

***CENTRAL LAFOURCHE  
AMBULANCE SERVICE DISTRICT  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2025***

# **CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT**

*As of and for the Year Ended December 31, 2025*

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**CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2025*

This discussion and analysis of the Central Lafourche Ambulance Service District's (the District) financial performance provides an overview of the financial activities as of and for the fiscal year ended December 31, 2025. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

**FINANCIAL HIGHLIGHTS**

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

- Net position of our governmental activities decreased by \$69,162. As a result of this year's operations, assets exceeded liabilities and deferred inflows of resources by \$983,277 (net position).
- During the year, expenses for governmental activities were \$537,805. General revenues were \$468,643 resulting with expenses exceeding revenues of \$69,162.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-Wide Financial Statements) provide information about the governmental activities as a whole and present a longer-term view of the finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds (Fund Financial Statements) tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the operations in more detail than the government-wide statements by providing information about the most significant funds.

**Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities report information as a whole and about activities. These statements include all assets and deferred outflows of resources and liabilities and deferred 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.

These two statements report the net position and changes in net position. You can think of net position—the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources—as one way to measure the financial health, or financial position. Over time, increases or decreases in net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, to assess the overall health of the Central Lafourche Ambulance Service District.

**CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2025*

***Fund Financial Statements***

The fund financial statements provide detailed information about the most significant funds—not as a whole. Some funds are required to be established by State laws.

The District utilizes the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds 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 general government operations and the basic 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 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 reconciliation at the bottom of the fund financial statements.

***FINANCIAL ANALYSIS AS A WHOLE (GWFS)***

Net position decreased from \$1,052,439 to \$983,277. In comparison, last year net position increased by \$21,771. Unrestricted net position—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—absorbed the increase this year. The balance in net position presents the accumulated results of all past years’ operations.

Our analysis below focuses on the net position and changes in net position of the governmental-type activities.

	Condensed Statement of Net Position		Dollar Change
	2024	2025	
Current and Other Assets	\$ 1,523,934	\$1,503,772	\$(20,162)
Current Liabilities	-	-	-
Deferred Inflows of Resources	(471,495)	(520,495)	(49,000)
Unrestricted Net Assets	<u>\$ 1,052,439</u>	<u>\$ 983,277</u>	<u>\$(69,162)</u>

**CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2025*

	Condensed Statement of Activities		Dollar
	2024	2025	Change
Total program expenses	\$ (504,484)	\$ (537,805)	\$ (33,321)
Total program revenues	-	-	-
<b>Net program income</b>	(504,484)	(537,805)	(33,321)
General revenues	526,255	468,643	(57,612)
<b>Change in Net Position</b>	21,771	(69,162)	(90,933)
<b>Net Position:</b>			
Beginning of the year	1,030,668	1,052,439	21,771
End of the year	<u>\$ 1,052,439</u>	<u>\$ 983,277</u>	<u>\$(69,162)</u>

**FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS (FFS)**

The District uses funds to help it control and manage money for purposes. Looking at individual funds helps you consider whether the district is accountable for the resources provided to it but may also give you more insight into the overall financial health.

The governmental fund reported a fund balance of \$983,277; all considered unassigned. This reflects a decrease of \$69,162 from last year. Total revenues for governmental funds were \$468,643. Current expenditures for governmental activities were \$537,805, primarily for ambulance services. The result for the year was an excess of expenditures over revenues of \$69,162.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The original budget for the General Fund was amended during the year. All variances were in compliance with the Local Government Budget Act (R.S. 39:1301-15) R.S. 39:33, or R.S. 39:1331-1342, as applicable. More information on the current year budget can be found in the General Fund Budgetary Comparison Schedule.

**CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2025*

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Highlights of the 2026 Budget adopted on November 5, 2025 follows:

Revenues	\$460,000
Expenditures	<u>(518,256)</u>
Net change in fund balance	(58,256)
<b>Fund balance:</b>	
Beginning of year	<u>982,730</u>
End of year	<u><u>\$924,474</u></u>

**CONTACTING FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the district's finances and to show accountability for the money it received. If you have questions about this report or need additional financial information, contact:

Chairman of the Board  
Central Lafourche Ambulance Service District  
806 School St.  
Lockport, Louisiana 70374  
Phone 985.637.2015



# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## INDEPENDENT ACCOUNTANTS REVIEW REPORT

To the Board of Commissioners  
Of the Central Lafourche Ambulance Service District  
Lockport, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the Central Lafourche Ambulance Service District (the District), a component unit of Lafourche Parish Government, as of and for the year ended December 31, 2025, and the related notes to the financial statements which collectively comprises the basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility on the Financial Statements**

Management is responsible for the preparation and fair presentation of the 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 the financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

To the Board of Commissioners  
Central Lafourche Ambulance Service District  
Page 2

We are required to be independent and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

**Accountant’s Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated May 5, 2026, on the results of our agreed-upon procedures.

**Other Supplementary Information**

The other information included in the accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the financial statements. The information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statement. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the information. We have not audited the information and, accordingly, do not express an opinion on such information.

*Stagni & Company*

May 5, 2026  
Thibodaux, LA



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STAGNI & COMPANY, LLC

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**CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT**

Statement of Net Position

December 31, 2025

	<b><u>Governmental Activities</u></b>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 1,103,251
Due from other governments	292,833
Property taxes receivable	<u>107,688</u>
Total assets	1,503,772
<b>LIABILITIES</b>	
Accounts Payable	\$ -
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property taxes levied for the next fiscal year	<u>520,495</u>
<b>NET POSITION</b>	
Unrestricted	<u>983,277</u>
Total net position	<u><u>\$ 983,277</u></u>

See accompanying notes to the Financial Statements

**CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT**

Statement of Activities  
For the Year Ended December 31, 2025

<b>FUNCTIONS / PROGRAMS</b>	Expenses	<b>Program Revenues</b>		Net (Expense) Revenue
		Charges for Services	Operating Grants & Contributions	
<b>Governmental activities:</b>				
General government	\$ 537,805	\$ -	\$ -	\$ (537,805)
Total governmental activities:				<u>(537,805)</u>
<b>General revenues:</b>				
Ad Valorem Taxes				460,688
Interest				<u>7,955</u>
Total general revenues				<u>468,643</u>
Change in net assets				<u>(69,162)</u>
<b>Change in Net position</b>				
Beginning of year				<u>1,052,439</u>
End of year				<u><u>\$ 983,277</u></u>

See accompanying notes to the Financial Statements

**CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT**

Balance Sheet

Governmental Fund Type - General Fund

December 31, 2025

	<u>General</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,103,251
Property taxes receivable	107,688
Due from tax collector	292,833
Total assets	<u>\$ 1,503,772</u>
<b>LIABILITIES</b>	
Accounts payable	\$ -
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property taxes levied for the next fiscal year:	520,495
Total deferred inflows of resources	<u>520,495</u>
<b>FUND BALANCES</b>	
Unassigned	983,277
Total fund balances	<u>983,277</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,503,772</u>
<b>RECONCILIATION OF THE GOVERNMENT FUNDS BALANCE SHEET</b>	
<b>FUND BALANCE - TO THE GOVERNMENT- WIDE STATEMENT</b>	
<b>OF NET POSITION - NET POSITION</b>	
Total fund balances - from above	<u>983,277</u>
Net position of governmental activities	<u>\$ 983,277</u>

See accompanying notes to the Financial Statements

**CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT**

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Fund Type - General Fund

For the Year Ended December 31, 2025

**REVENUES**

Ad Valorem Taxes	\$460,688
Interest	<u>7,955</u>
Total Revenues	<u>468,643</u>

**EXPENDITURES**

General government - current:	
Ambulance Service Contract	492,093
Ad Valorem Pension Deduction	8,861
Office Operations	27,693
Accounting & Auditing	<u>9,158</u>
Total current expenditures	<u>537,805</u>

Net change in fund balances (69,162)

**FUND BALANCES**

Beginning of year	<u>1,052,439</u>
Ending of year	<u><u>\$983,277</u></u>

RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES:

Net change in fund balances - from above	<u>\$ (69,162)</u>
Change in net position of governmental activities	<u><u>\$ (69,162)</u></u>

See accompanying notes to the Financial Statements



**CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2025

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

B.      Basic Financial Statements – Basis of Presentation (continued)

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions and activities. These functions are also supported by general government revenues (ad valorem taxes and interest earned.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues. The net costs (by function) are normally covered by general revenue (ad valorem taxes and interest earned). This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net assets resulting from the current year's activities.

**Fund Accounting**

The accounting system is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. A fund is a separate accounting entity with a self-balancing set of accounts.

**Governmental Funds**

Governmental Funds are those through which the governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The General Fund is the general operating fund of the District. It is used to account for all financial resources except those that are required to be accounted for in another fund.

C.      Measurement Focus

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

The governmental fund financial statements are accounted for using a current financial resources measurement focus. 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 fund financial statements use the modified accrual basis of accounting.

**CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2025

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

C.      Measurement Focus (continued)

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both 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 be used to pay liabilities of the current period. The governmental funds use the following practices in recording revenues and expenditures:

Ad valorem taxes and revenue sharing are considered susceptible to accrual. Interest income is recorded when received by the District. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D.      Budgets

The District is legally required to comply with the “Louisiana Local Government Budget Act” and henceforth; budgets are required to be adopted for its governmental fund on a modified accrual basis that is consistent with generally accepted accounting principles.

Annual budgets are by the Secretary/Treasurer of the Board and presented to the Board for adoption no later than 15 days prior to the beginning of the fiscal year.

Budgets are adopted for the fiscal year and lapse at a year-end. The budget is amended by supplemental appropriations as needed to during the year to comply with state law.

E.      Cash

Cash includes amounts in demand deposits, interest-bearing deposits, and money market accounts. 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.

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955. Investments are stated at fair value as established by open market, except for the Louisiana Asset Management Pool (LAMP). LAMP is an external pool which is operated in a manner consistent with the SEC’s Rule 2a7 of the Investment Company Act of 1940.

**CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2025

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

F.      Fund Equity

For government-wide financial statements net assets are classified and displayed in three components:

- Net invested in capital assets – Consists of capital assets, net of accumulated depreciation.
- Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributions or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “net invested in capital assets.”

Governmental fund equity is classified as fund balance. Fund balance is further classified as non-spendable, restricted, committed, assigned, or unassigned.

- Non-spendable fund balance cannot be spent because of its form.
- Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions.
- Committed fund balance is a limitation imposed by the Board through approval in minutes.
- Assigned fund balances is a limitation imposed by a designee of the Board.
- Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. Negative unassigned fund balance in other governmental funds represents excess expenditures incurred over the amounts restricted, committed, or assigned to those purposes.

G.      Receivables

The financial statements for the District contain no allowance for uncollectible accounts. Uncollectible amounts due for ad valorem taxes are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation in the financial position or operations of the funds.

**CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2025

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

H.      Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**Note 2      DEPOSITS**

Demand (deposits and interest-bearing demand deposits) are recorded at cost, which approximates fair value. At year-end, the reported deposits and the corresponding bank balances were \$1,103,251.

Custodial credit risk is the risk that in an event of a bank failure, the district's deposits may not be returned to it. Of the total deposit balance, \$853,251 is considered exposed to custodial credit risk. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposits insurance or the pledge of securities owned by the fiscal agent bank. The market values of the pledged securities plus the federal deposit insurance (FDIC) 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. All the District's deposits are covered by FDIC insurance and pledged securities under the Lafourche Parish Government.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, R.S. 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 entity that the fiscal agent has failed to pay deposited funds upon demand.





**CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT**

Budget Comparison Schedule  
General Fund  
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual	Variance - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Ad Valorem Taxes	\$498,000	\$448,000	\$460,688	\$12,688
Interest	12,000	12,000	7,955	(4,045)
Total Revenues	510,000	460,000	468,643	8,643
<b>EXPENDITURES</b>				
General government - current:				
Ambulance Service Contract	492,093	492,093	492,093	-
Ad Valorem Pension Deduct	-	-	8,861	(8,861)
Professional fees	8,500	8,500	9,158	(658)
Office Operations	4,300	29,116	27,693	1,423
Total expenditures	504,893	529,709	537,805	(8,096)
Net change in fund balances	5,107	(69,709)	(69,162)	547
<b>FUND BALANCES</b>				
Beginning of year	1,050,582	1,052,439	1,052,439	-
Ending of year	<u>\$ 1,055,689</u>	<u>\$ 982,730</u>	<u>\$ 983,277</u>	<u>\$547</u>

See accompanying notes to the Financial Statements

**CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT**  
 Schedule of Compensation, Benefits and Other Payments to Agency Head  
 For the Year Ended December 31, 2025

**Agency Head Name: Floyed Cretini, Board Chairman**

<b>Purpose</b>	<b>Amount</b>
Salary	\$0
Benefits-insurance	\$0
Benefits-retirement	\$0
Deferred compensation (contributions made by the agency)	\$0
Benefits-other (describe)	\$0
Car allowance	\$0
Vehicle provided by government (enter amount reported on W-2 adjusted for various fiscal years)	\$0
Cell phone	\$0
Dues	\$0
Vehicle rental	\$0
Per diem	\$0
Reimbursements	\$0
Travel	\$0
Registration fees	\$0
Conference travel	\$0
Housing	\$0
Unvouchered expenses (example: travel advances, etc.)	\$0
Special meals	\$0
Other (including payments made by other parties on behalf of the agency head)	\$0

*This form is used to satisfy the supplemental reporting requirement of R.S. 24:513(A)(3)*



# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES

To the Board of Commissioners  
Of the Central Lafourche Ambulance Service District  
Lockport, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Central Lafourche Ambulance Service District, (the District) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating the management's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 2025 included in the accompanying *Louisiana Attestation Questionnaire*.

Management is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our applied procedures, together with any observation or findings, follow:

### **Public Bid Law**

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$60,000, or public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute R.S. 38:2211-2296 (the public bid law); and report whether the expenditures were made in accordance with these laws.

*There were no such purchases made during the year for materials and supplies nor any contracts that were entered into for public works.*

**Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the ethics law).

*Management provided us with the required list including the noted information.*

3. Obtain from management a listing of all employees paid during the period under examination.

*The District did not have any employees during the period under examination.*

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

*The District did not have any employees during the period under examination.*

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

*Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.*

**Budgeting**

6. Obtain a copy of the legally adopted budget and all amendments.

*The District provided the legally adopted budget and any amended budgets.*

7. Trace the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

*The 2025 Annual Budget was adopted at the December 18, 2024 board meeting and the amended budget was adopted at the November 5, 2025 board meeting.*



8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted by 5% or more, or if actual expenditures exceed budgeted amounts by 5% or more.

*All variances were in compliance with the Local Government Budget Act (R.S. 39:1301-15) R.S. 39:33, or R.S. 39:1331-1342, as applicable.*

### ***Accounting and Reporting***

9. Obtain the list of all disbursements made during the fiscal year. Randomly select 6 disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

*We examined the supporting documentation for six of the six selected disbursements and found that all payments were for the proper amount and made to the correct payee.*

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

*Six of the payments were properly coded to the correct fund and general ledger account.*

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

*For 1 of the 6 disbursements, there was no support to review, however all of the disbursements were traced to the District's minutes where they were approved by the full Board.*



**Meetings**

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:11 through 42:28 (the open meetings law) and report whether there are any exceptions.

*The District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. It was noted by inquiry during the year that agendas for meetings were posted or advertised on the door as required.*

**Debt**

11. Obtain bank deposit slips for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

*We inspected all bank deposit slips for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds, or like indebtedness*

**Advances and Bonuses**

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

*The District did not have any employees during the period under examination.*

**State Audit Law**

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

*The District's prior year report was due on June 30, 2025 and was submitted timely on April 7, 2025.*



We were not engaged to and did not; perform an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information of the management and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this is distributed by the Legislative Auditor as a public document.

*Stagni & Company*

Thibodaux, Louisiana  
May 5, 2026



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STAGNI & COMPANY, LLC

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**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

**Stagni & Company, LLC**  
**207 Lafayette Ave**  
**Thibodaux, LA 70301**

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of **December 31, 2025** and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes  No [ ] N/A [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes  No [ ] N/A [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes  No [ ] N/A [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes  No [ ] N/A [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes  No [ ] N/A [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes  No [ ] N/A [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes  No [ ] N/A [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes  No [ ] N/A [ ]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes  No [ ] N/A [ ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes  No [ ] N/A

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes  No [ ] N/A [ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes  No [ ] N/A [ ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes  No [ ] N/A [ ]

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes  No [ ] N/A

**General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No [ ] N/A [ ]

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes  No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes  No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes  No [ ] N/A [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes  No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes  No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes  No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes  No [ ] N/A [ ]

The previous responses have been made to the best of our belief and knowledge.

Floyd J. Cutler Chairman 3-26-2028 Date

Adopted by the governing body by means of a formal resolution in an open meeting on March 18, 2026

Please attach resolution.

Central Lafourche Ambulance Service District  
806 School Street  
Lockport, LA 70374

On motion by J. Bridier, seconded by G. Fagan the following resolution was introduced and adopted.

RESOLUTION NO. 26-01

RESOLUTION APPROVING THE 2025 LOUISIANA COMPLIANCE QUESTIONNAIRE AND AUTHORIZING THE CHAIRMAN OR CO-CHAIRMAN TO SIGN, EXECUTE, AND ADMINISTER ANY AND ALL RELEVANT DOCUMENTS

WHEREAS it is necessary to approve the 2025 Louisiana Compliance Questionnaire in connection with the 2025 Audit of financial statements:

THEREFORE, BE IT RESOLVED, that the Central Lafourche Ambulance Service District convened in regular session on March 18, 2026 and does hereby approve the 2024 Louisiana Compliance Questionnaire and authorizing the Chairman to sign, execute and administer any and all relevant documents

This resolution having been submitted to a vote; the vote thereon was as follows:

YEAS: F. Cretini, J. Bridier, S. Cressionie, G. Fagan, and S. Chaisson.

NAYS: None.

ABSENT: T. Detillier and A. Chaisson.

And the resolution was declared adopted this 18<sup>th</sup> day of March, 2026

/s/ Floyd J. Cretini

FLOYD CRETINI, CHAIRMAN

C.L. AMBULANCE SERVICE DISTRICT

/s/ Terri P. St. Peter

TERRI P. ST. PETER, SECRETARY/TREASURER

C.L. AMBULANCE SERVICE DISTRICT

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