

**CENTRAL LAFOURCHE
AMBULANCE SERVICE DISTRICT**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2022**

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

As of and for the Year Ended December 31, 2022

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CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022

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, 2022. 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:

- The net position decreased as a result of this year's operations. Net position of our governmental activities decreased by \$87,245. As a result of this year's operations assets exceeded liabilities and deferred inflows of resources by \$460,239 (net position).
- During the year, expenses for governmental activities were \$477,156. General revenues were \$389,911 resulting with expenses exceeding revenues of \$87,245.

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, 2022

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 \$858,590 to \$547,484. In comparison, last year net position decreased by \$291,954. 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
	2022	2021	Change
Current and Other Assets	\$ 1,654,778	\$935,713	\$719,065
Current Liabilities	-	-	-
Deferred Inflows of Resources	1,194,539	388,229	806,310
Unrestricted Net Assets	\$ 460,239	\$ 547,484	\$(87,245)

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022

	Condensed Statement of Activities		Dollar
	2022	2021	Change
Total program expenses	\$ (477,156)	\$ (447,875)	\$ 29,281
Total program revenues	-	-	-
Net program income	(477,156)	(447,875)	\$ 29,281
General revenues	389,911	136,769	(253,142)
Change in Net Position	(87,245)	(311,106)	(223,861)
Net Position:			
Beginning of the year	547,484	858,590	(311,106)
End of the year	\$ 460,239	\$ 547,484	\$ (87,245)

FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS (FFS)

The District uses funds to help it control and manage money for particular purposes. Looking at individual funds helps you consider whether the District is being 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 \$460,239; all considered unassigned. This reflects a decrease of \$87,245 from last year. Total revenues for governmental funds were \$389,911, mainly due to Property taxes collected. Current expenditures for governmental activities were \$477,156, mainly for ambulance services. The result for the year was an excess of expenditures over revenues of \$87,245.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was amended during the year. The total revenue and expenditure variances were in compliance with the State Budget Law.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Highlights of the 2023 Budget adopted on November 9, 2022 follows:

Revenues	\$370,200
Expenditures	<u>(474,145)</u>
Net change in fund balance	(107,945)
Fund balance:	
Beginning of year	<u>460,314</u>
End of year	<u><u>\$356,369</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

FINANCIAL SECTION



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT ACCOUNTANTS REVIEW REPORT

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

We have reviewed the accompanying financial statements of the governmental activities of the Central Lafourche Ambulance Service District, a component unit of the Lafourche Parish Council, as of and for the year ended December 31, 2022, 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 managements' 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

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

To the Board of Commissioners,
Of the Central Lafourche Ambulance Service District
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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 8, 2023, on the results of our agreed-upon procedures.

Other 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 basic 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 8, 2023
Thibodaux, LA



STAGNI & COMPANY, LLC

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

Statement of Net Position

December 31, 2022

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 460,239
Due from other governments	773,501
Property taxes receivable	<u>421,038</u>
Total assets	<u>1,654,778</u>
LIABILITIES	
Accounts Payable	\$ -
DEFERRED INFLOWS OF RESOURCES	
Property taxes levied for the next fiscal year	<u>1,194,539</u>
NET POSITION	
Unrestricted	<u>460,239</u>
Total net position	<u><u>\$ 460,239</u></u>

See accompanying notes to the Financial Statements

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

Statement of Activities

For the Year Ended December 31, 2022

FUNCTIONS / PROGRAMS	Expenses	Program Revenues		Net (Expense) Revenue
		Charges for Services	Operating Grants & Contributions	
Governmental activities:				
General government	\$ 477,156	\$ -	\$ -	\$ (477,156)
Total governmental activities:				<u>(477,156)</u>
General revenues:				
Ad Valorem Taxes				389,143
Interest				<u>768</u>
Total general revenues				<u>389,911</u>
Change in net assets				<u>(87,245)</u>
Change in Net position				
Beginning of year				<u>547,484</u>
End of year				<u><u>\$ 460,239</u></u>

See accompanying notes to the Financial Statements

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

Balance Sheet

Governmental Fund Type - General Fund

December 31, 2022

	<u>General</u>
ASSETS	
Cash and cash equivalents	\$ 460,239
Due from other governments	773,501
Property taxes receivable	421,038
Total assets	<u>\$ 1,654,778</u>
LIABILITIES	
Accounts payable	\$ -
DEFERRED INFLOWS OF RESOURCES	
Property taxes levied for the next fiscal year:	<u>1,194,539</u>
Total deferred inflows of resources	<u>1,194,539</u>
FUND BALANCES	
Unassigned	<u>460,239</u>
Total fund balances	<u>460,239</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,654,778</u>
RECONCILIATION OF THE GOVERNMENT FUNDS BALANCE SHEET	
FUND BALANCE - TO THE GOVERNMENT- WIDE STATEMENT	
OF NET POSITION - NET POSITION	
Total fund balances - from above	<u>460,239</u>
Net position of governmental activities	<u>\$ 460,239</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, 2022

REVENUES	
Ad Valorem Taxes	\$389,143
Interest	768
Total Revenues	<u>389,911</u>
EXPENDITURES	
General government - current:	
Ambulance Service Contract	450,335
Ad Valorem Pension Deduction	18,984
Office Operations	2,067
Accounting & Auditing	5,770
Total current expenditures	<u>477,156</u>
Net change in fund balances	(87,245)
FUND BALANCES	
Beginning of year	<u>547,484</u>
Ending of year	<u><u>\$460,239</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>\$ (87,245)</u>
Change in net position of governmental activities	<u><u>\$ (87,245)</u></u>

See accompanying notes to the Financial Statements

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

The Central Lafourche Ambulance Service District (the District) operates under provisions of the Louisiana Revised Statutes and local ordinances established by the Lafourche Parish Council. The District was created by ordinance enacted by the Lafourche Parish Council on July 23, 1983 and is an integral part of the Lafourche Parish Council.

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of the Central Lafourche Ambulance Service District (the District) conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies:

A. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Lafourche Parish Council is the financial reporting entity for Lafourche Parish. The GASB established criteria for determining which component units should be considered part of the Lafourche Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. Based on criterion applied, the District is a component unit of the Lafourche Parish Council. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Lafourche Parish Council, the general government services provided by the Council, or the other governmental units that comprise the financial reporting entity.

B. Basic Financial Statements – Basis of Presentation

Government-Wide and Fund Financial Statements

The District's basic financial statements include both government-wide (reporting the entity as a whole) and fund financial statements (reporting the major funds). Both the government-wide and fund financial statements categorize primary activities as governmental type activities. All of the District's administrative services are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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, 2022

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, 2022

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, 2022

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 amount of deposits were \$460,239 and the corresponding bank balances was \$460,308.

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, \$210,308 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 time 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 of 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.

***REQUIRED SUPPLEMENTARY
INFORMATION***

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

Budget Comparison Schedule

General Fund

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance - Favorable (Unfavorable)
	Original	Final (amended)		
REVENUES				
Ad Valorem Taxes	\$396,000	\$371,000	\$389,143	\$18,143
Interest	100	200	768	568
Total Revenues	396,100	371,200	389,911	18,711
EXPENDITURES				
General government - current:				
Ambulance Service Contract	450,335	450,335	450,335	-
Ad Valorem Pension Deduct	-	-	18,984	(18,984)
Professional fees	5,700	5,770	5,770	-
Office Operations	3,500	2,264	2,067	197
Total expenditures	459,535	458,369	477,156	(18,787)
Net change in fund balances	(63,435)	(87,169)	(87,245)	(76)
FUND BALANCES				
Beginning of year	546,211	547,483	547,484	1
Ending of year	<u>\$ 482,776</u>	<u>\$ 460,314</u>	<u>\$ 460,239</u>	<u>(\$75)</u>

See accompanying notes to the Financial Statements

OTHER INFORMATION

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT
 Schedule of Compensation, Benefits and Other Payments to Agency Head
 For the Year Ended December 31, 2022

Agency Head Name: Floyed Cretini, Board Chairman

Purpose	Amount
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 (expample: 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)

REPORTS REQUIRED BY GAO



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT ACCOUNTANTS REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners
Central Lafourche Ambulance Service District
Thibodaux, 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, 2022 included in the accompanying *Louisiana Attestation Questionnaire*. Management of Central Lafourche Ambulance Service District is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standard 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 \$30,000, 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 expenditures that exceed \$30,000 for materials and supplies. There were also no contracts entered into public works exceeding \$250,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain 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 requested 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.

Management provided us with a copy of the 2022 adopted original budget and the amended budget.

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

We traced the adoption of the 2022 original budget to the minutes of November 17, 2022 and amended budget to the minutes of November 9, 2022.



8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues. Expenditures for the year did not exceed budgeted amounts by more than 5% for the year.

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.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

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

Each of the six selected disbursements 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.

The District's policies and procedures state that the chairman of the District's Board of Commissioners must approve all non-routine disbursements, with subsequent approval by the full board. Documentation supporting each of the six selected disbursements included the signature of the chairman of the Board of Commissioners, if applicable. In addition, approval by the full commission for each of the disbursements was traced to the District's minute book.



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 building where their meetings are held – St. Anne General Hospital. 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, 2022 and was submitted timely on May 21, 2022.



14. Inquire of management and report whether the agency entered 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).

The District was in compliance with R.S. 24:513 (the audit law).

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

Our prior year report, dated May 7, 2022 did not include any suggestions, exceptions, recommendations, or comments.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Stagni & Company

Thibodaux, Louisiana
May 8, 2023



STAGNI & COMPANY, LLC
