

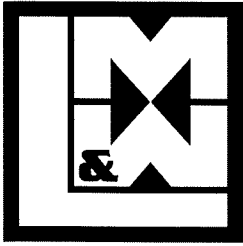
**LOWER CAMERON AMBULANCE
SERVICE DISTRICT**

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

**FOR THE YEARS ENDED
DECEMBER 31, 2024 AND 2023**

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LESTER, MILLER & WELLS

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

3600 Bayou Rapides Road • Alexandria, LA 71303-3653

Mailing Address: Post Office Box 8758 • Alexandria, LA 71306-1758

Telephone: (318) 487-1450 • Facsimile: (318) 445-1184

3639 Ambassador Caffery Parkway, Suite 330 • Lafayette, LA 70503-5107

Telephone: (337) 484-1020 • Facsimile: (337) 484-1029

Members: American Institute of Certified Public Accountants • Society of Louisiana Certified Public Accountants

John S. Wells, CPA
Robert G. Miller, CPA
Paul A. Delaney, CPA
Mary L. Carroll, CPA
Joey L. Breaux, CPA
Jason P. LeBlanc, CPA
Karlie P. Brister, CPA
P. Trae' O'Pry, CPA, CVA

Brenda J. Lloyd, CPA
Timothy J. Deshotel, CPA
Andrew J. Wynn, CPA

Retired 2015
Bobby G. Lester, CPA

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
Lower Cameron Ambulance Service District
Creole, Louisiana

Opinions

We have audited the accompanying statements of Lower Cameron Ambulance Service District, a component unit of the Cameron Parish Police Jury, as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, which collectively comprise Lower Cameron Ambulance Service District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lower Cameron Ambulance Service District, as of December 31, 2024 and 2023, and the changes in financial position and its cashflows for the years ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We concluded 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lower Cameron Ambulance Service District, and meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lower Cameron Ambulance Service District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Lower Cameron Ambulance Service District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lower Cameron Ambulance Service District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the financial information of Lower Cameron Ambulance Service District and do not purport to, and do not, present fairly the financial position of the Cameron Parish Police Jury as of December 31, 2024 and 2023, the changes in its financial position, or its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Required Supplementary Information

The Lower Cameron Ambulance Service District has not presented management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audits were conducted for the purpose of forming opinions on the financial statements as a whole. The supplementary information listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information 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. The information has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2025, on our consideration of the Lower Cameron Ambulance Service District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Lower Cameron Ambulance Service 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 Lower Cameron Ambulance Service District's internal control over financial reporting and compliance.



Certified Public Accountants
Lafayette, Louisiana

June 29, 2025

LOWER CAMERON AMBULANCE SERVICE DISTRICT
STATEMENTS OF NET POSITION
DECEMBER 31,

	<u>2024</u>	<u>2023</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents (Note 3)	\$ 17,866	\$ 213,275
Certificates of deposits	1,604,364	1,525,067
Patient accounts receivable, net of allowance for estimated uncollectibles of \$5,000 in 2024 and 2023 (Note 4)	31,980	31,420
Ad valorem tax receivable, net of estimated uncollectibles of \$139,027 in 2023 and \$161,571 in 2023 (Note 6)	272,520	78,642
Due from other governmental agencies	1,641,628	1,666,773
Other receivables	92,501	90,944
Prepaid expenses	149,167	95,077
Inventories	<u>25,542</u>	<u>16,883</u>
Total current assets	<u>3,835,568</u>	<u>3,718,081</u>
CAPITAL ASSETS		
Nondepreciable assets (Note 7)	184,840	231,840
Property, plant and equipment, at cost, less accumulated depreciation of \$1,407,055 in 2024 and \$1,283,543 in 2023 (Note 7)	<u>1,800,877</u>	<u>1,535,120</u>
Total capital assets	<u>1,985,717</u>	<u>1,766,960</u>
OTHER ASSETS		
Investments (Note 3)	<u>2,338,279</u>	<u>2,407,207</u>
TOTAL ASSETS	<u>\$ 8,159,564</u>	<u>\$ 7,892,248</u>
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts payable	\$ 277,552	\$ 160,655
Accrued liabilities	<u>51,772</u>	<u>73,301</u>
Total current liabilities	<u>329,324</u>	<u>233,956</u>
NET POSITION		
Net investment in capital assets	1,985,717	1,766,960
Unrestricted	<u>5,844,523</u>	<u>5,891,332</u>
Total net position	<u>7,830,240</u>	<u>7,658,292</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 8,159,564</u>	<u>\$ 7,892,248</u>

See accompanying notes to financial statements.

LOWER CAMERON AMBULANCE SERVICE DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEARS ENDED DECEMBER 31,

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Net patient service revenues, net of provision for bad debts of \$15,395 in 2023 and \$13,536 in 2022	\$ 49,459	\$ 48,925
Other operating revenues	<u>263</u>	<u>429,227</u>
Total operating revenues	<u>49,722</u>	<u>478,152</u>
OPERATING EXPENSES:		
Salaries and payroll taxes	1,075,549	1,045,597
Depreciation expense	123,512	104,668
Dispatch services	40,000	60,000
Education and travel	511	249
Employee benefits	498,226	438,807
Fuel expense	10,216	9,748
Insurance expense	89,093	75,874
Professional fees	29,000	30,000
Contract labor	2,145	503
Repairs and maintenance	26,543	33,574
Retirement expense	30,902	28,944
Supplies	38,618	69,605
Telephone	14,602	13,603
Utilities	23,745	23,493
Other expenses	<u>20,488</u>	<u>19,344</u>
Total operating expenses	<u>2,023,150</u>	<u>1,954,009</u>
Operating loss	<u>(1,973,428)</u>	<u>(1,475,857)</u>
NON-OPERATING REVENUES (EXPENSES):		
Ad valorem taxes	1,901,637	1,820,178
Investment income	<u>253,913</u>	<u>187,163</u>
Total non-operating revenues	<u>2,155,550</u>	<u>2,007,341</u>
INCREASE IN NET POSITION	182,122	531,484
NET POSITION BEGINNING OF YEAR - as previously presented	<u>7,658,292</u>	<u>7,126,808</u>
Restatement	<u>(10,174)</u>	<u>-0-</u>
NET POSITION END OF YEAR	\$ <u>7,830,240</u>	\$ <u>7,658,292</u>

See accompanying notes to financial statements.

LOWER CAMERON AMBULANCE SERVICE DISTRICT
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31,

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from and on behalf of patients	\$ 48,899	\$ 50,170
Payments to employees	(1,107,252)	(1,040,283)
Payments to suppliers and contractors	(769,941)	(821,945)
Other receipts and payments, net	<u>(1,294)</u>	<u>571,886</u>
Net cash used in operating activities	<u>(1,829,588)</u>	<u>(1,240,172)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Ad valorem taxes	<u>1,732,904</u>	<u>1,684,412</u>
Net cash provided by non-capital financing activities	<u>1,732,904</u>	<u>1,684,412</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	<u>(342,269)</u>	<u>(275,001)</u>
Net cash used in capital and related financing activities	<u>(342,269)</u>	<u>(275,001)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	253,913	187,163
Purchase of certificates of deposit, net of renewals	(79,297)	(45,480)
Purchase of investments, net of renewals	<u>68,928</u>	<u>(767,487)</u>
Net cash provided (used) by investing activities	<u>243,544</u>	<u>(625,804)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(195,409)	(456,565)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>213,275</u>	<u>669,840</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ <u>17,866</u>	\$ <u>213,275</u>

See accompanying notes to financial statements.

LOWER CAMERON AMBULANCE SERVICE DISTRICT
STATEMENTS OF CASH FLOWS (CONTINUED)
YEARS ENDED DECEMBER 31,

	<u>2024</u>	<u>2023</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES		
Operating loss	\$ (1,963,737)	\$ (1,504,966)
Adjustment to reconcile operating loss to net cash flows used in operating activities:		
Depreciation	123,512	104,668
Provision for bad debts	13,521	15,395
(Increase) decrease in assets -		
Patient accounts receivable	(14,081)	(14,150)
Prepaid expense	(54,090)	2,605
Inventories	(8,659)	2,418
Other receivables	(10,657)	142,659
Increase (decrease) in liabilities -		
Accounts payable	116,896	(23,224)
Compensated absences	(8,303)	29,109
Accrued expenses	<u>(23,990)</u>	<u>5,314</u>
NET CASH USED IN OPERATING ACTIVITIES	\$ <u>(1,829,588)</u>	\$ <u>(1,240,172)</u>

See accompanying notes to financial statements.

LOWER CAMERON AMBULANCE SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lower Cameron Ambulance Service District (the "Ambulance District") was established by the Cameron Parish Police Jury, by virtue of the authority of R.S. 33:9053, et seq. The purpose of the Ambulance District is to provide ambulance services to Lower Cameron Parish. The board is appointed by the Cameron Parish Police Jury. The Ambulance District is a component unit of the Cameron Parish Police Jury. The accompanying financial statements present only the Ambulance District.

The financial statements of the Ambulance District have been prepared in accordance with generally accepted accounting principles in the United States of America ("GAAP") applicable to state and local governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting and reporting policies and practices used by the Ambulance District are described below.

Method of accounting:

The Ambulance District's 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 time of related cash flows. Property taxes are recognized as revenues in the year they are levied. Grants are recognized as revenue as soon as eligibility requirements imposed by the provider have been met. The Ambulance District's accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:514 and to the guide set forth in the *Louisiana Governmental Audit Guide*, and the *Audit and Accounting Guide – Health Care Organizations*, published by the American Institute of Certified Public Accountants, and standards established by the GASB.

Enterprise Fund:

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expense, including depreciation) of providing goods and or services to the general public on a continuing basis be financed or recovered through user charges.

Use of estimates:

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

LOWER CAMERON AMBULANCE SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and cash equivalents:

For purposes of the statements of cash flows, the Ambulance District considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. Under state law, the Ambulance District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana Law or any other state of the United States, or under the laws of the United States.

Patient accounts receivable and allowance for uncollectible accounts:

Patient accounts receivable are carried at the original billed amount less an estimate made for uncollectible accounts based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for uncollectible accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Patient accounts receivable are written off when deemed uncollectible. Recoveries of trade receivables previously written off are recorded when received.

Inventories:

Inventories are stated at the lower of cost determined by the first-in, first-out, (FIFO) method, or net realizable value.

Capital assets:

Capital assets are stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of each class of depreciable assets.

Ambulances	5 years
Building improvements	5 – 10 years
Equipment	5 – 10 years
Land improvements	15 years
Building	25 years

Net patient service revenues:

Net patient service revenues are reported at estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

LOWER CAMERON AMBULANCE SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Grants and donations:

Revenues from grants and donations (including capital contributions of assets) are recognized when all eligibility requirements, including time requirements, are met. Grants and donations may be restricted for either specific operating purposes or for capital purposes. Amounts that are unrestricted or that are restricted to a specific operating purpose are reported as non-operating revenues. Amounts restricted to capital acquisitions are reported after non-operating revenues and expenses.

Operating revenues and expenses:

The Ambulance District's statements of revenues, expenses and changes in net position distinguishes between operating and non-operating revenues and expenses. Operating revenues result from exchange transactions associated with providing health care services, the Ambulance District's principal activity. Non-exchange revenues, including taxes, grants and contributions received for purposes other than capital asset acquisition, are reported as non-operating revenues. Operating expenses are all expenses incurred to provide health care services, other than financing costs.

Income taxes:

The Ambulance District is a political subdivision and exempt from taxes.

Deferred outflows/inflows of resources:

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expenditure) until then. The Ambulance District does not currently have any items that qualify for reporting in this category.

In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Ambulance District does not currently have any items that qualify for reporting in this category.

Net position flow assumption:

Sometimes a government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Ambulance District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

LOWER CAMERON AMBULANCE SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Risk management:

The Ambulance District is exposed to various risks of loss from tort; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health. Commercial insurance coverage is purchased for claims arising from such matters.

Environmental matters:

The Ambulance District is subject to laws and regulations relating to the protection of the environment. The Ambulance District's policy is to accrue environmental and cleanup related costs of a non-capital nature when it is both probable that a liability has been incurred and when the amount can be reasonably estimated. Although it is not possible to quantify with any degree of certainty, the potential financial impact of the Ambulance District's continuing compliance efforts, management believes any future remediation or other compliance related costs will not have a material adverse effect on the financial condition or reported results of operations of the Ambulance District. At December 31, 2024, management is not aware of any liability resulting from environmental matters.

Reclassifications

Certain reclassifications have been made in the financial statements at December 31, 2024 and 2023, in order to be consistent with reporting in the current year. These reclassifications had no effect on previously reported retained earnings or net income.

Subscription Assets and Liabilities

The Hospital determines if an arrangement is a Subscription-Based Information Technology Arrangement ("SBITA") at inception. Subscription assets, net, current maturities of subscription liabilities, and subscription liabilities, net of current maturities are included in the statements of net position.

Subscription assets represent the Hospital's control of the right to use a subscription-based information technology for the arrangement term, as specified in the contract, in an exchange or exchange-like transaction. Subscription assets are recognized at the commencement date based on initial measurement of the subscription liability, adjusted for payments made to the vendor at or before the commencement of the SBITA term and certain initial direct costs. Subscription assets are amortized in a systematic and rational manner over the shorter of the arrangement term or the useful life of the underlying asset.

Subscription liabilities represent the Hospital's obligation to make payments arising from the SBITA. Subscription liabilities are initially recognized at the commencement date based on the present value of expected payments over the lease term, adjusted for SBITA incentives. Subsequently, the subscription liability is reduced by the principal portion of the payments made. Interest expense is recognized ratably over the term of the arrangement.

LOWER CAMERON AMBULANCE SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Hospital has elected to recognize payments for short-term SBITAs with an arrangement term of 12 months or less as expenses as incurred, and these SBITAs are not included as subscription liabilities or right-to-use subscription assets on the statements of net position.

The individual SBITA contracts do not provide information about the discount rate implicit in the arrangement. Therefore, the District has elected to use its incremental borrowing rate to calculate the present value of expected lease payments.

Recently issued accounting principles:

The District adopted GASB Statement No. 101, Compensated Absences in fiscal year 2024. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The new standard is to be applied to all compensated absences as of the beginning of the earliest period presented; and therefore, the December 31, 2023 financial statements have been restated, as discussed in Note 8.

NOTE 2. NET PATIENT SERVICE REVENUES

The Ambulance District has agreements with third-party payors that provide for payments to the Ambulance District at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

- **Medicare** – Covered ambulance services are paid based on a fee schedule.

- **Medicaid** – Covered ambulance services are paid based on a fee schedule.

During the years ended December 31, 2024 and 2023, approximately 43% and 38%, respectively, of the Ambulance District's gross patient services were furnished to Medicare and Medicaid beneficiaries.

LOWER CAMERON AMBULANCE SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 2. NET PATIENT SERVICE REVENUES (CONTINUED)

The Ambulance District also has entered into payment arrangements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Ambulance District under these agreements includes prospectively determined rates per ambulance trip and discounts on charges.

The Ambulance District also gives a parish resident discount to any resident of the parish who uses ambulance services. The Ambulance District bills private insurance companies, Medicare or Medicaid, or any other coverage of the patient and accepts this as payment in full from the resident.

NOTE 3. BANK DEPOSITS AND INVESTMENTS

Louisiana state statutes authorize the Ambulance District to invest in direct obligations of the U.S. Treasury and other federal agencies, time deposits with state banks and national banks having their principal office in the State of Louisiana, guaranteed investment contracts issued by highly rated financial institutions, and certain investments with qualifying mutual or trust institutions. Louisiana statutes also require that all of the deposits of the Ambulance District be protected by insurance or collateral. The market value of collateral pledged must equal or exceed 100% of the deposits not covered by insurance.

Custodial Credit Risks – Custodial credit risk for deposits is the risk that in the event of a bank failure, the Ambulance District's deposits may not be returned to it. Louisiana state statutes require that all of the deposits of the Ambulance District be protected by insurance or collateral. The fair value of the collateral pledged must equal 100% of the deposits not covered by insurance. The Ambulance District's deposits were entirely insured or entirely collateralized by securities held by the pledging bank's trust department in the Ambulance District's name at December 31, 2024 and 2023.

Interest Rate Risks – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The Ambulance District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from changing interest rates.

LOWER CAMERON AMBULANCE SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 3. BANK DEPOSITS AND INVESTMENTS (CONTINUED)

The carrying amounts of deposits and investments are included in the Ambulance District's statements of net position as follows:

	<u>2024</u>	<u>2023</u>
Carrying amount		
Deposits	\$ 17,866	\$ 213,276
Certificates of deposit	1,604,364	1,525,067
Investments	<u>2,338,279</u>	<u>2,407,207</u>
	\$ <u>3,960,509</u>	\$ <u>4,145,550</u>

Account balances according to banks' records at December 31, 2024, for the Ambulance District are as follows:

	<u>First Horizon</u>	<u>The Bank</u>
Cash in bank	\$ <u>76,948</u>	\$ <u>1,604,364</u>
Insured by FDIC	\$ <u>76,948</u>	\$ <u>250,000</u>
Collateralization by fair market value	\$ <u>-0-</u>	\$ <u>1,354,364</u>

Louisiana Asset Management Pool, Inc. (LAMP) is a non-profit corporation organized under the laws of the state of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pools of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

LAMP is an investment pool that, to the extent practical, invests in a manner consistent with GASB Statement No. 79. The following facts are relevant for investment pools:

Credit Risks – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Interest Rate Risk – LAMP is designed to be highly liquid to give participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities in excess of 397 days or 762 days for U.S. Government floating/variable rate investments.

LOWER CAMERON AMBULANCE SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 3. BANK DEPOSITS AND INVESTMENTS (CONTINUED)

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of pool shares.

LAMP is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

At December 31, 2024 and 2023 the Ambulance District had the following investments and maturities, all of which were held in the Ambulance District's name by LAMP.

December 31, 2024

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Less Than 1</u>	<u>1 - 5</u>	<u>6 - 10</u>	<u>More Than 10</u>
LAMP	\$ <u>2,338,279</u>	\$ <u>2,338,279</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>

December 31, 2023

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Less Than 1</u>	<u>1 - 5</u>	<u>6 - 10</u>	<u>More Than 10</u>
LAMP	\$ <u>2,407,207</u>	\$ <u>2,407,207</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>

The Ambulance District records these investments under the provision of the GASB Statement No 31. These investments are considered Level 2 investments under the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

At December 31, 2024 and 2023, the Ambulance District's investments were not rated by Moody's and rated as AAA by S&P.

LOWER CAMERON AMBULANCE SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 4. ACCOUNTS RECEIVABLE

Patient accounts receivable reported as current assets by the Ambulance District at December 31, 2024 and 2023 consists of these amounts:

<u>Patient Accounts Receivable</u>	<u>2024</u>	<u>2023</u>
Receivable from patients and their insurance carriers	\$ 21,504	\$ 23,667
Receivable from Medicare	6,710	7,618
Receivable from Medicaid	<u>9,466</u>	<u>5,135</u>
Total patient accounts receivable	37,680	36,420
Less allowance for uncollectible amounts	<u>(5,000)</u>	<u>(5,000)</u>
Patient accounts receivable, net	<u>\$ 32,680</u>	<u>\$ 31,420</u>

NOTE 5. CONCENTRATION OF CREDIT RISK

The Ambulance District grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors at December 31, 2024 and 2023 is as follows:

	<u>2024</u>	<u>2023</u>
Medicaid	25 %	14 %
Medicare	18 %	21 %
Other third-party payors/patients	<u>57 %</u>	<u>65 %</u>
	<u>100 %</u>	<u>100 %</u>

NOTE 6. AD VALOREM TAXES

The Ambulance District levied 31.08 mills on properties with assessed values of \$67,120,954 and \$65,516,301, net of homestead values, for the years ended December 31, 2024 and 2023, respectively.

The Ambulance District received approximately 86.23% and 73.23% in 2024 and 2023, respectively, of its financial support from ad valorem taxes. These funds were used to support operations.

The Ambulance District's property tax is levied by the parish on the taxable real property in the district in late October of each year. Bills are sent out in November of each year at which time the Ambulance District records the tax revenue, taxes become delinquent on December 31st, and become a lien in the following March.

LOWER CAMERON AMBULANCE SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 7. CAPITAL ASSETS

Capital assets additions, retirements, and balances for the years ended December 31, 2024 and 2023 were as follows:

	December 31, 2023	Additions	Retirements	December 31, 2024
Nondepreciable capital assets				
Land	\$ 116,140	\$ -0-	\$ -0-	\$ 116,140
Construction in progress	<u>115,700</u>	<u>174,563</u>	<u>(221,563)</u>	<u>68,700</u>
Total nondepreciable Capital assets	\$ <u>231,840</u>	\$ <u>174,563</u>	\$ <u>(221,563)</u>	\$ <u>184,840</u>
Depreciable capital assets				
Land improvements	\$ 19,815	\$ -0-	\$ -0-	\$ 19,815
Equipment	250,689	6,310	-0-	256,999
Office equipment	35,437	-0-	-0-	35,437
Buildings and improvements	1,794,396	161,397	-0-	1,955,793
Ambulances	<u>718,326</u>	<u>221,563</u>	<u>-0-</u>	<u>939,889</u>
Total historical cost	<u>2,818,663</u>	<u>389,270</u>	<u>-0-</u>	<u>3,207,933</u>
Less accumulated depreciation for:				
Land improvements	(13,622)	(1,321)	-0-	(14,943)
Equipment	(223,528)	(1,309)	-0-	(224,837)
Office equipment	(34,804)	(362)	-0-	(35,166)
Buildings and improvements	(517,446)	(65,972)	-0-	(583,418)
Ambulances	<u>(494,143)</u>	<u>(54,548)</u>	<u>-0-</u>	<u>(548,691)</u>
Total accumulated depreciation	<u>(1,283,543)</u>	<u>(123,512)</u>	<u>-0-</u>	<u>(1,407,055)</u>
Total depreciable Capital assets, net	\$ <u>1,535,120</u>	\$ <u>265,758</u>	\$ <u>-0-</u>	\$ <u>1,800,878</u>

LOWER CAMERON AMBULANCE SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 7. CAPITAL ASSETS (CONTINUED)

	December 31, 2022	Additions	Retirements	December 31, 2023
Nondepreciable capital assets				
Land	\$ 116,140	\$ -0-	\$ -0-	\$ 116,140
Construction in progress	<u>68,700</u>	<u>47,000</u>	<u>-0-</u>	<u>115,700</u>
Total nondepreciable Capital assets	\$ <u>184,840</u>	\$ <u>47,000</u>	\$ <u>-0-</u>	\$ <u>231,840</u>
Depreciable capital assets				
Land improvements	\$ 19,815	\$ -0-	\$ -0-	\$ 19,815
Equipment	250,689	-0-	-0-	250,689
Office equipment	35,437	-0-	-0-	35,437
Buildings and improvements	1,794,396	-0-	-0-	1,794,396
Ambulances	<u>578,280</u>	<u>228,001</u>	<u>(87,955)</u>	<u>718,326</u>
Total historical cost	<u>2,678,617</u>	<u>228,001</u>	<u>(87,955)</u>	<u>2,818,663</u>
Less accumulated depreciation for:				
Land improvements	(12,301)	(1,321)	-0-	(13,622)
Equipment	(223,377)	(151)	-0-	(223,528)
Office equipment	(34,442)	(362)	-0-	(34,804)
Buildings and improvements	(454,867)	(62,579)	-0-	(517,446)
Ambulances	<u>(541,843)</u>	<u>(40,255)</u>	<u>87,955</u>	<u>(494,143)</u>
Total accumulated depreciation	<u>(1,266,830)</u>	<u>(104,668)</u>	<u>87,955</u>	<u>(1,283,543)</u>
Total depreciable Capital assets, net	\$ <u>1,411,787</u>	\$ <u>123,333</u>	\$ <u>-0-</u>	\$ <u>1,535,120</u>

Depreciation expense for the years ended December 31, 2024 and 2023 amounted to \$123,512 and \$104,668, respectively.

NOTE 8. COMPENSATED ABSENCES

Employees of the District are entitled to paid days off and sick days depending on length of service. The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, two types of leave for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences includes salary-related benefits.

Vacation – the District's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

LOWER CAMERON AMBULANCE SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 8. COMPENSATED ABSENCES (CONTINUED)

Sick Leave – the District’s policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the District and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

	2023	Net Change	2024	Current Portion
Vacation time	\$ 45,303	\$ (7,964)	\$ 37,339	\$ 3,338
Sick time	27,040	(339)	26,701	4,127
Totals	\$ <u>72,343</u>	\$ <u>(8,303)</u>	\$ <u>64,040</u>	\$ <u>7,465</u>

NOTE 9. SIMPLE IRA PLAN

The Ambulance District has a Simple IRA Plan covering all eligible employees as of June 2002. Employees can contribute a maximum of \$16,000 for the 2024 tax year and \$15,500 for the 2023 tax year. The Ambulance District contributed 2% of compensation to each eligible employee's Simple IRA through May of 2014 and then 3% thereafter. All contributions under the plan, as well as the earnings, are fully vested and nonforfeitable. Total Simple IRA plan expenses for the years ended 2024 and 2023 were \$30,902 and \$28,944, respectively.

NOTE 10. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date the financials were available to be issued, June 29, 2025, and determined that no material events occurred that require disclosure. No subsequent events occurring after that date have been evaluated for inclusion in these financial statements.

NOTE 11. CHANGE IN METHOD OF ACCOUNTING FOR COMPENSATED ABSENCES

As discussed in Note 2, the Ambulance District implemented GASB Statement No. 101, Compensated Absences on January 1, 2024. In addition to the value of unused vacation time owed to employees upon separation of employment, the Ambulance District now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences. The effects of the change in accounting principle are summarized in the “Restatement – GASB 101 Implementation” column in the table below:

	2023 As Previously Reported	Restatement GASB 101 Implementation	2023 As Restated
Accrued liabilities	\$ 73,301	\$ (43,234)	\$ 30,067
Compensated absences (short-term)	-0-	7,581	7,581
Compensated absences (long-term)	-0-	64,762	64,762
Net position (unrestricted)	7,658,292	(29,109)	7,629,183
Salaries and payroll taxes	1,045,597	29,109	1,074,706

SUPPLEMENTARY INFORMATION

LOWER CAMERON AMBULANCE SERVICE DISTRICT
SCHEDULES OF NET PATIENT SERVICE REVENUES
YEARS ENDED DECEMBER 31,

	<u>2024</u>	<u>2023</u>
Gross patient service revenues	\$ 137,979	\$ 114,108
Less:		
Medicare and Medicaid contractual adjustments	(1,797)	(8,652)
Provision for bad debts	(13,521)	(15,395)
Parish resident discounts	(63,906)	(30,237)
Insurance and other discounts	<u>(9,296)</u>	<u>(10,899)</u>
Net patient service revenue	\$ <u>49,459</u>	\$ <u>48,925</u>

LOWER CAMERON AMBULANCE SERVICE DISTRICT
SCHEDULES OF BOARD FEES
YEARS ENDED DECEMBER 31, 2024 AND 2023

BOARD MEMBERS

The Ambulance District's board members did not receive any compensation during the years ended December 31, 2024 and 2023.

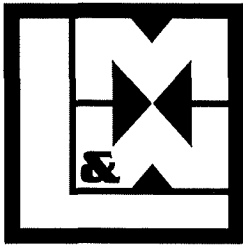
LOWER CAMERON AMBULANCE SERVICE DISTRICT
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
YEAR ENDED DECEMBER 31, 2024

Agency Head Name: Byron Broussard

Position: Executive Director

Time Period: January 1, 2024 to December 31, 2024

Purpose	Amount
Salary	\$ 120,406
Benefits - insurance	32,852
Benefits - retirement	3,612
Benefits - other	-0-
Car allowance	-0-
Vehicle provided by government	-0-
Per diem	6,120
Reimbursements	-0-
Travel	-0-
Registration fees	-0-
Conference travel	-0-
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses	-0-
Special meals	-0-
	<u>\$ 162,990</u>



LESTER, MILLER & WELLS

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

3600 Bayou Rapides Road • Alexandria, LA 71303-3653

Mailing Address: Post Office Box 8758 • Alexandria, LA 71306-1758

Telephone: (318) 487-1450 • Facsimile: (318) 445-1184

3639 Ambassador Caffery Parkway, Suite 330 • Lafayette, LA 70503-5107

Telephone: (337) 484-1020 • Facsimile: (337) 484-1029

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INDEPENDENT AUDITORS' 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

To the Board of Commissioners
Lower Cameron Ambulance Service District
Creole, 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 Lower Cameron Ambulance Service District as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the Lower Cameron Ambulance Service District's financial statements as listed in the table of contents, and have issued our report thereon dated June 29, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Lower Cameron Ambulance Service 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 basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Lower Cameron Ambulance Service District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lower Cameron Ambulance Service 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 Ambulance District's basic 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 preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control described in the accompanying schedule of findings and responses as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

Lower Cameron Ambulance Service District Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on Lower Cameron Ambulance Service District's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Lower Cameron Ambulance Service District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 Ambulance 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 Ambulance District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, the Board of Commissioners, others within the entity, and office of the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Certified Public Accountants
Lafayette, Louisiana

June 29, 2025

LOWER CAMERON AMBULANCE SERVICE DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2024

Section I. Summary of Auditors' Results

Report on Internal Control and Compliance Material to the Financial Statements

Type of auditors' opinion: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☒ Yes ☐ No
- Control deficiency(ies) identified that we do not consider to be material weaknesses ☐ Yes ☒ None reported
- Noncompliance material to financial statements noted ☐ Yes ☒ No

Section II. Financial Statement Findings

2024-001 - Segregation of Duties

Condition: The Ambulance District does not have adequate segregation of duties. A system of internal control procedures contemplates a segregation of duties so that no one individual handles a transaction from its inception to its completion. While we recognize the Ambulance District may not be large enough to permit such procedures, it is important that you be aware of this condition. This condition was also included in the 2023 audit as item 2023-001.

Criteria: An effective system of internal control requires a proper segregation of duties so that no one individual handles a transaction from its inception to its completion.

Cause: The Ambulance District has a limited number of employees within the accounting department.

Effect: Ineffective system of internal controls within the accounting function.

Recommendation: Keeping in mind the limited number of personnel to which duties can be assigned, the Ambulance District should continue to monitor assignment of duties to assure as much segregation of duties and responsibility as possible, and the Board should review financial information on a timely basis.

Response: The Ambulance District is aware of and evaluated this problem and concluded that it would not be cost beneficial or possible with the limited resources available to create a segregated accounting environment. However, the Ambulance District will continue to monitor this issue and the Board will review financial information on a timely basis.

LOWER CAMERON AMBULANCE SERVICE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

Section III. Federal Award Findings and Questioned Costs

Not Applicable

Section IV. Management Letter

Not Applicable

LOWER CAMERON AMBULANCE SERVICE DISTRICT
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED DECEMBER 31, 2024

Section I. Internal Control and Compliance Material to the Financial Statements

2023-001 - Segregation of Duties

Recommendation: Keeping in mind the limited number of personnel to which duties can be assigned; the Ambulance District should continue to monitor assignment of duties to assure as much segregation of duties and responsibility as possible, and the Board should review financial information on a timely basis.

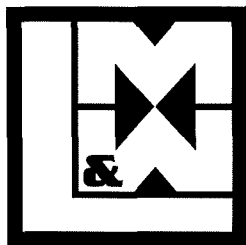
Current Status: This finding is repeated at 2024-001.

Section II. Federal Award Findings and Questioned Costs

Not Applicable

Section III. Management Letter

Not Applicable



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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Commissioners
Of Lower Cameron Ambulance Service District
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the Board of Commissioners of Lower Cameron Ambulance Service District and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. The District's management is responsible for those C/C areas identified in the SAUPs.

Lower Cameron Ambulance Service District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations *(or all locations if less than 5)*.
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties *(if the agency has no written policies and procedures, inquire of employees about their job duties)*, and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

- b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
 - e) Only employees/officials authorized to sign checks approve the electronic disbursements (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (*excluding cards and travel reimbursements*) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - b) Observe that the disbursement documentation included evidence (*e.g., initial/date, electronic logging*) of segregation of duties tested under #9, as applicable.
11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was:
- a) Approved by only those persons authorized to disburse funds (*e.g., sign checks*) per the entity's policy.
 - b) Approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Exceptions:

No exceptions were found as a result of applying the procedures listed above except:

We were engaged by Lower Cameron Ambulance Service District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. 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.

We are required to be independent of Lower Cameron Ambulance Service District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, 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 LLA as a public document.

Lester, Miller & Wells

Lester, Miller, and Wells
Certified Public Accountants
Lafayette, Louisiana
June 29, 2025