

ST. LANDRY PARISH GOVERNMENT

Opelousas, Louisiana

Financial Report

Year Ended December 31, 2021

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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, 2021, 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, 2021, 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, 2021, 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 48-56 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 24, 2022, 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 24, 2022

BASIC FINANCIAL STATEMENTS

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Net Position
December 31, 2021

	Governmental Activities	Component Units	Total
ASSETS			
Cash and interest-bearing deposits	\$ 9,958,560	\$ 1,621,701	\$ 11,580,261
Cash and cash equivalents - restricted	1,774,390	-	1,774,390
Receivables, net	8,529,143	405,955	8,935,098
Prepaid expenditures	116,264	-	116,264
Due from custodial funds	263,663	6,328	269,991
Due from component units	21,795	-	21,795
Net pension asset	903,229	-	903,229
Capital assets, net	<u>72,458,694</u>	<u>3,296,630</u>	<u>75,755,324</u>
Total assets	<u>94,025,738</u>	<u>5,330,614</u>	<u>99,356,352</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	<u>917,342</u>	<u>-</u>	<u>917,342</u>
LIABILITIES			
Accounts payable	3,302,094	24,502	3,326,596
Accrued expenses	573,468	-	573,468
Accrued interest	52,963	13,934	66,897
Unearned revenue	23,952	-	23,952
Unamortized premium	109,951	-	109,951
Compensated absences	129,816	-	129,816
Due to other government	169,434	-	169,434
Due to primary government	-	21,795	21,795
Long-term liabilities:			
Due within one year	4,448,333	176,765	4,625,098
Due after one year	30,935,000	850,673	31,785,673
Unamortized premium	<u>769,660</u>	<u>-</u>	<u>769,660</u>
Total liabilities	<u>40,514,671</u>	<u>1,087,669</u>	<u>41,602,340</u>
DEFERRED INFLOWS OF RESOURCES			
Pensions	<u>1,822,853</u>	<u>-</u>	<u>1,822,853</u>
NET POSITION			
Net investment in capital assets	36,195,750	2,269,192	38,464,942
Restricted for:			
Debt service	406	-	406
Roads	1,469,751	-	1,469,751
Other	4,619,880	-	4,619,880
Unrestricted	<u>10,319,769</u>	<u>1,973,753</u>	<u>12,293,522</u>
Total net position	<u>\$ 52,605,556</u>	<u>\$ 4,242,945</u>	<u>\$ 56,848,501</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, 2021

Activities	Expenses	Program Revenues		
		Fees, Fines and Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 9,329,498	\$ 574,789	\$ 7,975,812	\$ -
Public safety	1,599,386	877,882	179,598	-
Public works	9,910,994	400	-	1,717,220
Health and welfare	1,982,407	4,173	1,159,768	-
Education	7,257,420	-	9,890,284	-
Interest on long-term debt	1,414,017	-	-	-
Total governmental activities	<u>31,493,722</u>	<u>1,457,244</u>	<u>19,205,462</u>	<u>1,717,220</u>
Component Units:				
Tourist Commission	646,812	-	227,455	-
Criminal Court	87,269	111,121	-	-
Ag Arena Authority	23,227	10,417	-	-
Registrar of Voters	38,212	-	-	-
Fire Protection District No. 6	446,345	-	-	-
Total component units activities	<u>1,241,865</u>	<u>121,538</u>	<u>227,455</u>	<u>-</u>
 Total	 <u>\$ 32,735,587</u>	 <u>\$ 1,578,782</u>	 <u>\$ 19,432,917</u>	 <u>\$ 1,717,220</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
- Miscellaneous

Total general revenues and transfers

Change in net position

Net position - December 31, 2020

Net position - December 31, 2021

Net (Expense) Revenues and
Changes in Net Assets

Governmental Activities	Component Units	Total
\$ (778,897)	\$ -	\$ (778,897)
(541,906)	-	(541,906)
(8,193,374)	-	(8,193,374)
(818,466)	-	(818,466)
2,632,864	-	2,632,864
<u>(1,414,017)</u>	<u>-</u>	<u>(1,414,017)</u>
<u>(9,113,796)</u>	<u>-</u>	<u>(9,113,796)</u>
-	(419,357)	(419,357)
-	23,852	23,852
-	(12,810)	(12,810)
-	(38,212)	(38,212)
-	<u>(446,345)</u>	<u>(446,345)</u>
-	<u>(892,872)</u>	<u>(892,872)</u>
\$ (9,113,796)	\$ (892,872)	\$ (10,006,668)
\$ 5,371,297	\$ 342,077	\$ 5,713,374
-	641,424	641,424
1,710,912	53,420	1,764,332
699,784	-	699,784
352,396	-	352,396
379,061	-	379,061
14,834	-	14,834
261,695	-	261,695
317,177	15,523	332,700
54,316	-	54,316
8,803,711	-	8,803,711
1,185,243	49,115	1,234,358
75,561	954	76,515
<u>950,477</u>	<u>40,059</u>	<u>990,536</u>
<u>20,176,464</u>	<u>1,142,572</u>	<u>21,319,036</u>
11,062,668	249,700	11,312,368
<u>41,542,888</u>	<u>3,993,245</u>	<u>45,536,133</u>
<u>\$ 52,605,556</u>	<u>\$ 4,242,945</u>	<u>\$ 56,848,501</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, 2021

ASSETS	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund	Airport Maintenance Fund
Cash and interest-bearing deposits	\$ 7,898,761	\$ 132,296	\$ 96,752	\$ -
Cash and cash equivalents, restricted	-	-	-	-
Receivables	2,554,062	758,363	1,522,000	31,925
Prepaid items	-	-	-	-
Due from other funds	496,822	-	284,086	-
Due from custodial funds	48,918	208,813	-	5,932
Due from component units	21,795	-	-	-
Due from other governments	-	-	-	-
Total assets	<u>\$ 11,020,358</u>	<u>\$ 1,099,472</u>	<u>\$ 1,902,838</u>	<u>\$ 37,857</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 906,955	\$ 826,377	\$ 85,604	\$ 22,545
Accrued expenditures	573,468	-	-	-
Unearned revenue	19,015	-	-	4,937
Due to other funds	297,570	101,777	37,085	42,435
Due to other government	-	169,434	-	-
Total liabilities	<u>1,797,008</u>	<u>1,097,588</u>	<u>122,689</u>	<u>69,917</u>
Fund balances:				
Nonspendable:				
Prepays	-	-	-	-
Restricted for:				
Other general government	23,549	-	-	-
Public works	-	-	-	-
Prisoner expense and jury witness	25,665	-	-	-
Judicial expenses	51,235	-	-	-
Public safety	-	-	-	-
Transportation	-	-	-	-
Health and welfare	-	-	1,780,149	-
Parish road construction	-	-	-	-
Debt service	-	-	-	-
Committed to:				
General contingencies	700,473	-	-	-
Assigned to:				
Public works	587,253	-	-	-
Public safety	7,523	-	-	-
Unassigned	<u>7,827,652</u>	<u>1,884</u>	<u>-</u>	<u>(32,060)</u>
Total fund balances	<u>9,223,350</u>	<u>1,884</u>	<u>1,780,149</u>	<u>(32,060)</u>
Total liabilities and fund balances	<u>\$ 11,020,358</u>	<u>\$ 1,099,472</u>	<u>\$ 1,902,838</u>	<u>\$ 37,857</u>

Road District 1 Sales Tax Fund	WIOA Fund	Road District 1 Construction Fund	Road District 1 Sinking Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 374,779	\$ 5	\$ 406	\$ 1,455,561	\$ 9,958,560
1,774,390	-	-	-	-	1,774,390
882,852	820,681	-	-	1,959,260	8,529,143
-	-	116,264	-	-	116,264
-	13,358	-	-	-	794,266
-	-	-	-	-	263,663
-	-	-	-	-	21,795
-	-	-	-	-	-
<u>\$ 2,657,242</u>	<u>\$ 1,208,818</u>	<u>\$ 116,269</u>	<u>\$ 406</u>	<u>\$ 3,414,821</u>	<u>\$ 21,458,081</u>
\$ 254,917	\$ 940,488	\$ 65,343	\$ -	\$ 199,865	\$ 3,302,094
-	-	-	-	-	573,468
-	-	-	-	-	23,952
-	179,206	-	-	136,193	794,266
-	-	-	-	-	169,434
<u>254,917</u>	<u>1,119,694</u>	<u>65,343</u>	<u>-</u>	<u>336,058</u>	<u>4,863,214</u>
-	-	116,264	-	-	116,264
-	89,124	-	-	47,951	160,624
-	-	-	-	1,881,442	1,881,442
-	-	-	-	-	25,665
-	-	-	-	-	51,235
-	-	-	-	662,532	662,532
-	-	-	-	57,864	57,864
-	-	-	-	2,651	1,782,800
2,402,325	-	-	-	-	2,402,325
-	-	-	406	-	406
-	-	-	-	-	700,473
-	-	-	-	-	587,253
-	-	-	-	-	7,523
-	-	(65,338)	-	426,323	8,158,461
<u>2,402,325</u>	<u>89,124</u>	<u>50,926</u>	<u>406</u>	<u>3,078,763</u>	<u>16,594,867</u>
<u>\$ 2,657,242</u>	<u>\$ 1,208,818</u>	<u>\$ 116,269</u>	<u>\$ 406</u>	<u>\$ 3,414,821</u>	<u>\$ 21,458,081</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, 2021

Total fund balances for governmental funds at December 31, 2021		\$ 16,594,867
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	1,760,202	
Buildings and improvements, net of \$12,588,198 accumulated depreciation	2,604,275	
Equipment, furniture, and fixtures, net of \$4,761,047 accumulated depreciation	1,106,471	
Improvements other than buildings, net of \$4,354,047 accumulated depreciation	3,155,994	
Vehicles, net of \$788,999 accumulated depreciation	731,212	
Infrastructure, net of \$10,010,786 accumulated depreciation	<u>62,476,297</u>	72,458,694
Compensated absences payable	(129,816)	
Accrued interest payable	(52,963)	
Unamortized bond premium	(879,611)	
Bonds payable	(35,383,333)	
Net pension asset	903,229	
Deferred outflows of resources related to pensions	917,342	
Deferred inflows of resources related to pensions	<u>(1,822,853)</u>	<u>(36,448,005)</u>
Total net position of governmental activities at December 31, 2021		<u>\$ 52,605,556</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, 2021

	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund	Airport Maintenance Fund
Revenues:				
Ad valorem tax	\$ 2,055,476	\$ -	\$ 1,459,800	\$ -
Sales tax	-	-	-	-
Alcohol tax	14,834	-	-	-
Slot tax	165,082	1,504,559	-	41,271
Royalties, commissions and franchise fees	261,695	-	-	-
Fines, fees, and forfeits	646,351	-	-	344,948
Licenses and permits	463,394	400	-	-
Federal grants	8,155,396	-	-	48,849
Intergovernmental revenues -				
State revenues:				
Parish transportation funds	-	722,457	-	-
State revenue sharing (net)	87,309	-	59,135	-
Severance tax	352,396	-	-	-
2% fire insurance rebate	317,177	-	-	-
Insurance premium tax	379,061	-	-	-
Grants	4,190	1,668,371	-	6,828
Video poker	699,784	-	-	-
Use of money and property	29,713	208	385	11
Other revenues	<u>479,093</u>	<u>100,656</u>	<u>268,332</u>	<u>790</u>
Total revenues	<u>\$ 14,110,951</u>	<u>\$ 3,996,651</u>	<u>\$ 1,787,652</u>	<u>\$ 442,697</u>
Expenditures:				
Current -				
General government	\$ 5,096,865	\$ -	\$ -	\$ 420,085
Public safety	1,427,359	-	-	-
Public works	1,873	3,588,096	-	-
Health and welfare	-	-	1,904,872	-
Education	-	-	-	-
Capital outlay	330,247	2,314,830	187,522	114,569
Debt service -				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>6,856,344</u>	<u>5,902,926</u>	<u>2,092,394</u>	<u>534,654</u>
Excess (deficiency) of revenues over expenditures	<u>7,254,607</u>	<u>(1,906,275)</u>	<u>(304,742)</u>	<u>(91,957)</u>
Other financing sources (uses):				
Administrative fees	355,483	(70,785)	(71,506)	-
Operating transfers in	1,630,916	1,103,276	284,086	59,250
Operating transfers out	<u>(3,390,817)</u>	<u>-</u>	<u>-</u>	<u>(1,500)</u>
Total other financing sources (uses)	<u>(1,404,418)</u>	<u>1,032,491</u>	<u>212,580</u>	<u>57,750</u>
Net changes in fund balance	5,850,189	(873,784)	(92,162)	(34,207)
Fund balances, beginning	<u>3,373,161</u>	<u>875,668</u>	<u>1,872,311</u>	<u>2,147</u>
Fund balances, ending	<u>\$ 9,223,350</u>	<u>\$ 1,884</u>	<u>\$ 1,780,149</u>	<u>\$ (32,060)</u>

Road District 1 Sales Tax Fund	WIOA Fund	Road District 1 Construction Fund	Road District 1 Sinking Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 1,856,021	\$ 5,371,297
8,803,711	-	-	-	-	8,803,711
-	-	-	-	-	14,834
-	-	-	-	-	1,710,912
-	-	-	-	-	261,695
-	-	-	-	2,151	993,450
-	-	-	-	-	463,794
-	9,890,284	-	-	1,159,782	19,254,311
-	-	-	-	-	722,457
-	-	-	-	305,324	451,768
-	-	-	-	-	352,396
-	-	-	-	-	317,177
-	-	-	-	-	379,061
-	-	-	-	-	1,679,389
-	-	-	-	-	699,784
967	-	-	85	44,192	75,561
-	-	-	-	69,306	918,177
<u>\$ 8,804,678</u>	<u>\$ 9,890,284</u>	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ 3,436,776</u>	<u>\$ 42,469,774</u>
\$ -	\$ 2,575,118	\$ 16,129	\$ -	\$ 1,713,929	\$ 9,822,126
-	-	-	-	-	1,427,359
2,532,408	-	-	-	1,602,235	7,724,612
-	-	-	-	-	1,904,872
-	7,257,420	-	-	-	7,257,420
-	-	1,409,225	-	772,275	5,128,668
-	-	-	4,305,000	-	4,305,000
-	-	-	1,414,017	-	1,414,017
<u>2,532,408</u>	<u>9,832,538</u>	<u>1,425,354</u>	<u>5,719,017</u>	<u>4,088,439</u>	<u>38,984,074</u>
<u>6,272,270</u>	<u>57,746</u>	<u>(1,425,354)</u>	<u>(5,718,932)</u>	<u>(651,663)</u>	<u>3,485,700</u>
-	-	-	-	(89,590)	123,602
-	-	1,343,882	5,719,017	364,789	10,505,216
<u>(7,062,899)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>	<u>(10,505,216)</u>
<u>(7,062,899)</u>	<u>-</u>	<u>1,343,882</u>	<u>5,719,017</u>	<u>225,199</u>	<u>123,602</u>
(790,629)	57,746	(81,472)	85	(426,464)	3,609,302
<u>3,192,954</u>	<u>31,378</u>	<u>132,398</u>	<u>321</u>	<u>3,505,227</u>	<u>12,985,565</u>
<u>\$ 2,402,325</u>	<u>\$ 89,124</u>	<u>\$ 50,926</u>	<u>\$ 406</u>	<u>\$ 3,078,763</u>	<u>\$ 16,594,867</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, 2021

Total net changes in fund balances at December 31, 2021 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 3,609,302
--	--------------

The change in net assets reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 5,128,668	
Depreciation expense for the year ended December 31, 2021	<u>(2,557,115)</u>	2,571,553

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 payable balance on the statement of net position

4,305,500

Compensated absences accrued over amounts paid	(38,060)
--	----------

Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis	5,955
--	-------

Amortization of bond premium	109,951
------------------------------	---------

Capital lease payments	5,242
------------------------	-------

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	509,734	
Pension contributions during the measurement period	(410,516)	
Excess contributions during the measurement period	11,138	
Cost of benefits earned net of employee contributions	(77,507)	
Employer's proportionate share of contributions during the measurement period	421,654	
Amortization of excess contributions during the measurement period	<u>(4,586)</u>	449,917

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

Non employer pension contributions	<u>43,308</u>
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Total changes in net position at December 31, 2021 per Statement of Activities	<u><u>\$11,062,668</u></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, 2021

	Harry Guilbeau Area Economic Development Trust	Racino Fund
ASSETS		
Cash, including time deposits	\$ 138,537	\$ 3,181
Receivables	145,183	411,948
	\$ 283,720	\$ 415,129
LIABILITIES AND FUND BALANCE		
Due to other funds and component units	\$ -	\$ 269,991
Due to other governments	283,720	145,138
Total liabilities	283,720	415,129

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, 2021

	Harry Guilbeau Area Economic Development Trust	Racino Fund
ADDITIONS		
Taxes, fees, etc. collected	\$ 1,511,222	\$ 2,671,862
Total additions	1,511,222	2,671,862
DEDUCTIONS		
Taxes, fees, etc. distributed to others	1,511,222	2,564,988
Administrative fees	-	106,874
Total deductions	1,511,222	2,671,862
Net increase (decrease) in fiduciary net position	-	-
NET POSITION, BEGINNING	-	-
NET POSITION, ENDING	\$ -	\$ -

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 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:

Agricultural Arena Authority
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
Central St. Landry Economic Development District

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 Agricultural Arena Authority, Fire Protection District No. 6, St. Landry Parish Historical Development Commission, 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 in association with the Smooth Ride Home Project.

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.

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 one custodial fund; 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 items are recorded as expenditures when purchased. There are no significant amounts on hand at year-end.

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.

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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

P. Report Classification

Certain previously reported amounts for the year ended December 31, 2020 have been reclassified to conform to the December 31, 2021 classifications.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Pensions

St. Landry Parish Government 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 11 for further details.

R. Subsequent Events

We have evaluated events subsequent to the balance sheet through August 24, 2022, 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 District does not have a policy for custodial credit risk.

At December 31, 2021, the Parish has cash and interest-bearing deposits (book balances) totaling \$13,496,369 as follows:

	<u>Demand Deposits</u>
Primary Government:	
Cash and interest bearing deposits	\$ 9,958,560
Cash and cash equivalents, restricted	1,774,390
Custodial Funds	141,718
Component Units	<u>1,621,701</u>
	<u>\$ 13,496,369</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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 2 CASH AND CASH EQUIVALENTS (Continued)

Deposit balances (bank balances) at December 31, 2021, are as follows:

Bank balances \$ 14,247,513

At December 31, 2021, the deposits are secured as follows:

Federal deposit insurance \$ 2,000,000

Pledged securities (Category 3) 16,081,599

Total \$ 18,081,599

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Parish's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Parish that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 RECEIVABLES

The following is a summary of receivables at December 31, 2021:

Class of Receivables	Primary Government			Component Units
	General Fund	Special Revenue Funds	Total	
Ad valorem taxes, net	\$ 2,011,952	\$ 3,221,773	\$ 5,233,725	\$ 334,866
Sales tax	-	1,028,035	1,028,035	-
Intergovernmental:				
Federal	134,950	1,101,627	1,236,577	-
State	136,258	111,378	247,636	71,089
Other	<u>270,902</u>	<u>657,451</u>	<u>928,353</u>	<u>-</u>
Total	<u>\$ 2,554,062</u>	<u>\$ 6,120,264</u>	<u>\$ 8,674,326</u>	<u>\$ 405,955</u>

NOTE 4 ALLOWANCE FOR AUTHORIZED CHANGES

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	\$ 42,700
Special Revenue Funds	68,871
Component Units	<u>7,168</u>
	<u>\$ 118,739</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 5 INTERFUND RECEIVABLES/PAYABLES

	Interfund Receivables	Interfund Payables
General Fund	\$ 567,535	\$ 297,570
Special Revenue Funds:		
Road and Bridge Maintenance	208,813	101,777
Airport Maintenance	5,932	42,435
Health Unit Maintenance	284,086	37,085
Jail Maintenance	-	55,195
Delta Grand	-	7,622
WIOA	13,358	179,206
Community Action Agency	-	68,369
Road District 12 of Ward 2 Maintenance	-	1,065
Road District 1 of Ward 3 Maintenance	-	2,372
First Hospital District	-	8
Sub-Road District -		
No. 2 of Road District 11-A of Ward 1 Maintenance	-	341
No. 1 of Road District 3 of Ward 1 Maintenance	-	388
No. 1 of Road District 11-A Maintenance	-	833
Agency Funds:		
Racino Fund	-	269,991
Component Units:		
Tourist Commission	-	14,520
Registrar of Voters	6,328	203
Ag Arena Authority	-	7,072
	<u>\$ 1,086,052</u>	<u>\$ 1,086,052</u>

NOTE 6 PROPERTY TAXES

For the year ended December 31, 2021, property taxes were levied on property with assessed valuations totaling \$887,540,956 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 7 CAPITAL ASSETS AND DEPRECIATION

	Balance 12/31/20	Additions	Deletions	Balance 12/31/21
Primary Government:				
Governmental activities -				
Capital assets not being depreciated:				
Land	\$ 624,243	\$ -	\$ -	\$ 624,243
Construction in progress - infrastructure	-	1,760,202	-	1,760,202
	<u>624,243</u>	<u>1,760,202</u>	<u>-</u>	<u>2,384,445</u>
Capital assets being depreciated:				
Buildings and improvements	14,705,760	486,713	-	15,192,473
Vehicles	881,068	639,143	-	1,520,211
Equipment, furniture and fixtures	5,236,663	630,855	-	5,867,518
Infrastructure	71,077,858	1,409,225	-	72,487,083
Improvements other than buildings	7,307,511	202,530	-	7,510,041
	<u>99,208,860</u>	<u>3,368,466</u>	<u>-</u>	<u>102,577,326</u>
Less accumulated depreciation:				
Buildings and improvements	(12,356,927)	(231,271)	-	(12,588,198)
Vehicles	(671,969)	(117,030)	-	(788,999)
Equipment, furniture and fixtures	(4,575,168)	(185,879)	-	(4,761,047)
Infrastructure	(8,162,451)	(1,848,335)	-	(10,010,786)
Improvements other than buildings	(4,179,447)	(174,600)	-	(4,354,047)
	<u>(29,945,962)</u>	<u>(2,557,115)</u>	<u>-</u>	<u>(32,503,077)</u>
Total capital assets being depreciated, net	<u>69,262,898</u>	<u>811,351</u>	<u>-</u>	<u>70,074,249</u>
Governmental activities capital assets, net	<u>\$ 69,887,141</u>	<u>\$ 2,571,553</u>	<u>\$ -</u>	<u>\$ 72,458,694</u>

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

Finance and administrative	\$ 121,171
Public safety	172,027
Public works	2,186,382
Health and welfare	77,535
Total governmental activities depreciation expense	<u>\$ 2,557,115</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 7 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 12/31/20	Additions	Deletions	Balance 12/31/21
Component Units:*				
Agricultural Arena -				
Governmental activities:				
Capital assets being depreciated:				
Buildings	\$ 354,097	\$ -	\$ -	\$ 354,097
Equipment, furniture and fixtures	<u>1,475</u>	<u>4,369</u>	<u>-</u>	<u>5,844</u>
	<u>355,572</u>	<u>4,369</u>	<u>-</u>	<u>359,941</u>
Less accumulated depreciation:				
Buildings	(261,406)	(12,112)	-	(273,518)
Equipment, furniture and fixtures	<u>(1,475)</u>	<u>(729)</u>	<u>-</u>	<u>(2,204)</u>
	<u>(262,881)</u>	<u>(12,841)</u>	<u>-</u>	<u>(275,722)</u>
Total capital assets being depreciated, net	<u>92,691</u>	<u>(8,472)</u>	<u>-</u>	<u>84,219</u>
Governmental activities capital assets, net	<u>\$ 92,691</u>	<u>\$ (8,472)</u>	<u>\$ -</u>	<u>\$ 84,219</u>
Depreciation was charged to economic development and assistance		<u>\$ (12,841)</u>		
	Balance 12/31/20	Additions	Deletions	Balance 12/31/21
Component Units:*				
Tourist Commission -				
Governmental activities:				
Capital assets being depreciated:				
Building & Improvements	\$ 2,210,778	\$ -	\$ -	\$ 2,210,778
Equipment, furniture and fixtures	<u>133,424</u>	<u>8,600</u>	<u>-</u>	<u>142,024</u>
	<u>2,344,202</u>	<u>8,600</u>	<u>-</u>	<u>2,352,802</u>
Less accumulated depreciation:				
Building & Improvements	(529,429)	(55,269)	-	\$ (584,698)
Equipment, furniture and fixtures	<u>(60,828)</u>	<u>(13,522)</u>	<u>-</u>	<u>(74,350)</u>
	<u>(590,257)</u>	<u>(68,791)</u>	<u>-</u>	<u>(659,048)</u>
Total capital assets being depreciated, net	<u>1,753,945</u>	<u>(60,191)</u>	<u>-</u>	<u>1,693,754</u>
Governmental activities capital assets, net	<u>\$ 1,753,945</u>	<u>\$ (60,191)</u>	<u>\$ -</u>	<u>\$ 1,693,754</u>
Depreciation was charged to economic development and assistance		<u>\$ 68,791</u>		

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 7 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 12/31/20	Additions	Deletions	Balance 12/31/21
Component Units:*				
Registrar of Voters -				
Governmental activities:				
Capital assets being depreciated:				
Vehicles	\$ 25,620	\$ -	\$ -	\$ 25,620
Equipment, furniture and fixtures	103,153	-	-	103,153
Building improvements	33,987	-	-	33,987
	<u>162,760</u>	<u>-</u>	<u>-</u>	<u>162,760</u>
Less accumulated depreciation:				
Vehicles	(25,620)	-	-	(25,620)
Equipment, furniture and fixtures	(103,153)	-	-	(103,153)
Building improvements	(24,412)	(2,266)	-	(26,678)
	<u>(153,185)</u>	<u>(2,266)</u>	<u>-</u>	<u>(155,451)</u>
Total capital assets being depreciated,	<u>9,575</u>	<u>(2,266)</u>	<u>-</u>	<u>7,309</u>
Governmental activities capital assets,	<u>\$ 9,575</u>	<u>\$ (2,266)</u>	<u>\$ -</u>	<u>\$ 7,309</u>
Depreciation was charged to elections		<u>\$ 2,266</u>		
	Balance 12/31/20	Additions	Deletions	Balance 12/31/21
Component Units:*				
Fire Protection Dist. #6 -				
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 18,000	\$ 20,000	\$ -	\$ 38,000
	<u>18,000</u>	<u>20,000</u>	<u>-</u>	<u>38,000</u>
Capital assets being depreciated:				
Buildings	651,791	-	-	651,791
Equipment, furniture and fixtures	1,124,049	705,376	-	1,829,425
Improvements other than buildings	50,343	-	-	50,343
	<u>1,826,183</u>	<u>705,376</u>	<u>-</u>	<u>2,531,559</u>
Less accumulated depreciation:				
Buildings	(182,618)	(17,080)	-	(199,698)
Equipment, furniture and fixtures	(679,265)	(130,373)	-	(809,638)
Improvements other than buildings	(46,357)	(2,517)	-	(48,874)
	<u>(908,240)</u>	<u>(149,970)</u>	<u>-</u>	<u>(1,058,210)</u>
Total capital assets being depreciated	<u>917,943</u>	<u>555,406</u>	<u>-</u>	<u>1,473,349</u>
Governmental activities capital assets,	<u>\$ 935,943</u>	<u>\$ 575,406</u>	<u>\$ -</u>	<u>\$1,511,349</u>
Depreciation was charged to public safety		<u>\$ 149,970</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, 2021:

	Primary Government			
	Balance 12/31/20	Additions	Deductions	Balance 12/31/21
General long-term debt:				
Compensated absences	\$ 91,756	\$ 200,273	\$ 162,213	\$ 129,816
Capital lease payable	5,242	-	5,242	-
Bonds payable	39,688,833	-	4,305,500	35,383,333
Total	<u>\$ 39,785,831</u>	<u>\$ 200,273</u>	<u>\$ 4,472,955</u>	<u>\$ 35,513,149</u>
	Component Units			
	Balance 12/31/20	Additions	Deductions	Balance 12/31/21
General long-term debt:				
Capital lease payable	\$ -	\$ 700,000	\$ 65,062	\$ 634,938
Bonds payable	502,500	-	110,000	392,500
Total	<u>\$ 502,500</u>	<u>\$ 700,000</u>	<u>\$ 175,062</u>	<u>\$ 1,027,438</u>

Long-term debt outstanding at December 31, 2021 is comprised of the following:

	Issue Date	Maturity Date	Interest Rates	Balance Outstanding
Primary Government -				
Sales tax revenue bonds 2014	3/2014	2029	2.0 - 5.25%	\$ 35,383,333
Compensated absences				<u>129,816</u>
Total primary government				<u>\$ 35,513,149</u>
Component Units -				
Bonds payable:				
St. Landry Parish Tourist Commission	1/2010	2025	3.75 - 6.50%	\$ 392,500
Capital lease payable:				
St. Landry Parish Fire District No. 6				<u>634,938</u>
Total component units				<u>\$ 1,027,438</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:

Effective March 1, 2008, the St. Landry Parish Fire Protection District No. 6 entered into an escrow deposit agreement to which sufficient funds have been deposited in the amount of \$261,000 to effect an in substance defeasance of Fire Protection District No. 6 General Obligation Bonds, Series 2000, with a final maturity during 2021. The establishment of the irrevocable trust and the resulting in-substance defeasance provides for the removal of the aforementioned bond issue from the financial statements of the St. Landry Parish Fire Protection District No. 6 in accordance with the provisions of Chapter 14 of Title 39 of the Louisiana Revised Statutes of 1950, as amended.

During 2018, the St. Landry Parish Tourist Commission made an “early principal payment” of \$97,500 on the outstanding balance to be applied in the final year (year 2025) of scheduled payments.

The annual requirements to amortize revenue bonds as of December 31, 2021, including interest payments of \$5,604,009 for the primary government and \$41,621 for the component unit are as follows:

Year Ending December 31,	Revenue Bonds Series 2014		Revenue Bonds Series 2010	
	Principal	Interest	Principal	Interest
2022	\$ 4,448,333	\$ 1,271,100	115,000	20,901
2023	4,582,500	1,137,650	120,000	13,645
2024	4,717,500	1,000,175	125,000	6,019
2025	4,902,500	815,442	32,500	1,056
2026	5,080,833	639,163	-	-
2027-2030	<u>11,651,667</u>	<u>740,479</u>	-	-
	<u>\$ 35,383,333</u>	<u>\$ 5,604,009</u>	<u>\$ 392,500</u>	<u>\$ 41,621</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 capital 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, 2021, the book value of capital assets under lease totaled \$634,838, net of \$70,538 accumulated depreciation. Amortization of leased equipment is included with depreciation expense.

A summary of the future service requirements to amortize the remaining capital lease as of December 31, 2021 is as follows:

<u>Year</u>	<u>Governmental Activities</u>
2022	\$ 79,357
2023	84,686
2024	84,753
2025	84,822
2026	84,893
Thereafter	<u>342,968</u>
Total minimum lease payments	761,479
Less amount representing interest	<u>126,541</u>
Present value of minimum lease payments	<u>\$ 634,938</u>

NOTE 9 OPERATING LEASES

The Parish Government is committed under various operating leases for equipment with terms ranging from four to five years. Total lease expenditures for the year ended December 31, 2021 were \$146,468. Future minimum lease payments under these leases are as follows:

<u>Year Ended</u>	<u>Amount</u>
2022	\$ 180,425
2023	159,902
2024	24,580
2025	11,011
2026	<u>3,424</u>
Total	<u>\$ 379,342</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 10 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 11 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 and Option 2 benefit beginning at age 50.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 11 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).

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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 11 PENSION PLAN (Continued)

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 12.25% of the annual covered payroll. The Parish Government contribution requirements for the years ended December 31, 2021, 2020, and 2019 were \$509,734, \$410,516 and \$386,807, 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, 2021, the Parish Government reported an asset of \$903,229 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020, 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, 2020, the Parish Government's proportion was 0.515126%, which was a decrease of 0.027808% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the Parish Government recognized pension expense of \$78,107. The Parish Government recognized revenue of \$43,308 as its proportionate share of non-employer contributions for the year ended December 31, 2021.

At December 31, 2021, the Parish Government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 112,100	\$ -
Change in assumptions	295,508	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	-	60,012
Net differences between projected and actual earnings on plan investments	-	1,762,841
Contributions subsequent to the measurement date	<u>509,734</u>	<u>-</u>
Total	<u>\$ 917,342</u>	<u>\$ 1,822,853</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 11 PENSION PLAN (Continued)

Parish Government contributions subsequent to the measurement date in the amount of \$509,734 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, 2021.

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>	
2022	\$ (399,986)
2023	(154,272)
2024	(571,191)
2025	<u>(289,796)</u>
	<u>\$ (1,415,245)</u>

Actuarial Assumptions

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2020
Actuarial Cost Method	Entry age normal
Actuarial assumptions:	
Investment rate of return	6.40%, net of investment expense
Projected salary increases	4.75% (2.40% inflation, 2.35% merit)
Mortality rates	RP-2010 employee table for active members RP-2010 healthy annuitant table for healthy annuitants RP-2010 disabled lives mortality tables for disabled annuitants
Expected remaining service lives	4 years
Cost of living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 11 PENSION PLAN (Continued)

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 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.18% for the year ended December 31, 2020.

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, 2020 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%	0.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real assets	<u>2%</u>	<u>0.11%</u>
Totals	<u>100%</u>	<u>5.00%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.00%</u>

Discount Rate

The discount rate used to measure the total pension liability was 6.50%. 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 11 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%	\$ 1,893,807
Current discount rate	6.40%	\$ (903,229)
1% increase	7.40%	\$ (3,245,688)

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 12 DEFICIT FUND BALANCES

The following individual funds had deficit fund balances as of December 31, 2021:

Special revenue funds:	
Community Action Agency	\$ 17,100
Airport Maintenance	32,060
Component units:	
Ag arena authority	<u>6,927</u>
Total deficit fund balances	<u>\$ 56,087</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 13 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, 2021, there was a fund balance of \$71,391 in the Criminal Court Fund; therefore, \$35,695 is due the General Fund.

NOTE 14 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 15 COMPENSATION PAID TO COUNCIL MEMBERS

Compensation paid to council members for the year ended December 31, 2021, follows:

Alvin Stelly	\$ 12,672
Coby Clavier	12,672
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 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.

NOTE 17 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, 2021, the amounts, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

NOTE 18 CORONAVIRUS PANDEMIC

In December 2019, a novel strain of coronavirus (COVID-19) was reported to have surfaced in China. The World Health Organization has characterized COVID-19 as a pandemic. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our resources, employees and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 19 NEW ACCOUNTING PRONOUNCEMENT

As of January 1, 2021, St. Landry Parish Government adopted GASB Statement No. 84, Fiduciary Activities. This Statement establishes new criteria for identifying fiduciary activities which, when met, require that the activities be reported in a fiduciary fund in the basic financial statements. A statement of fiduciary net position and a statement of changes in fiduciary net position are required to be presented for these activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension and other employee benefit trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds (formerly agency funds). With the adoption of GASB Statement No. 84, a statement of fiduciary net position and a statement of changes in fiduciary net position have been presented as part of the basic financial statements. These statements consist of the Parish's custodial funds (formerly agency funds).

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
General Fund

Budgetary Comparison Schedule
Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021				2020 Actual
	Budget		Actual	Variance - Favorable (Unfavorable)	
	Original	Final			
Revenues:					
Ad valorem taxes	\$ 1,941,582	\$ 2,470,883	\$ 2,055,476	\$ (415,407)	\$ 2,010,162
Alcohol tax	12,816	13,667	14,834	1,167	14,850
Slot tax	134,784	129,013	165,082	36,069	101,769
Royalties, commissions and franchise taxes	262,493	160,843	261,695	100,852	277,166
Fines, fees, and forfeits	395,606	414,843	646,351	231,508	594,678
Federal grants	8,057,321	8,183,157	8,155,396	(27,761)	990,293
Licenses and permits	813,572	1,206,878	463,394	(743,484)	481,874
State revenues -					
State revenue sharing (net)	88,548	71,427	87,309	15,882	87,810
Severance tax	177,627	198,336	352,396	154,060	270,001
2% fire insurance rebate	320,832	387,660	317,177	(70,483)	320,832
Insurance premium tax	295,158	-	379,061	379,061	323,176
Video poker	375,000	615,792	699,784	83,992	476,129
Use of money and property	3,202	3,889	29,713	25,824	19,896
Other revenues	<u>473,612</u>	<u>422,715</u>	<u>479,093</u>	<u>56,378</u>	<u>482,376</u>
Total revenues	<u>13,352,153</u>	<u>14,279,103</u>	<u>14,110,951</u>	<u>(168,152)</u>	<u>6,451,012</u>
Expenditures:					
Current -					
General government	4,401,389	4,499,320	5,096,865	(597,545)	5,081,840
Public safety	935,197	878,977	1,427,359	(548,382)	829,196
Public works	-	-	1,873	(1,873)	2,458
Capital outlay	74,999	19,906	330,247	(310,341)	108,693
Debt service	-	-	-	-	778
Interest	-	-	-	-	778
Total expenditures	<u>5,411,585</u>	<u>5,398,203</u>	<u>6,856,344</u>	<u>(1,458,141)</u>	<u>6,022,965</u>
Excess (deficiency) of revenues over expenditures	<u>7,940,568</u>	<u>8,880,900</u>	<u>7,254,607</u>	<u>(1,626,293)</u>	<u>428,047</u>
Other financing sources (uses):					
Administrative fees	327,007	316,731	355,483	38,752	244,273
Operating transfers in	-	-	1,630,916	1,630,916	31,871
Operating transfers out	<u>(7,566,193)</u>	<u>(2,280,670)</u>	<u>(3,390,817)</u>	<u>(1,110,147)</u>	<u>-</u>
Total other financing sources (uses)	<u>(7,239,186)</u>	<u>(1,963,939)</u>	<u>(1,404,418)</u>	<u>559,521</u>	<u>276,144</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	701,382	6,916,961	5,850,189	(1,066,772)	704,191
Fund balance, beginning	<u>4,338,728</u>	<u>4,252,908</u>	<u>3,373,161</u>	<u>(879,747)</u>	<u>2,668,970</u>
Fund balance, ending	<u>\$ 5,040,110</u>	<u>\$ 11,169,869</u>	<u>\$ 9,223,350</u>	<u>\$ (1,946,519)</u>	<u>\$ 3,373,161</u>

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

Budgetary Comparison Schedule
Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021		Actual	Variance - Favorable (Unfavorable)	2020 Actual
	Budget				
	Original	Final			
Revenues:					
Slot tax	\$ 1,235,520	\$ 1,182,619	\$ 1,504,559	\$ 321,940	\$ 932,878
Licenses and permits	-	-	400	400	800
Federal grants	-	-	-	-	17,422
State revenues:					
Parish transportation funds	676,500	663,609	722,457	58,848	710,798
Use of money and property	1,658	-	208	208	1,337
Other revenues	<u>242,414</u>	<u>1,267,003</u>	<u>100,656</u>	<u>(1,166,347)</u>	<u>337,994</u>
Total revenues	<u>2,156,092</u>	<u>3,113,231</u>	<u>3,996,651</u>	<u>883,420</u>	<u>2,001,229</u>
Expenditures:					
Current -					
Public works	2,271,329	3,866,134	3,588,096	278,038	1,788,477
Capital outlay	<u>-</u>	<u>32,314</u>	<u>2,314,830</u>	<u>(2,282,516)</u>	<u>104,676</u>
Total expenditures	<u>2,271,329</u>	<u>3,898,448</u>	<u>5,902,926</u>	<u>(2,004,478)</u>	<u>1,893,153</u>
Excess (deficiency) of revenues over expenditures	<u>(115,237)</u>	<u>(785,217)</u>	<u>(1,906,275)</u>	<u>(1,121,058)</u>	<u>108,076</u>
Other financing sources (uses):					
Administrative fees	(9,763)	(11,933)	(70,785)	(58,852)	(14,262)
Operating transfers in	<u>125,000</u>	<u>391,202</u>	<u>1,103,276</u>	<u>712,074</u>	<u>-</u>
Total other financing sources	<u>115,237</u>	<u>379,269</u>	<u>1,032,491</u>	<u>653,222</u>	<u>(14,262)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	(405,948)	(873,784)	(467,836)	93,814
Fund balance, beginning	<u>875,668</u>	<u>875,668</u>	<u>875,668</u>	<u>-</u>	<u>781,854</u>
Fund balance, ending	<u>\$ 875,668</u>	<u>\$ 469,720</u>	<u>\$ 1,884</u>	<u>\$ (467,836)</u>	<u>\$ 875,668</u>

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

Budgetary Comparison Schedule
Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021				
	Budget		Actual	Variance - Favorable (Unfavorable)	2020 Actual
	Original	Final			
Revenues:					
Ad valorem taxes	\$ 1,394,979	\$ 1,764,610	\$ 1,459,800	\$ (304,810)	\$ 1,433,798
Federal grants	-	-	-	-	140,330
State revenues:					
State revenue sharing (net)	59,949	48,393	59,135	10,742	59,490
Grants	-	-	-	-	-
Use of money and property	2,684	461	385	(76)	1,873
Other revenues	<u>187,009</u>	<u>179,708</u>	<u>268,332</u>	<u>88,624</u>	<u>201,386</u>
Total revenues	<u>1,644,621</u>	<u>1,993,172</u>	<u>1,787,652</u>	<u>(205,520)</u>	<u>1,836,877</u>
Expenditures:					
Current -					
Health and welfare	1,578,836	1,505,700	1,904,872	(399,172)	1,472,343
Capital outlay	<u>-</u>	<u>157,662</u>	<u>187,522</u>	<u>(29,860)</u>	<u>30,157</u>
Total expenditures	<u>1,578,836</u>	<u>1,663,362</u>	<u>2,092,394</u>	<u>(429,032)</u>	<u>1,502,500</u>
Excess of revenues expenditures	<u>65,785</u>	<u>329,810</u>	<u>(304,742)</u>	<u>(634,552)</u>	<u>334,377</u>
Other financing sources (uses):					
Administrative fees	(65,785)	(80,404)	(71,506)	8,898	(73,475)
Transfers in	<u>125,000</u>	<u>-</u>	<u>284,086</u>	<u>284,086</u>	<u>-</u>
Total other financing sources	<u>59,215</u>	<u>(80,404)</u>	<u>212,580</u>	<u>292,984</u>	<u>(73,475)</u>
Excess of revenues and other sources over expenditures and other uses	125,000	249,406	(92,162)	(341,568)	260,902
Fund balance, beginning	<u>1,872,311</u>	<u>1,872,311</u>	<u>1,872,311</u>	<u>-</u>	<u>1,611,409</u>
Fund balance, ending	<u>\$ 1,997,311</u>	<u>\$ 2,121,717</u>	<u>\$ 1,780,149</u>	<u>\$ (341,568)</u>	<u>\$ 1,872,311</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Airport Maintenance Fund

Budgetary Comparison Schedule
Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021				
	Budget		Actual	Variance - Favorable (Unfavorable)	2020 Actual
	Original	Final			
Revenues:					
Slot tax	\$ 33,696	\$ 32,253	\$ 41,271	\$ 9,018	\$ 25,442
Fines, fees, and forfeitures	317,317	293,353	344,948	51,595	293,341
Federal grants	275,000	43,815	48,849	5,034	425,930
State revenues:					
Grants	116,000	8,345	6,828	(1,517)	19,462
Use of money and property	45	12	11	(1)	45
Other revenues	<u>-</u>	<u>-</u>	<u>790</u>	<u>790</u>	<u>24,156</u>
Total revenues	<u>742,058</u>	<u>377,778</u>	<u>442,697</u>	<u>64,919</u>	<u>788,376</u>
Expenditures:					
Current -					
General government	467,058	260,434	420,085	(159,651)	368,400
Capital outlay	<u>275,000</u>	<u>62,142</u>	<u>114,569</u>	<u>(52,427)</u>	<u>393,816</u>
Total expenditures	<u>742,058</u>	<u>322,576</u>	<u>534,654</u>	<u>(212,078)</u>	<u>762,216</u>
Excess of revenues expenditures	<u>-</u>	<u>55,202</u>	<u>(91,957)</u>	<u>(147,159)</u>	<u>26,160</u>
Other financing sources (uses):					
Operating transfers in	-	-	59,250	59,250	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>57,750</u>	<u>57,750</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	<u>-</u>	<u>55,202</u>	<u>(34,207)</u>	<u>(89,409)</u>	<u>26,160</u>
Fund balance, beginning	<u>2,147</u>	<u>2,147</u>	<u>2,147</u>	<u>-</u>	<u>(24,013)</u>
Fund balance, ending	<u>\$ 2,147</u>	<u>\$ 57,349</u>	<u>\$ (32,060)</u>	<u>\$ (89,409)</u>	<u>\$ 2,147</u>

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

Budgetary Comparison Schedule
Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021		Actual	Variance - Favorable (Unfavorable)	2020 Actual
	Budget				
	Original	Final			
Revenues:					
Sales tax	\$ 6,422,201	\$ 7,260,595	\$ 8,803,711	\$ 1,543,116	\$ 7,537,045
State revenues:					
Use of money and property	1,777	966	967	1	3,093
Other revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>6,423,978</u>	<u>7,261,561</u>	<u>8,804,678</u>	<u>1,543,117</u>	<u>7,540,138</u>
Expenditures:					
Current -					
Public works	-	1,349,896	2,532,408	(1,182,512)	-
Capital outlay	<u>-</u>	<u>1,143,544</u>	<u>-</u>	<u>1,143,544</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>2,493,440</u>	<u>2,532,408</u>	<u>(38,968)</u>	<u>-</u>
Excess of revenues expenditures	<u>6,423,978</u>	<u>4,768,121</u>	<u>6,272,270</u>	<u>1,504,149</u>	<u>7,540,138</u>
Other financing sources (uses):					
Operating transfers out	<u>(7,219,017)</u>	<u>(7,116,286)</u>	<u>(7,062,899)</u>	<u>53,387</u>	<u>(6,761,297)</u>
Total other financing sources	<u>(7,219,017)</u>	<u>(7,116,286)</u>	<u>(7,062,899)</u>	<u>53,387</u>	<u>(6,761,297)</u>
Excess of revenues and other sources over expenditures and other uses	(795,039)	(2,348,165)	(790,629)	1,557,536	778,841
Fund balance, beginning	<u>3,192,954</u>	<u>3,192,954</u>	<u>3,192,954</u>	<u>-</u>	<u>2,414,113</u>
Fund balance, ending	<u>\$ 2,397,915</u>	<u>\$ 844,789</u>	<u>\$ 2,402,325</u>	<u>\$ 1,557,536</u>	<u>\$ 3,192,954</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
WIOA Fund

Budgetary Comparison Schedule
Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021		Actual	Variance - Favorable (Unfavorable)	2020 Actual
	Budget				
	Original	Final			
Revenues:					
Federal grants	\$7,721,378	\$ 8,801,994	\$ 9,890,284	\$ 1,088,290	\$6,734,837
Other revenues	-	-	-	-	11
Total revenues	<u>7,721,378</u>	<u>8,801,994</u>	<u>9,890,284</u>	<u>1,088,290</u>	<u>6,734,848</u>
Expenditures:					
Current -					
General government	466,150	2,226,160	2,575,118	(348,958)	5,503,921
Education	1,313,743	6,273,955	7,257,420	(983,465)	1,190,585
Total expenditures	<u>1,779,893</u>	<u>8,500,115</u>	<u>9,832,538</u>	<u>(1,332,423)</u>	<u>6,694,506</u>
Excess of revenues expenditures	<u>5,941,485</u>	<u>301,879</u>	<u>57,746</u>	<u>(244,133)</u>	<u>40,342</u>
Fund balance, beginning	<u>31,378</u>	<u>31,378</u>	<u>31,378</u>	-	<u>(8,964)</u>
Fund balance, ending	<u>\$5,972,863</u>	<u>\$ 333,257</u>	<u>\$ 89,124</u>	<u>\$ (244,133)</u>	<u>\$ 31,378</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Notes to Budgetary Comparison Schedules
Year Ended December 31, 2021

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, 2021

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%

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, 2021

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%

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.

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.

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.

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

Combining Balance Sheet
December 31, 2021

ASSETS	Jail Maintenance	Road District Maintenance	Coroner's Operational	Community Action
Cash	\$ 115,007	\$ 442,976	\$ 2,403	\$ 36,290
Receivables	<u>674,299</u>	<u>1,195,621</u>	<u>-</u>	<u>87,740</u>
Total assets	<u>\$ 789,306</u>	<u>\$ 1,638,597</u>	<u>\$ 2,403</u>	<u>\$ 124,030</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ 73,982	\$ 40,843	\$ -	\$ 72,761
Due to other funds	55,195	4,999	-	68,369
Due to other government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>129,177</u>	<u>45,842</u>	<u>-</u>	<u>141,130</u>
Fund balance:				
Restricted for:				
Other general government	-	-	-	-
Public works	-	1,592,755	-	-
Public safety	660,129	-	2,403	-
Transportation	-	-	-	57,864
Health and welfare	-	-	-	2,651
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>(77,615)</u>
Total fund balances	<u>660,129</u>	<u>1,592,755</u>	<u>2,403</u>	<u>(17,100)</u>
 Total liabilities and fund balance	 <u>\$ 789,306</u>	 <u>\$ 1,638,597</u>	 <u>\$ 2,403</u>	 <u>\$ 124,030</u>

<u>Veterans' Memorial</u>	<u>Harry Guilbeau Area Economic Development Trust</u>	<u>Delta Grand Maintenance</u>	<u>First Hospital District</u>	<u>Total</u>
\$ 48,805	\$ -	\$ 306,134	\$ 503,946	\$ 1,455,561
-	-	1,600	-	1,959,260
<u>\$ 48,805</u>	<u>\$ -</u>	<u>\$ 307,734</u>	<u>\$ 503,946</u>	<u>\$ 3,414,821</u>
\$ 854	\$ -	\$ 11,425	\$ -	\$ 199,865
-	-	7,622	8	136,193
-	-	-	-	-
<u>854</u>	<u>-</u>	<u>19,047</u>	<u>8</u>	<u>336,058</u>
47,951	-	-	-	47,951
-	-	288,687	-	1,881,442
-	-	-	-	662,532
-	-	-	-	57,864
-	-	-	-	2,651
-	-	-	503,938	426,323
<u>47,951</u>	<u>-</u>	<u>288,687</u>	<u>503,938</u>	<u>3,078,763</u>
<u>\$ 48,805</u>	<u>\$ -</u>	<u>\$ 307,734</u>	<u>\$ 503,946</u>	<u>\$ 3,414,821</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, 2021

	Jail Maintenance	Road District Maintenance	Coroner's Operational	Community Action
Revenues:				
Ad valorem taxes	\$ 672,639	\$ 1,183,382	\$ -	\$ -
Fines, fees, and forfeitures	-	-	2,151	-
Intergovernmental revenues -				
Federal grants	-	-	-	1,159,782
State revenues:				
State revenue sharing (net)	27,251	79,801	-	-
Use of money and property	179	425	2	4
Other revenues	-	30,183	-	18,606
Total revenues	<u>700,069</u>	<u>1,293,791</u>	<u>2,153</u>	<u>1,178,392</u>
Expenditures:				
General government	460,634	-	-	1,244,114
Public works	-	1,350,817	-	-
Capital outlay	<u>650,613</u>	<u>73,749</u>	<u>-</u>	<u>3,480</u>
Total expenditures	<u>1,111,247</u>	<u>1,424,566</u>	<u>-</u>	<u>1,247,594</u>
Excess (deficiency) of revenues over expenditures	<u>(411,178)</u>	<u>(130,775)</u>	<u>2,153</u>	<u>(69,202)</u>
Other financing sources (uses):				
Administrative fees	(28,003)	(51,751)	-	-
Operating transfers in	314,789	-	-	50,000
Operating transfers out	-	-	-	(50,000)
Total other financing sources (uses)	<u>286,786</u>	<u>(51,751)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(124,392)</u>	<u>(182,526)</u>	<u>2,153</u>	<u>(69,202)</u>
Fund balance, beginning	<u>784,521</u>	<u>1,775,281</u>	<u>250</u>	<u>52,102</u>
Fund balance, ending	<u>\$ 660,129</u>	<u>\$ 1,592,755</u>	<u>\$ 2,403</u>	<u>\$ (17,100)</u>

<u>Veterans' Memorial</u>	<u>Delta Grand Maintenance</u>	<u>First Hospital District</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 1,856,021
-	-	-	2,151
-	-	-	1,159,782
-	198,272	-	305,324
16	43,370	196	44,192
16,463	4,054	-	69,306
<u>16,479</u>	<u>245,696</u>	<u>196</u>	<u>3,436,776</u>
9,181	-	-	1,713,929
-	251,418	-	1,602,235
-	44,433	-	772,275
<u>9,181</u>	<u>295,851</u>	<u>-</u>	<u>4,088,439</u>
<u>7,298</u>	<u>(50,155)</u>	<u>196</u>	<u>(651,663)</u>
-	(9,828)	(8)	(89,590)
-	-	-	364,789
-	-	-	(50,000)
<u>-</u>	<u>(9,828)</u>	<u>(8)</u>	<u>225,199</u>
7,298	(59,983)	188	(426,464)
<u>40,653</u>	<u>348,670</u>	<u>503,750</u>	<u>3,505,227</u>
<u>\$ 47,951</u>	<u>\$ 288,687</u>	<u>\$ 503,938</u>	<u>\$ 3,078,763</u>

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

Combining Balance Sheet
December 31, 2021

	Road District 12 of Ward 2	Road District 1 of Ward 3	Sub-Road District 1 of Road District 3 of Ward 1
ASSETS			
Cash	\$ 47,014	\$ 35,766	\$ 6,482
Receivables	255,404	324,022	125,511
Total assets	\$ 302,418	\$ 359,788	\$ 131,993
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 8,571	\$ 11,596	\$ 3,998
Due to other funds	1,065	2,372	388
Total liabilities	9,636	13,968	4,386
Fund balance:			
Restricted for:			
Public works (road maintenance)	292,782	345,820	127,607
Total liabilities and fund balance	\$ 302,418	\$ 359,788	\$ 131,993

Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A of Ward 1	Total
\$ 298,439	\$ 55,275	\$ 442,976
<u>279,896</u>	<u>210,788</u>	<u>1,195,621</u>
<u>\$ 578,335</u>	<u>\$ 266,063</u>	<u>\$ 1,638,597</u>
\$ 9,218	\$ 7,460	\$ 40,843
<u>833</u>	<u>341</u>	<u>4,999</u>
<u>10,051</u>	<u>7,801</u>	<u>45,842</u>
<u>568,284</u>	<u>258,262</u>	<u>1,592,755</u>
<u>\$ 578,335</u>	<u>\$ 266,063</u>	<u>\$ 1,638,597</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, 2021

	Road District 12 of Ward 2	Road District 1 of Ward 3	Sub-Road District 1 of Road District 3 of Ward 1
Revenues:			
Ad valorem taxes	\$ 258,223	\$ 317,602	\$ 120,464
Intergovernmental revenues - State revenue sharing (net)	17,293	30,410	9,077
Use of money and property	70	135	29
Other revenues	-	24,933	-
Total revenues	275,586	373,080	129,570
Expenditures:			
Public works	312,378	508,999	150,703
Capital outlay	-	73,749	-
Total expenditures	312,378	582,748	150,703
Excess (deficiency) of revenues over expenditures	(36,792)	(209,668)	(21,133)
Other financing sources (uses):			
Administrative fees	(11,023)	(14,923)	(5,183)
Total other financing sources (uses)	(11,023)	(14,923)	(5,183)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(47,815)	(224,591)	(26,316)
Fund balance, beginning	340,597	570,411	153,923
Fund balance, ending	\$ 292,782	\$ 345,820	\$ 127,607

Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A of Ward 1	Total
\$ 278,218	\$ 208,875	\$ 1,183,382
14,886	8,135	79,801
133	58	425
5,250	-	30,183
<u>298,487</u>	<u>217,068</u>	<u>1,293,791</u>
146,868	231,869	1,350,817
-	-	73,749
<u>146,868</u>	<u>231,869</u>	<u>1,424,566</u>
<u>151,619</u>	<u>(14,801)</u>	<u>(130,775)</u>
<u>(11,939)</u>	<u>(8,683)</u>	<u>(51,751)</u>
<u>(11,939)</u>	<u>(8,683)</u>	<u>(51,751)</u>
139,680	(23,484)	(182,526)
<u>428,604</u>	<u>281,746</u>	<u>1,775,281</u>
<u>\$ 568,284</u>	<u>\$ 258,262</u>	<u>\$ 1,592,755</u>

**DISCRETELY PRESENTED
COMPONENT UNITS**

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

Combining Balance Sheet
December 31, 2021

	St. Landry Parish Tourist Commission	Criminal Court	Agricultural Arena Authority
ASSETS AND OTHER DEBITS			
Cash	\$ 775,046	\$ 66,184	\$ 1,289
Receivables	47,524	5,207	-
Due from custodial	-	-	-
Land, buildings, equipment and improvements	1,693,754	-	84,219
Other debits:			
Amount to be provided for general long-term debt obligations	392,500	-	-
Total assets and other debits	\$ 2,908,824	\$ 71,391	\$ 85,508
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 8,449	\$ -	\$ 1,144
Due to primary government	14,520	-	7,072
Bonds payable	392,500	-	-
Total liabilities	415,469	-	8,216
Fund equity and other credits:			
Investment in general fixed assets	1,693,754	-	84,219
Fund balances:			
Restricted for:			
Economic development	799,601	-	(6,927)
Finance and administration	-	71,391	-
Elections	-	-	-
Public safety	-	-	-
Total fund balances	799,601	71,391	(6,927)
Total fund equity and other credits	2,493,355	71,391	77,292
Total liabilities, equity and other credits	\$ 2,908,824	\$ 71,391	\$ 85,508

Registrar of Voters	Fire Protection District No. 6	Total
\$ 83,755	\$ 695,427	\$ 1,621,701
9,034	344,190	405,955
6,328	-	6,328
7,309	1,511,348	3,296,630
-	-	392,500
\$ 106,426	\$ 2,550,965	\$ 5,723,114
\$ 3,601	\$ 11,308	\$ 24,502
203	-	21,795
-	-	392,500
3,804	11,308	438,797
7,309	1,511,348	3,296,630
-	-	792,674
-	-	71,391
95,313	-	95,313
-	1,028,309	1,028,309
95,313	1,028,309	1,987,687
102,622	2,539,657	5,284,317
\$ 106,426	\$ 2,550,965	\$ 5,723,114

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

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2021

Total fund balances for governmental funds at December 31, 2021		\$ 1,987,687
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	
Buildings, net of \$1,084,592 accumulated depreciation	2,166,062	
Equipment, furniture, and fixtures net of \$989,345 accumulated depreciation	1,091,099	
Vehicles, net of \$25,620 accumulated depreciation	-	
Improvements other than buildings, net of \$48,874 accumulated depreciation	<u>1,469</u>	3,296,630
Bonds payable	(392,500)	
Capital lease payable	(634,938)	
Accrued interest payable	<u>(13,934)</u>	
		<u>(1,041,372)</u>
Total net position of governmental activities at December 31, 2021		<u>\$ 4,242,945</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2021

	St. Landry Parish Tourist Commission	Criminal Court	Agricultural Arena Authority
Revenues:			
Ad valorem taxes	\$ -	\$ -	\$ -
Fines, fees, and forfeitures	-	111,121	-
Racino	-	-	-
Hotel/motel tax	641,424	-	-
Intergovernmental revenues -			
Federal grants	227,455	-	-
State revenues -			
State revenue sharing	-	-	-
Grants	35,131	-	-
Use of money and property	84	24	10,417
Other revenues	<u>27,420</u>	<u>-</u>	<u>-</u>
Total revenues	<u>931,514</u>	<u>111,145</u>	<u>10,417</u>
Expenditures:			
General government -			
Finance and administrative	-	87,269	9,969
Public safety	-	-	-
Economic development and assistance	531,603	-	-
Capital outlay	-	-	4,369
Debt service:			
Principal	110,000	-	-
Interest and fiscal charges	<u>27,683</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>669,286</u>	<u>87,269</u>	<u>14,338</u>
Excess (deficiency) of revenues over expenditures	<u>262,228</u>	<u>23,876</u>	<u>(3,921)</u>
Other financing uses:			
Administrative fees	(16,108)	-	(417)
Capital lease	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing uses	<u>(16,108)</u>	<u>-</u>	<u>(417)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	246,120	23,876	(4,338)
Fund balances, beginning	<u>553,481</u>	<u>47,515</u>	<u>(2,589)</u>
Fund balances, ending	<u>\$ 799,601</u>	<u>\$ 71,391</u>	<u>\$ (6,927)</u>

Registrar of Voters	Fire Protection District No. 6	Total
\$ -	\$ 342,077	\$ 342,077
-	-	111,121
53,420	-	53,420
-	-	641,424
-	-	227,455
-	13,984	13,984
-	-	35,131
28	818	11,371
<u>5,039</u>	<u>23,123</u>	<u>55,582</u>
<u>58,487</u>	<u>380,002</u>	<u>1,491,565</u>
-	-	97,238
35,743	287,382	323,125
-	-	531,603
-	725,376	729,745
-	65,062	175,062
-	<u>17,592</u>	<u>45,275</u>
<u>35,743</u>	<u>1,095,412</u>	<u>1,902,048</u>
<u>22,744</u>	<u>(715,410)</u>	<u>(410,483)</u>
(203)	-	(16,728)
-	<u>700,000</u>	<u>700,000</u>
<u>(203)</u>	<u>700,000</u>	<u>683,272</u>
22,541	(15,410)	272,789
<u>72,772</u>	<u>1,043,719</u>	<u>1,714,898</u>
<u>\$ 95,313</u>	<u>\$ 1,028,309</u>	<u>\$ 1,987,687</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, 2021

Total net changes in fund balances at December 31, 2021 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 272,789
The change in net assets reported for governmental activities in the statement of activities is different because:		
<p style="margin-left: 40px;">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.</p>		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 729,745	
Depreciation expense for the year ended December 31, 2021	<u>(225,269)</u>	504,476
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 payable balance on the statement of net position		
Bond payments		110,000
Capital lease proceeds		(700,000)
Capital lease payments		<u>65,062</u>
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis		<u>(2,627)</u>
Total changes in net position at December 31, 2021 per Statement of Activities		<u>\$ 249,700</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Compensation, Benefits, and Other Payments to Agency Head
Year Ended December 31, 2021

Jessie Bellard, Parish President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 104,998
Benefits-insurance	4,534
Benefits-retirement	12,862
Meal Reimbursements	279
Registration fees	515
Conference travel	1,741
Total	<u>\$ 124,929</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, 2021

	First Six Month Period Ended 6/30/21	Second Six Month Period Ended 12/31/21
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 47,552	\$ 72,337
Add: Collections		
Bond Fees	-	1,875
Asset Forfeiture/Sale	13,263	4,678
Criminal Fines - Other	99,195	51,822
Interest Earnings on Collected Balances	<u>17</u>	<u>10</u>
Subtotal Collections	<u>112,475</u>	<u>58,385</u>
Less: Disbursements To Governments & Nonprofits:		
St. Landry District Attorney, Criminal Fines - Other	73,690	51,327
27th JDC, Criminal Fines - Other	<u>14,000</u>	<u>12,000</u>
Subtotal Disbursements/Retainage	<u>87,690</u>	<u>63,327</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 72,337</u>	<u>\$ 67,395</u>
Ending Balance of "Partial Payments" Collected but not Disbursed	<u>\$ -</u>	<u>\$ -</u>
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	<u>\$ -</u>	<u>\$ 10,547</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, 2021

	First Six Month Period Ended 6/30/21	Second Six Month Period Ended 12/31/21
Receipts From:		
City Court of Opelousas, Criminal Court Costs/Fees	\$ 21,335	\$ 18,623
City Court of Eunice, Criminal Court Costs/Fees	3,691	4,583
St. Landry Parish Sheriff, Criminal Court Costs/Fees	62,291	54,894
Subtotal Receipts	\$ 87,317	\$ 78,100

**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, 2021, 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 24, 2022.

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 preceding paragraph 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 have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control 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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2021-002 and 2021-003 to be material weaknesses.

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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2021-001.

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 24, 2022

Independent Auditor's Report on Compliance for each Major Program
And on Internal Control over Compliance
Required by 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, 2021. 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, 2021.

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.

Report on Internal Control over Compliance

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

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

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

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

Darnall, Sikes, & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana

August 24, 2022

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Prior Year Findings and Questioned Costs
Year ended December 31, 2021

Section I Internal Control and Compliance Material to the Financial Statements

2020-001 Budget Variance

See current year finding 2021-001

Section II Internal Control And Compliance Material To Federal Awards

This section is not applicable for the year ended December 31, 2021.

Section III Management Letter

This section is not applicable for the year ended December 31, 2021.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2021

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, 2021.

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 two significant deficiencies in internal control over financial reporting disclosed during the audit of the financial statements which are shown as items 2021-002 and 2021-003 in section II, with 2021-002 and 2021-003 being considered to be material weaknesses.

Material Noncompliance - Financial Reporting

There was one instance of noncompliance material to the financial statements disclosed during the audit of the financial statements which is shown as item 2021-001 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, 2021.

Major Program - Identification

St. Landry Parish Government had the following program, at December 31, 2021, tested as a major program:

<u>Program Name</u>	<u>Assistance Listing Number</u>
Coronavirus State and Local Fiscal Recovery Funds	21.027

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2021

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, 2021.

Low-Risk Auditee

St. Landry Parish Government is considered a low-risk auditee for the year ended December 31, 2021.

Significant Deficiencies - Major Programs

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

Finding Related to Federal Programs

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

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

2021-001 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, Health Unit Fund, WIOA Fund and Airport Maintenance Fund exceeded the five percent threshold requiring amendments in accordance with Louisiana R.S. 39:1311.

Cause:

The General, Road and Bridge, Health Unit, WIOA, and Airport Maintenance Funds had actual expenditures and other uses that exceeded total budgeted expenditures and other uses by more than five percent. The Health Unit 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, 2021

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

2021-001 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.

2021-002 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 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, 2021

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

2021-003 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.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2021

Section III Findings and Questioned Costs Relating to Federal Programs

This section not applicable for the year ended December 31, 2021.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Management's Corrective Action Plan
Year Ended December 31, 2021

Section I Internal Control and Compliance Material to the Financial Statement

2021-001 Budget Variance

Response:

The Parish will 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.

2021-002 Miscodings

Response:

Significant turnover in key financial management positions, immediately preceding year end, caused a noted disruption in transaction processing and general accounting functions. This condition is deemed to be rectified for the pursuing fiscal year.

2021-003 Reconciliation of Interfund Accounts

Response:

Significant turnover in key financial management positions, immediately preceding year end, caused a noted disruption in transaction processing and general accounting functions. This condition is deemed to be rectified for the pursuing fiscal year.

Section II Internal Control and Compliance Material to Federal Awards

This section not applicable for the year ended December 31, 2021.

Section III Management Letter

This section not applicable for the year ended December 31, 2021

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021

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	2000461199; P0047	\$ 345,127	\$ 345,127
Community Services Block Grant- CARES Act	93.569	None	149,596	149,596
Passed through Louisiana Housing Corporation				
Low-Income Home Energy Assistance	93.568	None	<u>166,910</u>	<u>166,910</u>
Total U.S. Department of Health and Human Services			<u>661,633</u>	<u>661,633</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Senior Companion Program	94.016	None	<u>307,455</u>	<u>307,455</u>
Total Corporation for National and Community Service			<u>307,455</u>	<u>307,455</u>
U.S. DEPARTMENT OF LABOR				
Passed through Louisiana Department of Labor				
Workforce Investment Opportunity Act				
WIOA Adult Program	17.258	None	2,975,764	2,975,764
WIOA Youth Activities	17.259	None	3,284,965	3,284,965
WIOA Dislocated Worker Formula Grants	17.278	None	<u>3,629,554</u>	<u>3,629,554</u>
Total U.S. Department of Labor			<u>9,890,283</u>	<u>9,890,283</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through State of Louisiana Department of Treasury				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Contract Agreement	162,447	162,447
Homeland Security Grant Program	97.067	None	<u>17,151</u>	<u>17,151</u>
Total U.S. Department of Homeland Security			<u>179,598</u>	<u>179,598</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through the Federal Aviation Administration				
Airport Improvement Program	20.106	3-22-0043-014-2020	35,849	35,849
Airport Improvement Program	20.106	3-22-0043-016-2021	13,000	13,000
Passed through State of Louisiana Department of Treasury				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	LA-2020-007	<u>190,681</u>	<u>190,681</u>
Total U.S. Department of Transportation			<u>239,530</u>	<u>239,530</u>
U.S. DEPARTMENT OF THE TREASURY				
Coronavirus State and Local Fiscal Recovery Funds	21.027	Contract Agreement	<u>7,975,812</u>	<u>2,868,341</u>
Total U.S. Department of the Treasury			<u>7,975,812</u>	<u>2,868,341</u>
Total Primary Government			<u>\$ 19,254,311</u>	<u>\$ 14,146,840</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>\$ 227,455</u>	<u>\$ -</u>
Total St. Landry Parish Tourist Commission			<u>227,455</u>	<u>-</u>
Total Component Units			<u>227,455</u>	<u>-</u>
Total Federal Grants			<u>\$ 19,481,766</u>	<u>\$ 14,146,840</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2021

NOTE 1 BASIS OF PRESENTATION

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 ASSISTANCE LISTING NUMBERS

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