

**ST. LANDRY PARISH GOVERNMENT**

Opelousas, Louisiana

Financial Report

Year Ended December 31, 2023

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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, 2023, 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, 2023, 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, 2023, 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 51-59 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 August 30, 2024, 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

August 30, 2024

## **BASIC FINANCIAL STATEMENTS**



**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Statement of Net Position  
December 31, 2023

	Governmental Activities	Component Units	Total
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 3,024,863	\$ 1,199,992	\$ 4,224,855
Cash and cash equivalents - restricted	511,754	-	511,754
Receivables, net	8,632,738	394,653	9,027,391
Lease receivables	113,710	-	113,710
Prepaid expenditures	84,006	-	84,006
Inventory	23,111	-	23,111
Due from custodial funds	436,037	3,146	439,183
Due from component units	24,581	-	24,581
Due from other governments	53,368	-	53,368
Capital assets, net	<u>77,301,558</u>	<u>2,874,857</u>	<u>80,176,415</u>
Total assets	<u>90,205,726</u>	<u>4,472,648</u>	<u>94,678,374</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pensions	<u>3,864,257</u>	<u>-</u>	<u>3,864,257</u>
<b>LIABILITIES</b>			
Accounts payable	2,280,142	72,440	2,352,582
Accrued expenses	609,912	-	609,912
Accrued interest	56,561	1,160	57,721
Unearned revenue	51,139	-	51,139
Unamortized premium	109,951	-	109,951
Compensated absences	182,845	-	182,845
Due to primary government	-	24,581	24,581
<b>Long-term liabilities:</b>			
Due within one year -			
Bonds and finance lease payable	4,859,279	117,216	4,976,495
Leases and SBITA payable	130,593	1,854	132,447
Due after one year -			
Bonds and finance lease payable	23,485,675	443,481	23,929,156
Leases and SBITA payable	238,314	4,850	243,164
Unamortized premium	439,806	-	439,806
Net pension liability	<u>2,942,612</u>	<u>-</u>	<u>2,942,612</u>
Total liabilities	<u>36,166,019</u>	<u>665,582</u>	<u>36,831,601</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pensions	215,409	-	215,409
Leases	<u>113,710</u>	<u>-</u>	<u>113,710</u>
Total deferred inflows	<u>329,119</u>	<u>-</u>	<u>329,119</u>
<b>NET POSITION</b>			
Net investment in capital assets	48,037,940	2,307,456	50,345,396
<b>Restricted for:</b>			
Debt service	13,053	-	13,053
Roads	1,782,684	-	1,782,684
Other	4,726,320	-	4,726,320
Unrestricted	<u>3,014,848</u>	<u>1,499,610</u>	<u>4,514,458</u>
Total net position	<u>\$ 57,574,845</u>	<u>\$ 3,807,066</u>	<u>\$ 61,381,911</u>

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, 2023

Activities	Expenses	Program Revenues		
		Fees, Fines and Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 12,893,019	\$ 515,285	\$ 71,017	\$ 238,724
Public safety	2,664,883	941,231	-	14,937
Public works	11,510,327	3,514	-	70,518
Health and welfare	2,418,322	12,684	1,172,783	-
Culture and recreation	617,777	296,065	-	-
Education	4,142,551	-	5,209,222	-
Interest on long-term debt	1,220,833	-	-	-
Total governmental activities	<u>35,467,712</u>	<u>1,768,779</u>	<u>6,453,022</u>	<u>324,179</u>
Component Units:				
Tourist Commission	869,476	-	-	-
Criminal Court	109,864	126,896	-	-
Registrar of Voters	70,683	-	-	-
Fire Protection District No. 6	527,707	-	-	-
Total component units activities	<u>1,577,730</u>	<u>126,896</u>	<u>-</u>	<u>-</u>
 Total	 <u>\$ 37,045,442</u>	 <u>\$ 1,895,675</u>	 <u>\$ 6,453,022</u>	 <u>\$ 324,179</u>

General revenues:

Taxes -

  Property taxes - general

  Hotel/motel tax

  4% slot tax

  Video poker

  Severance 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 sale of assets

  Miscellaneous

  Transfers

    Total general revenues and transfers

Change in net position

Net position - December 31, 2022

Net position - December 31, 2023

Net (Expense) Revenues and  
Changes in Net Assets

Governmental Activities	Component Units	Total
\$ (12,067,993)	\$ -	\$ (12,067,993)
(1,708,715)	-	(1,708,715)
(11,436,295)	-	(11,436,295)
(1,232,855)	-	(1,232,855)
(321,712)	-	(321,712)
1,066,671	-	1,066,671
<u>(1,220,833)</u>	<u>-</u>	<u>(1,220,833)</u>
<u>(26,921,732)</u>	<u>-</u>	<u>(26,921,732)</u>
-	(869,476)	(869,476)
-	17,032	17,032
-	(70,683)	(70,683)
<u>-</u>	<u>(527,707)</u>	<u>(527,707)</u>
<u>-</u>	<u>(1,450,834)</u>	<u>(1,450,834)</u>
<u>\$ (26,921,732)</u>	<u>\$ (1,450,834)</u>	<u>\$ (28,372,566)</u>
\$ 6,206,376	\$ 363,423	\$ 6,569,799
-	709,896	709,896
1,457,591	34,982	1,492,573
795,844	-	795,844
664,492	-	664,492
349,102	-	349,102
12,627	-	12,627
254,740	-	254,740
523,918	25,426	549,344
55,839	-	55,839
10,521,116	-	10,521,116
1,865,002	14,309	1,879,311
75,314	1,174	76,488
1,949	-	1,949
1,994,185	30,980	2,025,165
<u>-</u>	<u>-</u>	<u>-</u>
<u>24,778,095</u>	<u>1,180,190</u>	<u>25,958,285</u>
(2,143,637)	(270,644)	(2,414,281)
<u>59,718,482</u>	<u>4,077,710</u>	<u>63,796,192</u>
<u>\$ 57,574,845</u>	<u>\$ 3,807,066</u>	<u>\$ 61,381,911</u>

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, 2023

ASSETS	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund	Airport Maintenance Fund	Road District 1 Sales Tax Fund
Cash and interest-bearing deposits	\$ 1,138,517	\$ 100,996	\$ 8,249	\$ 19,983	\$ -
Cash and cash equivalents, restricted	-	-	-	-	511,754
Receivables	2,830,746	-	1,781,015	32,191	1,345,150
Lease receivables	-	-	-	113,710	-
Prepaid items	-	-	-	-	-
Inventory	-	-	-	23,111	-
Due from other funds	994,896	5,072	24,610	2,170	931,946
Due from custodial funds	25,928	115,371	-	3,146	-
Due from component units	24,581	-	-	-	-
Due from other governments	50	-	-	-	-
Total assets	<u>\$ 5,014,718</u>	<u>\$ 221,439</u>	<u>\$ 1,813,874</u>	<u>\$ 194,311</u>	<u>\$ 2,788,850</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 780,901	\$ 137,981	\$ 131,462	\$ 58,737	\$ 281,127
Accrued expenditures	609,912	-	-	-	-
Unearned revenue	49,552	-	-	1,587	-
Due to custodial funds	13,176	-	2,293	537	-
Due to other funds	832,970	148,060	546,373	24,146	118,721
Due to other government	747,688	-	-	-	-
Total liabilities	<u>3,034,199</u>	<u>286,041</u>	<u>680,128</u>	<u>85,007</u>	<u>399,848</u>
Deferred inflows of resources	-	-	-	113,710	-
Fund balances:					
Nonspendable:					
Prepays	-	-	-	-	-
Restricted for:					
Other general government	-	-	-	-	-
Public works	-	-	-	-	-
Prisoner expense and jury witness	38,679	-	-	-	-
Judicial expenses	61,658	-	-	-	-
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Health and welfare	-	-	1,133,746	-	-
Parish road construction	-	-	-	-	2,389,002
Debt service	-	-	-	-	-
Committed to:					
General contingencies	463,776	-	-	-	-
Assigned to:					
Public works	764,362	-	-	-	-
Public safety	19,122	-	-	-	-
Unassigned	632,922	(64,602)	-	(4,406)	-
Total fund balances	<u>1,980,519</u>	<u>(64,602)</u>	<u>1,133,746</u>	<u>(4,406)</u>	<u>2,389,002</u>
Total liabilities and fund balances	<u>\$ 5,014,718</u>	<u>\$ 221,439</u>	<u>\$ 1,813,874</u>	<u>\$ 194,311</u>	<u>\$ 2,788,850</u>

WIOA 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
\$ 231,040	\$ 5	\$ 180,258	\$ 15	\$ 13,038	\$ 1,332,762	\$ 3,024,863
-	-	-	-	-	-	511,754
417,711	-	-	-	-	2,225,925	8,632,738
-	-	-	-	-	-	113,710
-	84,006	-	-	-	-	84,006
-	-	-	-	-	-	23,111
-	-	150,350	-	-	142,183	2,251,227
-	-	291,442	-	-	150	436,037
-	-	-	-	-	-	24,581
-	-	51,973	-	-	1,345	53,368
<u>\$ 648,751</u>	<u>\$ 84,011</u>	<u>\$ 674,023</u>	<u>\$ 15</u>	<u>\$ 13,038</u>	<u>\$ 3,702,365</u>	<u>\$ 15,155,395</u>
\$ 345,895	\$ -	\$ 270,435	\$ -	\$ -	\$ 273,604	\$ 2,280,142
-	-	-	-	-	-	609,912
-	-	-	-	-	-	51,139
-	-	-	-	-	15,496	31,502
39,164	-	8,713	-	-	533,080	2,251,227
-	-	-	-	-	-	747,688
<u>385,059</u>	<u>-</u>	<u>279,148</u>	<u>-</u>	<u>-</u>	<u>822,180</u>	<u>5,971,610</u>
-	-	-	-	-	-	113,710
-	84,006	-	-	-	-	84,006
263,692	-	-	-	-	-	263,692
-	-	-	-	-	2,064,663	2,064,663
-	-	-	-	-	-	38,679
-	-	-	-	-	-	61,658
-	-	-	-	-	579,507	579,507
-	-	-	-	-	50,114	50,114
-	-	-	-	-	196,932	1,330,678
-	-	-	-	-	-	2,389,002
-	-	-	15	13,038	-	13,053
-	-	-	-	-	-	463,776
-	-	-	-	-	-	764,362
-	-	-	-	-	-	19,122
-	5	394,875	-	-	(11,031)	947,763
<u>263,692</u>	<u>84,011</u>	<u>394,875</u>	<u>15</u>	<u>13,038</u>	<u>2,880,185</u>	<u>9,070,075</u>
<u>\$ 648,751</u>	<u>\$ 84,011</u>	<u>\$ 674,023</u>	<u>\$ 15</u>	<u>\$ 13,038</u>	<u>\$ 3,702,365</u>	<u>\$ 15,155,395</u>

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, 2023

Total fund balances for governmental funds at December 31, 2023		\$ 9,070,075
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	\$ 624,243	
Construction in progress	2,496,814	
Right to use lease - equipment, net of \$257,288 accumulated amortization	57,294	
Right to use lease - software, net of \$229,206 accumulated amortization	343,807	
Buildings and improvements, net of \$13,178,509 accumulated depreciation	6,751,131	
Equipment, furniture, and fixtures, net of \$2,101,191 accumulated depreciation	2,191,860	
Improvements other than buildings, net of \$4,773,468 accumulated depreciation	3,484,125	
Vehicles, net of \$1,105,781 accumulated depreciation	1,437,684	
Infrastructure, net of \$13,814,132 accumulated depreciation	<u>59,914,600</u>	
		77,301,558
Compensated absences payable	(182,845)	
Accrued interest payable	(56,561)	
Unamortized bond premium	(549,757)	
Bonds payable	(28,344,954)	
Leases payable	(368,907)	
Net pension liability	(2,942,612)	
Deferred outflows of resources related to pensions	3,864,257	
Deferred inflows of resources related to pensions	<u>(215,409)</u>	
		<u>(28,796,788)</u>
Total net position of governmental activities at December 31, 2023		<u>\$ 57,574,845</u>

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, 2023

	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund	Airport Maintenance Fund	Road District 1 Sales Tax Fund
<b>Revenues:</b>					
Ad valorem tax	\$ 2,398,675	\$ -	\$ 1,714,270	\$ -	\$ -
Sales tax	-	-	-	-	10,521,116
Alcohol tax	12,627	-	-	-	-
Slot tax	139,929	1,282,680	-	34,982	-
Royalties, commissions and franchise fees	254,740	-	-	-	-
Fines, fees, and forfeits	658,590	-	-	407,321	-
Licenses and permits	697,302	3,514	-	-	-
Federal grants	324,678	-	-	70,518	-
Intergovernmental revenues -					
State revenues:					
Parish transportation funds	-	877,924	-	-	-
State revenue sharing (net)	90,636	-	61,020	-	-
Severance tax	664,492	-	-	-	-
2% fire insurance rebate	523,918	-	-	-	-
Insurance premium tax	349,102	-	-	-	-
Grants	-	-	-	4,280	-
Video poker	795,844	-	-	-	-
Use of money and property	51,165	200	741	5,606	1,445
Other revenues	<u>693,284</u>	<u>67,302</u>	<u>285,710</u>	<u>5,504</u>	<u>58</u>
Total revenues	<u>\$ 7,654,982</u>	<u>\$ 2,231,620</u>	<u>\$ 2,061,741</u>	<u>\$ 528,211</u>	<u>\$ 10,522,619</u>
<b>Expenditures:</b>					
Current -					
General government	\$ 8,101,338	\$ -	\$ -	\$ 589,932	\$ -
Public safety	1,581,015	-	-	-	-
Public works	50,117	2,872,515	-	-	4,511,071
Health and welfare	17,025	-	2,305,700	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	2,037,458	539,637	83,397	65,360	-
Debt service -					
Principal retirement	125,447	123,906	6,079	-	-
Interest and fiscal charges	<u>16,269</u>	<u>6,609</u>	<u>762</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>11,928,669</u>	<u>3,542,667</u>	<u>2,395,938</u>	<u>655,292</u>	<u>4,511,071</u>
Excess (deficiency) of revenues over expenditures	<u>(4,273,687)</u>	<u>(1,311,047)</u>	<u>(334,197)</u>	<u>(127,081)</u>	<u>6,011,548</u>
Other financing sources (uses):					
Administrative fees	337,517	(68,258)	(76,375)	-	-
Operating transfers in	3,639,581	1,221,340	59,374	185,169	-
Operating transfers out	<u>(8,023,122)</u>	<u>(214,341)</u>	<u>-</u>	<u>-</u>	<u>(5,852,854)</u>
Total other financing sources (uses)	<u>(4,046,024)</u>	<u>938,741</u>	<u>(17,001)</u>	<u>185,169</u>	<u>(5,852,854)</u>
Net changes in fund balance	(8,319,711)	(372,306)	(351,198)	58,088	158,694
Fund balances, beginning	<u>10,300,230</u>	<u>307,704</u>	<u>1,484,944</u>	<u>(62,494)</u>	<u>2,230,308</u>
Fund balances, ending	<u>\$ 1,980,519</u>	<u>\$ (64,602)</u>	<u>\$ 1,133,746</u>	<u>\$ (4,406)</u>	<u>\$ 2,389,002</u>

WIOA 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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,093,431	\$ 6,206,376
-	-	-	-	-	-	10,521,116
-	-	-	-	-	-	12,627
-	-	-	-	-	-	1,457,591
-	-	-	-	-	-	254,740
-	-	-	-	-	2,052	1,067,963
-	-	-	-	-	-	700,816
5,209,222	-	-	-	-	1,172,783	6,777,201
-	-	-	-	-	-	877,924
-	-	-	-	-	291,926	443,582
-	-	-	-	-	-	664,492
-	-	-	-	-	-	523,918
-	-	-	-	-	-	349,102
43,000	-	485,603	-	-	10,613	543,496
-	-	-	-	-	-	795,844
-	-	167	-	23	15,967	75,314
<u>2,000</u>	-	-	-	-	<u>1,222,938</u>	<u>2,276,796</u>
<u>\$ 5,254,222</u>	<u>\$ -</u>	<u>\$ 485,770</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 4,809,710</u>	<u>\$ 33,548,898</u>
\$ 918,088	\$ 16,129	\$ -	\$ -	\$ -	\$ 1,577,003	\$ 11,202,490
-	-	-	-	-	958,607	2,539,622
-	-	-	-	-	1,475,011	8,908,714
-	-	-	-	-	-	2,322,725
-	-	-	-	-	554,939	554,939
4,142,551	-	-	-	-	-	4,142,551
2,029	-	2,483,214	-	-	848,742	6,059,837
-	-	-	4,582,500	141,779	-	4,979,711
-	-	-	<u>1,137,646</u>	<u>59,547</u>	-	<u>1,220,833</u>
<u>5,062,668</u>	<u>16,129</u>	<u>2,483,214</u>	<u>5,720,146</u>	<u>201,326</u>	<u>5,414,302</u>	<u>41,931,422</u>
<u>191,554</u>	<u>(16,129)</u>	<u>(1,997,444)</u>	<u>(5,720,146)</u>	<u>(201,303)</u>	<u>(604,592)</u>	<u>(8,382,524)</u>
-	-	-	-	-	(91,630)	101,254
-	-	2,995,636	5,720,128	214,341	1,027,772	15,063,341
-	-	<u>(603,317)</u>	-	-	<u>(369,707)</u>	<u>(15,063,341)</u>
-	-	<u>2,392,319</u>	<u>5,720,128</u>	<u>214,341</u>	<u>566,435</u>	<u>101,254</u>
191,554	(16,129)	394,875	(18)	13,038	(38,157)	(8,281,270)
<u>72,138</u>	<u>100,140</u>	-	<u>33</u>	-	<u>2,918,342</u>	<u>17,351,345</u>
<u>\$ 263,692</u>	<u>\$ 84,011</u>	<u>\$ 394,875</u>	<u>\$ 15</u>	<u>\$ 13,038</u>	<u>\$ 2,880,185</u>	<u>\$ 9,070,075</u>

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, 2023

Total net changes in fund balances at December 31, 2023 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (8,281,270)
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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	\$ 6,022,653	
Depreciation and amortization expense for the year ended December 31, 2023	<u>(3,437,932)</u>	2,584,721

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		3,724,279
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Compensated absences accrued over amounts paid		(42,309)
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Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis		(9,327)
--	--	---------

Amortization of bond premium		109,951
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Lease principal payments		255,432
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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	659,745	
Pension contributions during the measurement period	(579,814)	
Excess contributions during the measurement period	17,367	
Cost of benefits earned net of employee contributions	(1,240,023)	
Employer's proportionate share of contributions during the measurement period	597,181	
Amortization of excess contributions during the measurement period	<u>(10,812)</u>	(556,356)

Some revenues reported in the statement of activities do not provide current financial resources in governmental funds:

Non employer pension contributions		<u>71,242</u>
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Total changes in net position at December 31, 2023 per Statement of Activities		<u>\$ (2,143,637)</u>
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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, 2023

	Disbursement Fund	Racino Fund
ASSETS		
Cash, including time deposits	\$ 181,118	\$ 116
Receivables	79,432	222,161
Due from other funds	31,873	-
	\$ 292,423	\$ 222,277
LIABILITIES AND FUND BALANCE		
Due to other funds and component units	\$ 292,423	\$ 146,761
Due to other governments	-	75,516
Total liabilities	292,423	222,277
NET POSITION		
Restricted for other purposes and governments	\$ -	\$ -

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

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Statement of Changes in Fiduciary Net Position  
Custodial Funds  
December 31, 2023

	<u>Disbursement Fund</u>	<u>Racino Fund</u>
ADDITIONS		
Taxes, fees, etc. collected	\$ -	\$ 2,429,319
Total additions	<u>-</u>	<u>2,429,319</u>
DEDUCTIONS		
Taxes, fees, etc. distributed to others	-	2,328,375
Administrative fees	<u>-</u>	<u>100,944</u>
Total deductions	<u>-</u>	<u>2,429,319</u>
Net increase (decrease) in fiduciary net position	-	-
NET POSITION, BEGINNING	<u>-</u>	<u>-</u>
NET POSITION, ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of the basic financial statement

# ST. LANDRY PARISH GOVERNMENT

## Notes to 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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

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

# ST. LANDRY PARISH GOVERNMENT

## Notes to Financial Statements

### 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.



# ST. LANDRY PARISH GOVERNMENT

## Notes to Financial Statements

### 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:

#### General Fund

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

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.

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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

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 8 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 "available" 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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

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. 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:

	<u>Years</u>
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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

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

For the primary government, full-time employees earn annual leave at the rate of 5 to 15 days per year, depending upon length of service. 12 to 18 days of unused annual leave may be carried over from year to year. Full-time employees earn sick leave at the rate of 12 to 18 days per year. Accumulated sick leave is forfeited upon separation; however, accumulated sick leave may be applied toward retirement.

In the government-wide statements, accumulated unpaid vacation leave and associated related costs are accrued when earned (or estimated to be earned) by the employee. The current portion is the amount estimated to be used/paid in the following year. The remainder is reported as non-current. In accordance with GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements," no compensated absences liability is recorded in the governmental fund 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.

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:

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 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.
- 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.

# ST. LANDRY PARISH GOVERNMENT

## Notes to Financial Statements

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **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.

#### 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.



ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 13 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 \$57,294 in net book value for the intangible right to use asset and a lease liability of \$61,756 for various equipment leases as of December 31, 2023.

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 7. The Parish now recognizes a subscription-based information technology arrangements (SBITA) liability, included in Note 10, 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 August 30, 2024, 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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 2 CASH AND CASH EQUIVALENTS (Continued)

At December 31, 2023, the Parish has cash and interest-bearing deposits (book balances) totaling \$4,917,843 as follows:

	<u>Demand Deposits</u>
Primary Government:	
Cash and interest bearing deposits	\$ 3,024,863
Cash and cash equivalents, restricted	511,754
Custodial Funds	181,234
Component Units	<u>1,199,992</u>
	<u>\$ 4,917,843</u>

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, 2023, are as follows:

Bank balances	<u>\$ 5,646,666</u>
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At December 31, 2023, the deposits are secured as follows:

Federal deposit insurance	\$ 1,750,000
Pledged securities (Category 3)	<u>9,258,910</u>
Total	<u>\$ 11,008,910</u>

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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 3 RECEIVABLES

The following is a summary of receivables at December 31, 2023:

Class of Receivables	Primary Government			Component Units
	General Fund	Special Revenue Funds	Total	
Ad valorem taxes, net	\$ 2,399,581	\$ 3,803,253	\$ 6,202,834	\$ 355,719
Sales tax	-	1,345,150	1,345,150	-
Intergovernmental:				
Federal	20,563	594,100	614,663	-
State	39,049	59,489	98,538	38,934
Other	371,553	-	371,553	-
Total	<u>\$ 2,830,746</u>	<u>\$ 5,801,992</u>	<u>\$ 8,632,738</u>	<u>\$ 394,653</u>

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	\$ 45,198
Special Revenue Funds	72,943
Component Units	<u>7,083</u>
	<u>\$ 125,224</u>

NOTE 5 PROPERTY TAXES

For the year ended December 31, 2023, property taxes were levied on property with assessed valuations totaling \$1,029,406,110 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	9.26 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
	<u>51.24 mills</u>

Component units -

Fire Protection District No. 6 Maintenance	<u>11.25 mills</u>
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ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 6 INTERFUND RECEIVABLES/PAYABLES

	Interfund Receivables	Interfund Payables
General Fund	\$ 1,045,405	\$ 846,516
Special Revenue Funds:		
Road and Bridge Maintenance	120,443	148,060
Ag Arena Authority	793	2,412
Airport Maintenance	5,316	24,683
Health Unit Maintenance	24,610	548,666
Jail Maintenance	705	144,763
Delta Grand	7,271	56,807
WIOA	-	39,164
Community Action Agency	9,443	219,527
Affordable Connectivity Fund	150	5,026
First Hospital District	76,746	70,971
Road District 1 Sales Tax	931,946	118,721
Road District 12 of Ward 2 Maintenance	1,050	10,769
Road District 1 of Ward 3 Maintenance	1,050	13,031
Road District 2 of Ward 1 Maintenance		
Sub-Road District -		
No. 2 of Road District 11-A of Ward 1 Maintenance	1,050	8,639
No. 1 of Road District 3 of Ward 1 Maintenance	1,050	4,865
No. 1 of Road District 11-A Maintenance	43,025	11,766
Custodial Funds:		
Racino Fund	-	146,761
Disbursement Fund	31,873	292,423
Capital Projects Funds:		
Parish Premises	441,792	8,713
Component Units:		
Tourist Commission	-	23,849
Registrar of Voters	3,146	732
	<u>\$ 2,746,864</u>	<u>\$ 2,746,864</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 7 CAPITAL ASSETS AND DEPRECIATION

	Balance 12/31/22	Additions	Transfers/ Deletions	Balance 12/31/23
Primary Government:				
Governmental activities -				
Capital assets not being depreciated:				
Land	\$ 624,243	\$ -	\$ -	\$ 624,243
Construction in progress - premises	<u>2,136,881</u>	<u>2,483,214</u>	<u>(2,123,281)</u>	<u>2,496,814</u>
	<u>2,761,124</u>	<u>2,483,214</u>	<u>(2,123,281)</u>	<u>3,121,057</u>
Capital assets being depreciated and amortized:				
Right to use lease - equipment	314,582	-	-	314,582
Right to use lease - software	573,013	-	-	573,013
Buildings and improvements	15,602,146	4,339,831	(11,337)	19,930,640
Vehicles	2,061,677	663,361	(181,573)	2,543,465
Equipment, furniture and fixtures	6,840,384	660,549	(3,207,882)	4,293,051
Infrastructure	73,728,732	-	-	73,728,732
Improvements other than buildings	<u>8,257,593</u>	<u>-</u>	<u>-</u>	<u>8,257,593</u>
	<u>107,378,127</u>	<u>5,663,741</u>	<u>(3,400,792)</u>	<u>109,641,076</u>
Less accumulated depreciation and amortization for:				
Right to use lease - equipment	(131,003)	(126,285)	-	(257,288)
Right to use lease - software	(114,603)	(114,603)	-	(229,206)
Buildings and improvements	(13,001,318)	(189,469)	11,278	(13,179,509)
Vehicles	(905,194)	(381,198)	180,611	(1,105,781)
Equipment, furniture and fixtures	(4,834,756)	(474,317)	3,207,882	(2,101,191)
Infrastructure	(11,899,525)	(1,914,607)	-	(13,814,132)
Improvements other than buildings	<u>(4,536,015)</u>	<u>(237,453)</u>	<u>-</u>	<u>(4,773,468)</u>
	<u>(35,422,414)</u>	<u>(3,437,932)</u>	<u>3,399,771</u>	<u>(35,460,575)</u>
Total capital assets being depreciated, net	<u>71,955,713</u>	<u>2,225,809</u>	<u>(1,021)</u>	<u>74,180,501</u>
Governmental activities capital assets, net	<u>\$ 74,716,837</u>	<u>\$ 4,709,023</u>	<u>\$ (2,124,302)</u>	<u>\$ 77,301,558</u>

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

General, Finance, and Administrative	\$ 311,735
Public safety	125,261
Public works	2,601,613
Health and welfare	95,597
Culture & Rec	62,838
Amortization - leases	126,285
Amortization - SBITA	<u>114,603</u>
Total governmental activities depreciation expense	<u>\$ 3,437,932</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 7 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 12/31/22	Additions	Deletions	Balance 12/31/23
Component Units:*				
Tourist Commission -				
Governmental activities:				
Capital assets being depreciated:				
Building & Improvements	\$ 2,210,778	\$ -	\$ -	\$ 2,210,778
Equipment, furniture and fixtures	<u>145,656</u>	<u>-</u>	<u>-</u>	<u>145,656</u>
	<u>2,356,434</u>	<u>-</u>	<u>-</u>	<u>2,356,434</u>
Less accumulated depreciation:				
Building & Improvements	(639,967)	(55,269)	-	(695,236)
Equipment, furniture and fixtures	<u>(88,747)</u>	<u>(14,657)</u>	<u>-</u>	<u>(103,404)</u>
	<u>(728,714)</u>	<u>(69,926)</u>	<u>-</u>	<u>(798,640)</u>
Total capital assets being depreciated, net	<u>1,627,720</u>	<u>(69,926)</u>	<u>-</u>	<u>1,557,794</u>
Governmental activities capital assets, net	<u>\$ 1,627,720</u>	<u>\$ (69,926)</u>	<u>\$ -</u>	<u>\$ 1,557,794</u>
Depreciation was charged to economic development and assistance		<u>\$ 69,926</u>		
	Balance 12/31/22	Additions	Deletions	Balance 12/31/23
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	<u>33,987</u>	<u>-</u>	<u>-</u>	<u>33,987</u>
	<u>211,949</u>	<u>-</u>	<u>-</u>	<u>211,949</u>
Less accumulated depreciation and amortization:				
Right to use lease - equipment	(1,546)	(1,856)	-	(3,402)
Vehicles	(26,950)	(7,982)	-	(34,932)
Equipment, furniture and fixtures	(103,153)	-	-	(103,153)
Building improvements	<u>(28,944)</u>	<u>(2,263)</u>	<u>-</u>	<u>(31,207)</u>
	<u>(160,593)</u>	<u>(12,101)</u>	<u>-</u>	<u>(172,694)</u>
Total capital assets being depreciated and amortized, net	<u>51,356</u>	<u>(12,101)</u>	<u>-</u>	<u>39,255</u>
Governmental activities capital assets, net	<u>\$ 51,356</u>	<u>\$ (12,101)</u>	<u>\$ -</u>	<u>\$ 39,255</u>
Depreciation and amortization was charged to elections		<u>\$ 12,101</u>		

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 7 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 12/31/22	Additions	Deletions	Balance 12/31/23
Component Units:*				
Fire Protection Dist. #6 - Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 38,000	\$ -	\$ -	\$ 38,000
	<u>38,000</u>	<u>-</u>	<u>-</u>	<u>38,000</u>
Capital assets being depreciated:				
Buildings	651,791	9,207	-	660,998
Equipment, furniture and fixtures	1,942,321	4,598	-	1,946,919
Improvements other than buildings	50,343	-	-	50,343
	<u>2,644,455</u>	<u>13,805</u>	<u>-</u>	<u>2,658,260</u>
Less accumulated depreciation:				
Buildings	(216,778)	(17,418)	-	(234,196)
Equipment, furniture and fixtures	(970,125)	(164,048)	-	(1,134,173)
Improvements other than buildings	(50,343)	-	-	(50,343)
	<u>(1,237,246)</u>	<u>(181,466)</u>	<u>-</u>	<u>(1,418,712)</u>
Total capital assets being depreciated, net	<u>1,407,209</u>	<u>(167,661)</u>	<u>-</u>	<u>1,239,548</u>
Governmental activities capital assets, net	<u>\$ 1,445,209</u>	<u>\$ (167,661)</u>	<u>\$ -</u>	<u>\$ 1,277,548</u>
Depreciation was charged to public safety		<u>\$ 181,466</u>		

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended December 31, 2023:

	Primary Government			
	Balance 12/31/22	Additions	Deductions	Balance 12/31/23
General long-term debt:				
Compensated absences	\$ 140,536	\$ 216,599	\$ 174,290	\$ 182,845
Bonds payable	<u>32,069,233</u>	<u>-</u>	<u>3,724,279</u>	<u>28,344,954</u>
Total	<u>\$ 32,209,769</u>	<u>\$ 216,599</u>	<u>\$ 3,898,569</u>	<u>\$ 28,527,799</u>
	Component Units			
	Balance 12/31/22	Additions	Deductions	Balance 12/31/23
General long-term debt:				
Finance lease payable	\$ 573,172	\$ -	\$ 63,795	\$ 509,377
Bonds payable	<u>228,000</u>	<u>-</u>	<u>176,680</u>	<u>51,320</u>
Total	<u>\$ 801,172</u>	<u>\$ -</u>	<u>\$ 240,475</u>	<u>\$ 560,697</u>

Long-term debt outstanding at December 31, 2023 is comprised of the following:

	Issue Date	Maturity Date	Interest Rates	Balance Outstanding
Primary Government -				
Bonds payable:				
Taxable revenue bonds 2020	10/2020	2030	5.25 - 6.0%	\$ 992,455
Sales tax revenue bonds 2014	3/2014	2029	2.0 - 5.25%	<u>27,352,499</u>
Total bonds payable				28,344,954
Compensated absences				<u>182,845</u>
Total primary government				<u>\$ 28,527,799</u>
Component Units -				
Bonds payable:				
St. Landry Parish Tourist Commission	1/2010	2025	3.75 - 6.50%	\$ 51,320
Capital lease payable:				
St. Landry Parish Fire District No. 6				<u>509,377</u>
Total component units				<u>\$ 560,697</u>



ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 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.

Component Unit:

During 2023, the St. Landry Parish Tourist Commission made an “early principal payment” of \$56,680 on the outstanding balance of scheduled payments.

The annual requirements to amortize revenue bonds as of December 31, 2023, including interest payments of \$3,403,676 for the primary government and \$1,740 for the component unit are as follows:

Year Ending December 31,	Primary Government:		Component Unit: *			
	Revenue Bonds Series 2014		Revenue Bonds Series 2020		<u>St. Landry Parish Tourist Commission</u>	
	Principal	Interest	Principal	Interest	Revenue Bonds Series 2010 Principal	Interest
2024	\$ 4,717,500	\$ 1,000,175	\$ 141,779	\$ 52,104	\$ 51,320	\$ 1,740
2025	5,902,500	815,442	141,779	44,660	-	-
2026	5,080,833	639,163	141,779	37,218	-	-
2027	5,268,333	450,688	141,779	29,774	-	-
2028	5,466,666	253,125	141,779	22,330	-	-
2029-2033	<u>916,667</u>	<u>36,667</u>	<u>283,560</u>	<u>22,330</u>	-	-
	<u>\$ 27,352,499</u>	<u>\$ 3,195,260</u>	<u>\$ 992,455</u>	<u>\$ 208,416</u>	<u>\$ 51,320</u>	<u>\$ 1,740</u>

\*Information is provided for each component unit that does not issue a separate audit report.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 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, 2023, the book value of capital assets under lease totaled \$505,519, net of \$199,857 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, 2023 is as follows:

<u>Year</u>	<u>Governmental Activities</u>
2024	\$ 82,655
2025	82,655
2026	82,654
2027	82,654
2028	82,654
Thereafter	<u>165,308</u>
Total minimum lease payments	578,580
Less amount representing interest	<u>69,203</u>
Present value of minimum lease payments	<u>\$ 509,377</u>

NOTE 9 LEASE OBLIGATIONS OF PARISH GOVERNMENT

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

Primary Government:	<u>Commencement Date</u>	<u>Payment Terms</u>	<u>Interest Rate</u>	<u>Total Lease Liability</u>	<u>Balance at December 31, 2023</u>
Equipment/machinery	various	5 years	2.68% - 4.79%	<u>\$ 339,841</u>	<u>\$ 61,756</u>
Component Unit - R.O.V.:	<u>Commencement Date</u>	<u>Payment Terms</u>	<u>Interest Rate</u>	<u>Total Lease Liability</u>	<u>Balance at December 31, 2023</u>
Office equipment	6/10/2022	5 years	2.68%	<u>\$ 9,279</u>	<u>\$ 6,704</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 9 LEASE OBLIGATIONS OF PARISH GOVERNMENT (Continued)

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, 2023.

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

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 30,649	\$ 1,952	\$ 32,601
2025	17,019	834	17,853
2026	10,647	378	11,025
2027	3,441	92	3,533
2028	<u>-</u>	<u>-</u>	<u>-</u>
Total minimum future payments	<u>\$ 61,756</u>	<u>\$ 3,256</u>	<u>\$ 65,012</u>

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, 2023.

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

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 1,854	\$ 180	\$ 2,034
2025	1,904	130	2,034
2026	1,955	79	2,034
2027	991	27	1,018
2028	<u>-</u>	<u>-</u>	<u>-</u>
Total minimum future payments	<u>\$ 6,704</u>	<u>\$ 416</u>	<u>\$ 7,120</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 10 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 \$229,205.

The future subscription payments under SBITA agreements are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	99,944	10,336	110,280
2025	100,842	9,438	110,280
2026	<u>106,365</u>	<u>3,915</u>	<u>110,280</u>
Total minimum future payments	<u>\$ 307,151</u>	<u>\$ 23,689</u>	<u>\$330,840</u>

NOTE 11 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 June 30, 2040. 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 a 10 year cancellable operating lease effective July 3, 2014 and ending on July 2, 2024. Rental installment payments are due in advance in the amount of \$450 annually.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 11 LEASES TO OTHERS (Continued)

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 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 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 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.

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
2024	\$ 8,593	\$ 5,970	\$ 14,563
2025	8,646	5,519	14,165
2026	9,100	5,065	14,165
2027	9,578	4,587	14,165
2028	10,590	3,575	14,165
2029-2033	46,051	14,338	60,389
2034-2038	21,152	2,846	23,998
Total minimum future rentals	<u>\$ 113,710</u>	<u>\$ 41,900</u>	<u>\$155,610</u>

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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 12 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 13 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.

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 than twelve months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

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.

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 than 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).

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

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.

Funding Policy

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 11.50% of the annual covered payroll. The Parish Government contribution requirements for the years ended December 31, 2023, 2022, and 2021 were \$659,745, \$579,814 and \$509,734, 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.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At December 31, 2023, the Parish Government reported a liability of \$2,942,612 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, 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, 2022, the Parish Government's proportion was 0.764555%, which was an increase of 0.115602% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Parish Government recognized pension expense of \$1,245,771. The Parish Government recognized revenue of \$71,242 as its proportionate share of non-employer contributions for the year ended December 31, 2023.

At December 31, 2023, 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	\$ -	\$ 215,409
Change in assumptions	93,910	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	4,148	-
Net differences between projected and actual earnings on plan investments	3,106,454	-
Contributions subsequent to the measurement date	659,745	-
Total	<u>\$ 3,864,257</u>	<u>\$ 215,409</u>



ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

Parish Government contributions subsequent to the measurement date in the amount of \$659,745 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, 2023.

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

<u>Year Ended December 31,</u>	
2024	\$ 103,265
2025	522,278
2026	978,421
2027	<u>1,385,139</u>
	<u>\$ 2,989,103</u>

Actuarial Assumptions

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2022
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 Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement 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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

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. 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 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.70% for the year ended December 31, 2022.

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, 2022 are summarized in the following table:

Asset Class	Expected Rate of Return	
	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	33%	1.17%
Equity	51%	3.58%
Alternatives	14%	0.73%
Real assets	<u>2%</u>	<u>0.12%</u>
Totals	<u>100%</u>	5.60%
Inflation		<u>2.10%</u>
Expected Arithmetic Nominal Return		<u>7.70%</u>

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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

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% that the current rate.

	<u>Discount rate</u>	<u>Net pension (asset) liability</u>
1% decrease	5.40%	\$ 7,277,179
Current discount rate	6.40%	\$ 2,942,612
1% increase	7.40%	\$ (691,367)

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 14 DEFICIT FUND BALANCES

The following individual funds had deficit fund balances as of December 31, 2023:

Special revenue funds:

Community Action Agency	\$ 79,226
Affordable Connectivity Program	5,126
Airport Maintenance	4,406
Road and Bridge	64,602
Ag arena authority	858
Delta Grand	<u>14,277</u>
Total deficit fund balances	<u>\$ 168,495</u>

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 15 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, 2023, there was a fund balance of \$113,408 in the Criminal Court Fund; therefore, \$56,704 is due the General Fund.

NOTE 16 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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 17 COMPENSATION PAID TO COUNCIL MEMBERS

Compensation paid to council members for the year ended December 31, 2023, follows:

Alvin Stelly	\$ 12,672
Coby Clavier	8,448
Elsia Lejeune	4,224
Dexter Brown	12,672
Easton Shelvin	12,672
Gilfred Savoy	12,672
Harold Taylor	12,672
Jerry Red	12,672
Jimmie Edwards	12,672
Mildred Thierry	12,672
Nancy Carriere	12,672
Timmy Lejeune	12,672
Vivian Olivier	12,672
Wayne Ardoin	12,672
	<u>\$ 164,736</u>

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, 2023, 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, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	2023				
	Budget		Actual	Variance - Favorable (Unfavorable)	2022 Actual
	Original	Final			
<b>Revenues:</b>					
Ad valorem taxes	\$ 2,259,905	\$ 2,177,139	\$ 2,398,675	\$ 221,536	\$ 2,116,105
Alcohol tax	14,000	19,120	12,627	(6,493)	13,970
Slot tax	150,000	168,293	139,929	(28,364)	134,176
Royalties, commissions and franchise taxes	272,000	327,837	254,740	(73,097)	264,341
Fines, fees, and forfeits	296,600	324,305	658,590	334,285	715,633
Federal grants	164,687	139,454	324,678	185,224	8,667,694
Licenses and permits	999,100	1,073,066	697,302	(375,764)	519,502
State revenues -					
State revenue sharing (net)	87,500	89,786	90,636	850	87,525
Grants	-	-	-	-	300,000
Severance tax	706,700	670,953	664,492	(6,461)	760,726
2% fire insurance rebate	612,700	523,918	523,918	-	612,714
Insurance premium tax	375,600	337,969	349,102	11,133	375,638
Video poker	939,600	830,444	795,844	(34,600)	922,368
Use of money and property	11,695	9,321	51,165	41,844	33,377
Other revenues	<u>642,400</u>	<u>1,051,969</u>	<u>693,284</u>	<u>(358,685)</u>	<u>651,947</u>
Total revenues	<u>7,532,487</u>	<u>7,743,574</u>	<u>7,654,982</u>	<u>(88,592)</u>	<u>16,175,716</u>
<b>Expenditures:</b>					
Current -					
General government	8,766,647	9,699,442	8,101,338	1,598,104	8,214,194
Public safety	581,099	830,985	1,581,015	(750,030)	1,848,768
Public works	849,627	301,585	50,117	251,468	-
Capital outlay	-	53,252	2,037,458	(1,984,206)	195,856
Capital outlay-right of use assets	-	-	-	-	581,789
Debt service					
Principal	-	-	125,447	(125,447)	159,969
Interest	-	-	16,269	(16,269)	21,077
Total expenditures	<u>10,197,373</u>	<u>10,885,264</u>	<u>11,928,669</u>	<u>(1,043,405)</u>	<u>11,021,653</u>
Excess (deficiency) of revenues over expenditures	<u>(2,664,886)</u>	<u>(3,141,690)</u>	<u>(4,273,687)</u>	<u>(1,131,997)</u>	<u>5,154,063</u>
<b>Other financing sources (uses):</b>					
Administrative fees	413,950	365,030	337,517	(27,513)	383,231
Lease proceeds	-	-	-	-	581,789
Operating transfers in	-	10,000	3,639,581	3,629,581	3,848,401
Operating transfers out	<u>(3,575,422)</u>	<u>(4,118,362)</u>	<u>(8,023,122)</u>	<u>(3,904,760)</u>	<u>(8,890,604)</u>
Total other financing sources (uses)	<u>(3,161,472)</u>	<u>(3,743,332)</u>	<u>(4,046,024)</u>	<u>(302,692)</u>	<u>(4,077,183)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(5,826,358)</u>	<u>(6,885,022)</u>	<u>(8,319,711)</u>	<u>(1,434,689)</u>	<u>1,076,880</u>
Fund balance, beginning	<u>10,293,216</u>	<u>10,293,216</u>	<u>10,300,230</u>	<u>7,014</u>	<u>9,223,350</u>
Fund balance, ending	<u>\$ 4,466,858</u>	<u>\$ 3,408,194</u>	<u>\$ 1,980,519</u>	<u>\$ (1,427,675)</u>	<u>\$ 10,300,230</u>

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

Budgetary Comparison Schedule  
Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	2023				2022 Actual
	Budget		Actual	Variance - Favorable (Unfavorable)	
	Original	Final			
<b>Revenues:</b>					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 832
Slot tax	1,360,100	1,364,754	1,282,680	(82,074)	1,238,643
Licenses and permits	-	-	3,514	3,514	4,326
<b>State revenues:</b>					
Parish transportation funds	827,000	877,924	877,924	-	821,530
Grants	-	-	-	-	1,496,642
Use of money and property	40	200	200	-	152
Other revenues	<u>141,200</u>	<u>443,405</u>	<u>67,302</u>	<u>(376,103)</u>	<u>204,488</u>
Total revenues	<u>2,328,340</u>	<u>2,686,283</u>	<u>2,231,620</u>	<u>(454,663)</u>	<u>3,766,613</u>
<b>Expenditures:</b>					
<b>Current -</b>					
Public works	2,821,240	3,023,104	2,872,515	150,589	5,357,700
Capital outlay	395,340	426,192	539,637	(113,445)	1,170,172
Principal	-	-	123,906	(123,906)	125,757
Interest	-	-	6,609	(6,609)	13,926
Total expenditures	<u>3,216,580</u>	<u>3,449,296</u>	<u>3,542,667</u>	<u>(93,371)</u>	<u>6,667,555</u>
Excess (deficiency) of revenues over expenditures	<u>(888,240)</u>	<u>(763,013)</u>	<u>(1,311,047)</u>	<u>(548,034)</u>	<u>(2,900,942)</u>
<b>Other financing sources (uses):</b>					
Bond proceeds	-	-	-	-	1,134,233
Administrative fees	(5,600)	(17,744)	(68,258)	(50,514)	(113,627)
Operating transfers in	893,840	991,923	1,221,340	229,417	2,195,027
Operating transfers out	<u>-</u>	<u>(184,568)</u>	<u>(214,341)</u>	<u>(29,773)</u>	<u>(8,871)</u>
Total other financing sources	<u>888,240</u>	<u>789,611</u>	<u>938,741</u>	<u>149,130</u>	<u>3,206,762</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	26,598	(372,306)	(398,904)	305,820
Fund balance, beginning	<u>307,704</u>	<u>307,704</u>	<u>307,704</u>	<u>-</u>	<u>1,884</u>
Fund balance, ending	<u>\$ 307,704</u>	<u>\$ 334,302</u>	<u>\$ (64,602)</u>	<u>\$ (398,904)</u>	<u>\$ 307,704</u>

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

Budgetary Comparison Schedule  
Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	2023				
	Budget		Actual	Variance - Favorable (Unfavorable)	2022 Actual
	Original	Final			
<b>Revenues:</b>					
Ad valorem taxes	\$ 1,626,195	\$ 1,568,289	\$ 1,714,270	\$ 145,981	\$ 1,565,573
State revenues:					
State revenue sharing (net)	59,200	60,552	61,020	468	59,188
Use of money and property	100	741	741	-	123
Other revenues	<u>292,300</u>	<u>329,957</u>	<u>285,710</u>	<u>(44,247)</u>	<u>284,482</u>
Total revenues	<u>1,977,795</u>	<u>1,959,539</u>	<u>2,061,741</u>	<u>102,202</u>	<u>1,909,366</u>
<b>Expenditures:</b>					
Current -					
Health and welfare	1,893,695	2,249,765	2,305,700	(55,935)	2,135,612
Capital outlay-right of use asset	-	-	-	-	31,231
Capital outlay	5,000	68,298	83,397	(15,099)	76,474
Principal	-	-	6,079	(6,079)	2,788
Interest	<u>-</u>	<u>-</u>	<u>762</u>	<u>(762)</u>	<u>837</u>
Total expenditures	<u>1,898,695</u>	<u>2,318,063</u>	<u>2,395,938</u>	<u>(77,875)</u>	<u>2,246,942</u>
Excess of revenues expenditures	<u>79,100</u>	<u>(358,524)</u>	<u>(334,197)</u>	<u>24,327</u>	<u>(337,576)</u>
<b>Other financing sources (uses):</b>					
Lease proceeds	-	-	-	-	31,231
Administrative fees	(79,100)	(77,506)	(76,375)	1,131	(76,375)
Transfers in	<u>-</u>	<u>59,374</u>	<u>59,374</u>	<u>-</u>	<u>87,515</u>
Total other financing sources	<u>(79,100)</u>	<u>(18,132)</u>	<u>(17,001)</u>	<u>1,131</u>	<u>42,371</u>
Excess of revenues and other sources over expenditures and other uses	-	(376,656)	(351,198)	25,458	(295,205)
Fund balance, beginning	<u>1,484,945</u>	<u>1,484,945</u>	<u>1,484,944</u>	<u>(1)</u>	<u>1,780,149</u>
Fund balance, ending	<u>\$ 1,484,945</u>	<u>\$ 1,108,289</u>	<u>\$ 1,133,746</u>	<u>\$ 25,457</u>	<u>\$ 1,484,944</u>



ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Airport Maintenance Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	2023				
	Budget		Actual	Variance -	2023 Actual
	Original	Final		Favorable (Unfavorable)	
Revenues:					
Slot tax	\$ 37,100	\$ 40,812	\$ 34,982	\$ (5,830)	\$ 33,544
Fines, fees, and forfeitures	528,670	440,931	407,321	(33,610)	408,888
Federal grants	-	70,518	70,518	-	342,970
State revenues:					
Grants	-	4,280	4,280	-	45,291
Use of money and property	5	46	5,606	5,560	4,838
Other revenues	<u>-</u>	<u>-</u>	<u>5,504</u>	<u>5,504</u>	<u>3,094</u>
Total revenues	<u>565,775</u>	<u>556,587</u>	<u>528,211</u>	<u>(28,376)</u>	<u>838,625</u>
Expenditures:					
Current -					
General government	606,775	633,617	589,932	43,685	618,398
Capital outlay	<u>14,000</u>	<u>17,560</u>	<u>65,360</u>	<u>(47,800)</u>	<u>475,414</u>
Total expenditures	<u>620,775</u>	<u>651,177</u>	<u>655,292</u>	<u>(4,115)</u>	<u>1,093,812</u>
Excess of revenues expenditures	<u>(55,000)</u>	<u>(94,590)</u>	<u>(127,081)</u>	<u>(32,491)</u>	<u>(255,187)</u>
Other financing sources (uses):					
Operating transfers in	<u>55,000</u>	<u>157,169</u>	<u>185,169</u>	<u>28,000</u>	<u>224,753</u>
Total other financing sources	<u>55,000</u>	<u>157,169</u>	<u>185,169</u>	<u>28,000</u>	<u>224,753</u>
Excess of revenues and other sources over expenditures and other uses	-	62,579	58,088	(4,491)	(30,434)
Fund balance, beginning	<u>(62,494)</u>	<u>(62,494)</u>	<u>(62,494)</u>	<u>-</u>	<u>(32,060)</u>
Fund balance, ending	<u><u>\$ (62,494)</u></u>	<u><u>\$ 85</u></u>	<u><u>\$ (4,406)</u></u>	<u><u>\$ (4,491)</u></u>	<u><u>\$ (62,494)</u></u>

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

Budgetary Comparison Schedule  
Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	2023				
	Budget		Actual	Variance - Favorable (Unfavorable)	2022 Actual
	Original	Final			
Revenues:					
Sales tax	\$ 8,702,400	\$ 10,068,538	\$ 10,521,116	\$ 452,578	\$ 9,449,366
State revenues:					
Use of money and property	300	1,445	1,445	-	479
Other revenues	<u>-</u>	<u>58</u>	<u>58</u>	<u>-</u>	<u>35</u>
Total revenues	<u>8,702,700</u>	<u>10,070,041</u>	<u>10,522,619</u>	<u>452,578</u>	<u>9,449,880</u>
Expenditures:					
Current -					
Public works	<u>1,482,550</u>	<u>4,567,054</u>	<u>4,511,071</u>	<u>55,983</u>	<u>2,585,351</u>
Total expenditures	<u>1,482,550</u>	<u>4,567,054</u>	<u>4,511,071</u>	<u>55,983</u>	<u>2,585,351</u>
Excess of revenues expenditures	<u>7,220,150</u>	<u>5,502,987</u>	<u>6,011,548</u>	<u>508,561</u>	<u>6,864,529</u>
Other financing sources (uses):					
Operating transfers out	<u>(7,220,150)</u>	<u>(5,720,128)</u>	<u>(5,852,854)</u>	<u>(132,726)</u>	<u>(7,036,546)</u>
Total other financing sources	<u>(7,220,150)</u>	<u>(5,720,128)</u>	<u>(5,852,854)</u>	<u>(132,726)</u>	<u>(7,036,546)</u>
Excess of revenues and other sources over expenditures and other uses	-	(217,141)	158,694	375,835	(172,017)
Fund balance, beginning	<u>2,230,308</u>	<u>2,230,308</u>	<u>2,230,308</u>	<u>-</u>	<u>2,402,325</u>
Fund balance, ending	<u>\$ 2,230,308</u>	<u>\$ 2,013,167</u>	<u>\$ 2,389,002</u>	<u>\$ 375,835</u>	<u>\$ 2,230,308</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
WIOA Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	2023		Actual	Variance - Favorable (Unfavorable)	2022 Actual
	Budget				
	Original	Final			
Revenues:					
Federal grants	\$ 7,718,641	\$ 5,211,582	\$ 5,209,222	\$ (2,360)	\$ 6,236,113
State revenues:					
Grants	-	-	43,000	43,000	-
Other revenues	-	-	2,000	2,000	7,865
Total revenues	<u>7,718,641</u>	<u>5,211,582</u>	<u>5,254,222</u>	<u>42,640</u>	<u>6,243,978</u>
Expenditures:					
Current -					
General government	1,312,059	912,859	918,088	(5,229)	1,661,302
Education	5,920,206	4,118,957	4,142,551	(23,594)	4,546,050
Capital outlay	<u>2,577</u>	<u>2,808</u>	<u>2,029</u>	<u>779</u>	<u>53,612</u>
Total expenditures	<u>7,234,842</u>	<u>5,034,624</u>	<u>5,062,668</u>	<u>(28,044)</u>	<u>6,260,964</u>
Excess of revenues expenditures	<u>483,799</u>	<u>176,958</u>	<u>191,554</u>	<u>14,596</u>	<u>(16,986)</u>
Fund balance, beginning	<u>72,138</u>	<u>72,138</u>	<u>72,138</u>	<u>-</u>	<u>89,124</u>
Fund balance, ending	<u>\$ 555,937</u>	<u>\$ 249,096</u>	<u>\$ 263,692</u>	<u>\$ 14,596</u>	<u>\$ 72,138</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Notes to Budgetary Comparison Schedules  
Year Ended December 31, 2023

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, 2023

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)
2015	0.757757%	\$ 187,309	\$ 3,792,731	4.94%	99.15%
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%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Contributions  
Year Ended December 31, 2023

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
2015	\$ 549,903	\$ 549,903	\$ -	\$ 3,792,731	14.50%
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%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**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, 2023

	<u>Jail Maintenance</u>	<u>Road District Maintenance</u>	<u>Coroner's Operational</u>	<u>Community Action</u>	<u>Affordable Connectivity Grant Program Fund</u>
<b>ASSETS</b>					
Cash	\$ 112	\$ 638,060	\$ 6,099	\$ 83,930	\$ 214
Receivables	808,223	1,298,281	-	119,421	-
Due from other funds	705	47,225	-	9,443	-
Due from custodial funds	-	-	-	-	150
Due from other government	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,345</u>	<u>-</u>
Total assets	<u>\$ 809,040</u>	<u>\$ 1,983,566</u>	<u>\$ 6,099</u>	<u>\$ 214,139</u>	<u>\$ 364</u>
 <b>LIABILITIES AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$ 90,869	\$ 83,082	\$ -	\$ 73,838	\$ 464
Due to other funds	134,306	49,070	-	219,527	5,026
Due to custodial funds	<u>10,457</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>235,632</u>	<u>132,152</u>	<u>-</u>	<u>293,365</u>	<u>5,490</u>
Fund balance:					
Restricted for:					
Public works	-	1,851,414	-	-	-
Public safety	573,408	-	6,099	-	-
Transportation	-	-	-	50,114	-
Culture and recreation	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>(129,340)</u>	<u>(5,126)</u>
Total fund balances	<u>573,408</u>	<u>1,851,414</u>	<u>6,099</u>	<u>(79,226)</u>	<u>(5,126)</u>
Total liabilities and fund balance	<u>\$ 809,040</u>	<u>\$ 1,983,566</u>	<u>\$ 6,099</u>	<u>\$ 214,139</u>	<u>\$ 364</u>

<u>Veterans' Memorial</u>	<u>Delta Grand Maintenance</u>	<u>Agricultural Arena Authority</u>	<u>First Hospital District</u>	<u>Opioid Abatement</u>	<u>Total</u>
\$ 207,104	\$ 58,567	\$ 1,651	\$ 122,960	\$ 214,065	\$ 1,332,762
-	-	-	-	-	2,225,925
-	7,271	793	76,746	-	142,183
-	-	-	-	-	150
-	-	-	-	-	1,345
<u>\$ 207,104</u>	<u>\$ 65,838</u>	<u>\$ 2,444</u>	<u>\$ 199,706</u>	<u>\$ 214,065</u>	<u>\$ 3,702,365</u>
\$ 337	\$ 23,308	\$ 890	\$ -	\$ 816	\$ 273,604
-	53,650	530	70,971	-	533,080
-	3,157	1,882	-	-	15,496
<u>337</u>	<u>80,115</u>	<u>3,302</u>	<u>70,971</u>	<u>816</u>	<u>822,180</u>
-	-	-	-	213,249	2,064,663
-	-	-	-	-	579,507
-	-	-	-	-	50,114
206,767	(9,835)	-	-	-	196,932
-	(4,442)	(858)	128,735	-	(11,031)
<u>206,767</u>	<u>(14,277)</u>	<u>(858)</u>	<u>128,735</u>	<u>213,249</u>	<u>2,880,185</u>
<u>\$ 207,104</u>	<u>\$ 65,838</u>	<u>\$ 2,444</u>	<u>\$ 199,706</u>	<u>\$ 214,065</u>	<u>\$ 3,702,365</u>

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

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Year Ended December 31, 2023

	Jail Maintenance	Road District Maintenance	Coroner's Operational	Community Action	Affordable Connectivity Grant Program Fund
Revenues:					
Ad valorem taxes	\$ 789,928	\$ 1,303,503	\$ -	\$ -	\$ -
Fines, fees, and forfeitures	-	-	2,052	-	-
Intergovernmental revenues -					
Federal grants	-	-	-	1,172,783	-
State revenues:					
Grants	-	-	-	-	-
State revenue sharing (net)	28,120	75,816	-	-	-
Use of money and property	327	2,162	12	16	-
Other revenues	87,701	8,293	-	38,934	-
Total revenues	<u>906,076</u>	<u>1,389,774</u>	<u>2,064</u>	<u>1,211,733</u>	<u>-</u>
Expenditures:					
General government	-	-	-	1,333,079	5,126
Public safety	958,607	-	-	-	-
Public works	-	1,170,325	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	129,020	-	-	-	-
Total expenditures	<u>1,087,627</u>	<u>1,170,325</u>	<u>-</u>	<u>1,333,079</u>	<u>5,126</u>
Excess (deficiency) of revenues over expenditures	<u>(181,551)</u>	<u>219,449</u>	<u>2,064</u>	<u>(121,346)</u>	<u>(5,126)</u>
Other financing sources (uses):					
Administrative fees	(29,952)	(49,613)	-	-	-
Operating transfers in	207,284	-	-	20,000	-
Operating transfers out	-	-	-	(20,000)	-
Total other financing sources (uses)	<u>177,332</u>	<u>(49,613)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(4,219)</u>	<u>169,836</u>	<u>2,064</u>	<u>(121,346)</u>	<u>(5,126)</u>
Fund balance, beginning	<u>577,627</u>	<u>1,681,578</u>	<u>4,035</u>	<u>42,120</u>	<u>-</u>
Fund balance, ending	<u>\$ 573,408</u>	<u>\$ 1,851,414</u>	<u>\$ 6,099</u>	<u>\$ (79,226)</u>	<u>\$ (5,126)</u>

Veterans' Memorial	Delta Grand Maintenance	Agricultural Arena Authority	First Hospital District	Opioid Abatement	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,093,431
-	-	-	-	-	2,052
-	-	-	-	-	1,172,783
-	10,613	-	-	-	10,613
-	187,990	-	-	-	291,926
218	111	12,359	309	453	15,967
<u>162,170</u>	<u>133,895</u>	<u>1,534</u>	<u>12</u>	<u>790,399</u>	<u>1,222,938</u>
<u>162,388</u>	<u>332,609</u>	<u>13,893</u>	<u>321</u>	<u>790,852</u>	<u>4,809,710</u>
-	-	-	-	238,798	1,577,003
-	-	-	-	-	958,607
-	-	-	304,686	-	1,475,011
13,123	499,788	42,028	-	-	554,939
-	<u>153,005</u>	<u>566,717</u>	-	-	<u>848,742</u>
<u>13,123</u>	<u>652,793</u>	<u>608,745</u>	<u>304,686</u>	<u>238,798</u>	<u>5,414,302</u>
<u>149,265</u>	<u>(320,184)</u>	<u>(594,852)</u>	<u>(304,365)</u>	<u>552,054</u>	<u>(604,592)</u>
-	(11,529)	(530)	(6)	-	(91,630)
-	191,966	608,522	-	-	1,027,772
-	<u>(10,902)</u>	-	-	<u>(338,805)</u>	<u>(369,707)</u>
-	<u>169,535</u>	<u>607,992</u>	<u>(6)</u>	<u>(338,805)</u>	<u>566,435</u>
149,265	(150,649)	13,140	(304,371)	213,249	(38,157)
<u>57,502</u>	<u>136,372</u>	<u>(13,998)</u>	<u>433,106</u>	-	<u>2,918,342</u>
<u>\$ 206,767</u>	<u>\$ (14,277)</u>	<u>\$ (858)</u>	<u>\$ 128,735</u>	<u>\$ 213,249</u>	<u>\$ 2,880,185</u>

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

Combining Balance Sheet  
December 31, 2023

	Road District 12 of Ward 2	Road District 1 of Ward 3	Sub-Road District 1 of Road District 3 of Ward 1
<b>ASSETS</b>			
Cash	\$ 13,510	\$ 250,314	\$ 48,590
Receivables	280,902	343,707	141,845
Due from other funds	1,050	1,050	1,050
Total assets	\$ 295,462	\$ 595,071	\$ 191,485
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts payable	\$ 17,233	\$ 45,886	\$ 12,301
Due to other funds	10,769	13,031	4,865
Total liabilities	28,002	58,917	17,166
Fund balance:			
Restricted for:			
Public works (road maintenance)	267,460	536,154	174,319
Total liabilities and fund balance	\$ 295,462	\$ 595,071	\$ 191,485

Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A of Ward 1	Total
\$ 325,286	\$ 360	\$ 638,060
299,835	231,992	1,298,281
<u>43,025</u>	<u>1,050</u>	<u>47,225</u>
<u>\$ 668,146</u>	<u>\$ 233,402</u>	<u>\$ 1,983,566</u>

\$ 7,662	\$ -	\$ 83,082
<u>11,766</u>	<u>8,639</u>	<u>49,070</u>
<u>19,428</u>	<u>8,639</u>	<u>132,152</u>
<u>648,718</u>	<u>224,763</u>	<u>1,851,414</u>
<u>\$ 668,146</u>	<u>\$ 233,402</u>	<u>\$ 1,983,566</u>

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, 2023

	<u>Road District 12 of Ward 2</u>	<u>Road District 1 of Ward 3</u>	<u>Sub-Road District 1 of Road District 3 of Ward 1</u>
Revenues:			
Ad valorem taxes	\$ 280,488	\$ 346,628	\$ 136,680
Intergovernmental revenues -			
State revenue sharing (net)	18,613	31,991	9,300
Use of money and property	246	660	155
Other revenues	<u>94</u>	<u>8,199</u>	<u>-</u>
Total revenues	<u>299,441</u>	<u>387,478</u>	<u>146,135</u>
Expenditures:			
Public works	<u>272,259</u>	<u>267,129</u>	<u>80,040</u>
Total expenditures	<u>272,259</u>	<u>267,129</u>	<u>80,040</u>
Excess (deficiency) of revenues over expenditures	<u>27,182</u>	<u>120,349</u>	<u>66,095</u>
Other financing sources (uses):			
Administrative fees	<u>(10,996)</u>	<u>(13,303)</u>	<u>(4,965)</u>
Total other financing sources (uses)	<u>(10,996)</u>	<u>(13,303)</u>	<u>(4,965)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	16,186	107,046	61,130
Fund balance, beginning	<u>251,274</u>	<u>429,108</u>	<u>113,189</u>
Fund balance, ending	<u>\$ 267,460</u>	<u>\$ 536,154</u>	<u>\$ 174,319</u>



Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A of Ward 1	Total
\$ 305,572	\$ 234,135	\$ 1,303,503
10,232	5,680	75,816
935	166	2,162
-	-	8,293
<u>316,739</u>	<u>239,981</u>	<u>1,389,774</u>
<u>260,978</u>	<u>289,919</u>	<u>1,170,325</u>
<u>260,978</u>	<u>289,919</u>	<u>1,170,325</u>
<u>55,761</u>	<u>(49,938)</u>	<u>219,449</u>
<u>(11,528)</u>	<u>(8,821)</u>	<u>(49,613)</u>
<u>(11,528)</u>	<u>(8,821)</u>	<u>(49,613)</u>
44,233	(58,759)	169,836
<u>604,485</u>	<u>283,522</u>	<u>1,681,578</u>
<u>\$ 648,718</u>	<u>\$ 224,763</u>	<u>\$ 1,851,414</u>

**DISCRETELY PRESENTED  
COMPONENT UNITS**

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

Combining Balance Sheet  
December 31, 2023

	St. Landry Parish Tourist Commission	Criminal Court
<b>ASSETS AND OTHER DEBITS</b>		
Cash	\$ 432,208	\$ 138,017
Receivables	31,856	7,078
Due from custodial	-	-
Land, buildings, equipment and improvements	1,558,054	-
Other debits:		
Amount to be provided for general long-term debt obligations	51,320	-
Total assets and other debits	<u>\$ 2,073,438</u>	<u>\$ 145,095</u>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>		
Liabilities:		
Accounts payable	\$ 13,245	\$ 31,687
Due to primary government	23,849	-
Bonds payable	51,320	-
Total liabilities	88,414	31,687
Fund equity and other credits:		
Investment in general fixed assets	1,558,054	-
Fund balances:		
Restricted for:		
Economic development	426,970	-
Finance and administration	-	113,408
Elections	-	-
Public safety	-	-
Total fund balances	426,970	113,408
Total fund equity and other credits	1,985,024	113,408
Total liabilities, equity and other credits	<u>\$ 2,073,438</u>	<u>\$ 145,095</u>

Registrar of Voters	Fire Protection District No. 6	Total
\$ 37,719	\$ 592,048	\$ 1,199,992
-	355,719	394,653
3,146	-	3,146
39,255	1,277,548	2,874,857
-	509,377	560,697
\$ 80,120	\$ 2,734,692	\$ 5,033,345
\$ 12,289	\$ 15,219	\$ 72,440
732	-	24,581
-	509,377	560,697
13,021	524,596	657,718
39,255	1,277,548	2,874,857
-	-	426,970
-	-	113,408
27,844	-	27,844
-	932,548	932,548
27,844	932,548	1,500,770
67,099	2,210,096	4,375,627
\$ 80,120	\$ 2,734,692	\$ 5,033,345

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

Reconciliation of Governmental Funds  
Balance Sheet to the Statement of Net Position  
December 31, 2023

Total fund balances for governmental funds at December 31, 2023		\$ 1,500,770
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 \$3,402 accumulated amortization	5,877	
Buildings, net of \$960,639 accumulated depreciation	1,945,124	
Equipment, furniture, and fixtures net of \$1,340,468 accumulated depreciation	855,258	
Vehicles, net of \$34,932 accumulated depreciation	30,598	
Improvements other than buildings, net of \$50,343 accumulated depreciation	-	2,874,857
Bonds payable	(560,697)	
Lease payable	(6,704)	
Accrued interest payable	(1,160)	
		(568,561)
Total net position of governmental activities at December 31, 2023		\$ 3,807,066

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended December 31, 2023

	<u>St. Landry Parish Tourist Commission</u>	<u>Criminal Court</u>
Revenues:		
Ad valorem taxes	\$ -	\$ -
Fines, fees, and forfeitures	-	126,896
Racino	-	-
Hotel/motel tax	709,896	-
Intergovernmental revenues -		
State revenues -		
State revenue sharing	-	-
Use of money and property	795	214
Other revenues	<u>27,700</u>	<u>-</u>
Total revenues	<u>738,391</u>	<u>127,110</u>
Expenditures:		
General government -		
Finance and administrative	-	109,864
Public safety	-	-
Economic development and assistance	776,218	-
Capital outlay	-	-
Debt service:		
Principal	176,825	-
Interest and fiscal charges	<u>9,948</u>	<u>-</u>
Total expenditures	<u>962,991</u>	<u>109,864</u>
Excess (deficiency) of revenues over expenditures	<u>(224,600)</u>	<u>17,246</u>
Other financing sources (uses):		
Administrative fees	<u>(15,219)</u>	<u>-</u>
Total other financing uses	<u>(15,219)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(239,819)	17,246
Fund balances, beginning	<u>666,789</u>	<u>96,162</u>
Fund balances, ending	<u>\$ 426,970</u>	<u>\$ 113,408</u>

Registrar of Voters	Fire Protection District No. 6	Total
\$ -	\$ 363,423	\$ 363,423
-	-	126,896
34,982	-	34,982
-	-	709,896
-	14,309	14,309
91	74	1,174
<u>2,800</u>	<u>25,906</u>	<u>56,406</u>
<u>37,873</u>	<u>403,712</u>	<u>1,307,086</u>
-	-	109,864
59,900	327,382	387,282
-	-	776,218
-	13,806	13,806
1,806	63,797	242,428
<u>228</u>	<u>18,857</u>	<u>29,033</u>
<u>61,934</u>	<u>423,842</u>	<u>1,558,631</u>
<u>(24,061)</u>	<u>(20,130)</u>	<u>(251,545)</u>
<u>(310)</u>	<u>-</u>	<u>(15,529)</u>
<u>(310)</u>	<u>-</u>	<u>(15,529)</u>
(24,371)	(20,130)	(267,074)
<u>52,215</u>	<u>952,678</u>	<u>1,767,844</u>
<u>\$ 27,844</u>	<u>\$ 932,548</u>	<u>\$ 1,500,770</u>

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, 2023

Total net changes in fund balances at December 31, 2023 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (267,074)
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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	\$ 13,806	
Depreciation and amortization expense for the year ended December 31, 2023	<u>(261,637)</u>	(247,831)

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

Bond payments	176,825	
Lease payments	1,806	
Finance lease payments	<u>63,795</u>	
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis	<u>1,835</u>	

Total changes in net position at December 31, 2023 per Statement of Activities	<u><u>\$ (270,644)</u></u>
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ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Compensation, Benefits, and Other Payments to Agency Head  
Year Ended December 31, 2023

**Jessie Bellard, Parish President**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 104,998
Benefits-retirement	11,025
Conference travel	621
Other	902
Total	<u>\$ 117,546</u>

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, 2023

	<u>First Six Month Period Ended 6/30/23</u>	<u>Second Six Month Period Ended 12/31/23</u>
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 91,602	\$ 103,572
Add: Collections		
Asset Forfeiture/Sale	972	24,761
Criminal Fines - Other	39,564	63,068
Interest Earnings on Collected Balances	<u>75</u>	<u>140</u>
Subtotal Collections	<u>40,611</u>	<u>87,969</u>
Less: Disbursements To Governments & Nonprofits:		
St. Landry District Attorney, Criminal Fines - Other	24,711	43,862
St. Landry District Attorney, Criminal LACE Fines - Other	1,930	1,388
27th JDC, Criminal Fines - Other	<u>2,000</u>	<u>8,000</u>
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Other Disbursements to Individuals	<u>-</u>	<u>-</u>
Subtotal Disbursements/Retainage	<u>28,641</u>	<u>53,250</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 103,572</u>	<u>\$ 138,291</u>
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	<u>\$ -</u>	<u>\$ 7,271</u>

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, 2023

	<u>First Six Month Period Ended 6/30/23</u>	<u>Second Six Month Period Ended 12/31/23</u>
Receipts From:		
City Court of Opelousas, Criminal Court Costs/Fees	\$ 23,927	\$ 28,074
City Court of Eunice, Criminal Court Costs/Fees	4,043	2,502
St. Landry Parish Sheriff, Criminal Court Costs/Fees	50,703	57,200
Subtotal Receipts	<u>\$ 78,673</u>	<u>\$ 87,776</u>

**INTERNAL CONTROL, COMPLIANCE  
AND  
OTHER GRANT INFORMATION**

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, 2023, 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 August 30, 2024.

### **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 questioned costs as items 2023-002, 2023-003, and 2023-004 that we consider to be material weaknesses and significant deficiencies.

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 two 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 questioned costs as items 2023-001 and 2023-005.

### **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 questioned costs. 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  
August 30, 2024

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, 2023. 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 questioned costs.

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, 2023.

***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 for 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.

### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-006. Our opinion on each major federal program is not modified with respect to this matter.

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



## **Report on Internal Control over Compliance**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a significant deficiency.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-006 not to be a material weakness.

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.

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

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  
August 30, 2024

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Prior Year Findings and Questioned Costs  
Year ended December 31, 2023

Section I Internal Control and Compliance Material to the Financial Statements

2022-001 Budget Variance

See current year finding 2023-001

2022-002 Miscodings

See current year finding 2023-002

2022-003 Reconciliation of Interfund Accounts

See current year finding 2023-003

Section II Internal Control And Compliance Material To Federal Awards

This section is not applicable for the year ended December 31, 2023.

Section III Management Letter

This section is not applicable for the year ended December 31, 2023.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2023

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, 2023.

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 were three significant deficiencies in internal control over financial reporting disclosed during the audit of the financial statements which are shown as items 2023-002, 2023-003, and 2023-004 in section II, with 2023-002, 2023-003, and 2023-004 being considered to be material weaknesses.

Material Noncompliance - Financial Reporting

There were two instances of noncompliance material to the financial statements disclosed during the audit of the financial statements which are shown as items 2023-001 and 2023-005 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, 2023.

Major Program - Identification

St. Landry Parish Government had the following programs, at December 31, 2023, tested as a major programs:

<u>Program Name</u>	<u>Assistance Listing Number</u>
Coronavirus State and Local Fiscal Recovery Funds	21.027
WIA Cluster:	
WIOA Adult Program	17.258
WIOA Youth Activities	17.259
WIOA Dislocated Worker	17.278

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2023

Section I Summary of Auditor's Results (Continued)

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$750,000 for the year ended December 31, 2023.

Low-Risk Auditee

St. Landry Parish Government is not considered a low-risk auditee for the year ended December 31, 2023.

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 was one instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance, and is reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance which is shown as item 2023-006 in Section III.

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

2023-001 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 exceeded the five percent threshold requiring amendments in accordance with Louisiana R.S. 39:1311.

Cause:

The General Fund had actual expenditures and other uses that exceeded total budgeted expenditures and other uses by more than five percent. The Road and Bridge Fund had actual revenues and other sources that fell below total budgeted revenues and other sources by more than five percent.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2023

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

2023-001 Budget Variance (Continued)

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.

2023-002 Miscodings

Criteria:

Proper application of GAAP and fiscal accountability requires consistent, timely, and accurate coding of transactions.

Condition:

Transactions recorded in several governmental funds, which affected the amounts reported as revenues and expenditures, were miscoded and/or inconsistently recorded as to account, timing, and fund.

Cause:

Financial personnel showed inconsistent determination, application, and monitoring of transaction coding among and across funds.

Effect:

Inconsistent, untimely, and erroneous coding could result in misstatement of financial statements, compromised budgeting decisions, and significant audit inefficiencies.

Recommendation:

Diligent and timely monitoring should be performed to insure that all transactions are captured and properly coded to the respective revenue and expenditure accounts.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2023

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

2023-003 Reconciliation of Interfund Accounts

Criteria:

Interfund accounts should be reconciled in all funds, at least monthly, to insure accurate accounting records.

Condition:

Significant number of unreconciled interfund accounts across numerous funds.

Cause:

Interfund accounts were not being properly monitored for appropriate coding, reconciliation, and resolution of outstanding balances.

Effect:

Incorrect coding and lack of monitoring of interfund accounts prevents proper accountability of transactions between funds and leads to compromised decision making regarding the status and resolution of these transactions. Additionally, this condition significantly impacts audit efficiency.

Recommendation:

Management should consistently and correctly code and reconcile interfund transactions, along with routine monitoring of the status of the accounts involved.

2023-004 Maintenance of Accounting Records and Supporting Schedules

Criteria:

To ensure accurate and timely financial reporting, appropriate personnel should be properly posting transactions and adjustments to the general ledger, reconciling subsidiaries to the control accounts for all funds, performing timely and accurate bank reconciliations, and maintaining monthly supporting schedules for grants, capital assets, and leases.

Condition:

Certain accounting records and supporting schedules were not prepared and reconciled to the general ledger during the year.

Cause:

Adequate preparation of supporting records and schedules were not being properly monitored for appropriate coding, reconciliation, and timely completion.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2023

2023-004 Maintenance of Accounting Records and Schedules (Continued)

Effect:

Inadequate and untimely preparation and reconciliation of supporting records and schedules to the general ledger may compromise decision making and may significantly impact management decision making process.

Recommendation:

Management should routinely and correctly reconcile bank accounts, code and reconcile all control accounts to their subsidiaries, and routinely monitor the status of the various general ledger accounts involved. Detailed schedules supporting grants, capital transactions, and leases should be maintained and updated on a monthly basis.

2023-005 Notice of Public Hearing

Criteria:

LSA-RS 39:1308 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 2023 original budget hearing at least 10 days prior to the meeting date in accordance with LSA-RS39:1307..

Cause:

The public notice for the 2023 original budget hearing was published within a two 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 19:1307.

Recommendation:

Ensure that requirements of Louisiana Local Government Budget Act LSA-RS 19:1307 are adhered to with timely advertisements of public budget hearings.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2023

Section III Findings and Questioned Costs Relating to Federal Programs

2023-006 State and Local Fiscal Recovery Funds Reporting

Criteria:

Quarterly and annual Project and Expenditure Reporting to the U.S. Department of Treasury is required for recipients of the COVID-19 Coronavirus State and Local Fiscal Recovery funds (SLFRF) in accordance with Code of Federal Regulations 31 CFR Section 35.4(c).

Condition:

Required project and expenditure reporting was not filed for first quarter ending March 31, 2023. In addition, the amounts reported for subsequent quarters during 2023 did not accurately disclose the amounts expended.

Cause:

The Parish does not have adequate controls and procedures over reporting.

Effect:

Failure to submit accurate and timely reports, as required by Federal Regulations, may result in actions by the federal grantor.

Context:

The Parish's March 31, 2023 quarterly report was not filed timely and the Parish's reporting, for the year, did not reconcile to actual amounts expended totaling \$619,879. Amounts reported totaled \$15,331,745 and amounts expended totaled \$15,951,624.

Recommendation:

Management should consistently and correctly monitor and report all federal programs in accordance with the applicable federal reporting guidelines.



ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Management's Corrective Action Plan  
Year Ended December 31, 2023

Section I Internal Control and Compliance Material to the Financial Statement

2023-001 Budget Variance

Response:

The Parish has assigned a new employee the responsibilities to monitor revenue and expenditures according to 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.

2023-002 Miscodings

Response:

Turnover in key financial management positions and transition into new accounting software caused a noted disruption in transaction processing and general accounting functions. This condition is deemed to be corrected for the pursuing fiscal year.

2023-003 Reconciliation of Interfund Accounts

Response:

Turnover in key financial management positions and transition into new accounting software caused a noted disruption in transaction processing and general accounting functions. An employee has been reassigned the responsibility to oversee interfund account reconciliations.

2023-004 Maintenance of Accounting Records and Schedules

Response:

Turnover in key financial management positions and transition into new accounting software caused a noted disruption in transaction processing and general accounting functions. This condition is deemed to be corrected for the pursuing fiscal year.

2023-005 Budget Variance

Response:

The Parish will ensure adherence to the requirements of the Louisiana Local Government Budget Act LSA-RS 19:1307 when advertising for public budget hearings.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Management's Corrective Action Plan (Continued)  
Year Ended December 31, 2023

Section II Internal Control and Compliance Material to Federal Awards

2023-006 State and Local Fiscal Recovery Funds Reporting

Response:

Turnover in key financial management positions led to an oversight in the reporting process for State and Local Fiscal Recovery Act Funding. Failure to report was isolated to one quarter and has been corrected for all subsequent reporting periods. Controls will be implemented to ensure accurate and timely reporting.

Section III Management Letter

This section not applicable for the year ended December 31, 2023.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2023

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	93.569	2201LACOSR	\$ 258,310	\$ 258,801
Community Services Block Grant	93.569	2401LACOSR	104,335	104,335
Passed through Louisiana Housing Corporation				
Low-Income Home Energy Assistance	93.568	2301LALIEA	<u>254,677</u>	<u>254,677</u>
Total U.S. Department of Health and Human Services			<u>617,322</u>	<u>617,813</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Senior Companion Program	94.016	20SCWLA001	108,774	108,775
Senior Companion Program	94.016	23SCGLA001	<u>349,023</u>	<u>349,023</u>
Total Corporation for National and Community Service			<u>457,797</u>	<u>457,798</u>
U.S. DEPARTMENT OF LABOR				
Passed through Louisiana Department of Labor				
Workforce Investment Opportunity Act				
WIOA Adult Program	17.258	None	1,778,600	1,778,600
WIOA Youth Activities	17.259	None	2,159,400	2,159,400
WIOA Dislocated Worker Formula Grants	17.278	None	1,250,929	1,250,929
WIOA National Dislocated Worker Grants / WIA National Emergency Gran	17.277	2000574012	<u>20,293</u>	<u>20,293</u>
Total U.S. Department of Labor			<u>5,209,222</u>	<u>5,209,222</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through LA Governor's Office of Homeland Security and Emergency Preparedness				
Homeland Security Grant Program	97.067	EMW-2020-SS-00011-S01	<u>14,937</u>	<u>14,937</u>
Total U.S. Department of Homeland Security			<u>14,937</u>	<u>14,937</u>

(Continued)

ST. LANDRY PARISH GOVERNMENT Opelousas, Louisiana

Schedule of Expenditures of Federal Awards (Continued)  
Year Ended December 31, 2023

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	3-22-0043-017-2021	32,000	-
Airport Improvement Program	20.106	3-22-0043-018-2022	38,518	-
Passed through State of Louisiana Department of Transportation				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	LA-2017-013	44,797	44,259
Formula Grants for Rural Areas and Tribal Transit Program	20.509	LA-2019-011	52,868	52,868
Formula Grants for Rural Areas and Tribal Transit Program	20.509	LA-2022-013	<u>238,724</u>	<u>238,724</u>
Total U.S. Department of Transportation			<u>406,907</u>	<u>335,851</u>
U.S. DEPARTMENT OF THE TREASURY				
Local Assistance and Tribal Consistency Fund	21.032	Contract Agreement	71,016	142,033
Coronavirus State and Local Fiscal Recovery Funds	21.027	Contract Agreement	<u>-</u>	<u>5,815,066</u>
Total U.S. Department of the Treasury			<u>71,016</u>	<u>5,957,099</u>
Total Primary Government			<u>\$ 6,777,201</u>	<u>\$ 12,592,720</u>
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	<u>\$ -</u>	<u>\$ 99,033</u>
Total St. Landry Parish Tourist Commission			<u>-</u>	<u>99,033</u>
Total Component Units			<u>-</u>	<u>99,033</u>
Total Federal Grants			<u>\$ 6,777,201</u>	<u>\$ 12,691,753</u>

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).

ST. LANDRY PARISH GOVERNMENT Opelousas, Louisiana

Schedule of Expenditures of Federal Awards (Continued)  
Year Ended December 31, 2023

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 did not elect to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.



**DARNALL SIKES  
& FREDERICK**

A CORPORATION OF CERTIFIED  
PUBLIC ACCOUNTANTS

1231 East Laurel Avenue  
Eunice, LA 70535

P 337-457-4146  
F 337-457-5060

DSFCPAS.COM

OTHER LOCATIONS:

Lafayette    Morgan City    Abbeville

## 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, 2023 through December 31, 2023. 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, 2023 through December 31, 2023. 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, observe whether the minutes 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.  
Obtained the prior year audit report and observed the unassigned fund balance in the general fund noting that the ending balance was positive.
  - 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.  
Obtained the prior year audit report noting that there were no findings in the prior year.

## 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);  
Bank reconciliations do not include evidence that they were prepared within 2 months of the related statement closing date.
  - 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

No exceptions noted.

- 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.

There were no items outstanding for more than 12 months from the statement closing date.

#### ***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).

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

- 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;

No exceptions noted.

- 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;

No exceptions noted.

- 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

No exceptions noted.

- 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.

No exceptions noted.

- 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.

No exceptions noted.

- 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.

No exceptions noted.

- 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).

Observed that 2 of 10 deposits tested were not made within one business day of receipt at the collection location.

- 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.

## **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](http://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
- 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;  
None of the contracts tested were subject to 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  
There were no contracts 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;  
Observed that 1 of 5 employees tested did not have written documentation noting supervisor approval of attendance.

- 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  
No exceptions noted.
  - 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.  
No changes were made to the Government's ethics policy during the fiscal period.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.  
No exceptions noted.

## **11) Debt Service**

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- 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.

Management asserted that there were no bonds/notes and other debt instruments issued during the fiscal period.

- 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).

Obtained a listing of notes outstanding at the end of the fiscal period, and management provided representation that the listing is complete. Inspected debt covenants noting no reserve balance required. Agreed payments to those required by debt covenants.

## 12) Fraud Notice

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- 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.

No exceptions noted.

- 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.

No exceptions noted.

## 13) Information Technology Disaster Recovery/Business Continuity

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

- i. 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.

- ii. 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.

- iii. 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.

- B. 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.

No exceptions noted.

- C. 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:

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.

No exceptions to both.

#### ***14) Prevention of Sexual Harassment***

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- 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:

- 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

August 30, 2024

# ST. LANDRY PARISH GOVERNMENT

118 S. Court Street, Suite 133 • PO Drawer 1550 • Opelousas, LA 70571  
(337) 948-3688 • stlandrypg.org  
Jessie Bellard, *Parish President*



August 30, 2024

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

The following is management's response to exceptions noted in regard to the 2023 AUP report submitted for the St. Landry Parish Government.

## Bank Reconciliations

3Ai) Bank reconciliations do not include evidence that they were prepared within 2 months of the related statement closing date.

Response: Due to the new software conversion many entries were needed to get bank reconciliation to reconcile. Moving forward we have all bank reconciliations stamped by the person reconciling and the person reviewing them with date this was completed.

## Collections

4Div) Observed that 2 of 10 deposits tested were not made within one business day of receipt at the collection location.

Response: Due to the accounts receivable clerk being terminated the finance department got behind on deposits. Moving forward we have hired new accounts receivable clerk and deposits are being made in a timely manner.

## Payroll

9Bii) Observed that 1 of 5 employees tested did not have written documentation noting supervisor approval of attendance.

Response: The DA's office is just a component unit of the government. We just started requesting signed timecards this year for them; However, the Administrator, Heather Meyers approves all timecards for the employees we pay there. Heather is the one that sends the timesheets to us.