the auditor regarding the Required Supplementary Information, the Supplementary Information and the Other Information identified above. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts of this report.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

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

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2020**

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

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

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

Reporting the District's Most Significant Funds

Fund Financial Statements

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

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

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2020**

THE DISTRICT AS A WHOLE

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

Table 1
Net Position
December 31,
(in thousands)

	2020	2019	Variance
Current and other assets	\$ 3,148	\$ 2,939	\$ 209
Capital assets, net	1,701	1,428	273
Total assets	4,849	4,367	482
Current and other liabilities	156	118	38
Noncurrent liabilities	20	9	11
Total liabilities	176	127	49
Net position			
Investment in capital assets	1,701	1,428	273
Unrestricted	2,973	2,812	161
Total net position	\$ 4,674	\$ 4,240	\$ 434

It is noted that the 2019 column was restated due to the prior period adjustments being reported in 2020 fiscal year end. The effects of these changes resulted in an increase of \$39 thousand in current and other assets and unrestricted net position and an increase of \$92 thousand in capital asset, net and investment in capital assets net position in the 2020 fiscal year. See Note 11 in the notes to the financial statements for additional information. Net position of the District's governmental activities for December 31, 2020 was \$4,674 thousand. Unrestricted net position that are the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements were \$2,973 thousand.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2020**

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

	2020	2019	Variance
Revenues:			
Program Revenues			
Charges for services	\$ 1,574	\$ 1,503	\$ 71
Operating grants and contributions	26	-	26
Capital grants and contributions	9	9	-
General Revenues			
Sales tax revenue	720	663	57
Interest revenue	85	11	74
Other revenue	411	51	360
Total Revenues	<u>2,825</u>	<u>2,237</u>	<u>588</u>
Expenses:			
Public safety – ambulance service:			
Salaries and contract labor	1,087	959	128
Employee benefits	386	361	25
Professional fees	53	52	1
Operations and maintenance	104	128	(24)
Repairs and upkeep	51	48	3
Administrative expense	500	425	75
Depreciation expense	210	155	55
Total functions/program expenses	<u>2,391</u>	<u>2,128</u>	<u>263</u>
Increase (decrease) in net position	434	109	325
Net position – beginning	4,240	4,131	109
Net position – ending	<u>\$ 4,674</u>	<u>\$ 4,240</u>	<u>\$ 434</u>

It is noted that the 2019 column was restated due to the prior period adjustments being reported in 2020 fiscal year end. The effects of these changes resulted in a decrease of \$39 thousand in administrative expense and a decrease of \$92 thousand in operations and maintenance. See Note 11 in the notes to the financial statements for additional information.

Governmental Activities

The cost of all governmental activities this year was \$2,391 thousand. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through District taxes and other general revenue was \$782 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 \$3,056 thousand which was an increase of \$169 thousand. Total revenues for 2020 increased \$587 thousand from total revenues for 2019. This increase is due to funds received from Hurricane Laura/Marco deployment.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2020**

Total expenditures for 2020 were \$2,655 thousand, which increased \$555 thousand due mainly to the purchase of a new ambulance, one remount, and payroll expenses.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual amounts available for appropriation exceeded budgeted amounts by \$788 thousand. This favorable variance was due mainly to income received from Hurricane Laura/Marco deployment and claims revenue going up. This was unexpected income and was not budgeted. Actual charges to appropriations were less than budgeted charges by \$1 thousand. This favorable variance was due mainly to over budgeting on cost of vehicles and maintenance. The District had amended the budget to increase the total budgeted expenditures by \$40 thousand. This increase was due to the over budgeting on repairs and capital outlay was equal to the salary and employee benefit increases.

CAPITAL ASSETS AND LONG TERM DEBT

Capital Assets

At December 31, 2020, the District had invested in the following capital assets:

	Capital Assets, net December 31,		
	2020	2019	Variance
Land	\$ 81,500	\$ 81,500	\$ -
Land Improvements	18,108	19,351	(1,243)
Buildings	955,452	966,800	(11,348)
Vehicles	488,448	266,650	221,798
Furniture and Fixtures	1,728	1,104	624
Equipment	155,377	92,452	62,925
Total Capital assets, net	<u>\$ 1,700,613</u>	<u>\$ 1,427,857</u>	<u>\$ 272,756</u>

The increase in capital assets was due to the purchase of ambulance and remount. The 2019 column was increased by \$91,868 under vehicles due to the 2020 prior period adjustment. See Note 4 to the financial statements for additional details on capital assets and Note 11 to the financial statements for additional information on the prior period adjustment.

Debt

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

Our long term liability consists of compensated absences of \$83 thousand, which includes both a short term and a long term portion. We present more detail about our compensated absences liability in Note 6 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS Our elected and appointed officials and citizens consider many factors when setting the District's budget and tax rates. One of the most important factors affecting the budget is our unpredictable nature of claims and sales tax collections. Approximately, 97% of total revenues are claims and sales tax. Circumstances that will affect our 2021 budget year are the unexpected nature of the economy concerning tax revenue, claims revenue related to the ambulance and insurance industry, and a slight possibility of purchasing other buildings and land in the future.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2020**

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

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

**GOVERNMENT-WIDE FINANCIAL
STATEMENTS**

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

**STATEMENT OF NET POSITION
December 31, 2020**

Statement A

ASSETS	
Current Assets	
Cash	\$ 1,231,391
Investments	1,160,044
Receivables	672,350
Inventories	18,112
Prepaid expenses and other assets	<u>66,545</u>
Total current assets	3,148,442
Capital Assets	
Land	81,500
Capital assets, net of depreciation and amortization	<u>1,619,113</u>
TOTAL ASSETS	<u><u>4,849,055</u></u>
LIABILITIES	
Current Liabilities	
Accounts, salaries and other payables	92,168
Compensated absences payable	<u>63,512</u>
Total current liabilities	155,680
Noncurrent Liabilities	
Compensated absences payable	<u>19,687</u>
TOTAL LIABILITIES	<u><u>175,367</u></u>
NET POSITION	
Investment in capital assets	1,700,613
Unrestricted	<u>2,973,075</u>
TOTAL NET POSITION	<u><u>\$ 4,673,688</u></u>

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

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

**STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020**

	Statement B
PROGRAM EXPENSES:	
Public safety - ambulance service:	
Salaries and contract labor	\$ 1,087,096
Employee benefits	385,788
Professional fees	52,680
Operations and maintenance	104,353
Repairs and upkeep	51,150
Administrative expense	500,585
Depreciation	<u>209,815</u>
 TOTAL PROGRAM EXPENSES	 <u>2,391,467</u>
PROGRAM REVENUES:	
Charges for services	1,573,967
Operating grants and contributions	25,758
Capital grants and contributions	<u>9,352</u>
 TOTAL PROGRAM REVENUES	 <u>1,609,077</u>
 NET PROGRAM EXPENSE	 <u>(782,390)</u>
GENERAL REVENUES:	
Sales tax revenue	720,287
Interest revenue	84,328
Other	<u>410,886</u>
 TOTAL GENERAL REVENUES	 <u>1,215,501</u>
 INCREASE (DECREASE) IN NET POSITION	 433,111
 NET POSITION - BEGINNING, ORIGINALLY STATED	 4,109,074
Prior period adjustment	<u>131,503</u>
 NET POSITION - BEGINNING, RESTATED	 <u>4,240,577</u>
 NET POSITION - END OF YEAR	 <u><u>\$ 4,673,688</u></u>

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

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

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

FUND FINANCAL STATEMENTS

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

**GOVERNMENTAL FUNDS
Balance Sheet
December 31, 2020**

	Statement C
ASSETS	
Cash	\$ 1,231,391
Investments	1,160,044
Receivables	672,350
Inventories	18,112
Prepaid expenses and other assets	<u>66,545</u>
TOTAL ASSETS	<u><u>3,148,442</u></u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries and other payables	<u>92,168</u>
TOTAL LIABILITIES	<u>92,168</u>
Fund balances:	
Nonspendable	84,657
Unassigned	<u>2,971,617</u>
TOTAL FUND BALANCE	<u>3,056,274</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 3,148,442</u></u>

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

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

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2020**

Statement D

Total fund balances - governmental funds \$ 3,056,274

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

Costs of capital assets	\$ 3,118,850	
Accumulated depreciation	<u>(1,418,237)</u>	1,700,613

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

Balances at December 31, 2020 are:	
Compensated absences payable	<u>(83,199)</u>

Net position of governmental activities \$ 4,673,688

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

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

**GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2020**

Statement E

REVENUES	
Local Sources:	
Sales tax revenue	\$ 720,287
Claims	1,573,967
Interest revenue	84,328
Other revenue	410,886
Federal sources:	
Grant revenue	35,110
TOTAL REVENUES	2,824,578
EXPENDITURES	
Public safety- ambulance service	
Current:	
Salaries and contract labor	1,087,096
Employee benefits	376,823
Professional fees	52,680
Operations and maintenance	104,353
Repairs and upkeep	51,150
Administrative expense	500,585
Capital outlay	482,571
TOTAL EXPENDITURES	2,655,258
Net change in fund balances	169,320
FUND BALANCES - BEGINNING, ORIGINALLY STATED	2,847,319
Prior period adjustment	39,635
FUND BALANCES - BEGINNING, RESTATED	2,886,954
FUND BALANCES - END OF YEAR	\$ 3,056,274

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

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

**Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the Year Ended December 31, 2020**

Statement F

Total net change in fund balances - governmental funds \$ 169,320

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

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

Capital outlay	\$	482,571	
Depreciation expense		<u>(209,815)</u>	272,756

In the Statement of Activities, certain operating expenses-compensated absences (vacation and comp time) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation and comp time earned was more than the amounts used.

(8,965)

Change in net position of governmental activities \$ 433,111

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES The accompanying financial statements of the West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana (the District), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. REPORTING ENTITY The District was established by the West Carroll Parish Police Jury in 1996 under the provisions of LSA-R.S. 33:9056 to run and operate ambulances and a rescue unit for the care and transportation of persons suffering from illness or disabilities which necessitate ambulance care or extrication. Appointed Board members serve staggering terms of six years.

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

Governmental Accounting Standards Board established criteria for determining which component units should be considered part of the West Carroll Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

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

B. FUNDS The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District has only one fund.

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

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

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

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

Fund Financial Statements (FFS)

Governmental Funds The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

Revenues

Sales taxes are recognized when the underlying exchange transaction occurs and the resources are available.

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

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

Expenditures

Salaries are recorded as earned.

D. BUDGETS The District follows these procedures in establishing the budgetary data reflected in the combined financial statements:

State statute requires budgets be adopted for the General fund.

Each year, prior to the beginning of the fiscal year, the executive director submits to the Board a proposed annual budget for the general fund. Public hearings are conducted, prior to the Board's approval, to obtain taxpayer comments. The operating budget includes proposed expenditures and the means of financing them.

The Board adopted a budget for the General fund.

All appropriations (unexpended budget balances) lapse at year end.

Encumbrances are not recognized within the accounting records for budgetary control purposes.

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

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

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

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

F. INVESTMENTS Investments are limited by LSA-R.S. 33:2955 and the District's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments in *nonparticipating* interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure as per GASB Statement No. 31.

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

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

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

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

I. COMPENSATED ABSENCES All employees are entitled to two weeks (120 hours for operational employees and 80 hours for office staff employees) of vacation time at the beginning of each fiscal year. After fifteen years of service, all employees are entitled to three weeks (168 hours for operational employees and 120 hours for office staff) of vacation time at the beginning of each fiscal year. Vacation time does not carry over from one year to the next, however, an employee may receive compensation for earned vacation time upon resignation or termination.

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

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

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

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

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

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

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

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

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

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

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

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

The District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District reduces committed amounts, followed by assigned amounts and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

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

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

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

L. SALES TAXES The Police Jury passed a one-half cent parish-wide sales and use tax in a special election held September 21, 1996. In accordance with the proposition approved by the voters of the parish, the "sales and use tax is for providing ambulance service to the public, including acquiring, improving, maintaining and operating facilities

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

and equipment required in connection therewith and paying related personnel costs." This tax was renewed by voters in November 2015 for a period of 10 years ending December 31, 2026.

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

NOTE 2 - CASH AND INVESTMENTS At December 31, 2020, the District had cash deposits (book balances) totaling \$2,391,435 (including \$1,160,044 in certificates of deposit, classified as investments). Deposits are stated at cost, which approximates fair value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

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

Custodial Credit Risk: In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At year end, the District's carrying amount of deposits was \$2,391,435 and the bank balance was \$2,401,853. Of the bank balance, \$500,000 was covered by federal deposit insurance. The remaining bank balance of \$1,901,853 was collateralized by securities held by the pledging financial institution's trust department or agent but not in the District's name. The District's policy does not address custodial credit risk. Even though the pledged securities are considered uncollateralized, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - RECEIVABLES The receivables at December 31, 2020, are as follows:

<u>Class of Receivables</u>	<u>General Fund</u>
Sales and use tax	\$ 139,250
Claims	257,086
EMS surge response reimbursement	276,014
Total	<u>\$ 672,350</u>

The EMS surge response reimbursement is from the Rural Ambulance Alliance for services provided by the District during the recovery efforts from Hurricane Laura. The District expects to collect these amounts in full; therefore, no allowance for doubtful accounts has been established.

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

NOTE 4 - CAPITAL ASSETS The capital assets balances and activity for the year ended December 31, 2020 are as follows:

Governmental activities:

Nondepreciable Assets:	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, Ending</u>
Land	\$ 81,500	\$ -	\$ -	\$ 81,500
Total nondepreciable assets	<u>81,500</u>	<u>-</u>	<u>-</u>	<u>81,500</u>
 Depreciable Assets:				
Land Improvements	24,866	-	-	24,866
Buildings	1,152,468	19,331	-	1,171,799
Appliances	4,387	-	4,387	-
Vehicles **	1,021,447	364,043	156,712	1,228,778
Furniture & fixtures	10,762	1,180	2,730	9,212
Equipment	594,105	98,017	89,427	602,695
Total depreciable assets	<u>2,808,035</u>	<u>482,571</u>	<u>253,256</u>	<u>3,037,350</u>
 Less accumulated depreciation:				
Land Improvements	5,515	1,243	-	6,758
Buildings	185,668	30,679	-	216,347
Appliances	4,387	-	4,387	-
Vehicles	754,797	142,245	156,712	740,330
Furniture & fixtures	9,658	556	2,730	7,484
Equipment	501,653	35,092	89,427	447,318
Total accumulated depreciation	<u>1,461,678</u>	<u>209,815</u>	<u>253,256</u>	<u>1,418,237</u>
Capital assets, net	<u>\$ 1,427,857</u>	<u>\$ 272,756</u>	<u>\$ -</u>	<u>\$ 1,700,613</u>

** Beginning balance was restated due to the District had purchased a 2019 Chevy remount for \$91,868 that is not included in the current year additions for the prior year. The District had ordered the remount in 2019 and then another ambulance in 2020. When the audit was being performed, the District stated they had not received the remount, but had gotten it mixed up with the one that had been purchased in 2020. See Note 11 for additional information.

NOTE 5 - ACCOUNTS, SALARIES AND OTHER PAYABLES The payables at December 31, 2020 are as follows:

	<u>General</u>
Accounts payable	\$ 46,441
Salaries and benefits payable	45,727
Total	<u>\$ 92,168</u>

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

NOTE 6 - COMPENSATED ABSENCES At December 31, 2020, employees of the District have accumulated and vested \$83,199 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. These amounts are recorded as liabilities in the funds from which payment will be made and include both vacation leave and compensatory time earned. Following is a summary of the compensated absence transactions for the year:

Balance, Beginning	\$ 74,234
Additions	63,512
Deductions	<u>(54,547)</u>
Balance, Ending	<u>83,199</u>
Amount Due in One Year	<u><u>\$ 63,512</u></u>

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

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

Contributions to the District’s plan for 2020 are as follows:

	<u>457 Plan</u>
Employer	\$ 31,251
Employee	29,902

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

NOTE 9 - FUND BALANCE CLASSIFICATION DETAILS The following are the details of the fund balance classifications for the year ended December 31, 2020:

Nonspendable:	
Inventories	\$ 18,112
Prepaid expenses and other assets	66,545
Unassigned	<u>2,971,617</u>
	<u><u>\$ 3,056,274</u></u>

NOTE 10 - NEW GASB In May 2020, the Governmental Accounting Standards Board issued *Statement No. 95 – Postponement of the Effective Dates of Certain Authoritative Guidance*. This statement extended the effective dates of certain accounting and financial reporting provisions in Statements and Implementation Guides. The primary objective of GASB Statement No. 95 was to provide temporary relief to governments and other stakeholders in the light of the COVID-19 pandemic. The District implemented this Statement for fiscal year ended December 31, 2020.

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

NOTE 11 - PRIOR PERIOD ADJUSTMENT In December 2019, the District had purchased a membership with AirMedCare Network to provide AirEvac services for the residents of the parish of West Carroll. The membership was paid in December 2019 for services starting December 31, 2019 to December 31, 2020. The membership was fully expensed in the December 31, 2019 fiscal year end rather than reported as a prepaid expense. Therefore, a prior period adjustment was reported in the governmental funds of increasing beginning fund balance and increasing the expenditures for the December 31, 2020 fiscal year in the amount \$39,635. This prior period adjustment also resulted in an increase in net position and increase in current year expenses reported in the governmental activities.

Additionally, in the December 31, 2019 fiscal year end, the District had purchased a remount for an ambulance in the amount \$91,868. However, the asset did not get added to the capital asset depreciation schedule for the 2019 fiscal year end. Therefore, a prior period adjustment was recorded in the governmental activities to increase the capital assets for vehicles and increase in net position in the amount of \$91,868. The result of both prior period adjustments caused the net position for the governmental activities to be increased by \$131,503.

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

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

REQUIRED SUPPLEMENTARY INFORMATION

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

Budgetary Comparison Schedule

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

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

**GENERAL FUND
Budgetary Comparison Schedule
For the Year Ended December 31, 2020**

Exhibit 1

	<u>BUDGETARY AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>FINAL BUDGET</u>
			<u>(Budgetary Basis)</u>	<u>POSITIVE</u>
				<u>(NEGATIVE)</u>
REVENUES				
Local Sources:				
Sales tax revenue	\$ 624,000	\$ 624,000	\$ 720,287	\$ 96,287
Claims	1,400,000	1,400,000	1,573,967	173,967
Interest revenue	12,000	12,000	84,328	72,328
Other	-	-	410,886	410,886
Federal Sources:				
Grant revenue	-	-	35,110	35,110
TOTAL REVENUES	<u>2,036,000</u>	<u>2,036,000</u>	<u>2,824,578</u>	<u>788,578</u>
EXPENDITURES				
Public safety- ambulance service				
Current:				
Salaries and contract labor	970,000	970,000	1,087,096	(117,096)
Employee benefits	359,868	359,868	376,823	(16,955)
Professional fees	57,753	57,753	52,680	5,073
Operations and maintenance	150,207	150,207	104,353	45,854
Repairs and upkeep	98,700	98,700	51,150	47,550
Administrative expense	374,810	414,810	500,585	(85,775)
Capital outlay	604,600	604,600	482,571	122,029
TOTAL EXPENDITURES	<u>2,615,938</u>	<u>2,655,938</u>	<u>2,655,258</u>	<u>680</u>
Net change in fund balances	<u>(579,938)</u>	<u>(619,938)</u>	<u>169,320</u>	<u>789,258</u>
FUND BALANCES - BEGINNING, ORIGINALLY STATED	2,571,894	2,571,894	2,847,319	275,425
Prior period adjustment	-	-	39,635	39,635
FUND BALANCES - BEGINNING, RESTATED	<u>2,571,894</u>	<u>2,571,894</u>	<u>2,886,954</u>	<u>315,060</u>
FUND BALANCES - END OF YEAR	<u>\$ 4,563,850</u>	<u>\$ 4,523,850</u>	<u>\$ 5,943,228</u>	<u>\$ 1,419,378</u>

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Budgetary Comparison Schedule
For the Year Ended December 31, 2020**

A. BUDGETS

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

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

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

SUPPLEMENTARY INFORMATION

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

**Compensation Paid Board Members
December 31, 2020**

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, 2020.

Mark Bowman

Fred Copes, Chairman

Mike Gammill

James E. Melton, Vice Chairman

Larry Copes

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

**Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2020**

Agency Head Name: Logan Pippin

<u>Purpose</u>	<u>Amount</u>
Salary	\$67,760
Benefits – insurance	10,397
Benefits – retirement	2,330
Benefits – FICA	5,942
Benefits – other (compensatory time)	9,916
Cell phone	727

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

**OTHER REPORTS REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***

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



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

Tax Manager: Eddi Hernandez, CPA

In-Charges: Crystal Patterson, CPA
Mallory Stone, CPA

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

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of West Carroll Parish Ambulance Service District, (the District), a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 30, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standard*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP
Monroe, Louisiana
June 30, 2021

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Schedule of Findings and Responses
For the Year Ended December 31, 2020**

PART I - Summary of the Auditor's Results

Financial Statement Audit

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



**West Carroll Parish
Ambulance Service District**

**Status of Prior Year Audit Findings
For the Year Ended December 31, 2020**

Reference # and title: **2019-001** **Original Budget Presentation**

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

Condition: Louisiana Revised Statute 39:1305C(2)(a) requires the budget document to include a statement for the general fund showing the estimated fund balances at the beginning of the year; estimates of all receipts and revenues to be received; revenues itemized by source; recommended expenditures itemized; and the estimated fund balance at the end of the fiscal year. Such statements shall also include a clearly presented side-by-side detailed comparison of such information for the current year, including the fund balances at the beginning of the year, year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year; estimated and actual revenues itemized by source; year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized; the year-to-date actual and estimated fund balances as of the end of the fiscal year; and the percentage change for each item of information.

For fiscal year ended December 31, 2019, the general fund's budget did not include any fund balances within the budget, which causes the budget to appear to have a deficit budgeted. Additionally, the general funds' budget does not include side-by-side comparative information as required.

Corrective action taken: We made the appropriate changes to budget presentation and had completed it for the 2021 budget presentation as well as revised the 2020 budget presentation to agree with the required presentation. This finding is considered to be cleared.

Respectively submitted:

"A Community Service"
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