ST. LANDRY PARISH GOVERNMENT

Opelousas, Louisiana

Financial Report

Year Ended December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

The Honorable Jessie Bellard, President
and Members of the Parish Council
St. Landry Parish Government
Opelousas, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Landry Parish Government, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Parish's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter described in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of St. Landry Parish Government, as of December 31, 2025, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information for the primary government of St. Landry Parish Government as of December 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 St. Landry Parish Government, and to 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 adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units

The financial statements referred to above do not include financial data for St. Landry Parish Government's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be presented with the financial data of St. Landry Parish Government's primary government unless the Parish also issues financial statements for the financial reporting entity that include the financial data for its component units. The Parish has not issued such reporting entity financial statements. The amount by which this departure would affect the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the governmental activities has not been determined.

Responsibilities of Management for 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, 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 St. Landry Parish Government'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.

Auditor's 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 St. Landry Parish Government'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 St. Landry Parish Government'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's budgetary comparison information, the schedule of proportionate share of net pension liability, and the schedule of contributions on pages 52-61 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted 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 audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise St. Landry Parish Government's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic 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 the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic 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 26, 2026, on our consideration of St. Landry Parish Government's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 St. Landry Parish Government's internal control over financial reporting and compliance.

Darnall, Sikes & Frederick
A Corporation of Certified Public Accountants

Eunice, Louisiana
June 26, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Net Position
December 31, 2025

	Governmental Activities	Component Units	Total
ASSETS			
Cash and interest-bearing deposits	$ 1,517,098	$ 833,393	$ 2,350,491
Cash and cash equivalents - restricted	481,144	-	481,144
Receivables, net	9,296,462	419,947	9,716,409
Lease receivables	120,306	-	120,306
Prepaid expenditures	56,041	43,304	99,345
Inventory	12,596	-	12,596
Due from custodial funds	14,329	-	14,329
Due from component units	3,963	-	3,963
Due from other governments	114,589	-	114,589
Due from primary government	-	4,397	4,397
Net pension asset	836,285	-	836,285
Capital assets, net	80,481,823	2,441,834	82,923,657
Total assets	92,934,636	3,742,875	96,677,511
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	1,248,380	-	1,248,380
LIABILITIES			
Accounts payable	4,169,370	29,517	4,198,887
Accrued expenses	267,195	-	267,195
Accrued interest	257,092	-	257,092
Unearned revenue	86,039	-	86,039
Unamortized premium	109,951	-	109,951
Compensated absences	286,789	-	286,789
Due to custodial funds	46	-	46
Due to other government	4,397	-	4,397
Due to primary government	-	3,963	3,963
Revenue anticipation notes	2,950,000	-	2,950,000
Long-term liabilities:			
Due within one year -			
Bonds and finance lease payable	5,306,779	70,303	5,377,082
Leases and SBITA payable	117,012	1,955	118,967
Due after one year -			
Bonds and finance lease payable	18,112,116	305,116	18,417,232
Leases payable	3,441	991	4,432
Unamortized premium	219,903	-	219,903
Total liabilities	31,944,354	411,845	32,356,199
DEFERRED INFLOWS OF RESOURCES			
Pensions	750,089	-	750,089
Leases	120,306	-	120,306
Total deferred inflows	870,395	-	870,395
NET POSITION			
Net investment in capital assets	56,612,621	2,063,469	58,676,090
Restricted for:			
Debt service	50,026	-	50,026
Roads	2,141,331	-	2,141,331
Other	5,259,450	-	5,259,450
Unrestricted	(2,695,161)	1,267,561	(1,427,600)
Total net position	$ 61,368,267	$ 3,331,030	$ 64,699,297

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Activities
Year Ended December 31, 2025

Activities	Expenses	Program Revenues: Fees, Fines and Charges For Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental activities:				
General government	$ 17,724,162	$ 324,475	$ -	$ -
Public safety	3,200,521	1,071,642	108,403	1,607,969
Public works	11,244,200	1,366	-	1,565,325
Health and welfare	2,581,778	21,440	1,169,138	-
Culture and recreation	710,387	183,256	-	-
Education	3,863,708	-	4,738,515	-
Interest on long-term debt	995,117	-	-	-
Total governmental activities	40,319,873	1,602,179	6,016,056	3,173,294
Component Units:				
Tourist Commission	834,963	-	-	-
Criminal Court	167,894	164,553	-	-
Registrar of Voters	62,580	-	-	-
Fire Protection District No. 6	575,187	-	-	-
Total component units activities	1,640,624	164,553	-	-
Total	$ 41,960,497	$ 1,766,732	$ 6,016,056	$ 3,173,294

General revenues:
- Taxes -
  - Property taxes - general
  - Hotel/motel tax
  - 4% slot tax
  - Racino slot tax
  - Video poker
  - Severence tax
  - Insurance premium tax
  - Alcohol tax
- Royalties, commissions and fees
- 2% fire insurance rebate
- Payments in lieu of taxes
- 2% Sales tax
- Grants and contributions not restricted to specific programs -
  - State sources
- Interest and investment earnings
  - Special item - Gain on lease modification
  - Special item - Gain on sale of assets
  - Miscellaneous

Total general revenues and transfers

Change in net position

Net position - December 31, 2024

Net position - December 31, 2025

Net (Expense) Revenues and Changes in Net Assets		
Governmental Activities	Component Units	Total
$ (17,399,687)	$ -	$ (17,399,687)
(412,507)	-	(412,507)
(9,677,509)	-	(9,677,509)
(1,391,200)	-	(1,391,200)
(527,131)	-	(527,131)
874,807	-	874,807
(995,117)	-	(995,117)
(29,528,344)	-	(29,528,344)
-	(834,963)	(834,963)
-	(3,341)	(3,341)
-	(62,580)	(62,580)
-	(575,187)	(575,187)
-	(1,476,071)	(1,476,071)
$ (29,528,344)	$ (1,476,071)	$ (31,004,415)
$ 6,350,162	$ 393,268	$ 6,743,430
-	546,951	546,951
-	36,091	36,091
2,506,317	-	2,506,317
843,363	-	843,363
458,366	-	458,366
373,298	-	373,298
13,599	-	13,599
214,122	-	214,122
552,572	26,799	579,371
94,640	-	94,640
10,877,442	-	10,877,442
4,340,972	15,694	4,356,666
193,512	824	194,336
22,049	-	22,049
2,960	-	2,960
2,525,494	359,731	2,885,225
29,368,868	1,379,358	30,748,226
(159,476)	(96,713)	(256,189)
61,527,743	3,427,743	64,955,486
$ 61,368,267	$ 3,331,030	$ 64,699,297

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Balance Sheet
Governmental Funds
December 31, 2025

ASSETS	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund	Airport Maintenance Fund	Road District 1 Sales Tax Fund	WIOA Fund
Cash and interest-bearing deposits	$ 260,828	$ 9,490	$ 28,301	$ 26,479	$ -	$ 341,326
Cash and cash equivalents, restricted	-	-	-	-	481,144	-
Receivables	2,945,757	76,888	1,776,743	385,481	1,066,961	408,809
Lease receivables	-	-	-	120,306	-	-
Prepaid items	-	-	-	4,293	-	-
Inventory	-	-	-	12,596	-	-
Due from other funds	1,924,713	114,706	170,381	3,128	2,584,440	32,084
Due from custodial funds	14,329	-	-	-	-	-
Due from component units	3,963	-	-	-	-	-
Due from other governments	50	-	-	-	-	-
Total assets	$ 5,149,640	$ 201,084	$ 1,975,425	$ 552,283	$ 4,132,545	$ 782,219
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 843,916	$ 348,468	$ 105,457	$ 456,347	$ 1,307,885	$ 355,822
Accrued expenditures	267,195	-	-	-	-	-
Revenue anticipation notes payable	2,950,000	-	-	-	-	-
Unearned revenue	84,452	-	-	1,587	-	-
Due to custodial funds	-	-	-	-	-	46
Due to other funds	2,665,413	726,786	1,079,301	248,408	96,383	54,243
Due to component units	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Total liabilities	6,810,976	1,075,254	1,184,758	706,342	1,404,268	410,111
Deferred inflows of resources	-	-	-	120,306	-	-
Fund balances:						
Nonspendable:						
Prepaids	-	-	-	4,293	-	-
Restricted for:						
Other general government	-	-	-	-	-	372,108
Public works	-	-	-	-	-	-
Prisoner expense and jury witness	11,563	-	-	-	-	-
Judicial expenses	17,667	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	790,667	-	-	-
Parish road construction	-	-	-	-	2,728,277	-
Debt service	-	-	-	-	-	-
Committed to:						
General contingencies	523,896	-	-	-	-	-
Assigned to:						
Public works	523,384	-	-	-	-	-
Public safety	7,428	-	-	-	-	-
Unassigned	(2,745,274)	(874,170)	-	(278,658)	-	-
Total fund balances	(1,661,336)	(874,170)	790,667	(274,365)	2,728,277	372,108
Total liabilities and fund balances	$ 5,149,640	$ 201,084	$ 1,975,425	$ 552,283	$ 4,132,545	$ 782,219

Racino Fund	Road District 1 Construction Fund	Parish Premises Capital Projects Fund	Road District 1 Sinking Fund	Taxable Revenue Bond, Series 2020 Sinking Fund	Other Governmental Funds	Total Governmental Funds
$ 389	$ 5	$ 186,392	$ 5,539	$ 44,487	$ 613,862	$ 1,517,098
-	-	-	-	-	-	481,144
217,246	-	86,565	-	-	2,332,012	9,296,462
	-	-	-	-	-	120,306
-	51,748	-	-	-	-	56,041
-	-	-	-	-	-	12,596
-	-	224,586	-	-	1,304,598	6,358,636
-	-	-	-	-	-	14,329
-	-	-	-	-	-	3,963
-	-	113,205	-	-	1,334	114,589
$ 217,635	$ 51,753	$ 610,748	$ 5,539	$ 44,487	$ 4,251,806	$ 17,975,164
$ -	$ -	$ 366,123	$ -	$ -	$ 385,352	$ 4,169,370
-	-	-	-	-	-	267,195
-	-	-	-	-	-	2,950,000
-	-	-	-	-	-	86,039
-	-	-	-	-	-	46
157,936	-	174,171	-	-	1,155,995	6,358,636
3,128	-	-	-	-	1,269	4,397
54,224	-	-	-	-	-	54,224
215,288	-	540,294	-	-	1,542,616	13,889,907
-	-	-	-	-	-	120,306
-	51,748	-	-	-	-	56,041
-	-	-	-	-	-	372,108
-	-	-	-	-	2,456,824	2,456,824
-	-	-	-	-	-	11,563
-	-	-	-	-	-	17,667
-	-	-	-	-	189,530	189,530
-	-	-	-	-	207,168	997,835
-			-	-	-	2,728,277
-	-	-	5,539	44,487	-	50,026
-	-	-	-	-	-	523,896
-	-	-	-	-	-	523,384
-	-	-	-	-	-	7,428
2,347	5	70,454	-	-	(144,332)	(3,969,628)
2,347	51,753	70,454	5,539	44,487	2,709,190	3,964,951
$ 217,635	$ 51,753	$ 610,748	$ 5,539	$ 44,487	$ 4,251,806	$ 17,975,164

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2025

Total fund balances for governmental funds at December 31, 2025		$ 3,964,951
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	$ 839,243	
Construction in progress	2,965,512	
Right to use lease - equipment, net of $286,274 accumulated amortization	28,308	
Right to use lease - software, net of $458,412 accumulated amortization	114,601	
Buildings and improvements, net of $13,793,983 accumulated depreciation	7,734,800	
Equipment, furniture, and fixtures, net of $3,170,18 accumulated depreciation	3,575,107	
Improvements other than buildings, net of $5,332,918 accumulated depreciation	6,622,560	
Vehicles, net of $1,969,016 accumulated depreciation	906,674	
Infrastructure, net of $17,539,665 accumulated depreciation	57,695,018	
		80,481,823
Compensated absences payable	(286,789)	
Accrued interest payable	(257,092)	
Unamortized bond premium	(329,854)	
Bonds payable	(23,418,895)	
Leases payable	(120,453)	
Net pension asset	836,285	
Deferred outflows of resources related to pensions	1,248,380	
Deferred inflows of resources related to pensions	(750,089)	
		(23,078,507)
Total net position of governmental activities at December 31, 2025		$ 61,368,267

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2025

	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund	Airport Maintenance Fund	Road District 1 Sales Tax Fund	WIOA Fund
Revenues:						
Ad valorem tax	$ 2,590,786	$ -	$ 1,846,721	$ -	$ -	$ -
Sales tax	-	-	-	-	10,877,442	-
Alcohol tax	13,599	-	-	-	-	-
Racino slot tax	-	-	-	-	-	-
Royalties, commissions and franchise fees	214,122	-	-	-	-	-
Fines, fees, and forfeits	664,756	-	-	352,144	-	-
Licenses and permits	581,171	1,366	-	-	-	-
Federal grants	308,262	-	-	1,565,325	-	4,738,515
Intergovernmental revenues -						
State revenues:						
Parish transportation funds	-	812,634	-	-	-	-
State revenue sharing (net)	90,443	-	60,610	-	-	-
Severance tax	458,366	-	-	-	-	-
2% fire insurance rebate	552,572	-	-	-	-	-
Insurance premium tax	373,298	-	-	-	-	-
Grants	20,000	-	-	334,388	-	-
Video poker	843,363	-	-	-	-	-
Use of money and property	85,881	535	7,767	343	9,778	-
Other revenues	867,568	12,365	494,894	1,606	160,171	16,750
Total revenues	$ 7,664,187	$ 826,900	$ 2,409,992	$ 2,253,806	$ 11,047,391	$ 4,755,265
Expenditures:						
Current -						
General government	$ 7,390,212	$ -	$ -	$ 1,236,810	$ -	$ 761,841
Public safety	1,919,743	-	-	-	-	-
Public works	18,921	3,294,079	-	-	4,326,909	-
Health and welfare	117,237	-	2,368,921	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	3,863,708
Capital outlay	319,632	2,054,947	151,087	1,021,104	-	282
Debt service -						
Principal retirement	111,452	-	6,409	-	-	-
Interest and fiscal charges	71,622	-	432	-	-	-
Total expenditures	9,948,819	5,349,026	2,526,849	2,257,914	4,326,909	4,625,831
Excess (deficiency) of revenues over expenditures	(2,284,632)	(4,522,126)	(116,857)	(4,108)	6,720,482	129,434
Other financing sources (uses):						
Bond proceeds	-	2,000,000	-	-	-	-
Administrative fees	279,412	(1,959)	(90,473)	-	-	-
Operating transfers in	1,004,215	2,229,279	195,987	125,891	-	-
Operating transfers out	(1,170,823)	(394,732)	(56,000)	-	(6,382,661)	(1,547)
Total other financing sources (uses)	112,804	3,832,588	49,514	125,891	(6,382,661)	(1,547)
Net changes in fund balance	(2,171,828)	(689,538)	(67,343)	121,783	337,821	127,887
Fund balances, beginning	510,492	(184,632)	858,010	(396,148)	2,390,456	244,221
Fund balances, ending	$ (1,661,336)	$ (874,170)	$ 790,667	$ (274,365)	$ 2,728,277	$ 372,108

Racino Fund	Road District 1 Construction Fund	Parish Premises Capital Projects Fund	Road District 1 Sinking Fund	Taxable Revenue Bond, Series 2020 Sinking Fund	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ 1,912,655	$ 6,350,162
-	-	-	-	-	-	10,877,442
-	-	-	-	-	-	13,599
2,506,317	-	-	-	-	-	2,506,317
-	-	-	-	-	-	214,122
-	-	-	-	-	2,742	1,019,642
-	-	-	-	-	-	582,537
-	-	1,408,110	-	-	1,169,138	9,189,350
-	-	-	-	-	-	812,634
-	-	-	-	-	282,095	433,148
-	-	-	-	-	-	458,366
-	-	-	-	-	-	552,572
-	-	-	-	-	-	373,298
-	-	2,740,802	-	-	-	3,095,190
-	-	-	-	-	-	843,363
189	-	3,488	112	2,216	83,203	193,512
-	-	150,000	-	-	1,013,399	2,716,753
$ 2,506,506	$ -	$ 4,302,400	$ 112	$ 2,216	$ 4,463,232	$ 40,232,007
$ 661,667	$ 16,129	$ -	$ -	$ -	$ 1,337,777	$ 11,404,436
-	-	-	-	-	1,104,787	3,024,530
-	-	-		-	944,477	8,584,386
-	-	-	-	-	-	2,486,158
	-	-	-	-	539,290	539,290
-	-	-	-	-	-	3,863,708
-	-	5,089,220	-	-	122,757	8,759,029
-	-	-	4,761,758	276,779	-	5,156,398
-	-	-	815,442	107,621	-	995,117
661,667	16,129	5,089,220	5,577,200	384,400	4,049,088	44,813,052
1,844,839	(16,129)	(786,820)	(5,577,088)	(382,184)	414,144	(4,581,045)
-	-	-	-	-	-	2,000,000
(98,296)	-	-	-	-	(88,329)	355
-	-	962,344	5,578,000	394,732	560,817	11,051,265
(1,744,397)	-	(51,081)	-	-	(1,250,024)	(11,051,265)
(1,842,693)	-	911,263	5,578,000	394,732	(777,536)	2,000,355
2,146	(16,129)	124,443	912	12,548	(363,392)	(2,580,690)
201	67,882	(53,989)	4,627	31,939	3,072,582	6,545,641
$ 2,347	$ 51,753	$ 70,454	$ 5,539	$ 44,487	$ 2,709,190	$ 3,964,951

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Reconciliation of Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2025

Total net changes in fund balances at December 31, 2025 per Statement of Revenues, Expenditures and Changes in Fund Balances		$ (2,580,690)
The change in net assets reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	$ 5,140,907	
Depreciation and amortization expense for the year ended December 31, 2025	(3,725,712)	1,415,195
Governmental funds do not report lease assets or liabilities. In the current year, leases were modified, resulting in a reduction of the lease liability and a gain recognized at the government-wide level that is not reported in the funds		22,049
In the statement of activities, only the gain on sale of fixed assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the cost of the assets sold.		(5,404)
Bond proceeds are reported as other financing sources in governmental funds but increase long-term debt in the government-wide statements.		(2,000,000)
Governmental funds report bonded debt repayments as expenditures. However, those expenditures do not appear in the statement of activities since the payments are applied against the bond and payable balances on the statement of net position		3,038,537
Compensated absences accrued over amounts paid		(47,247)
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis		211,950
Amortization of bond premium		109,951
Lease principal payments		117,861
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense:		
Pension contributions subsequent to the measurement date	704,585	
Pension contributions during the measurement period	(714,761)	
Excess contributions during the measurement period	27,465	
Cost of benefits earned net of employee contributions	(1,266,324)	
Employer's proportionate share of contributions during the measurement period	742,226	
Amortization of excess contributions during the measurement period	(21,506)	(528,315)
Some revenues reported in the statement of activities do not provide current financial resources in governmental funds:		
Non employer pension contributions		86,637
Total changes in net position at December 31, 2025 per Statement of Activities		$ (159,476)

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Fiduciary Net Position
Custodial Funds
December 31, 2025

		Disbursement Fund
ASSETS		
Cash, including time deposits	$	15,349
Due from other funds		46
Total assets	$	15,395
LIABILITIES AND FUND BALANCE		
Due to other funds and component units	$	14,329
Due to other governments		1,066
Total liabilities		15,395
NET POSITION		
Restricted for other purposes and governments	$	-

The accompanying notes are an integral part of the basic financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the St. Landry Parish Government (Parish) are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Parish's accounting policies are described below.

A. Reporting Entity

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Primary Government -

The St. Landry Parish Home Rule Charter Commission has proposed, and the electors have adopted, under the authority of Article VI, Section 5 of the Louisiana Constitution of 1974, a home rule charter which shall be known as the president-council form of government. This form of government consists of an elected parish president, who is the chief executive officer and head of the parish government's executive branch and an elected council, which constitutes the legislative branch of the government consisting of thirteen members elected from single member districts for four-year terms.

The St. Landry Parish Government is a governmental subdivision of the State of Louisiana, and as provided by the home rule charter, is authorized to exercise any power and perform any function necessary or requisite for proper management of its affairs.

Component Units –

Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity" establishes criteria for determining which entities should be considered a component unit and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Whether the primary government's governing authority (Parish Council or Parish President) appoints a majority of board members of the potential component unit.
3. Fiscal interdependency between the primary government and the potential component unit.
4. Imposition of will by the primary government on the potential component unit.
5. Financial benefit/burden relationship between the primary government and the potential component unit.

Based on the above criteria, the Parish Government has determined that the following organizations are component units and should be part of the financial reporting entity:

Bayou Mallet and Plaquemine Gravity Drainage District No. 10
Bayou Plaquemine Gravity Drainage District No. 12
Bellevue and Coulee Croche Gravity Drainage District No. 20
Consolidated Gravity Drainage District No. 1 of Ward 3
Coulee Croche Gravity Drainage District No. 22
East St. Landry Consolidated Gravity Drainage District No. 1
Eunice Gravity District No. 9
Faquetaique Drainage District No. 1
Gravity Drainage District No. 14
Gravity Drainage District No. 1 of Ward 2
Lawtell Gravity Drainage District No. 11
Prairie Basse Gravity Drainage District No. 15
Fire Protection District No. 1
Fire Protection District No. 2
Fire Protection District No. 3
Fire Protection District No. 4
Fire Protection District No. 5
Fire Protection District No. 6
Fire Protection District No. 7
Road District No. 5 Commission
Road District No. 6 Commission
St. Landry Parish Historical Development Commission
St. Landry Parish Tourist Commission
St. Landry Parish Communications District
Twenty-Seventh Judicial District Criminal Court
Hospital Service District No. 1
Hospital Service District No. 2
Sewerage District No. 1
Solid Waste Disposal Commission

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

South St. Landry Library District
St. Landry Parish Registrar of Voters
Ward 1 South Gravity Drainage District No. 1
St. Landry Waterworks District No. 2
St. Landry Waterworks District No. 3
Lawtell Water District
Housing Authority of St. Landry Parish
Teche Vermilion Fresh Water District Board of Commissioners
St. Landry Economic & Industrial Development District
Greater Krotz Springs Port Commission

For financial reporting purposes, the Parish has chosen to issue financial statements of the St. Landry Parish Government, primary government, and certain component units, including those whose accounting records are maintained by the Parish. The component units included are the Fire Protection District No. 6, Twenty-Seventh Judicial District Criminal Court Fund, St. Landry Parish Tourist Commission, and St. Landry Parish Registrar of Voters. These component units are discretely presented in a separate column in the government-wide financial statements. As such, the accompanying financial statements are not in conformity with generally accepted accounting principles.

B. Basis of Presentation

The Parish's basic financial statements consist of the government-wide statements on all of the non-fiduciary activities of the primary-government and its component units and the fund financial statements (individual major fund and combined nonmajor funds). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

Government-wide financial statements -

The government-wide financial statements include the statement of net position and the statement of activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from these statements. An exception of this general rule is contributions between the primary government and its component units which are reported as external transactions. All of the Parish's activities are considered governmental and as such the statements report the governmental activities of the Parish. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions. The primary government is reported separately from the legally separate component units as detailed in the previous section.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In the government-wide statement of net assets, the amounts are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Parish's net position is reported in three parts - invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The Parish first utilizes restricted resources to finance qualifying activities.

The government-wide statement of activities reports both the gross and net cost of each of the Parish's functions. The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. The net cost (by function) is normally covered by general revenue (property, sales and use taxes, intergovernmental revenues, investment income, etc.).

The Parish does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds to recover the direct costs of General Fund services provided (finance, personnel, purchasing, etc.). This fee is eliminated by reducing the revenue in the General Fund and the expense in the paying fund because the expense is not a direct expense of the program to which it was charged.

The government-wide focus is more on the sustainability of the Parish as an entity and the change in the Parish's net position resulting from the current year's activities.

Fund financial statements -

The fund financial statements provide information about the Parish's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The Parish reports the following major governmental funds:

<u>General Fund</u>

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in other funds.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Road and Bridge Maintenance Fund

The Road and Bridge Maintenance Fund accounts for the maintenance and upkeep of the parish road systems. Major means of financing are provided by the State of Louisiana Parish Transportation Fund, portion of a slot machine tax collected from the Evangeline Downs Racino facility, and grants received from the United States Department of Transportation through, Louisiana Department of Transportation and Development.

Health Unit Maintenance Fund

The Health Unit Maintenance Fund accounts for the maintenance of several health units which provide health and welfare services to the citizens of the parish. Major means of financing are provided by ad valorem taxes, state revenue sharing, and interest earned on investments.

Airport Maintenance Fund

The Airport Maintenance Fund accounts for funding provided to operate and maintain the St. Landry Parish Airport.

Road District No. 1 Sales Tax Fund

The Road District No. 1 Sales Tax Fund accounts for the proceeds of a 2% parish-wide sales and use tax dedicated to the construction and resurfacing of the parish roads and the repayment of Sales Tax Revenue Bonds, Series 2014.

WIOA – Workforce Innovation and Opportunity Act Fund

The WIOA Fund accounts for funding provided to administer the Workforce Development programs in St. Landry Parish.

Racino Fund

The St. Landry Parish Racino Fund is a special revenue fund used to account for racetrack gaming revenues restricted by state law and local agreements for economic development, infrastructure, and other public purposes. Revenues consist primarily of gaming distributions and related investment earnings, and expenditures are made in accordance with Parish ordinances and applicable regulations.

Road District No. 1 Construction Fund

The Road District No. 1 Construction Fund accounts for the cost of construction and resurfacing of the rural roadways of St. Landry Parish.

Parish Premises Capital Projects Fund

The Parish Premises Capital Projects Fund accounts for the cost of various construction and improvement projects associated with the St. Landry Parish courthouse and properties.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Road District No. 1 Sinking Fund

The Road District No. 1 Sinking Fund accounts for the accumulation of monies for the payment of outstanding principal and interest due on the Sales Tax Revenue Bonds, Series 2014. See Note 9 for details of the bond issuance.

Taxable Revenue Bond, Series 2020 Sinking Fund

The Revenue Bond, Series 2020 Sinking Fund accounts for the accumulation of monies for the payment of outstanding principal and interest due on the special revenue obligation payable from the pledge and dedication of the general fund and the road and bridge fund. See Note 8 for details of the bond issuance.

In addition, the Parish reports the following:

Custodial funds account for assets held by the Parish in a purely custodial capacity. The reporting entity includes two custodial funds; Disbursement Fund and Racino fund. Since Custodial funds are custodial in nature (i.e., assets equal liabilities), they do not involve the measurement of results of operations.

The emphasis in fund financial statements is on the major funds. GASB No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses) for the determination of major funds. The nonmajor funds are combined in a single column in the fund financial statements.

C. Basis of Accounting

Government-wide financial statements -

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. Nonexchange transactions, in which the Parish gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, property taxes are recognized in the year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, 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 "availab1e" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Ad valorem taxes are recognized as revenue in the year for which budgeted, that is, in the year in which such taxes are billed and collected.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized to the extent they are matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

D. Budget and Budgetary Accounting

The St. Landry Parish Government adopts budgets for the General and Special Revenue Funds. Budgets are prepared on a modified accrual basis of accounting.

The proposed budgets are published in the official journal and made available for public inspection.

The final budget must be adopted by the Parish no later than the second to last regular meeting of the fiscal year in which it was submitted. The budget should be amended when expenditures in any fund exceed appropriations by 5 percent or more or when actual and projected revenues do not meet appropriated revenues by 5 percent or more.

Operating appropriations, to the extent not expended or encumbered, lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.

E. Transfers and Interfund Loans

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables and payables.

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less.

G. Allowance for Authorized Changes

Allowance for authorized changes are recorded to reflect authorized changes in assessed ad valorem taxes.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Inventory

Inventory of the Airport Maintenance Fund consists of aviation fuel at the airport that is valued at weighted average cost.

I. Fixed assets

The accounting treatment over property, plant, and equipment (fixed assets) depends on whether the assets are reported in the government-wide or fund financial statements.

Government-wide statements -

In the government-wide financial statements, fixed assets are accounted for as capital assets. All capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Capital assets are capitalized at cost and depreciated over their estimated useful lives. The government's capitalization threshold is $5,000 for individual assets with useful lives exceeding one year. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Prior to January 1, 2003, governmental funds' infrastructure assets were not capitalized. These assets are being accounted for prospectively.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position.

Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

	Years
Land improvements	20 - 30
Buildings and improvements	10 - 40
Furniture and equipment	5 - 20
Infrastructure	20 - 50

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Fund financial statements -

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Bond discounts/issuance costs

In accordance with GASB Statement No. 65, *Items previously reported as Assets and Liabilities*, both governmental funds and government–wide statements treat bond discounts and issuance costs as being recognized in the current period. However, prepaid insurance costs are reported as an asset and amortized to expense over the life of the related debt.

K. Compensated Absences

Employees of the Primary Government earn annual leave and sick leave in accordance with personnel policies. Annual leave is earned at rates ranging from 5 to 15 days per year, depending on length of service, and a limited amount of unused annual leave may be carried forward from year to year. Upon separation from employment, employees are compensated for accumulated unused annual leave up to the allowable limits.

Sick leave is earned at rates ranging from 12 to 18 days per year, depending on length of service. Accumulated sick leave is generally forfeited upon separation; however, unused sick leave may be applied toward service credit for retirement benefits in accordance with retirement system provisions. Sick leave is not paid out in cash upon separation.

In accordance with GASB Statement No. 101, Compensated Absences, the Government recognizes a liability for compensated absences when the leave is attributable to past services, has been earned, and it is more likely than not that the leave will be used or paid through cash payment or application toward retirement benefits.

Government-Wide Financial Statements
In the government-wide financial statements, a liability is reported for accumulated unused annual leave and related salary-based costs, as these amounts are earned by employees and are more likely than not to be used or paid. The liability is measured based on employees' pay rates as of the financial statement date. The portion expected to be used or paid within one year is reported as current, with the remainder reported as noncurrent.

The Government evaluated historical sick leave usage patterns relative to sick leave earned and determined that sick leave usage has consistently remained below annual accrual levels. Based on this analysis, management concluded that it is not more likely than not that accumulated sick leave will be used or paid through retirement service credit. Accordingly, no liability for accumulated sick leave has been recorded in the government-wide financial statements.

L. Long-term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-term Debt (Continued)

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of bonds payable, certificates of indebtedness, compensated absences payable, and estimated claims payable.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures.

M. Equity classifications

Government-wide statements -

Equity is classified as net assets and displayed in three components:

a. Invested in capital assets, net of related debt - Consists of capital assets (including restricted capital assets), net of accumulated depreciation and reduced by the outstanding balances of any bonds, certificates of indebtedness, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position — Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position - All other net positions that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Fund financial statements -

Governmental fund equity is classified as fund balance. GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions* defines fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Management has classified prepaid expenditures as being nonspendable as this item is not expected to be converted to cash.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund financial statements (Continued) -

- Restricted: This classification includes amounts for which constraints have been placed on the use of resources are either:
  - Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments: or
  - Imposed by law through constitutional provisions or enabling legislation.

  Management has classified fund balances for public safety, public works, capital projects, health unit, parish road construction, and economic development, as being restricted due to the constraints placed on the use of the money contributed by its grantors and bond provisions and collected on ad valorem and sales tax assessments. Fund balance for debt service has been classified as restricted due to the constraints placed on the use of money for principal and interest payments in accordance with debt agreements.

  Fund balances for judicial expenses, along with, prisoner and jury witness have been classified as restricted due to constraints placed on the use of money collected on certain court costs and filing and judicial fees.

- Committed: This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the St. Landry Parish Government's Council, which is the Parish's highest level of decision-making authority. These amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. Fund balance for general contingencies has been classified as committed to satisfy minimum balance requirements for contingency spending.

- Assigned: This classification includes amounts that are constrained by the Council's intent to be used for a specific purpose but are neither restricted nor committed. This intent should be expressed by the St. Landry Parish Government's (1) Council, (2) its finance committee, or (3) an official, such as the Parish President, to which the Council has delegated the authority to assign amounts to be used for a specific purpose.

- Unassigned: This classification is the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When fund balance resources are available for a specific purpose in multiple classifications, the St. Landry Parish Government will generally use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, the St. Landry Parish Government's management reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Interfund Transfers

Permanent reallocation of resources between funds of the primary government are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual funds have been eliminated.

O. 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 as of the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates. Estimates are used primarily when accounting for depreciation, leases, and allowance for doubtful accounts.

P. Pensions

The Parish has implemented GASB Statement No. 68 *"Accounting and Financial Reporting for Pensions"*. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Parochial Employee Retirement System (PERS) and additions to /deductions from the PERS fiduciary net position have been determined on the same basis as they are reported by the PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. See Note 14 for further details.

Q. Leases

The Parish applies the provisions of Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The Parish recognized $28,308 in net book value for the intangible right to use asset and a lease liability of $14,088 for various equipment leases as of December 31, 2025.

R. Subscription – Based Information Technology Arrangements

The Parish applies the provisions of Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*. The Parish has a software arrangement that requires recognition under GASBS No. 96. The software amortization expense is included on the Statement of Revenues, Expenses and Changes in Fund Balance related to the Parish's intangible asset of accounting software which is included in Note 11.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Subscription – Based Information Technology Arrangements (Continued)

The Parish now recognizes a subscription-based information technology arrangements (SBITA) liability, included in Note 11, and an intangible right-to-use asset for the accounting software in general government finance.

S. Subsequent Events

We have evaluated events subsequent to the balance sheet through June 26, 2026, the date the financial statements were available to be issued.

NOTE 2 CASH AND CASH EQUIVALENTS

Under state laws, the Parish may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Parish may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. The Parish does not have a policy for custodial credit risk.

At December 31, 2025, the Parish has cash and interest-bearing deposits (book balances) totaling $2,846,984 as follows:

	Demand Deposits
Primary Government:	
Cash and interest bearing deposits	$ 1,517,098
Cash and cash equivalents, restricted	481,144
Custodial Funds	15,349
Component Units	833,393
	$ 2,846,984

These deposits are stated at cost, which approximates market. Under state laws, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. 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.

Deposit balances (bank balances) at December 31, 2025, are as follows:

Bank balances	$ 3,320,915

NOTE 2 CASH AND CASH EQUIVALENTS (Continued)

At December 31, 2025, the deposits are secured as follows:

Federal deposit insurance	$ 2,250,000
Pledged securities (Category 3)	5,842,922
Total	$ 8,092,922

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Parish's name.

Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Parish that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 RECEIVABLES

The following is a summary of receivables at December 31, 2025:

	Primary Government				
Class of Receivables	General Fund	Special Revenue Funds	Capital Project Funds	Total	Component Units
Ad valorem taxes, net	$ 2,436,040	$ 3,894,234	$ -	$ 6,330,274	$ 354,513
Sales tax	-	1,066,946	-	1,066,946	-
Intergovernmental:					
Federal	54,201	981,241	76,342	1,111,784	-
State	73,398	18,493	10,223	102,114	65,434
Other	382,118	303,226	-	685,344	-
Total	$ 2,945,757	$ 6,264,140	$ 86,565	$ 9,296,462	$ 419,947

NOTE 4 ALLOWANCE FOR AUTHORIZED CHANGES

Ad valorem taxes receivable are shown, net of allowance for authorized changes. This allowance consists of the amount estimated to be uncollectible at the end of the year and the amount of authorized changes to the tax roll.

The allowance set up in each fund type is as follows:

General Fund	$ 54,118
Special Revenue Funds	86,873
Component Units	8,219
	$ 149,210

NOTE 5 PROPERTY TAXES

For the year ended December 31, 2025, property taxes were levied on property with assessed valuations totaling $1,122,360,176 and were dedicated as follows:

Primary government -	
Parishwide taxes:	
Parish (within incorporated towns and cities)	1.89 mills
Parish (outside incorporated towns and cities)	3.78 mills
Health Unit Maintenance	2.17 mills
Jail maintenance	1.00 mills
District taxes:	
Road district taxes -	
No. 12 of Ward 2 Maintenance	4.80 mills
No. 1 of Ward 3 Maintenance	10.26 mills
Sub-road district taxes -	
No. 1 of Road District 11-A Maintenance	9.56 mills
No. 2 of Road District 11-A Maintenance	8.43 mills
No. 1 of Road District 3 of Ward 1 Maintenance	9.65 mills
	51.54 mills
Component units -	
Fire Protection District No. 6 Maintenance	10.71 mills

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NOTE 6 INTERFUND RECEIVABLES/PAYABLES

	Interfund Receivables	Interfund Payables
General Fund	$ 1,943,005	$ 2,665,413
Special Revenue Funds:		
Road and Bridge Maintenance	114,706	726,786
Ag Arena Authority	-	1,891
Airport Maintenance	3,128	248,408
Health Unit Maintenance	170,381	1,079,301
Jail Maintenance	-	604,710
Delta Grand	-	47,071
WIOA	32,084	54,289
Veterans Memorial	166,305	-
Community Action Agency	1,793	412,446
LCDBG Clearance Grant Fund	-	1,269
Affordable Connectivity Fund	-	32,084
First Hospital District	124,781	91
Racino Fund	-	161,064
Road District 1 Sales Tax	2,584,440	96,383
Road District 12 of Ward 2 Maintenance	-	13,560
Road District 1 of Ward 3 Maintenance	544,703	16,334
Sub-Road District -		
No. 2 of Road District 11-A of Ward 1 Maintenance	-	19,207
No. 1 of Road District 3 of Ward 1 Maintenance	10,000	6,347
No. 1 of Road District 11-A Maintenance	457,016	2,254
Custodial Funds:		
Disbursement Fund	46	14,329
Capital Projects Funds:		
Parish Premises	224,586	174,171
Component Units:		
Tourist Commission	-	3,608
Registrar of Voters	4,397	355
	$ 6,381,371	$ 6,381,371

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NOTE 7 CAPITAL ASSETS AND DEPRECIATION

	Balance 12/31/24	Additions	Transfers/ Deletions	Balance 12/31/25
Primary Government:				
Governmental activities -				
Capital assets not being depreciated:				
Land	$ 839,243	$ -	$ -	$ 839,243
Construction in progress - premises	2,380,603	3,490,124	(2,905,215)	2,965,512
	3,219,846	3,490,124	(2,905,215)	3,804,755
Capital assets being depreciated and amortized:				
Right to use lease - equipment	1,521,749	-	(1,207,167)	314,582
Right to use lease - software	573,013	-	-	573,013
Buildings and improvements	21,462,300	66,483	-	21,528,783
Vehicles	2,725,355	199,704	(49,369)	2,875,690
Equipment, furniture and fixtures	4,417,553	2,327,572	-	6,745,125
Infrastructure	73,728,732	1,505,951	-	75,234,683
Improvements other than buildings	10,544,414	1,411,064	-	11,955,478
	114,973,116	5,510,774	(1,256,536)	119,227,354
Less accumulated depreciation and amortization for:				
Right to use lease - equipment	(527,707)	(16,362)	257,795	(286,274)
Right to use lease - software	(343,809)	(114,603)	-	(458,412)
Buildings and improvements	(13,468,167)	(325,816)	-	(13,793,983)
Vehicles	(1,541,380)	(471,601)	43,965	(1,969,016)
Equipment, furniture and fixtures	(2,544,085)	(625,933)	-	(3,170,018)
Infrastructure	(15,673,761)	(1,865,904)	-	(17,539,665)
Improvements other than buildings	(5,027,425)	(305,493)	-	(5,332,918)
	(39,126,334)	(3,725,712)	301,760	(42,550,286)
Total capital assets being depreciated, net	75,846,782	1,785,062	(954,776)	76,677,068
Governmental activities capital assets, net	$ 79,066,628	$ 5,275,186	$ (3,859,991)	$ 80,481,823

Depreciation and amortization was charged to governmental activities of the general government as follows:

General, Finance, and Administrative	$ 492,225
Public safety	175,991
Public works	2,659,814
Health and welfare	95,620
Culture & Rec	171,097
Amortization - leases	16,362
Amortization - SBITA	114,603
Total governmental activities depreciation expense	$ 3,725,712

NOTE 7 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 12/31/24	Additions	Deletions	Balance 12/31/25
Component Units:*				
Tourist Commission -				
Governmental activities:				
Capital assets being depreciated:				
Building & Improvements	$ 2,210,778	$ -	$ -	$ 2,210,778
Equipment, furniture and fixtures	145,656	-	-	145,656
	2,356,434	-	-	2,356,434
Less accumulated depreciation:				
Building & Improvements	(750,505)	(55,269)	-	(805,774)
Equipment, furniture and fixtures	(116,013)	(10,461)	-	(126,474)
	(866,518)	(65,730)	-	(932,248)
Total capital assets being depreciated, net	1,489,916	(65,730)	-	1,424,186
Governmental activities capital assets, net	$ 1,489,916	$ (65,730)	$ -	$ 1,424,186
Depreciation was charged to economic development and assistance		$ 65,730		

	Balance 12/31/24	Additions	Deletions	Balance 12/31/25
Component Units:*				
Registrar of Voters -				
Governmental activities:				
Capital assets being depreciated:				
Right to use lease - equipment	$ 9,279	$ -	$ -	$ 9,279
Vehicles	65,530	-	-	65,530
Equipment, furniture and fixtures	103,153	-	-	103,153
Building improvements	33,987	-	-	33,987
	211,949	-	-	211,949
Less accumulated depreciation and amortization:				
Right to use lease - equipment	(5,258)	(1,856)	-	(7,114)
Vehicles	(42,914)	(7,982)	-	(50,896)
Equipment, furniture and fixtures	(103,153)	-	-	(103,153)
Building improvements	(32,323)	(1,113)	-	(33,436)
	(183,648)	(10,951)	-	(194,599)
Total capital assets being depreciated and amortized, net	28,301	(10,951)	-	17,350
Governmental activities capital assets, net	$ 28,301	$ (10,951)	$ -	$ 17,350
Depreciation and amortization was charged to elections		$ 10,951		

NOTE 7 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 12/31/24	Additions	Deletions	Balance 12/31/25
Component Units:*				
Fire Protection Dist. #6 -				
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 38,000	$ -	$ -	$ 38,000
	38,000	-	-	38,000
Capital assets being depreciated:				
Buildings	660,998	-	-	660,998
Equipment, furniture and fixtures	2,059,606	50,383	(82,654)	2,027,335
Improvements other than buildings	50,343	-	-	50,343
	2,770,947	50,383	(82,654)	2,738,676
Less accumulated depreciation:				
Buildings	(251,644)	(17,448)	-	(269,092)
Equipment, furniture and fixtures	(1,302,620)	(166,115)	11,794	(1,456,941)
Improvements other than buildings	(50,343)	-	-	(50,343)
	(1,604,607)	(183,563)	11,794	(1,776,376)
Total capital assets being depreciated, net	1,166,340	(133,180)	(70,860)	962,300
Governmental activities capital assets, net	$ 1,204,340	$ (133,180)	$ (70,860)	$ 1,000,300
Depreciation was charged to public safety		$ 183,563		

NOTE 8 NOTES PAYABLE AND SHORT-TERM BORROWINGS

The Parish utilizes short-term borrowing instruments to provide liquidity for governmental operations. These obligations are payable from current-year revenues and are therefore reported as short-term debt in the governmental funds.

During fiscal year 2025, the Parish maintained a line of credit with a maximum borrowing capacity of $2,000,000 and an interest rate of 6.00%. The line of credit matured on October 1, 2025, and was fully repaid with proceeds from subsequently issued revenue anticipation notes. No amounts were outstanding on this line of credit at fiscal year-end.

On October 1, 2025, the Parish issued Revenue Anticipation Note, Series 2025A, in the amount of $1,650,000, bearing interest at a fixed rate of 6.00% and maturing on October 1, 2026. On the same date, the Parish issued Revenue Anticipation Note / Line of Credit, Series 2025B, in the amount of $1,300,000, bearing interest at a variable rate. Proceeds were used for operating cash flow purposes and to retire the prior line of credit. The notes rank on a parity basis.

Both notes are secured by a pledge of all revenues accruing to the Parish during the term of the notes, including Racino revenues, video poker revenues, and other legally available revenues.

NOTE 9 CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended December 31, 2025:

	Primary Government			
	Balance 1/1/25	Additions	Deductions	Balance 12/31/25
General long-term debt:				
Compensated absences	$ 239,542	$ 292,724	$ 245,477	$ 286,789
Bonds payable	26,457,432	2,000,000	5,038,537	23,418,895
Total	$ 26,696,974	$ 2,292,724	$ 5,284,014	$ 23,705,684

	Component Units			
	Balance 1/1/25	Additions	Deductions	Balance 12/31/25
General long-term debt:				
Finance lease payable	$ 443,482	$ -	$ 68,063	$ 375,419
Total	$ 443,482	$ -	$ 68,063	$ 375,419

Long-term debt outstanding at December 31, 2025 is comprised of the following:

	Issue Date	Maturity Date	Interest Rates	Balance Outstanding
Primary Government -				
Bonds payable:				
Revenue bonds (Equipment) 2025A	4/25	2032	5.0%	$ 1,775,000
Revenue bonds (Equipment) 2025B	4/25	2032	5.0%	90,000
Taxable revenue bonds 2020	10/2020	2030	5.25 - 6.0%	708,895
Sales tax revenue bonds 2014	3/2014	2029	2.0 - 5.25%	20,845,000
Total bonds payable				23,418,895
Compensated absences				286,789
Total primary government				$ 23,705,684
Component Units -				
Capital lease payable:				
St. Landry Parish Fire District No. 6				375,419
Total component units				$ 375,419

NOTE 9 CHANGES IN GENERAL LONG-TERM DEBT (Continued)

The St. Landry Parish Government Road District No. 1 issued Sales Tax Revenue Bonds, Series 2014, in the amount of $62,500,000 for the purposes of construction and resurfacing public roads and bridges in the District. The bonds are secured and payable solely from an irrevocable pledge and dedication of proceeds from a 2% sales and use tax. The sales and use tax will be levied and collected by the District for a period of fifteen years ending no later than December 31, 2028. A Bond premium of $1,649,270 is being amortized over the life of the bond.

The annual requirements to amortize revenue bonds as of December 31, 2025, including interest payments of $2,142,828 for the primary government is as follows:

Primary Government:

Year Ending December 31,	Revenue Bonds Series 2014 Principal	Revenue Bonds Series 2014 Interest	Revenue Bonds Series 2020 Principal	Revenue Bonds Series 2020 Interest
2026	$ 4,935,000	$ 696,738	$ 141,779	$ 37,218
2027	5,110,000	514,563	141,779	29,774
2028	5,300,000	319,375	141,779	22,330
2029	5,500,000	110,000	141,779	14,887
2030	-	-	141,779	7,443
2031-2035	-	-	-	-
	$ 20,845,000	$ 1,640,676	$ 708,895	$ 111,652

Year Ending December 31,	Revenue Bonds (Equipment) Series 2025A Principal	Revenue Bonds (Equipment) Series 2025A Interest	Revenue Bonds (Equipment) Series 2025B Principal	Revenue Bonds (Equipment) Series 2025B Interest
2026	$ 210,000	$ 88,750	$ 20,000	$ 4,500
2027	225,000	78,250	15,000	3,500
2028	240,000	67,000	15,000	2,750
2029	250,000	55,000	15,000	2,000
2030	265,000	42,500	15,000	1,250
2031-2035	585,000	44,250	10,000	750
	$ 1,775,000	$ 375,750	$ 90,000	$ 14,750

NOTE 9 CHANGES IN GENERAL LONG-TERM DEBT (Continued)

Component Unit:

St. Landry Parish Fire Protection District No. 6 entered into a financing lease to finance two fire trucks. The lease requires principal and interest payments annually at an interest rate of 3.29% for a term of 10 years. Equipment totaling $705,376 was capitalized as a result of this lease. As of December 31, 2025, the book value of capital assets under lease totaled $364,444, net of $340,932 accumulated depreciation. Amortization of leased equipment is included with depreciation expense.

A summary of the future service requirements to amortize the remaining finance lease as of December 31, 2025 is as follows:

Year	Governmental Activities
2026	$ 82,655
2027	82,655
2028	82,654
2029	82,654
2030	82,654
Thereafter	-
Total minimum lease payments	413,272
Less amount representing interest	37,853
Present value of minimum lease payments	$ 375,419

NOTE 10 LEASE OBLIGATIONS OF PARISH GOVERNMENT

The Parish’s current lease agreements are summarized as follows:

Primary Government:

The Parish is presently leasing various equipment and machinery for primary periods of five years each with the option of renewing the lease for an additional term of five years each immediately following the primary term. Future renewals are deemed indeterminate as of December 31, 2025.

Primary Government:	Commencement Date	Payment Terms	Interest Rate	Total Lease Liability	Balance at December 31, 2025
Equipment/machinery	various	5 years	2.68% - 4.79%	$ 81,811	$ 14,088

NOTE 10 LEASE OBLIGATIONS OF PARISH GOVERNMENT (Continued)

The future lease payments under general government operating lease agreements are as follows:

Year Ending December 31,	Principal	Interest	Total
2026	$ 10,647	$ 378	$ 11,025
2027	3,441	92	3,533
Total minimum future payments	$ 14,088	$ 470	$ 14,558

Component Unit:

The Registrar of Voters is presently leasing office equipment for the primary period of five years with the option of renewing the lease for an additional term of five years immediately following the primary term. Future renewals are deemed indeterminate as of December 31, 2025.

Component Unit - R.O.V.:	Commencement Date	Payment Terms	Interest Rate	Total Lease Liability	Balance at December 31, 2025
Office equipment	6/10/2022	5 years	2.68%	$ 9,279	$ 2,946

The future lease payments under component unit operating lease agreements are as follows:

Year Ending December 31,	Principal	Interest	Total
2026	$ 1,955	$ 79	$ 2,034
2027	991	26	1,017
Total minimum future payments	$ 2,946	$ 105	$ 3,051

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NOTE 11 SUBSCRIPTION – BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The Parish has entered into a subscription-based information technology arrangement (SBITA) involving accounting software.

The total costs of the Parish's subscription assets is recorded as $573,013, less accumulated amortization of $458,410.

The future subscription payments under SBITA agreements are as follows:

Year Ending December 31,	Principal	Interest	Total
2026	$ 106,365	$ 3,915	$ 110,280
Total minimum future payments	$ 106,365	$ 3,915	$ 110,280

NOTE 12 LEASES TO OTHERS

The Parish is a lessor in a number of lease agreements summarized as follows:

The Parish leases grounds under a 20 year cancellable operating lease effective September 3, 2019 and ending on October 3, 2038. Rental installment payments are due in advance in the amount of $500 per month.

The Parish leases airport lots under a 10 year cancellable operating lease effective January 1, 2022 and ending on December 31, 2031. Rental installment payments are due in advance in the amount of $571 annually.

The Parish leases airport lots under a 10 year cancellable operating lease effective March 9, 2022 and ending on March 8, 2032. Rental installment payments are due in advance in the amount of $547 annually.

The Parish leases an airport lot under a 10 year cancellable operating lease effective April 27, 2021 and ending on April 26, 2031. Rental installment payments are due in advance in the amount of $639 annually.

The Parish leases airport lots under a 10 year cancellable operating lease effective June 29, 2021 and ending on June 28, 2031. Rental installment payments are due in advance in the amount of $538 annually.

The Parish leases airport lots under two 10 year cancellable operating leases effective February 1, 2024 and ending on February 1, 2034. Rental installment payments are due in advance in the amount of $812 annually.

The Parish leases airport lots under a 10 year cancellable operating leases effective January 30, 2023 and ending on December 31, 2033. Rental installment payments are due in advance in the amount of $469 annually.

NOTE 12 LEASES TO OTHERS (Continued)

The Parish leases airport lots under a 10 year cancellable operating lease effective January 1, 2023 and ending on February 1, 2032. Rental installment payments are due in advance in the amount of $806 annually.

The Parish leases airport lots under a 10 year cancellable operating lease effective October 11, 2024 and ending on November 11, 2033. Rental installment payments are due in advance in the amount of $639 annually.

The Parish leases airport lots under a 10 year cancellable operating lease effective July 1, 2022 and ending on July 1, 2032. Rental installment payments are due in advance in the amount of $497 annually.

The Parish leases airport lots under a 10 year cancellable operating lease effective March 6, 2024 and ending on March 6, 2034. Rental installment payments are due in advance in the amount of $677 annually.

The Parish leases airport lots under a 10 year cancellable operating lease effective January 26, 2021 and ending on January 25, 2031. Rental installment payments are due in advance in the amount of $640 annually.

The Parish leases airport lots under a 10 year cancellable operating lease effective January 1, 2023 and ending on February 1, 2032. Rental installment payments are due in advance in the amount of $640 annually.

The Parish leases airport lots under a 10 year cancellable operating lease effective March 15, 2022 and ending on March 14, 2032. Rental installment payments are due in advance in the amount of $766 annually.

The Parish leases airport lots under a 10 year cancellable operating lease effective January 26, 2015 and ending on January 25, 2025. Rental installment payments are due in advance in the amount of $398 annually.

The Parish leases airport lots under a 10 year cancellable operating lease effective May 1, 2025 and ending on April 30, 2035. Rental installment payments are due in advance in the amount of $358 annually.

The Parish leases airport lots under a 10 year cancellable operating lease effective January 25, 2021 and ending on January 24, 2031. Rental installment payments are due in advance in the amount of $645 annually.

The Parish leases airport lots under a 10 year cancellable operating lease effective January 6, 2022 and ending on January 5, 2032. Rental installment payments are due in advance in the amount of $323 annually.

The Parish leases airport lots under two 10 year cancellable operating leases, both effective January 7, 2022 and ending on January 6, 2032. Rental installment payments are due in advance in the amount of $323 annually, respectively.

NOTE 12 LEASES TO OTHERS (Continued)

The Parish leases airport lot under a 10 year cancellable operating lease effective September 1, 2022 and ending on August 31, 2031. Rental installment payments are due in advance in the amount of $497 annually.

The minimum future rental income on noncancelable operating leases of grounds and lots are as follows:

Year Ending December 31,	Principal	Interest	Total
2026	$ 11,327	$ 6,316	$ 17,643
2027	11,922	5,721	17,643
2028	12,548	5,095	17,643
2029	13,207	4,436	17,643
2030	13,900	3,743	17,643
2031-2035	39,611	9,959	49,570
2036-2040	17,791	1,906	19,697
Total minimum future rentals	$ 120,306	$ 37,176	$157,482

Although the Parish anticipates all leases will be renewed, there remains a significant level of uncertainty. Therefore, the above figures do not reflect the various renewal options provided to the lessees in the lease agreements

NOTE 13 OTHER POST EMPLOYMENT BENEFITS

The St. Landry Parish Government provides certain continuing health care insurance benefits for its retired employees. Substantially all of the Parish Government's employees become eligible for these benefits if they reach normal retirement age while working for the Parish Government. Benefits for retirees are provided through an insurance company whose monthly premiums are paid by the Parish Government and reimbursed by the retired employees.

NOTE 14 PENSION PLAN

Plan Description

Substantially all of the Parish Government's employees are members of the Parochial Employees' Retirement System of Louisiana. In addition to employee payroll deductions, the Parish Government's funds are remitted to the retirement system and are recorded as expenditures.

The Parochial employees' Retirement System of Louisiana (PERS) is a cost-sharing multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the State of Louisiana or any governing body or a parish which employs and pays persons serving the parish.

Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised PERS to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan". Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The Parish Government participates in Plan A.

NOTE 14 PENSION PLAN (Continued)

Employees hired prior to January 1, 2007 are eligible for normal retirement if they have at least 30 years of creditable service regardless of age, 25 years of creditable service and are at least

age 55, or 10 years of creditable service and are at least age 60, or 7 years of creditable service and are at least age 65. Employees hired after January 1, 2007 are eligible for normal retirement if they have at least 30 years of creditable service and are at least 55, or 10 years of creditable service and are at least age 62, or 7 years of creditable service and are at least 67.

Benefit rates are 1 percent of financial compensation (average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted) plus $2.00 per month for each year of service credited prior to January 1, 1980, and 3 percent of final compensation for each year of service after January 1, 1980.

Upon the death of any member with 5 or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes. For any member who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes. A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less that twelve months immediately preceding death of the member, shall be paid and Option 2 benefit beginning at age 50.

A member is eligible to retire and receive disability benefits if he has at least 5 years of creditable service, is not eligible for normal retirement and suffers disability which has been certified by the State Medical Disability Board.

The rate is 3 percent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the statutes.

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement. In lieu of terminating employment and accepting a service retirement, any member who is eligible to retire may elect to participate in the (DROP) in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

NOTE 14 PENSION PLAN (Continued)

A plan member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board.

Upon retirement caused by disability, a member shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less that fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

The Board of Trustees is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or member's retirement date, if later).

Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (R.S. 11:1937). Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

<u>Funding Policy</u>

According to state statute, contributions for all employers are actuarially determined each year. Covered employees were required by state statute to contribute 9.50% of their salary to the plan and the Parish Government is required to contribute at the actuarially determined rate, currently 11.00% of the annual covered payroll. The Parish Government contribution requirements for the years ended December 31, 2025, 2024, and 2023 were $704,585, $714,761and $659,745, respectively.

According to state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parish. The System also receives revenue sharing funds each year as appropriated by the Legislature. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

<u>Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions</u>

At December 31, 2025, the Parish Government reported an asset of $836,285 for its proportionate share of the net pension liability. The net pension asset was measured as of December 31, 2024, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Parish Government's proportion of the net pension asset was based on a projection of the Parish Government's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2024, the Parish Government's proportion was 0.831605%, which was an increase of 0.020826% from its proportion measured as of December 31, 2023.

NOTE 14 PENSION PLAN (Continued)

For the year ended December 31, 2025, the Parish Government recognized pension expense of $730,112. The Parish Government recognized revenue of $86,837 as its proportionate share of non-employer contributions for the year ended December 31, 2025.

At December 31, 2025, the Parish Government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 510,347	$ 72,696
Change in assumptions	-	92,022
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	33,448	34,679
Net differences between projected and actual earnings on plan investments	-	550,692
Contributions subsequent to the measurement date	704,585	-
Total	$ 1,248,380	$ 750,089

Parish Government contributions subsequent to the measurement date in the amount of $704,585 reported as deferred outflows of resources related to pensions will be recognized as a reduction of the net pension liability during the year ending December 31, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	
2026	$ 304,493
2027	758,164
2028	(839,322)
2029	(429,629)
	$ (206,294)

NOTE 14 PENSION PLAN (Continued)

Actuarial Assumptions

The total pension liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2024
Actuarial Cost Method	Entry age normal
Actuarial assumptions:	
Investment rate of return	6.40%, net of investment expense, including inflation
Projected salary increases	4.75%
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for healthy retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Imployess multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirment Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Inflation Rate	2.30%
Expected remaining service lives	4 years
Cost of living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was then assigned credibility weighing and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set - back of standard tables.

The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

NOTE 14 PENSION PLAN (Continued)

These rates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.13% for the year ended December 31, 2024.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2024 are summarized in the following table:

	Expected Rate of Return	
Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	37%	1.08%
Equity	47%	2.82%
Alternatives	15%	0.76%
Real assets	1%	0.07%
Totals	100%	4.73%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.13%

Discount Rate

The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement System's Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.40%, as well as what the employer's net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.40% or one percentage point higher 7.40% than the current rate.

	Discount rate	Net pension (asset) liability
1% decrease	5.40%	$ 4,267,832
Current discount rate	6.40%	$ (836,285)
1% increase	7.40%	$ (5,120,598)

NOTE 14 PENSION PLAN (Continued)

The Parochial Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana, 70898-4619 or by calling (225)928-1361.

NOTE 15 DEFICIT FUND BALANCES

The following individual funds had deficit fund balances as of December 31, 2025:

General fund	$ 1,661,336
Special revenue funds:	
Community Action Agency	271,971
Airport Maintenance	274,365
Road and Bridge	874,170
Ag arena authority	2,763
Total deficit fund balances	$ 3,084,605

The deficit fund balances will be eliminated in future years through collection of revenues and by reducing expenditures and operating transfers from other funds.

NOTE 16 CRIMINAL COURT

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court, a component unit, at year-end be transferred to the parish General Fund. No money shall be paid out of the account, except upon order or warrant of the district judge and district attorney, as provided by the statute. At December 31, 2025, there was a fund balance of $5,758 in the Criminal Court Fund; therefore, $2,879 is due the General Fund.

NOTE 17 COMPENSATION PAID TO COUNCIL MEMBERS

Compensation paid to council members for the year ended December 31, 2025, follows:

Alvin Stelly	$ 17,472
Dexter Brown	17,472
Ernest Blanchard	17,472
Faltery Jolivette	17,472
Harold Taylor	17,472
Jimmie Edwards	17,472
Jody White	17,472
Ken Marks	17,472
Mildred Thierry	17,472
Nancy Carriere	17,472
Timmy Lejeune	17,472
Vivian Olivier	17,472
Wayne Ardoin	17,472
	$ 227,136

NOTE 18 RISK MANAGEMENT

Due to current insurance market conditions, the St. Landry Parish Government is retaining the risk for its liability exposures in areas where there is no affordable insurance coverage available. Presently, the St. Landry Parish Government has not appropriated any monies for its liability exposures.

NOTE 19 CONTINGENT LIABILITIES

The St. Landry Parish Government is a defendant in various lawsuits. Although the outcome of some of these lawsuits has been determined, as of the date of this audit report, the Parish Government has not appropriated any funds in payment of these liabilities. There are also pending lawsuits which may result in judgments against the Parish Government. As of December 31, 2025, the amounts, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
General Fund

Budgetary Comparison Schedule
Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Budget Original	Budget Final	Actual	Variance	2024 Actual
Revenues:					
Ad valorem taxes	$ 2,500,000	$ 2,529,749	$ 2,590,786	$ 61,037	$ 2,531,295
Alcohol tax	14,000	12,057	13,599	1,542	10,554
Slot tax	-	-	-	-	2,498,563
Royalties, commissions and				-	
franchise taxes	261,000	230,210	214,122	(16,088)	242,934
Fines, fees, and forfeits	321,700	244,250	664,756	420,506	568,721
Federal grants	352,376	167,870	308,262	140,392	97,081
Licenses and permits	1,303,026	986,482	581,171	(405,311)	573,818
State revenues -					
State revenue sharing (net)	87,500	90,629	90,443	(186)	90,431
Grants	-	20,000	20,000	-	536,280
Severance tax	708,800	530,074	458,366	(71,708)	673,961
2% fire insurance rebate	550,000	552,572	552,572	-	535,467
Insurance premium tax	400,000	468,738	373,298	(95,440)	468,737
Video poker	941,249	836,631	843,363	6,732	869,373
Use of money and property	14,700	27,652	85,881	58,229	503,508
Other revenues	1,141,969	951,155	867,568	(83,587)	885,735
Total revenues	8,596,320	7,648,069	7,664,187	16,118	11,086,458
Expenditures:					
Current -					
General government	9,114,642	10,400,341	7,390,212	3,010,129	10,182,155
Public safety	758,224	1,020,712	1,919,743	(899,031)	1,724,956
Public works	66,214	138,886	18,921	119,965	73,484
Health and welfare	-	-	117,237	(117,237)	30,303
Capital outlay	-	5,977	319,632	(313,655)	183,041
Debt service					
Principal	-	-	111,452	(111,452)	110,277
Interest	-	-	71,622	(71,622)	11,015
Total expenditures	9,939,080	11,565,916	9,948,819	1,617,097	12,315,231
Excess (deficiency) of revenues over expenditures	(1,342,760)	(3,917,847)	(2,284,632)	1,633,215	(1,228,773)
Other financing sources (uses):					
Administrative fees	365,942	286,042	279,412	(6,630)	191,133
Debt proceeds	1,500,000	3,697,650	-	(3,697,650)	-
Operating transfers in	934,090	1,024,576	1,004,215	(20,361)	759,315
Operating transfers out	(1,131,623)	(1,246,916)	(1,170,823)	76,093	(1,191,702)
Total other financing sources (uses)	1,668,409	3,761,352	112,804	(3,648,548)	(241,254)
Excess (deficiency) of revenues and other sources over expenditures and other uses	325,649	(156,495)	(2,171,828)	(2,015,333)	(1,470,027)
Fund balance, beginning	510,492	510,492	510,492	-	1,980,519
Fund balance, ending	$ 836,141	$ 353,997	$ (1,661,336)	$ (2,015,333)	$ 510,492

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Road and Bridge Maintenance Fund

Budgetary Comparison Schedule
Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Budget				2024
	Original	Final	Actual	Variance	Actual
Revenues:					
Licenses and permits	$ 4,500	$ 2,416	$ 1,366	$ (1,050)	$ 2,507
State revenues:				-	
Parish transportation funds	923,389	682,352	812,634	130,282	686,657
Use of money and property	720	611	535	(76)	573
Other revenues	50,858	6,471	12,365	5,894	45,900
Total revenues	979,467	691,850	826,900	135,050	735,637
Expenditures:					
Current -					
Public works	2,803,758	3,157,988	3,294,079	(136,091)	3,026,047
Capital outlay	-	91,567	2,054,947	(1,963,380)	108,382
Debt service					
Principal	-	-	-	-	233,459
Interest	-	-	-	-	58,497
Total expenditures	2,803,758	3,249,555	5,349,026	(2,099,471)	3,426,385
Excess (deficiency) of revenues over expenditures	(1,824,291)	(2,557,705)	(4,522,126)	(1,964,421)	(2,690,748)
Other financing sources (uses):					
Bond proceeds	-	-	2,000,000	2,000,000	-
Administrative fees	(10,000)	(2,841)	(1,959)	882	(2,841)
Operating transfers in	2,333,120	3,168,142	2,229,279	(938,863)	2,785,108
Operating transfers out	(498,829)	(394,732)	(394,732)	-	(211,549)
Total other financing sources	1,824,291	2,770,569	3,832,588	1,062,019	2,570,718
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	212,864	(689,538)	(902,402)	(120,030)
Fund balance, beginning	(184,632)	(184,632)	(184,632)	-	(64,602)
Fund balance, ending	$ (184,632)	$ 28,232	$ (874,170)	$ (902,402)	$ (184,632)

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Health Unit Maintenance Fund

Budgetary Comparison Schedule
Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Budget Original	Budget Final	Actual	Variance	2024 Actual
Revenues:					
Ad valorem taxes	$ 1,658,015	$ 1,812,735	$ 1,846,721	$ 33,986	$ 1,811,233
State revenues:					
State revenue sharing (net)	65,000	60,677	60,610	(67)	60,770
Use of money and property	10,800	7,878	7,767	(111)	4,092
Other revenues	458,186	477,908	494,894	16,986	382,221
Total revenues	2,192,001	2,359,198	2,409,992	53,794	2,258,316
Expenditures:					
Current -					
Health and welfare	2,108,620	2,346,516	2,368,921	(22,405)	2,436,894
Capital outlay-right of use asset	-	-	-	-	-
Capital outlay	5,000	127,717	151,087	(23,370)	33,430
Principal	-	-	6,409	(6,409)	6,242
Interest	-	-	432	(432)	1,361
Total expenditures	2,113,620	2,474,233	2,526,849	(52,616)	2,477,927
Excess of revenues expenditures	78,381	(115,035)	(116,857)	(1,822)	(219,611)
Other financing sources (uses):					
Administrative fees	(78,381)	(82,470)	(90,473)	(8,003)	(82,470)
Transfers in	-	6,150	195,987	189,837	39,585
Transfers out	-	(69,325)	(56,000)	13,325	(13,240)
Total other financing sources	(78,381)	(145,645)	49,514	195,159	(56,125)
Excess of revenues and other sources over expenditures and other uses	-	(260,680)	(67,343)	193,337	(275,736)
Fund balance, beginning	858,010	858,010	858,010	-	1,133,746
Fund balance, ending	$ 858,010	$ 597,330	$ 790,667	$ 193,337	$ 858,010

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Airport Maintenance Fund

Budgetary Comparison Schedule
Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Budget				2024
	Original	Final	Actual	Variance	Actual
Revenues:					
Fines, fees, and forfeitures	$ 717,732	$ 390,225	$ 352,144	$ (38,081)	$ 409,250
Federal grants	1,600,000	1,465,894	1,565,325	99,431	1,563,730
State revenues:					
Grants	-	288,601	334,388	45,787	24,891
Use of money and property	120	311	343	32	384
Other revenues	-	710	1,606	896	431
Total revenues	2,317,852	2,145,741	2,253,806	108,065	1,998,686
Expenditures:					
Current -					
General government	2,396,652	2,035,933	1,236,810	799,123	871,505
Capital outlay	-	-	1,021,104	(1,021,104)	1,584,398
Total expenditures	2,396,652	2,035,933	2,257,914	(220,832)	2,455,903
Excess of revenues expenditures	(78,800)	109,808	(4,108)	(113,916)	(457,217)
Other financing sources (uses):					
Operating transfers in	117,340	329,640	125,891	(203,749)	65,475
Total other financing sources	117,340	329,640	125,891	(203,749)	65,475
Excess of revenues and other sources over expenditures and other uses	38,540	439,448	121,783	(317,665)	(391,742)
Fund balance, beginning	(396,148)	(396,148)	(396,148)	-	(4,406)
Fund balance, ending	$ (357,608)	$ 43,300	$ (274,365)	$ (317,665)	$ (396,148)

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Road District No. 1 Sales Tax Fund

Budgetary Comparison Schedule
Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Budget				2024
	Original	Final	Actual	Variance	Actual
Revenues:					
Sales tax	$ 9,500,000	$ 10,897,118	$ 10,877,442	$ (19,676)	$ 10,987,048
State revenues:					
Use of money and property	30,000	9,082	9,778	696	14,233
Other revenues	-	87,500	160,171	72,671	110,985
Total revenues	9,530,000	10,993,700	11,047,391	53,691	11,112,266
Expenditures:					
Current -					
Public works	2,607,847	3,797,997	4,326,909	(528,912)	4,693,938
Total expenditures	2,607,847	3,797,997	4,326,909	(526,412)	4,693,938
Excess of revenues expenditures	6,922,153	7,195,703	6,720,482	(475,221)	6,418,328
Other financing sources (uses):					
Operating transfers out	(6,922,153)	(7,722,082)	(6,382,661)	1,339,421	(6,416,874)
Total other financing sources	(6,922,153)	(7,722,082)	(6,382,661)	1,339,421	(6,416,874)
Excess of revenues and other sources over expenditures and other uses	-	(526,379)	337,821	864,200	1,454
Fund balance, beginning	2,390,456	2,390,456	2,390,456	-	2,389,002
Fund balance, ending	$ 2,390,456	$ 1,864,077	$ 2,728,277	$ 864,200	$ 2,390,456

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
WIOA Fund

Budgetary Comparison Schedule
Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Budget Original	Budget Final	Actual	Variance	2024 Actual
Revenues:					
Federal grants	$ 6,047,711	$ 4,885,292	$ 4,738,515	$ (146,777)	$ 5,356,998
State revenues:					
Grants	-	-	-	-	-
Other revenues	-	135,349	16,750	(118,599)	35,633
Total revenues	6,047,711	5,020,641	4,755,265	(265,376)	5,392,631
Expenditures:					
Current -					
General government	996,014	827,012	761,841	65,171	935,282
Education	4,216,082	4,194,223	3,863,708	330,515	4,475,592
Capital outlay	308	306	282	24	1,228
Total expenditures	5,212,404	5,021,541	4,625,831	395,710	5,412,102
Excess of revenues expenditures	835,307	(900)	129,434	130,334	(19,471)
Other financing sources (uses):					
Operating transfers out	-	-	(1,547)	(1,547)	-
Total other financing sources	-	-	(1,547)	(1,547)	-
Excess of revenues and other sources over expenditures and other uses	835,307	(900)	127,887	128,787	40,342
Fund balance, beginning	244,221	244,221	244,221	-	263,692
Fund balance, ending	$ 1,079,528	$ 243,321	$ 372,108	$ 128,787	$ 244,221

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Racino Fund

Budgetary Comparison Schedule
Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Budget				2024
	Original	Final	Actual	Variance	Actual
Revenues:					
Racino slot tax	$ 2,676,363	$ 2,499,429	$ 2,506,317	$ 6,888	$ 2,457,323
Use of money and property	20	206	189	(17)	85
Total revenues	2,676,383	2,499,635	2,506,506	6,871	2,457,408
Expenditures:					
Current -					
General government	2,312,377	2,166,966	661,667	1,505,299	2,173,107
Total expenditures	2,312,377	2,166,966	661,667	1,505,299	2,173,107
Excess of revenues expenditures	364,006	332,669	1,844,839	1,512,170	284,301
Other financing sources (uses):					
Administrative fees	(107,075)	(92,518)	(98,296)	(5,778)	(85,782)
Operating transfers out	(256,931)	(239,945)	(1,744,397)	(1,504,452)	(194,663)
Total other financing sources	(364,006)	(332,463)	(1,842,693)	(1,510,230)	(280,445)
Excess of revenues and other sources over expenditures and other uses	-	206	2,146	1,940	3,856
Fund balance, beginning	201	201	201	-	(3,655)
Fund balance, ending	$ 201	$ 407	$ 2,347	$ 1,940	$ 201

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Notes to Budgetary Comparison Schedules
Year Ended December 31, 2025

NOTE 1 BUDGETS AND BUDGETARY ACCOUNTING

The Parish Government uses the following procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to November 1, each Department Head submits a proposed operating budget for the ensuing year. The operating budget includes proposed expenditures and the means of financing them.

2. A public hearing is conducted to obtain taxpayer comments.

3. The budget is then legally enacted through passage of a resolution.

4. An amendment involving the transfer of monies from one department to another or from one program or function to another or any other increases in expenditures exceeding amounts estimated must be approved by the Parish Council.

5. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

6. The budget is employed as a management control device during the year that assists its users in financial activity analysis.

All budget appropriations lapse at year-end. The budgets presented are the originally adopted budget and the final budget (which has been adjusted for legally authorized revisions during the year.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Proportionate Share of Net Pension Liability
Year Ended December 31, 2025

Year Ended December 31	Proportion of the net pension liability	(a) Proportionate share of the net pension liability(asset)	(b) Covered employee payroll	(a/b) Share of the net pension liability(asset) as a percentage of its covered employee payroll	Plan fiduciary net position as a percentage of the total pension liability(asset)
2016	0.663124%	1,596,292	3,595,568	44.4%	92.23%
2017	0.631099%	1,299,757	3,501,932	37.1%	93.25%
2018	0.577437%	(428,600)	3,545,487	-12.1%	-101.98%
2019	0.587228%	2,606,329	3,363,588	77.5%	88.86%
2020	0.542934%	25,558	3,351,151	0.8%	99.89%
2021	0.515126%	(903,229)	4,161,091	-21.7%	-104.00%
2022	0.648953%	(3,056,850)	5,041,858	-60.6%	-110.46%
2023	0.764555%	2,942,612	5,736,910	51.3%	91.74%
2024	0.810779%	772,447	6,215,312	12.4%	98.03%
2025	0.831605%	(836,285)	6,405,322	-13.1%	-101.97%

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Contributions
Year Ended December 31, 2025

Year Ended December 31	Contractually required contribution	(a) Contributions relative to contractually required contribution	Contribution deficiency (excess)	(b) Covered employee payroll	(a/b) Contributions as a percentage of covered employee payroll
2016	467,423	467,423	-	3,595,568	13.00%
2017	459,003	459,003	-	3,501,932	13.11%
2018	407,731	407,731	-	3,545,487	11.50%
2019	386,807	386,807	-	3,363,588	11.50%
2020	410,516	410,516	-	3,351,151	12.25%
2021	509,734	509,734	-	4,161,091	12.25%
2022	579,814	579,814	-	5,041,858	11.50%
2023	659,745	659,745	-	5,736,910	11.50%
2024	714,761	714,761	-	6,215,312	11.50%
2025	704,585	704,585	-	6,405,322	11.00%

OTHER SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

NONMAJOR SPECIAL REVENUE FUNDS

Jail Maintenance Fund

The Jail Maintenance Fund accounts for the operations of the parish jail. Financing is provided primarily by ad valorem taxes and state revenue sharing funds.

Road District Maintenance Funds

The Road District Maintenance Funds account for the construction and maintenance of roads located within each respective road district. Funding is provided by ad valorem taxes levied against properties located within the districts and by state revenue sharing funds.

Coroner's Operational Fund

The Coroner's Operational Fund, established by Louisiana Revised Statute 33:1572(B), accounts for funds collected and remitted by the sheriff or clerk of court for the purpose of defraying the operational costs of the coroner of St. Landry Parish.

Community Action Fund

The Community Action Fund accounts for federal, state, and local funds received for providing various forms of assistance to the elderly and poor of St. Landry Parish.

Affordable Connectivity Grant Program Fund

The ACGP Fund accounts for funding in accordance with an FCC benefit program helping qualifying low-income households afford broadband for work, school, healthcare, and more.

Veterans’ Memorial Fund

The Veterans’ Memorial Fund accounts for donations received for the purpose of constructing a Veterans’ Memorial Park.

Delta Grand Maintenance Fund

The Delta Grand Maintenance Fund accounts for funds available to refurbish and maintain the Delta Grand Theater.

Agricultural Arena Authority

The Agricultural Arena Authority Fund accounts for the funds to operate, maintain, and improve the facilities of the Ag Arena.

First Hospital District

The First Hospital District Fund accounts for funds to establish a French immersion center in promotion of economic development in St. Landry Parish.

Opioid Abatement Fund

The Opioid Abatement Fund accounts for the funds received through the State of Louisiana as part of a settlement with some of the nation’s largest opioid manufacturers and distributors. The funds are to be used to provide treatment and various support services to citizens with substance abuse disorders.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Special Revenue Funds

Combining Balance Sheet
December 31, 2025

	Jail Maintenance	Road District Maintenance	Coroner's Operational	Community Action	Affordable Connectivity Grant Program Fund
ASSETS					
Cash	$ 21,720	$ 144,991	$ 6,464	$ 28,930	$ 17,052
Receivables	823,812	1,369,388	240	123,540	15,032
Due from other funds	-	1,011,719	-	1,793	-
Due from other government	-	-	-	1,334	-
Total assets	$ 845,532	$ 2,526,098	$ 6,704	$ 155,597	$ 32,084
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	$ 57,996	$ 266,890	$ -	$ 15,122	$ -
Due to other funds	604,710	57,702	-	412,446	32,084
Due to component units	-	-	-	-	-
Total liabilities	662,706	324,592	-	427,568	32,084
Fund balance:					
Restricted for:					
Public works	-	2,201,506	-	-	-
Public safety	182,826	-	6,704	-	-
Culture and recreation	-	-	-	-	-
Unrestricted	-	-	-	(271,971)	-
Total fund balances	182,826	2,201,506	6,704	(271,971)	-
Total liabilities and fund balance	$ 845,532	$ 2,526,098	$ 6,704	$ 155,597	$ 32,084

Veterans' Memorial	Delta Grand Maintenance	Agriclultural Arena Authority	First Hospital District	Opioid Abatement	Total
$ 18,918	$ 78,495	$ 655	$ 8,249	$ 287,119	$ 613,862
-	-	-	-	-	2,332,012
166,305	-	-	124,781	-	1,304,598
-	-	-	-	-	-
-	-	-	-	-	1,334
$ 185,223	$ 78,495	$ 655	$ 133,030	$ 287,119	$ 4,251,806
$ 1,284	$ 10,732	$ 1,527	$ -	$ -	$ 385,352
-	47,071	1,891	91	-	1,155,995
-	-	-	-	-	1,269
1,284	57,803	3,418	91	-	1,542,616
-	-	-	-	287,119	2,456,824
-	-	-	-	-	189,530
-	-	-	-	-	-
183,939	25,134	(1,905)	-	-	207,168
-	(4,442)	(858)	132,939	-	(144,332)
183,939	20,692	(2,763)	132,939	287,119	2,709,190
$ 185,223	$ 78,495	$ 655	$ 133,030	$ 287,119	$ 4,251,806

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Year Ended December 31, 2025

	Jail Maintenance	Road District Maintenance	Coroner's Operational	Community Action	Affordable Connectivity Grant Program Fund
Revenues:					
Ad valorem taxes	$ 851,580	$ 1,061,075	$ -	$ -	$ -
Fines, fees, and forfeitures	-	-	2,742	-	-
Intergovernmental revenues -					
Federal grants	-	-	-	1,169,138	-
State revenues:					
State revenue sharing (net)	27,932	66,173	-	-	-
Use of money and property	3,395	15,637	137	64	-
Other revenues	15,839	-	-	65,353	-
Total revenues	898,746	1,142,885	2,879	1,234,555	-
Expenditures:					
General government	-	-	-	1,333,571	-
Public safety	1,102,487	-	2,300	-	-
Public works	-	912,676	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	104,447	-	-	810	-
Total expenditures	1,206,934	912,676	2,300	1,334,381	-
Excess (deficiency) of revenues over expenditures	(308,188)	230,209	579	(99,826)	-
Other financing sources (uses):					
Administrative fees	(34,742)	(39,464)	-	-	-
Operating transfers in	411,365	-	-	-	1,547
Operating transfers out	(186,508)	-	-	-	(150)
Total other financing sources (uses)	190,115	(39,464)	-	-	1,397
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(118,073)	190,745	579	(99,826)	1,397
Fund balance, beginning	300,899	2,010,761	6,125	(172,145)	(1,397)
Fund balance, ending	$ 182,826	$ 2,201,506	$ 6,704	$ (271,971)	$ -

Veterans' Memorial	Delta Grand Maintenance	Agricultural Arena Authority	First Hospital District	Opioid Abatement	Total
$ -	$ -	$ -	$ -	$ -	$ 1,912,655
-	-	-	-	-	2,742
-	-	-	-	-	1,169,138
-	187,990	-	-	-	282,095
1,025	37,497	19,952	2,022	3,474	83,203
23,922	159,334	500	5,514	742,937	1,013,399
24,947	384,821	20,452	7,536	746,411	4,463,232
-	-	-	-	4,206	1,337,777
-	-	-	-	-	1,104,787
-	-	-	-	-	944,477
36,871	463,824	38,595	-	-	539,290
-	17,500	-	-	-	122,757
36,871	481,324	38,595	-	4,206	4,049,088
(11,924)	(96,503)	(18,143)	7,536	742,205	414,144
-	(13,509)	(523)	(91)	-	(88,329)
-	129,700	18,205	-	-	560,817
-	-	-	(5,514)	(1,057,852)	(1,250,024)
-	116,191	17,682	(5,605)	(1,057,852)	(777,536)
(11,924)	19,688	(461)	1,931	(315,647)	(363,392)
195,863	1,004	(2,302)	131,008	602,766	3,072,582
$ 183,939	$ 20,692	$ (2,763)	$ 132,939	$ 287,119	$ 2,709,190

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Special Revenue Funds
Road District Maintenance Funds

Combining Balance Sheet
December 31, 2025

	Road District 12 of Ward 2	Road District 1 of Ward 3	Sub-Road District 3 of Ward 1
ASSETS			
Cash	$ 36,207	$ 32,855	$ 21,785
Receivables	298,338	342,192	150,243
Due from other funds	-	544,703	10,000
Total assets	$ 334,545	$ 919,750	182,028
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	$ 62,598	$ 150,970	$ -
Due to other funds	13,560	16,334	6,347
Total liabilities	76,158	167,304	6,347
Fund balance:			
Restricted for:			
Public works (road maintenance)	258,387	752,446	175,681
Total liabilities and fund balance	$ 334,545	$ 919,750	$ 182,028

Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A of Ward 1	Total
$ 53,825	$ 319	$ 144,991
306,969	271,646	1,369,388
457,016	-	1,011,719
$ 817,810	$ 271,965	$ 2,526,098
$ 53,322	$ -	$ 266,890
2,254	19,207	57,702
55,576	19,207	324,592
762,234	252,758	2,201,506
$ 817,810	$ 271,965	$ 2,526,098

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Special Revenue Funds
Road District Maintenance Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2025

	Road District 12 of Ward 2	Road District 1 of Ward 3	Sub-Road District 1 of Road District 3 of Ward 1
Revenues:			
Ad valorem taxes	$ 327,837	$ 383,008	$ 863
Intergovernmental revenues -			
State revenue sharing (net)	19,342	31,319	-
Use of money and property	1,678	8,010	1,001
Total revenues	348,857	422,337	1,864
Expenditures:			
Public works	358,571	386,700	33,772
Total expenditures	358,571	386,700	33,772
Excess (deficiency) of revenues over expenditures	(9,714)	35,637	(31,908)
Other financing sources (uses):			
Administrative fees	(13,560)	(16,334)	(6,347)
Total other financing sources (uses)	(13,560)	(16,334)	(6,347)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(23,274)	19,303	(38,255)
Fund balance, beginning	281,661	733,143	213,936
Fund balance, ending	$ 258,387	$ 752,446	$ 175,681

Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A of Ward 1	Total
$ 333,440	$ 15,927	$ 1,061,075
15,512	-	66,173
4,919	29	15,637
353,871	15,956	1,142,885
132,027	1,606	912,676
132,027	1,606	912,676
221,844	14,350	230,209
(2,254)	(969)	(39,464)
(2,254)	(969)	(39,464)
219,590	13,381	190,745
542,644	239,377	2,010,761
$ 762,234	$ 252,758	$ 2,201,506

**DISCRETELY PRESENTED
COMPONENT UNITS**

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Discretely Presented Component Units

Combining Balance Sheet
December 31, 2025

	St. Landry Parish Tourist Commission	Criminal Court
ASSETS AND OTHER DEBITS		
Cash	$ 325,523	$ 5,758
Receivables	48,478	15,897
Prepaid expenses	43,304	-
Due from primary government	-	-
Land, buildings, equipment and improvements	1,424,184	-
Other debits:		
Amount to be provided for general long-term debt obligations	-	-
Total assets and other debits	$ 1,841,489	$ 21,655
LIABILITIES, EQUITY AND OTHER CREDITS		
Liabilities:		
Accounts payable	$ -	$ 15,897
Due to primary government	3,608	-
Financing lease payable	-	-
Total liabilities	3,608	15,897
Fund equity and other credits:		
Investment in general fixed assets	1,424,184	-
Fund balances:		
Restricted for:		
Economic development	413,697	-
Finance and administration	-	5,758
Elections	-	-
Public safety	-	-
Total fund balances	413,697	5,758
Total fund equity and other credits	1,837,881	5,758

Registrar of Voters	Fire Protection District No. 6	Total
$ 2,436	$ 499,676	$ 833,393
1,059	354,513	419,947
-	-	43,304
4,397	-	4,397
17,350	1,000,300	2,441,834
-	375,418	375,418
$ 25,242	$ 2,229,907	$ 4,118,293
$ 675	$ 12,945	$ 29,517
355	-	3,963
-	375,418	375,418
1,030	388,363	408,898
17,350	1,000,300	2,441,834
-	-	413,697
-	-	5,758
6,862	-	6,862
-	841,244	841,244
6,862	841,244	1,267,561
24,212	1,841,544	3,709,395

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Discretely Presented Component Units

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2025

Total fund balances for governmental funds at December 31, 2025		$ 1,267,561
Total net assets reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land and work in progress	$ 38,000	
Right to use lease - equipment, net of $7,114 accumulated amortization	2,165	
Buildings, net of $1,108,303 accumulated depreciation	1,797,460	
Equipment, furniture, and fixtures net of $1,686,568 accumulated depreciation	589,575	
Vehicles, net of $50,896 accumulated depreciation	14,634	
Improvements other than buildings, net of $50,343 accumulated depreciation	-	2,441,834
Financing lease payable	(375,418)	
Lease payable	(2,947)	
		(378,365)
Total net position of governmental activities at December 31, 2025		$ 3,331,030

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Discretely Presented Component Units

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2025

	St. Landry Parish Tourist Commission	Criminal Court
Revenues:		
Ad valorem taxes	$ -	$ -
Fines, fees, and forfeitures	-	164,553
Racino	-	-
Hotel/motel tax	546,951	-
Intergovernmental revenues -		
State revenues -		
State revenue sharing	-	-
Use of money and property	344	261
Other revenues	343,330	2,000
Total revenues	890,625	166,814
Expenditures:		
General government -		
Finance and administrative	-	167,894
Public safety	-	-
Economic development and assistance	754,510	-
Capital outlay	-	-
Debt service:		
Principal	-	-
Interest and fiscal charges	-	-
Total expenditures	754,510	167,894
Excess (deficiency) of revenues over expenditures	136,115	(1,080)
Other financing sources (uses):		
Administrative fees	(14,723)	-
Total other financing uses	(14,723)	-
Excess (deficiency) of revenues over expenditures and other financing uses	121,392	(1,080)
Fund balances, beginning	292,305	6,838
Fund balances, ending	$ 413,697	$ 5,758

Registrar of Voters	Fire Protection District No. 6	Total
$ -	$ 393,268	$ 393,268
-	-	164,553
36,091	-	36,091
-	-	546,951
-	15,694	15,694
158	61	824
9,738	31,462	386,530
45,987	440,485	1,543,911
-	-	167,894
51,144	377,032	428,176
-	-	754,510
-	50,383	50,383
1,904	68,064	69,968
130	14,591	14,721
53,178	510,070	1,485,652
(7,191)	(69,585)	58,259
(355)	-	(15,078)
(355)	-	(15,078)
(7,546)	(69,585)	43,181
14,408	910,829	1,224,380
$ 6,862	$ 841,244	$ 1,267,561

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
All Discretely Presented Component Units

Reconciliation of Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2025

Total net changes in fund balances at December 31, 2025 per Statement of Revenues, Expenditures and Changes in Fund Balances		$ 43,181
The change in net assets reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	$ 50,383	
Depreciation and amortization expense for the year ended December 31, 2025	(260,244)	(209,861)
Governmental funds report bonded debt and lease repayments as expenditures. However, those expenditures do not appear in the statement of activities since the payments are applied against the bond and lease payable balances on the statement of net position		
Lease payments	1,904	
Finance lease payments	68,063	
		69,967
Total changes in net position at December 31, 2025 per Statement of Activities		$ (96,713)

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Compensation, Benefits, and Other Payments to Agency Head
Year Ended December 31, 2025

Jessie Bellard, Parish President

Purpose	Amount
Salary	$ 104,998
Benefits-insurance	5,838
Benefits-retirement	11,550
Conference travel	624
Other	203
Total	$ 123,213

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Justice System Funding-Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Session
Cash Basis Presentation
Year Ended December 31, 2025

	First Six Month Period Ended 6/30/25	Second Six Month Period Ended 12/31/25
Beginning Balance of Amounts Collected (i.e. cash on hand)	$ 132,313	$ 174,503
Add: Collections		
Asset Forfeiture/Sale	3,635	7,361
Criminal Fines - Other/Non-Contempt	69,632	81,841
Interest Earnings on Collected Balances	106	155
Other	38,449	41,408
Subtotal Collections	111,822	130,765
Less: Disbursements To Governments & Nonprofits:		
St. Landry District Attorney, Criminal Fines - Other/Non-Contempt	57,632	58,990
27th JDC, Criminal Fines - Other/Non-Contempt	12,000	12,000
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Other Disbursements to Individuals	-	-
Subtotal Disbursements/Retainage	69,632	70,990
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	$ 174,503	$ 234,278

Other Information:

Ending Balance of Total Amounts Assessed but not yet Collected	$ -	$ 31,755

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Justice System Funding-Receiving Entity
As Required by Act 87 of the 2020 Regular Session
Cash Basis Presentation
Year Ended December 31, 2025

	First Six Month Period Ended 6/30/25	Second Six Month Period Ended 12/31/25
Receipts From:		
City Court of Opelousas, Other	$ 27,054	$ 30,276
City Court of Eunice, Other	11,395	11,132
St. Landry Parish Sheriff, Asset Forfeiture/Sale	3,635	7,361
St. Landry Parish Sheriff, Criminal Fines-Other/Non-Contempt	69,632	81,841
St. Landry Parish Sheriff, Other	28,939	51,006
Subtotal Receipts	$ 140,655	$ 181,616

INTERNAL CONTROL, COMPLIANCE

AND

OTHER GRANT INFORMATION

DARNALL SIKES
& FREDERICK
A CORPORATION OF CERTIFIED
PUBLIC ACCOUNTANTS

1231 East Laurel Avenue
Eunice, LA 70535

OTHER LOCATIONS:
Lafayette Morgan City Abbeville

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Independent Auditor's 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*

The Honorable Jessie Bellard, President
and Members of the Parish Council
St. Landry Parish Government
Opelousas, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Landry Parish Government, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise St. Landry Parish Government's basic financial statements, and have issued our report thereon dated June 26, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Landry Parish Government's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of St. Landry Parish Government's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Landry Parish Government's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies 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 2025-002 that we consider to be a material weakness and a significant deficiency.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Landry Parish Government's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 four instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2025-001, 2025-003, 2025-004, and 2025-005.

St. Landry Parish Government's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on St. Landry Parish Government's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. St. Landry Parish Government's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Darnall, Sikes, & Frederick
A Corporation of Certified Public Accountants

Eunice, Louisiana
June 26, 2026

DARNALL SIKES & FREDERICK
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

1231 East Laurel Avenue
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OTHER LOCATIONS:
Lafayette Morgan City Abbeville

Independent Auditor's Report on Compliance for each
Major Program and on Internal Control over Compliance
Required by the Uniform Guidance

The Honorable Jessie Bellard, President
and Members of the Parish Council
St. Landry Parish Government
Opelousas, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited St. Landry Parish Government's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of St. Landry Parish Government's major federal programs for the year ended December 31, 2025. St. Landry Parish Government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and responses.

In our opinion, St. Landry Parish Government complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of St. Landry Parish Government and to meet our other ethical responsibilities, in accordance with 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 on compliance for each major federal program. Our audit does not provide a legal determination of St. Landry Parish Government's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to St. Landry Parish Government's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on St. Landry Parish Government's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about St. Landry Parish Government's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 St. Landry Parish Government's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of St. Landry Parish Government's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of St. Landry Parish Government's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Darnall, Sikes, & Frederick
A Corporation of Certified Public Accountants

Eunice, Louisiana
June 26, 2026

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Prior Year Findings and Questioned Costs
Year ended December 31, 2025

Section I Internal Control and Compliance Material to the Financial Statements

2024-001 Budget Variance

See current year finding 2025-001

2024-002 Miscodings

See current year finding 2025-002

2024-003 Notice of Public Hearing

See current year finding 2025-003

2024-004 Budget Adoption

See current year finding 2025-004

Section II Internal Control And Compliance Material To Federal Awards

This section is not applicable for the year ended December 31, 2024.

Section III Management Letter

This section is not applicable for the year ended December 31, 2024.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Findings and Responses
Year Ended December 31, 2025

Section I Summary of Auditor's Results

FINANCIAL STATEMENTS

Auditor's Report

An unmodified opinion has been expressed on the primary government's governmental activities and each major fund financial statements as of and for the year ended December 31, 2025.

Due to the omission of the financial data of certain legally separate component units of the St. Landry Parish Government, we have expressed an adverse opinion on the aggregate discretely presented component units' opinion unit.

Significant Deficiencies - Financial Reporting

There was one significant deficiency in internal control over financial reporting disclosed during the audit of the financial statements which is shown as item 2025-002 in section II, with 2025-002 being considered to be a material weakness.

Material Noncompliance - Financial Reporting

There were four instances of noncompliance material to the financial statements disclosed during the audit of the financial statements which are shown as items 2025-001, 2025-003, 2025-004, and 2025-005 in Section II.

FEDERAL AWARDS

Auditor's Report - Major Programs

In our opinion, the St. Landry Parish Government, complied, in all material respects, with the requirements that are applicable to each of its major federal programs for the year ended December 31, 2025.

Major Program - Identification

St. Landry Parish Government had the following programs, at December 31, 2025, tested as a major programs:

Program Name	Assistance Listing Number
Public Safey Partnership and Community Policing Grants	16.710
WIA Cluster:	
WIOA Adult Program	17.258
WIOA Youth Activities	17.259
WIOA Dislocated Worker	17.278

Section I Summary of Auditor's Results (Continued)

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is $1,000,000 for the year ended December 31, 2025.

Low-Risk Auditee

St. Landry Parish Government is not considered a low-risk auditee for the year ended December 31, 2025.

Significant Deficiencies - Major Programs

There were no significant deficiencies or material weaknesses in internal control over compliance over the major program disclosed during the audit of the financial statements.

Finding Related to Federal Programs

There were no instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.

Section II Findings Relating to an Audit in Accordance With *Government Auditing Standards*

2025-001 Budget Variance

Criteria:

Louisiana R.S.39:1311 requires the governing authority to amend the budget once notified that actual expenditures and other uses exceed, or actual revenues and other sources fall below budgeted amounts by five percent or more. (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of $500,000 or less).

Condition:

Budget variances in the General Fund, Road and Bridge Fund, Airport Maintenance Fund, WIOA Fund, and Road District #1 Sales Tax Fund exceeded the five percent threshold requiring amendments in accordance with Louisiana R.S. 39:1311.

Cause:

The WIOA Fund had actual revenues and other sources that fell below total budgeted revenues and other sources by more than five percent.

Section II Findings Relating to an Audit in Accordance With *Government Auditing Standards* (Continued)

2025-001 Budget Variance (Continued)

Cause (continued):

The General Fund, Airport Maintenance Fund, Road District #1 Sales Tax Fund, and Road and Bridge Fund had actual expenditures and other uses that exceeded total budgeted expenditures and other uses by more than five percent.

Effect:

Inaccurate budgeting counters fiscal responsibility.

Recommendation:

Revenues and expenditures should be monitored according to Louisiana R.S. 39:1311 in order to effectively advise the governing authority of any five percent variances as described in Louisiana R.S. 39:1310.

2025-002 Miscodings and Inadequate Maintenance of Accounting Records and Schedules

Criteria:

Proper application of GAAP and fiscal accountability requires consistent, timely, and accurate coding of transactions, as well as the proper maintenance of accounting records. This includes accurate posting of transactions and adjustments to the general ledger, reconciliation of subsidiary ledgers to control accounts for all funds, routine reconciliation of payables and receivables, and the preparation and maintenance of monthly supporting schedules for grants and capital assets.

Condition:

Transactions recorded in several governmental funds were miscoded and/or inconsistently recorded with respect to account classification, timing, and fund. Additionally, certain accounting records, including accounts payable, accounts receivable, and supporting schedules were not consistently prepared, maintained, or reconciled to the general ledger throughout the year.

Cause:

Financial personnel demonstrated inconsistent application and monitoring of transaction coding across funds. In addition, there was insufficient oversight to ensure proper coding, reconciliation, and timely preparation of accounting records, including accounts payable and accounts receivable, and supporting schedules.

Section II Findings Relating to an Audit in Accordance With *Government Auditing Standards* (Continued)

2025-002 Miscodings and Inadequate Maintenance of Accounting Records and Schedules (Continued)

Effect:

Inconsistent and inaccurate transaction coding, along with inadequate preparation and reconciliation of accounting records and supporting schedules, increases the risk of material misstatements in financial reporting and compromised budgeting decisions, reduces the reliability of financial information for decision-making, and contributes to inefficiencies in the audit process.

Recommendation:

Management should strengthen oversight and monitoring processes to ensure all transactions are accurately and consistently coded to the appropriate accounts, funds, and periods. Management should ensure that all general ledger accounts are routinely reconciled, including accounts payable and accounts receivable subsystems to control accounts. Detailed supporting schedules for grants and capital assets should be prepared, maintained, and updated on a timely (at least monthly) basis to support accurate and complete financial reporting.

2025-003 Notice of Public Hearing

Criteria:

LSA-RS 39:1307 requires that the proposed budget be made available for public inspection not later than 15 days prior to the beginning of each fiscal year. LSA-RS 39:1307 requires notice of the public hearing to be published at least 10 days prior to the hearing and may be published in the same advertisement as the availability of the proposed budget.

Condition:

The Parish Government failed to publish notice of 2025 amended budget hearing at least 10 days prior to the meeting date in accordance with LSA-RS 39:1307.

Cause:

The public notice for the 2025 amended budget hearing was published within a six-day time frame, instead of the required minimum of ten days.

Effect:

The Parish was not in compliance with the Louisiana Local Government Budget Act LSA-RS 39:1307.

Section II Findings Relating to an Audit in Accordance With *Government Auditing Standards* (Continued)

2025-003 Notice of Public Hearing (Continued)

Recommendation:

Ensure that the requirements of Louisiana Local Government Budget Act LSA-RS 39:1307 are adhered to with timely advertisements of public budget hearings.

2025-004 Budget Adoption

Criteria:

St. Landry Parish Government's Home Rule Charter requires the parish to adopt the budget, including the adoption of any amendments to the proposed budget, in an open meeting no later than the second to last regular meeting of the fiscal year in which the budget was submitted.

Condition:

The Parish Government failed to adopt the 2025 original and amended budgets in an open meeting prior to the last regular meeting of the fiscal year.

Cause:

The Parish Government adopted the 2025 original budget on February 5, 2025 and adopted the 2025 amended budget on February 18, 2026.

Effect:

The Parish was not in compliance with their Home Rule Charter.

Recommendation:

Ensure that the requirements of the Parish's Home Rule Charter are adhered to with the timely adoption of all budgets.

2025-005 Improper Use of Special Revenue Funds

Criteria:

In accordance with GASB Statement No. 54 and generally accepted accounting principles (GAAP), revenues derived from dedicated sales taxes—such as those levied for Road District No. 1—are considered restricted resources when their use is limited by voter approval, enabling legislation, or parish ordinance.

2025-005 Improper Use of Special Revenue Funds (Continued)

Criteria (Continued):

These resources must be used solely for road-related purposes (e.g., construction, maintenance, and improvement of roads within the district) as defined in the tax proposition.

Condition:

During audit procedures, we noted that the Road District No. 1 Sales Tax Fund was used to finance expenditures in the General Fund that were not clearly related to the construction, maintenance, or improvement of roads within Road District No. 1.

Specifically: Over the past four years, amounts totaling $1,875,522 were moved from the Road District No. 1 Sales Tax Fund to the General Fund to cover expenditures of this fund.

Cause:

The condition appears to be the result of:

- Intent to repay funds within a reasonable period, but not implementing policies to ensure due to/from accounting is adhered to
- Lack of formal policies defining allowable uses of Road District sales tax proceeds
- Misinterpretation of the scope of allowable expenditures under the sales tax proposition

Effect:

The improper use of Road District No. 1 Sales Tax Fund resources may result in:

- Interfund receivables (assets) and payables (liabilities) may be overstated, as amounts recorded as loans may not be collectible or intended for repayment
- Potential violation of the voter-approved sales tax proposition and state/local statutes
- Misclassification of fund balances, including overstatement of available unrestricted resources in other funds
- Increased risk of audit findings, legal challenges, or required reimbursement to the Road District Fund

2025-005 Improper Use of Special Revenue Funds (Continued)

Questioned Costs:

Costs totaling $1,875,522 represent expenditures funded with Road District No. 1 Sales Tax revenues that may not meet the legal and allowable purpose restrictions associated with the tax levy.

Recommendation:

We recommend that management:

1. Restrict the use of Road District No. 1 Sales Tax revenues exclusively to road-related expenditures within the district, as defined by the tax proposition.
2. Establish and enforce formal policies and procedures governing:
   - Allowable uses of dedicated sales tax funds
   - Approval and documentation of interfund transfers
3. Perform a detailed review of prior transfers and expenditures to identify and correct any noncompliant uses.
4. Implement plans for returning these funds to the Road District No. 1 Sales Tax Fund for any improper expenditures using appropriate unrestricted resources.
5. Provide targeted training to finance and administrative staff regarding GASB requirements and legal restrictions applicable to dedicated tax revenues.

Section III Findings and Questioned Costs Relating to Federal Programs

This section is not applicable for the year ended December 31, 2025.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Management's Corrective Action Plan
Year Ended December 31, 2025

Section I Internal Control and Compliance Material to the Financial Statement

2025-001 Budget Variance

Response:

The Parish will monitor revenue and expenditures in accordance with Louisiana R.S. 39:1311 in order to effectively advise the governing authority of any five percent variances and amend the budget accordingly as described in Louisiana R.S. 39:1310.

2025-002 Miscodings and Inadequate Maintenance of Accounting Records and Supporting Schedules

Response:

The Parish continues to adjust to the new accounting software and the onboarding of new employees created challenges in consistently applying accounting procedures and general accounting functions.

2025-003 Notice of Public Hearing

Response:

The Parish will ensure adherence to the requirements of the Louisiana Local Government Budget Act LSA-RS 39:1307 when advertising for public budget hearings.

2025-004 Budget Adoption

Response:

The Parish will ensure that the requirements of its Home Rule Charter are adhered to with the timely adoption of all budgets.

2025-005 Improper Use of Special Revenue Funds

Response:

Management acknowledges the finding and will review all interfund amounts involving the Road District No. 1 Sales Tax Fund. Corrective measures to return funds to the Road District No. 1 Sales Tax Fund will be implemented to ensure compliance with GASB standards and allowable purpose restrictions associated with the tax levy.

Section II Internal Control and Compliance Material to Federal Awards

This section not applicable for the year ended December 31, 2025.

Section III Management Letter

This section not applicable for the year ended December 31, 2025.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number and/or Contract Number	Federal Revenue	Federal Expenditures
PRIMARY GOVERNMENT -				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Louisiana Workforce Commission				
Community Services Block Grant Cluster				
Community Services Block Grant	93.569	2000893258	$ 205,379	$ 205,379
Community Services Block Grant	93.569	2000772093	302,266	302,266
Total Community Services Block Grant Cluster			507,645	507,645
Passed through Louisiana Housing Corporation				
Low-Income Home Energy Assistance	93.568	2601LALIEA	36,688	36,688
Low-Income Home Energy Assistance	93.568	2501LALIEA	108,615	108,615
Total U.S. Department of Health and Human Services			652,948	652,948
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Foster Grandparents/Senior Companion Cluster				
Senior Companion Program	94.016	23SCGLA001	343,172	343,172
Total Foster Grandparents/Senior Companion Cluster			343,172	343,172
Total Corporation for National and Community Service			343,172	343,172
U.S. DEPARTMENT OF LABOR				
WIOA Dislocated Worker Formula National Reserve Demonstration Grants	17.280	24A60W0000056-01-00	119,746	119,746
Passed through Louisiana Department of Labor				
Workforce Investment Opportunity Act Cluster				
WIOA Adult Program	17.258	None	1,743,570	1,743,570
WIOA Youth Activities	17.259	None	1,466,835	1,466,835
WIOA Dislocated Worker Formula Grants	17.278	None	1,408,365	1,408,365
Total Workforce Investment Opportunity Act Cluster			4,618,770	4,618,770
Total U.S. Department of Labor			4,738,516	4,738,516
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through LA Governor's Office of Homeland Security and Emergency Preparedness				
Hazard Mitigation Grant	97.039	GOSHEP- HMGP DR 4570 PW 8	1,484	1,484
Hazard Mitigation Grant	97.039	GOSHEP- HMGP DR 4570 PW 11	3,661	3,661
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	GOSHEP-PA DR 4484 PW 693	12,825	12,825
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	GOSHEP-PA DR 4570 PW 447	1,806	1,806
Emergency Management Performance Grants	97.042	EMPG 23	54,201	-
Emergency Management Performance Grants	97.042	EMPG 23 Region	108,668	108,668
Emergency Management Performance Grants	97.042	EMPG 24	54,201	54,201
Homeland Security Grant Program	97.067	SHSP 22	22,462	628
Homeland Security Grant Program	97.067	SHSP 23	48,952	48,952
Total U.S. Department of Homeland Security			308,260	232,225

(Continued)

ST. LANDRY PARISH GOVERNMENT Opelousas, Louisiana

Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number and/or Contract Number	Federal Revenue	Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through the Federal Aviation Administration				
Airport Improvement Program	20.106	3-22-0043-022-2025	514,649	514,649
Airport Improvement Program	20.106	3-22-0043-021-2024	85,509	69,271
Airport Improvement Program	20.106	3-22-0043-020-2024	965,168	918,432
Passed through State of Louisiana Department of Transportation				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	LA-2019-011	173,018 *	173,018 *
Total U.S. Department of Transportation			1,738,344	1,675,370
Department of Justice				
Public Safey Partnership and Community Policing Grants	16.710	15JCOPS-24-GG-02186-TECP	1,408,110	1,408,110
Total Department of Justice			1,408,110	1,408,110
Total Primary Government			$ 9,189,350	$ 9,050,341
COMPONENT UNITS -				
ST. LANDRY PARISH TOURIST COMMISSION				
U.S. DEPARTMENT OF THE TREASURY				
Passed through State of Louisiana Division of Administration				
Coronavirus State and Local Fiscal Recovery Funds	21.027	Contract Agreement	$ -	$ 5,085
Total St. Landry Parish Tourist Commission			-	5,085
Total Component Units			-	5,085
Total Federal Grants			$ 9,189,350	$ 9,055,426

* For the year ended December 31, 2024, revenue and expenditures for Assistance Listing No. 20.509, Formula Grants for Rural Areas and Tribal Transit Program, were understated by $21,276 due to the timing of receipt of federal funds, which were not received until May 2025. These amounts have been recognized in the current year Schedule of Expenditures of Federal Awards (SEFA) and are included in the total revenue and expenditures of $173,018.

NOTE 1 BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of the St. Landry Parish Government and the discretely presented component units and is presented on the same basis of accounting as described in Note 1 to the financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 ASSISTANCE LISTING NUMBERS

The assistance listing numbers included in this report were determined based on the program name, review of grant contract information, and the OMB’s Catalog of Federal Domestic Assistance.

NOTE 4 DE MINIMIS INDIRECT COST RATE

St. Landry Parish Government has not elected to use the de minimis indirect cost rate on a government-wide basis under 2 CFR §200.414(f). However, the entity has elected to use the 10% de minimis indirect cost rate for the WIOA Dislocated Worker Formula National Reserve Demonstration Grants (Assistance Listing Number 17.280). Indirect costs, if applicable, are allocated in accordance with the entity’s cost allocation plan or as specified by the terms of the federal award.

DARNALL SIKES & FREDERICK
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Governing Board of St. Landry Parish Government (the "Government") and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2025 through December 31, 2025. The Government's management is responsible for those C/C areas identified in the SAUPs.

The Government 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, 2025 through December 31, 2025. 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:

1) Written Policies and Procedures

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

No exceptions noted.

ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

No exceptions noted.

iii. ***Disbursements***, including processing, reviewing, and approving.

No exceptions noted.

iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exceptions noted.

v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

No exceptions noted.

vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

No exceptions noted.

vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exceptions noted.

viii. ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

No exceptions noted.

ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

No exceptions noted.

x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No exceptions noted.

xi. ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

No exceptions noted.

xii. ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

No exceptions noted.

2) Board or Finance Committee

A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and

i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

No exceptions noted.

ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds , and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

No exceptions noted.

iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

No exceptions noted.

iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

No exceptions noted.

3) Bank Reconciliations

A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

No exceptions noted.

ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

<u>No exceptions noted.</u>

iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

<u>There were no reconciling items outstanding for more than 12 months from the statement closing date on the reconciliations tested.</u>

4) Collections (excluding electronic funds transfers)

A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

<u>Obtained a listing of deposit sites for the fiscal period, and management provided representation that the listing is complete. Selected all deposit sites as there were less than 5.</u>

B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that

i. Employees responsible for cash collections do not share cash drawers/registers;

<u>No exceptions noted.</u>

ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

<u>No exceptions noted.</u>

iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

<u>No exceptions noted.</u>

iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

<u>No exceptions noted.</u>

C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

<u>No exceptions noted.</u>

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and

i. Observe that receipts are sequentially pre-numbered.

This section is not applicable. All deposits tested were for mailed in checks for which the Government does not issue receipts.

ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions noted.

iii. Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions noted.

iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

No exceptions noted.

v. Trace the actual deposit per the bank statement to the general ledger.

No exceptions noted.

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

A. 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).

Obtained a listing of locations that process payments for the fiscal period, and management provided representation that the listing is complete. Selected all locations that process payments as there were less than 5.

B. For each location selected under procedure #5A 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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

No exceptions noted.

ii. At least two employees are involved in processing and approving payments to vendors;

No exceptions noted.

iii. 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;

No exceptions noted.

iv. 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; and

No exceptions noted.

v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exceptions noted.

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

C. For each location selected under procedure #5A 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

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

No exceptions noted.

ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exceptions noted.

D. 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, and (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.*

No exceptions noted.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Obtained from management a listing of all active cards for the fiscal period, including the card numbers and names of the persons who maintained possession of the cards, and management provided representation that the listing is complete.

B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

No exceptions noted.

ii. Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions noted.

C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions noted.

D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

Management asserted that all terminated employees during the year did not have access to credit cards.

7) *Travel and Travel-Related Expense Reimbursements (excluding card transactions)*

A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected

i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

No exceptions noted.

ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

No exceptions noted.

iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

No exceptions noted.

iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions noted.

8) Contracts

A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

Obtained from management a listing of all active cards for the fiscal period, including the card numbers and names of the persons who maintained possession of the cards, and management provided representation that the listing is complete.

i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

This section is not applicable. None of the contracts tested were required to be bid in accordance with the Louisiana Public Bid Law.

ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);

No exceptions noted.

iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

This section is not applicable. None of the contracts tested were amended.

iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions noted.

9) Payroll and Personnel

A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Obtained a listing of employees and officials employed during the fiscal period, and management provided representation that the listing is complete. Randomly selected 5 employees, and agreed paid salaries to authorized salaries/pay rates in the personnel files.

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

No exceptions noted.

ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

No exceptions noted.

iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

No exceptions noted.

iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

No exceptions noted.

D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions noted.

10) *Ethics*

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

<u>No exceptions noted.</u>

ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

<u>Management asserted there were no changes to the Government's ethics policy during the fiscal period.</u>

B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

<u>No exceptions noted.</u>

11) Debt Service

A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

<u>No exceptions noted.</u>

B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

<u>No exceptions noted.</u>

12) Fraud Notice

A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

<u>No exceptions noted.</u>

B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

<u>No exceptions noted.</u>

13) Information Technology Disaster Recovery/Business Continuity

Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management.":**

A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

   We performed the procedure and discussed the results with management.

B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

   We performed the procedure and discussed the results with management.

C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

   We performed the procedure and discussed the results with management.

D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

   We performed the procedure and discussed the results with management.

E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

   We performed the procedure and discussed the results with management.

   1. Hired before June 9, 2020 - completed the training; and
   2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

14) Prevention of Sexual Harassment

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

   No exceptions noted.

B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

No exceptions noted.

C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

No exceptions noted.

i. Number and percentage of public servants in the agency who have completed the training requirements;

No exceptions noted.

ii. Number of sexual harassment complaints received by the agency;

No exceptions noted.

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

No exceptions noted.

iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

No exceptions noted.

v. Amount of time it took to resolve each complaint.

No exceptions noted.

We were engaged by the Government 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 the Government 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.

Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants
Eunice, Louisiana
June 26, 2026

June 9, 2026

Darnell, Sikes & Frederick
A Corporation of Certified Public Accountants
Eunice, Louisiana

The following is management's response to exceptions noted regarding the 2025 AUP report submitted for the St. Landry Parish Government.

<u>No findings noted FYE 12/31/2025.</u>