

ST. LANDRY PARISH
SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Commissioners of St. Landry Parish
 Solid Waste Disposal District
 Washington, Louisiana

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of St. Landry Parish Solid Waste Disposal District as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of St. Landry Parish Solid Waste Disposal District 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 Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our Responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of St. Landry Parish Solid Waste Disposal District 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 audit opinions.

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 Solid Waste Disposal District 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

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To the Commissioners of St. Landry Parish
Solid Waste Disposal District
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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 Solid Waste Disposal District 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 Solid Waste Disposal District 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 Schedule of Changes in Total OPEB Liability and Related Ratios and budgetary comparison information on pages 27 through 29 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 the 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 the 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.

To the Commissioners of St. Landry Parish
Solid Waste Disposal District
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Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise St. Landry Parish Solid Waste Disposal District's basic financial statements. The individual fund financial statements on pages 30-45 and the schedule of compensation, benefits, and other payments to agency head or chief executive officer on page 46 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The individual fund financial statements and the schedule of compensation, benefits, and other payments are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 individual fund financial statements and the schedule of compensation, benefits, and other payments are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 13, 2022, on our consideration of St. Landry Parish Solid Waste Disposal District'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 the effectiveness of St. Landry Parish Solid Waste Disposal District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering St. Landry Parish Solid Waste Disposal District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated June 13, 2022 on the results of our statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

John S. Dowling & Company

Opelousas, Louisiana
June 13, 2022

BASIC FINANCIAL STATEMENTS

The St. Landry Parish Solid Waste Disposal District's basic financial statements comprise the following three components:

Government-wide financial statements - provide readers with a broad overview of St. Landry Parish Solid Waste Disposal District's finances in a manner similar to a private sector business.

Fund financial statements - provide readers with information with an emphasis on inflows and outflows of resources useful for making decisions in a budgetary context where the focus is on meeting the near-term financial needs.

Notes to basic financial statements - provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	<u>GOVERNMENTAL ACTIVITIES</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 3,286,052
Investments	14,888,221
Surrender value of life insurance policies	1,767,871
Receivables (net of allowances for uncollectibles)	38,809
Restricted assets	143,425
Capital assets (net)	9,829,121
<u>Total assets</u>	29,953,499
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Bond issue costs (net)	10,583
<u>Total deferred outflows of resources</u>	10,583
 <u>LIABILITIES</u>	
Accounts payable and accrued expenses	1,054,780
Long-term liabilities	
Due within one year	60,000
Due in more than one year	5,840,939
<u>Total liabilities</u>	6,955,719
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
OPEB related	14,083
<u>Total deferred inflows of resources</u>	14,083
 <u>NET POSITION</u>	
Net investment in capital assets	9,084,121
Restricted for:	
Debt Service	143,098
Closure / Post-closure	4,285,931
Unrestricted	9,481,130
<u>Total net position</u>	22,994,280

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES FEES, FINES AND CHARGES FOR SERVICES</u>	<u>NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION TOTAL GOVERNMENTAL ACTIVITIES</u>
Governmental Activities			
General government	\$ 1,051,506	\$ -	\$ (1,051,506)
Collection department	5,454,434	701,843	(4,752,591)
Landfill expenses	5,008,111	-	(5,008,111)
Recycling expenses	726,928	-	(726,928)
Road repair distributions	120,738	-	(120,738)
Interest on long-term debt	42,292	-	(42,292)
	<u>12,404,009</u>	<u>701,843</u>	<u>(11,702,166)</u>
General Revenues			
Taxes			
Sales taxes, levied for general purpose			11,643,817
Insurance proceeds			878
Renewable Identification Number			177,172
Interest and investment earnings			3,186
Gain (loss) on sale of fixed assets			28,165
Miscellaneous			28,904
			<u>11,882,122</u>
			<u>Change in net position</u>
			179,956
			<u>Net position - January 1, 2021</u>
			22,814,324
			<u>Net position - December 31, 2021</u>
			22,994,280

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

ST. LANDRY PARISH
SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	GOVERNMENTAL FUNDS					TOTALS
	GENERAL	ROAD REPAIR FUND	DEBT SERVICE	CLOSURE/ POST-CLOSURE	CAPITAL PROJECTS	
<u>ASSETS</u>						
Cash	\$ 3,102,550	\$ 34,112	\$ 149,390	\$ -	\$ -	\$ 3,286,052
Investments	3,830,239	-	398,503	8,556,317	2,103,162	14,888,221
Cash surrender value of life insurance policies	1,767,871	-	-	-	-	1,767,871
Accounts receivable	33,943	-	-	-	-	33,943
Restricted cash	143,425	-	-	-	-	143,425
<u>Total assets</u>	<u>8,878,028</u>	<u>34,112</u>	<u>547,893</u>	<u>8,556,317</u>	<u>2,103,162</u>	<u>20,119,512</u>
<u>LIABILITIES AND FUND BALANCES</u>						
<u>LIABILITIES</u>						
Accounts payable	\$ 1,020,600	\$ -	\$ -	\$ -	\$ -	\$ 1,020,600
Accrued wages payable	34,180	-	-	-	-	34,180
<u>Total liabilities</u>	<u>1,054,780</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,054,780</u>
<u>FUND BALANCES</u>						
Fund balances						
Restricted	143,425	-	-	4,285,931	-	4,429,356
Committed	569,951	34,112	-	4,270,386	-	4,874,449
Assigned	1,767,871	-	547,893	-	2,103,162	4,418,926
Unassigned	5,342,001	-	-	-	-	5,342,001
<u>Total fund balances</u>	<u>7,823,248</u>	<u>34,112</u>	<u>547,893</u>	<u>8,556,317</u>	<u>2,103,162</u>	<u>19,064,732</u>
<u>Total liabilities and fund balances</u>	<u>8,878,028</u>	<u>34,112</u>	<u>547,893</u>	<u>8,556,317</u>	<u>2,103,162</u>	<u>20,119,512</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH
SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021

Total fund balances of governmental funds at December 31, 2021		\$ 19,064,732
Cost of capital assets at December 31, 2021	\$ 26,052,370	
Less: Accumulated depreciation as of December 31, 2021	<u>(16,223,249)</u>	9,829,121
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences		(234,854)
Closure/Post-Closure		(4,285,931)
Post-employment benefits		(30,154)
Employee retention and retirement incentive plan		(605,000)
Bonds payable		(745,000)
Deferred inflows related to post-employment benefits		(14,083)
Bond issue costs, net		10,583
Additional accrued interest on accrual basis:		<u>4,866</u>
Total net position at December 31, 2021		<u><u>22,994,280</u></u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	GOVERNMENTAL FUNDS					TOTALS
	GENERAL	ROAD REPAIR FUND	DEBT SERVICE	CLOSURE/ POST-CLOSURE	CAPITAL PROJECTS	
<u>REVENUES</u>						
Taxes						
Sales tax	\$11,643,817	\$ -	\$ -	\$ -	\$ -	\$ 11,643,817
Charges for services						
Disposal fees	4,535	-	-	-	-	4,535
Compost	4,236	-	-	-	-	4,236
Recycling income	326,894	-	-	-	-	326,894
Sale of CNG	278,450	-	-	-	-	278,450
Investment earnings	32,696	72	850	23,405	3,585	60,608
Miscellaneous	28,904	-	-	-	-	28,904
<u>Total revenues</u>	<u>12,319,532</u>	<u>72</u>	<u>850</u>	<u>23,405</u>	<u>3,585</u>	<u>12,347,444</u>
<u>EXPENDITURES</u>						
Current						
General and administrative	1,008,904	-	-	-	-	1,008,904
Collection department	5,454,434	-	-	-	-	5,454,434
Landfill expenses	3,943,984	-	-	-	-	3,943,984
Recycling expenses	677,699	-	-	-	-	677,699
Capital outlay	2,004,736	-	-	-	-	2,004,736
Debt service	97,292	-	-	-	-	97,292
Road repair distributions	-	76,471	-	-	-	76,471
<u>Total expenditures</u>	<u>13,187,049</u>	<u>76,471</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,263,520</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u> <u>(UNDER) EXPENDITURES</u>	<u>(867,517)</u>	<u>(76,399)</u>	<u>850</u>	<u>23,405</u>	<u>3,585</u>	<u>(916,076)</u>

Continued on next page.

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

	GOVERNMENTAL FUNDS					TOTALS
	GENERAL	ROAD REPAIR FUND	DEBT SERVICE	CLOSURE/ POST-CLOSURE	CAPITAL PROJECTS	
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers out	\$ (10,000)	\$ -	\$ -	\$ -	\$ -	\$ (10,000)
Net increase (decrease) in the fair value of investments	(49,740)	-	-	(343)	-	(50,083)
CNG tax rebate	87,728	-	-	-	-	87,728
Renewable Identification Number	177,172	-	-	-	-	177,172
Insurance proceeds	878	-	-	-	-	878
Sale of general fixed assets	28,165	-	-	-	-	28,165
Operating transfers in	-	-	10,000	-	-	10,000
<u>Total other financing sources (uses)</u>	<u>234,203</u>	<u>-</u>	<u>10,000</u>	<u>(343)</u>	<u>-</u>	<u>243,860</u>
<u>NET CHANGE IN FUND BALANCES</u>	(633,314)	(76,399)	10,850	23,062	3,585	(672,216)
<u>FUND BALANCE</u> , beginning of year	<u>8,456,562</u>	<u>110,511</u>	<u>537,043</u>	<u>8,533,255</u>	<u>2,099,577</u>	<u>19,736,948</u>
<u>FUND BALANCE</u> , end of year	<u>7,823,248</u>	<u>34,112</u>	<u>547,893</u>	<u>8,556,317</u>	<u>2,103,162</u>	<u>19,064,732</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Total net change in fund balances for the year ended December 31, 2021, per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ (672,216)
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 2,004,736	
Depreciation expense for year ended December 31, 2021	<u>(1,001,190)</u>	1,003,546
Amortization of bond issue costs		(1,058)
Less:		
Increase in long-term portion of compensated absences		(34,862)
Increase in long-term portion of Closure/Post-Closure		(162,235)
Change in accrued interest on accrual basis		(7,339)
Change in post-employment benefits liability and deferred inflows of resources		11,120
Decrease in bonds payable		55,000
Decrease in employee retention and retirement incentive plan		<u>(12,000)</u>
Total change in net position for the year ended December 31, 2021, per Statement of Activities		<u><u>179,956</u></u>

The accompanying notes are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the St. Landry Parish Solid Waste Disposal District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent subsection of this note.

A. FINANCIAL REPORTING ENTITY

The St. Landry Parish Solid Waste Disposal District was created pursuant to Act No. 289 of the regular session of the Louisiana Legislature for the year 1980 to provide solid waste collection and disposal for all areas of St. Landry Parish.

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Government is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) the primary government (parish government), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Act that created the District gives the commissioners control over their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, power to incur debt and issue bonds, and the receipt and disbursement of funds. The St. Landry Parish Solid Waste Disposal District is financially independent and operates autonomously from the State of Louisiana and independently from the St. Landry Parish Government. Therefore, the District reports as an independent reporting entity and the financial statements include only the transactions of the St. Landry Parish Solid Waste Disposal District.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of the St. Landry Parish Solid Waste Disposal District, the primary government, as a whole. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

FUND FINANCIAL STATEMENTS

Fund financial statements of the Disposal District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Fund financial statements report detailed information about the St. Landry Parish Solid Waste Disposal District. As a general rule, interfund eliminations are not made in the fund financial statements.

The various funds of St. Landry Parish Solid Waste Disposal District are classified as governmental funds. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Disposal District or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise funds are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The St. Landry Parish Solid Waste Disposal District reports the following major governmental funds:

General Fund. The general operating fund of the Disposal District accounts for all financial resources, except those required to be accounted for in other funds.

Road Repair Fund accounts for the use of surplus funds as provided for in intergovernmental agreements with St. Landry Parish Economic and Industrial Development District, the St. Landry Parish Government and parish municipalities.

Debt Service Funds account for accumulation of resources for long-term liabilities, which include compensated absences established by board action and reserve for closure/post-closure costs required by DEQ and established through a trust agreement by and between St. Landry Bank (trustee) and the District and the Department of Environmental Quality.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

Capital Projects Fund accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in other governmental funds.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which are recognized when due.

Purchases of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

D. DEPOSITS AND INVESTMENTS

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the St. Landry Parish Solid Waste Disposal District.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. DEPOSITS AND INVESTMENTS (Continued)

The St. Landry Parish Solid Waste Disposal District is authorized by LA RS 39:1211-1245 and 33:2955 to invest in the following:

1. United States Treasury Bonds
2. United States Treasury Notes
3. United States Treasury Bills
4. Obligations of U.S. Government Agencies, including Federal Home Loan Bank bonds, Government National Mortgage Association bonds, or a variety of "Federal Farm Credit" bonds.
5. Fully collateralized certificates of deposit issued by qualified commercial banks and savings and loan associations located within the State of Louisiana.
6. Fully collateralized repurchase agreements.
7. Fully collateralized interest-bearing checking accounts.
8. Mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Security Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the United States Government or its agencies.
9. Any other investment allowed by state statute for local governments.

E. RECEIVABLES AND PAYABLES

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (non-current portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as disposal fee income since they are both measurable and available. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

F. CAPITAL ASSETS

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation. Management of the District maintains a threshold for capitalizing assets based on its estimation of the useful life of the asset and the dollar value of the asset.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. CAPITAL ASSETS (Continued)

Depreciation of all exhaustible capital 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:

Permanent landfill	6 - 40 years
Landfill machinery and equipment	5 - 24 years
Recycling plant and equipment	3 - 30 years
Office furniture and fixtures	3 - 22 years
Road repair equipment	5 - 10 years

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

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

G. COMPENSATED ABSENCES

A full-time employee is granted annual vacation with pay, based on a five-day, forty hour workweek. An employee can earn up to a maximum of twenty-five working days annually after twenty-five years of service. A maximum of eighty hours of unpaid accumulated vacation may be carried forward at year-end. Additionally, employees can elect to be paid for up to eighty (80) hours of accumulated vacation in December. Any leave in excess of eighty (80) hours that is not taken before December 31 shall be lost. Accumulated vacation leave will be paid to employees who are terminated.

The District's sick leave policy provides payment to employees for accumulated unused sick leave based on completed years of service. An employee can accumulate up to a maximum of two hundred days after thirty years of service. No accumulated sick leave will be paid to employees who are terminated.

The District's compensatory time policy provides that all employees, excluding salaried employees, be given the option of compensatory time or payment of overtime based on one and one-half hours for each hour over forty hours in a week, with compensatory time not to exceed one hundred twenty hours straight time.

H. LONG-TERM OBLIGATIONS

In the government-wide financial statements and fund financial statements, long-term obligations are reported as liabilities in the Statement of Net Position.

I. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net position and displayed in three components:

1. Net investment in capital assets - Consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position - Consist 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.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. EQUITY CLASSIFICATIONS (Continued)

3. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. Restricted – Reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Committed – Consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Commissioners – the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the board members remove the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. Assigned – Reflects the amounts constrained by the District's "intent" to be used for specific purposes but are neither restricted nor committed. The Commissioners and the Director have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. Unassigned – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

The District considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as grant agreements requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

J. COMPARATIVE DATA

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, comparative data has not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

K. ESTIMATES

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

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. BUDGET PRACTICES

The District follows these procedures in establishing the budgetary data for the General Fund and the Road Repair Fund which is reflected in these financial statements:

1. Prior to November 30, the Executive Director prepares a proposed operating budget for the succeeding year. This is done after consulting with department supervisors and the consulting engineer.
2. The proposed budget is submitted to the Finance Committee for review and approval. A summary of the budget is published and made available for public inspection.
3. A public hearing is held during the regular December meeting of the District's Commission. The budget is then adopted by resolution of the Commission.
4. Amendments to any items of the budget must be approved by the Commission.
5. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted, or as amended during the year by the Commission.
6. 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.

M. ENCUMBRANCES

The District does not utilize an encumbrance system for budgeting purposes. The St. Landry Parish Solid Waste Disposal District has set up a reserve for encumbrances for the year ended December 31, 2021, to set aside 50 percent of revenue derived from disposal fee income to pay road repair distributions to other municipalities in the future.

N. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District currently only has one item that qualifies for reporting in this category. It is the bond issue costs reported in the government-wide statement of net position. Bond issue costs are the costs incurred in issuing bonds. This amount is deferred and amortized over the life of the bond.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District currently only has one item that qualifies for reporting in this category. It is other post-employment benefits (OPEB) reported in the government-wide statement of net position.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 2 – DEPOSITS AND INVESTMENTS

Under state law, the District may deposit funds with any fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or under the laws of the United States. The District may invest in United States bonds, treasury notes, treasury bills, obligations of U.S. Government Agencies, or certificates of deposit with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2021, the carrying amount of the District's cash and investments was \$18,317,698.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of 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 District or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties.

The bank balance of cash was \$3,771,915 and of investments was \$14,328,506, of which \$9,814,886 is certificates of deposit and \$4,513,620 is invested in federal bonds. At December 31, 2021, approximately \$4,420,903 of the bank balance was covered by federal depository insurance and \$9,165,898 was covered by pledged securities. Deposits secured by pledged securities were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the District's name. 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 District that the fiscal agent has failed to pay deposited funds upon demand. The District does not have a policy for custodial credit risk.

NOTE 3 – CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2021, for the St. Landry Parish Solid Waste Disposal District are as follows:

	Balances January 1, 2021	Additions	Disposals	Balances December 31, 2021
Government activities:				
Land – landfill	\$ 1,597,980	\$ -	\$ -	\$ 1,597,980
Land – recycling centers	143,435	-	-	143,435
Permanent landfill	11,596,874	1,929,586	-	13,526,460
Landfill machinery and equipment	7,476,200	69,075	59,443	7,485,832
Recycling plant and equipment	2,451,288	-	76,073	2,375,215
Office furniture and fixtures	135,251	6,075	-	141,326
Road repair equipment	853,954	-	71,832	782,122
<u>Totals at historical cost</u>	<u>24,254,982</u>	<u>2,004,736</u>	<u>207,348</u>	<u>26,052,370</u>
Less accumulated depreciation:				
Permanent landfill	6,389,448	594,823	-	6,984,271
Landfill machinery and equipment	6,134,006	307,069	59,443	6,381,632
Recycling plant and equipment	2,011,489	49,229	76,073	1,984,645
Office furniture and fixtures	110,512	5,802	-	116,314
Road repair equipment	783,952	44,267	71,832	756,387
<u>Totals accumulated depreciation</u>	<u>15,429,407</u>	<u>1,001,190</u>	<u>207,348</u>	<u>16,223,249</u>
Governmental activities, Capital assets, net	<u>8,825,575</u>	<u>1,003,546</u>	<u>-</u>	<u>9,829,121</u>

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 4 – RESTRICTED ASSETS

Under the provisions of the bond agreement a sinking fund shall be set aside and shall be used to pay principal and interest payments on the bonds. An amount equal to 1/12th of each year's debt service requirement should be deposited monthly into this account. Solid Waste should have a balance of \$20,000. As of December 31, 2021, the balance in the sinking fund was \$34,387.

Additionally, a reserve fund shall be set up and used solely for transfer to the Sinking Fund in amounts required to prevent any default in the payment of the principal and interest on the Bonds and for payment of the final principal and interest requirements of the Bonds. The amount required in the reserve fund is \$101,968. As of December 31, 2021, the balance in the reserve fund was \$109,038.

NOTE 5 - LONG-TERM LIABILITIES

During the year ended December 31, 2021, the following changes occurred in long-term liabilities:

	Balances January 1, 2021	Additions	Deletions	Balances December 31, 2021	Due Within One Year
Compensated absences	\$ 199,992	\$ 142,642	\$ 107,780	\$ 234,854	\$ -
Closure/Post-Closure costs	4,123,696	162,235	-	4,285,931	-
Post-employment benefits	37,754	-	7,600	30,154	-
Public improvement bond	800,000	-	55,000	745,000	60,000
Supplemental benefit plan	593,000	12,000	-	605,000	-
	<u>5,754,442</u>	<u>316,877</u>	<u>170,380</u>	<u>5,900,939</u>	<u>60,000</u>

Public Improvement Bonds

Solid Waste issued public improvement bonds in the amount of \$1,200,000 for the purpose of constructing, acquiring and improving solid waste collection and disposal facilities, including buildings, front-end loaders, containers and container handlers, roadway repairs and construction and all necessary furnishings and equipment thereof, and paying the costs of the issuance of the bonds. The bonds are secured by sales taxes. The State Bond Commission subsequently approved the issuance and bonds were issued on July 1, 2011. Bonds are payable in annual installments, with semi-annual variable interest payments due on January 1 and July 1 of each year with payments commencing on January 1, 2012.

Debt Service Requirements

The annual debt service requirements including interest to amortize the public improvement bonds outstanding at December 31, 2021, are as follows:

Year Ending December 31,	Principal	Interest	Total
2022	\$ 60,000	\$ 40,643	\$ 100,643
2023	60,000	37,763	97,763
2024	65,000	34,763	99,763
2025	70,000	31,415	101,415
2026	70,000	27,705	97,705
2027-2031	<u>420,000</u>	<u>74,600</u>	<u>494,600</u>
	<u>745,000</u>	<u>246,889</u>	<u>991,889</u>

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 6 - PENSION PLAN

During 1987, the District received approval from the Louisiana Legislature to establish a defined contribution pension plan for the benefit of employees of the District. Such a plan was established by a resolution of the Commissioners on August 17, 1987, with Premier Bank (now JP Morgan Chase) of Baton Rouge, effective January, 1987. Effective September 1, 2010, American United Life Insurance Company became the new plan administrator for the Pension Plan. The Bank is authorized to invest the contributions in certificates of deposit, government securities, and other types of investments subject to certain restrictions imposed by the District. The Plan, entitled "St. Landry Parish Solid Waste Disposal District Money Purchase Pension Plan and Trust," requires annual employer contributions equal to 10% of participating employees' annual compensation, as well as employees' contributions of 8% of annual compensation. All employees, except summer help, are eligible for the Plan and all participate in the Plan. All employees, except summer help, are eligible to participate up to 20% above the required 8% participation for a total of 28% participation. As a result of the discontinuance of the 457(b) retirement plan, effective September 28, 2018, employer contributions increased from 10% to 12%, however the employee mandatory contribution remained the same at 8%.

Employees will be vested in the portion of their individual account attributable to employer contributions as set forth below:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 2	0%
2 but less than 3	20%
3 but less than 4	40%
4 but less than 5	60%
5 but less than 6	80%
6 or more	100%

The employees contributed \$159,796 and the employer contributed \$213,211 for the year ended December 31, 2021. The payroll for employees covered by the Plan was \$1,776,763. Total payroll for Solid Waste was \$1,856,511.

NOTE 7 - EMPLOYEE RETENTION AND RETIREMENT INCENTIVE PLAN

For the year ending December 31, 2011, Solid Waste implemented an employee retention and retirement incentive plan to provide incentives for employee retention and supplemental retirement benefits for employees. Under the terms of this plan, an employee will accrue a retirement benefit of up to \$40,000.

As of June 10, 2019, Solid Waste implemented Plan II, which is a revision of the employee retention and retirement incentive plan. The plan provisions will be applied prospectively and not retroactively. The new Plan II will include and apply to current employees only. All former employees and current retirees will continue to be covered under the terms of the original plan. Under the terms of Plan II, an employee will accrue a retirement benefit of up to \$50,000.

For purposes of this plan all current employees will be immediately credited for years of service completed at the time of implementation of the plan. Benefits will be vested and paid as follows:

<u>Vesting Schedule</u>	
Year 1 through 9	\$ -
End of Year 10	20,000
End of Years 11 through 20 (per year)	3,000

Normal Retirement Age 59 ½ – Participant will receive a benefit amount based on the vesting schedule when retiring at age 59 ½. If participant continues working past age 59 ½, he cannot draw benefits until actual retirement. Participant can continue to accrue benefits based on the vesting schedule and be entitled to higher distribution upon actual retirement up the maximum amount.

Disability – Upon a participant's disability while in service, such participant shall receive a lump sum distribution equal to the vested balance of the participants account based on the participants years of

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 7 - EMPLOYEE RETENTION AND RETIREMENT INCENTIVE PLAN (Continued)

service in accordance with the vesting schedule.

Death – Upon the death of a participant while in service, the participant's beneficiary (or succession if no beneficiary is named or said beneficiary has pre-deceased the participant) will be entitled to a lump sum distribution of the maximum amount in the vesting schedule (\$50,000) without regard to actual years of service. However, if participant was involved in illegal activity which contributed to his death, benefits would be forfeited.

Years of Service – Participants will become fully vested after completing 20 years of service. Participants who separate from service of the employer (voluntarily) prior to age 59 ½ will be vested up to the benefit amount designated in the vesting schedule for the number of years completed, but will not be entitled to any benefits until the age of 59 ½.

This plan is fully funded through the purchase of annuities and/or certificates of deposit.

At December 31, 2021, the cash surrender value of the policies is \$1,767,871 and the accrued and vested employee liability is \$605,000.

NOTE 8 - COMMISSIONERS' COMPENSATION

The following is a list of the Commissioners of St. Landry Parish Solid Waste Disposal District, along with the amounts paid to each for per diem and travel expense for the year ended December 31, 2021. These amounts are included in the General Fund expenditures for 2021.

	<u>Per Diem</u>	<u>Travel</u>
Jerry Domengeaux, Chairman	\$ 6,600	\$ 588
Pete Olivier, Vice Chairman	5,550	564
Kathy Moreau, Secretary/Treasurer	5,400	592
Edward Briscoe	5,700	364
Gardie McManus	4,800	753
Cyrus Auzenne	5,700	406
Eddie Godwin	5,400	824
Jodie Powell	7,950	1,097
Jack Ortego	5,700	420
	<u>52,800</u>	<u>5,608</u>

NOTE 9 - CLOSURE AND POST-CLOSURE CARE COSTS

State and federal laws and regulations require the District to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the District reports a portion of these closure and post-closure care costs as a long-term liability in each period based on landfill capacity used as of each balance sheet date. The \$4,285,930 reported as landfill closure and post-closure care liability at December 31, 2021, represents the cumulative amount reported to date based on the use of 61.29 percent of the estimated capacity of the landfill. The District will recognize the remaining estimated cost of closure and post-closure care of \$2,706,940 as the remaining estimated capacity is filled. These amounts are based on what it would have cost to perform all closure and post-closure care in 2021. The District expects to close Phase 8 in approximately twenty-three years. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The District meets the requirements for providing financial assurance for these closure and post-closure care costs set forth by the Environmental Protection Agency and the Department of Environmental Quality under LAC 33:VII.727.A.2.d.ix.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 9 - CLOSURE AND POST-CLOSURE CARE COSTS (Continued)

At December 31, 2021, the District has set aside funds in the amount of \$8,556,317 for the reported liability of \$4,285,930 as calculated under the provisions of LAC 33:VII.727.A.2. These funds are being accounted for in the Closure/Post-Closure Fund.

NOTE 10 - INTERFUND RECEIVABLES AND PAYABLES

There are no interfund receivables or payables at December 31, 2021.

NOTE 11 - FUND BALANCE CONSTRAINTS

The constraints on fund balance as listed in aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balances are detailed according to balance classification and fund.

	<u>General Fund</u>	<u>Road Repair Fund</u>	<u>Debt Service Fund</u>	<u>Closure/ Post-Closure Fund</u>	<u>Capital Projects Fund</u>
Fund Balances:					
Restricted	\$ 143,425	\$ -	\$ -	\$ 4,285,931	\$ -
Committed					
Reserve for encumbrances	569,951	-	-	-	-
Reserve for road repair	-	34,112	-	-	-
Reserve for closure costs	-	-	-	4,270,386	-
Assigned	1,767,871	-	547,893	-	2,103,162
Unassigned	5,342,001	-	-	-	-
<u>Total fund balances</u>	<u>7,823,248</u>	<u>34,112</u>	<u>547,893</u>	<u>8,556,317</u>	<u>2,103,162</u>

NOTE 12 - INTERFUND TRANSFERS

Interfund transfers consisted of the following at December 31, 2021.

	<u>Interfund Transfers In</u>	<u>Interfund Transfers Out</u>
Governmental Fund		
General Fund	\$ -	\$ 10,000
Debt Service Fund	10,000	-
<u>Total</u>	<u>10,000</u>	<u>10,000</u>

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 13 - INTERGOVERNMENTAL AGREEMENTS

The District entered into intergovernmental agreements with the St. Landry Parish Government and several municipalities within St. Landry Parish to lease equipment. Under the terms of these agreements the Parish Government and each municipality are responsible for providing insurance, repairs and maintenance on the equipment leased. For all equipment purchased by the District to lease to the municipalities before 2008, the intergovernmental agreements included rent of \$100 per year. For all equipment purchased in 2008 and after, the intergovernmental agreements are for "Loan of Use" and no rent is charged to the municipalities.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 14 – OTHER POST-EMPLOYMENT BENEFITS PLAN

Plan Description. The District administers a single-employer defined health benefit postemployment health care plan (“the Plan”) that provides medical benefits to eligible retired employees and their beneficiaries. As a result, the District is required to implement the Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). GASB 75 requires public employers to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for the financial statement of the employer.

Benefits and Contributions. The District provides lifetime medical benefits to eligible retirees and their dependents through the Parish Government Risk Management Agency (PGRMA) which is operated by the Police Jury Association of Louisiana. The District’s active employees are covered under a different plan. The premium rates are established by the PGRMA board of trustees. Prior to August 12, 2019, to be eligible to continue coverage after retirement, an employee must be at least 59 ½ years old with 10 years of consecutive full-time service. The District pays the entire premium charged for retirees and 75% of the premium for eligible dependents until the retiree reaches Medicare eligibility. Once Medicare eligible, the District provides a \$200 subsidy for retirees and no subsidy for dependents. After the death of the retiree, the District does not provide any subsidy for dependents. Effective August 12, 2019, the District ended retiree health benefits for all future retirees and dependents. Current retirees are exempt. For the fiscal year 2021, the District had 1 Medicare eligible retiree and contributions of \$16,342 to the Plan.

Number of Employees Covered. At December 31, 2021, the following employees were covered by benefits terms:

Inactive employees currently receiving benefit payments	1
Inactive employees entitled but not yet receiving benefit payments	0
Active employees	<u>0</u>
Total	<u><u>1</u></u>

Total OPEB Liability. The District’s total OPEB liability of \$30,154 was measured as December 31, 2021 and was determined by an actuarial valuation as of that date.

The following table shows the changes in the District’s Total OPEB Liability:

Balance at 12/31/20	<u>\$ 37,754</u>
Changes for the year:	
Service Cost	-
Interest	590
Differences between expected and actual experience	7,595
Changes in Assumptions/Inputs	557
Change in Benefit Terms	-
Benefit payments	(16,342)
Administrative Expense	-
Net Changes	<u>(7,600)</u>
Balance at 12/31/21	<u><u>30,154</u></u>

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 14 – OTHER POST-EMPLOYMENT BENEFITS PLAN (Continued)

Actuarial Methods and Assumptions. The Total OPEB Liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Measurement Date:	December 31, 2021
Actuarial Valuation Date:	December 31, 2021
Inflation:	3.00%
Salary Increases, including inflation:	3.00%
Discount Rate:	1.84%
Prior Year Discount Rate:	2.00%

The discount rate was based on the December 31, 2021, Fidelity General Obligation AA 20-Year Yield.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future.

Trend Rates: Costs are assumed to increase at the rate of 10% annually.

Sensitivity of the Total OPEB Liability: The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate and healthcare cost trend rate that is 1% lower or 1% higher than the current discount rate and healthcare cost trend rate:

	<u>1% Decrease</u>	<u>No Change</u>	<u>1% Increase</u>
Discount Rates	\$ 33,996	\$ 30,155	\$ 26,901
Healthcare Cost Trend Rates	30,026	30,155	30,283

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB. For the year ended December 31, 2021, the District recognized OPEB expense of (\$5,222). At December 31, 2021, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between actual and expected experience	\$ -	\$ 3,361
Changes of assumptions or other inputs	-	10,722
Employer amounts for OPEB subsequent to measurement date	-	-
Total	<u>-</u>	<u>14,083</u>

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 14 – OTHER POST-EMPLOYMENT BENEFITS PLAN (Continued)

Amounts reported as deferred outflows and deferred inflows of resources related to OPEB expense will be recognized in OPEB expense as follows:

Year Ended <u>December 31:</u>		
2022	\$	(3,521)
2023		(3,521)
2024		(3,521)
2025		(3,521)
2026		-
Thereafter		<u>-</u>
Total		<u><u>(14,084)</u></u>

Payable

At December 31, 2021, there was no payable to the plan.

NOTE 15 – SUBSEQUENT EVENTS

Subsequent events were evaluated through June 13, 2022, which is the date the financial statements were available to be issued. As of June 13, 2022, there were no subsequent events noted.

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total OPEB Liability				
Service Cost	\$ 23,578	\$ 22,416	\$ -	\$ -
Interest	18,591	20,582	7,131	7,131
Changes of benefit terms	-	(362,179)	(176,136)	(176,136)
Difference between expected and actual experience	(6,722)	(2,539)	(49,668)	(49,668)
Changes in assumptions or other inputs	(21,444)	68,382	4,370	4,370
Benefit payments	(15,257)	(24,195)	(14,857)	(14,857)
Net Change in Total OPEB Liability	<u>(1,254)</u>	<u>(277,533)</u>	<u>(229,160)</u>	<u>(229,160)</u>
Total OPEB Liability - beginning	<u>545,703</u>	<u>544,449</u>	<u>266,915</u>	<u>266,915</u>
Total OPEB Liability - ending	<u><u>544,449</u></u>	<u><u>266,916</u></u>	<u><u>37,755</u></u>	<u><u>37,755</u></u>
Covered Employee Payroll	1,213,581	-	-	-
Total OPEB Liability as a percentage of covered employee payroll	44.9%	N/A	N/A	N/A

Notes to Schedule:

Changes of Benefit Terms:

Effective 8/12/2019, retiree health benefits were terminated for future retirees and dependents. Effective January 13, 2020, the District discontinued the \$200 subsidy for retirees.

Changes of Assumptions:

The following are the discount rates used in each period:

2018	3.71%
2019	2.75%
2020	2.00%
2021	1.84%

2018 RPH-2014 Employee and Healthy Annuity, Generational with MP-2018.

2019 PubG.H-2010 Healthy Annuitant, Generational with MP-2019.

2020-2021 None

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	2020 ACTUAL
	BUDGET				
	ORIGINAL	FINAL			
REVENUES					
Taxes					
Sales taxes	\$ 10,000,000	\$ 11,575,000	\$ 11,643,817	\$ 68,817	\$ 10,541,673
Charges for services					
Disposal fees	-	4,534	4,535	1	4,431
Compost	3,500	3,500	4,236	736	3,748
Recycling income	180,000	295,000	326,894	31,894	188,299
Sale of CNG	275,000	275,000	278,450	3,450	282,361
Investment earnings	46,460	32,065	32,696	631	83,148
Miscellaneous	550	18,351	28,904	10,553	13,021
<u>Total revenues</u>	<u>10,505,510</u>	<u>12,203,450</u>	<u>12,319,532</u>	<u>116,082</u>	<u>11,116,681</u>
EXPENDITURES					
Current					
General and administrative	1,173,800	1,176,400	1,008,904	167,496	1,071,269
Collection department	5,301,000	5,499,000	5,454,434	44,566	5,301,325
Landfill expenses	3,611,657	4,187,636	3,943,984	243,652	3,498,074
Recycling expenses	709,925	748,300	677,699	70,601	604,966
Capital outlay	61,000	2,020,000	2,004,736	15,264	414,815
Debt service					
Principal, interest and other charges	97,293	97,293	97,292	1	100,454
<u>Total expenditures</u>	<u>10,954,675</u>	<u>13,728,629</u>	<u>13,187,049</u>	<u>541,580</u>	<u>10,990,903</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(449,165)</u>	<u>(1,525,179)</u>	<u>(867,517)</u>	<u>657,662</u>	<u>125,778</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers out	(10,000)	(10,000)	(10,000)	-	(10,000)
Net increase (decrease) in the fair value of investments	160,000	(124,994)	(49,740)	75,254	127,393
CNG tax rebate	83,680	87,728	87,728	-	184,360
Renewable Identification Number	75,000	177,171	177,172	1	259,359
Insurance proceeds	-	878	878	-	180,489
Sale of carbon credits	-	-	-	-	13,874
Sale of general fixed asset	150,000	28,165	28,165	-	182,439
<u>Total other financing uses</u>	<u>458,680</u>	<u>158,948</u>	<u>234,203</u>	<u>75,255</u>	<u>937,914</u>
NET CHANGE IN FUND BALANCE	<u>9,515</u>	<u>(1,366,231)</u>	<u>(633,314)</u>	<u>732,917</u>	<u>1,063,692</u>
FUND BALANCE, beginning of year			<u>8,456,562</u>		<u>7,392,870</u>
FUND BALANCE, end of year			<u>7,823,248</u>		<u>8,456,562</u>

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
ROAD REPAIR FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021			VARIANCE FAVORABLE (UNFAVORABLE)	2020 ACTUAL
	BUDGET		ACTUAL		
	ORIGINAL	AMENDED			
<u>REVENUES</u>					
Interest income	\$ 50	\$ 72	\$ 72	\$ -	\$ 700
<u>Total revenues</u>	<u>50</u>	<u>72</u>	<u>72</u>	<u>-</u>	<u>700</u>
<u>EXPENDITURES</u>					
Road repair distributions	-	76,471	76,471	-	279,726
<u>Total expenditures</u>	<u>-</u>	<u>76,471</u>	<u>76,471</u>	<u>-</u>	<u>279,726</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>50</u>	<u>(76,399)</u>	<u>(76,399)</u>	<u>-</u>	<u>(279,026)</u>
<u>FUND BALANCE</u> , beginning of year			<u>110,511</u>		<u>389,537</u>
<u>FUND BALANCE</u> , end of year			<u>34,112</u>		<u>110,511</u>

See Independent Auditor's Report.

SUPPLEMENTARY INFORMATION

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
GENERAL FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Petty cash	\$ 3,300	\$ 3,300
Cash in bank	3,099,250	3,649,949
Investments	3,830,239	3,832,082
Cash surrender value of life insurance policies	1,767,871	1,737,721
Accounts receivable	33,943	46,682
Restricted cash	<u>143,425</u>	<u>139,570</u>
<u>Total assets</u>	<u>8,878,028</u>	<u>9,409,304</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 1,020,600	\$ 924,931
Accrued wages payable	<u>34,180</u>	<u>27,811</u>
<u>Total liabilities</u>	<u>1,054,780</u>	<u>952,742</u>
 <u>FUND BALANCE</u>		
Restricted	143,425	139,570
Committed	569,951	567,683
Assigned	1,767,871	1,737,721
Unassigned	<u>5,342,001</u>	<u>6,011,588</u>
<u>Total fund balance</u>	<u>7,823,248</u>	<u>8,456,562</u>
 <u>Total liabilities and fund balance</u>	 <u>8,878,028</u>	 <u>9,409,304</u>

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	2020 ACTUAL
	BUDGET				
	ORIGINAL	AMENDED			
<u>REVENUES</u>					
Taxes					
Sales tax	\$10,000,000	\$ 11,575,000	\$ 11,643,817	\$ 68,817	\$ 10,541,673
Charges for services					
Disposal fees	-	4,534	4,535	1	4,431
Compost	3,500	3,500	4,236	736	3,748
Recycling income	180,000	295,000	326,894	31,894	188,299
Sale of CNG	275,000	275,000	278,450	3,450	282,361
Investment earnings	46,460	32,065	32,696	631	83,148
Miscellaneous	550	18,351	28,904	10,553	13,021
<u>Total revenues</u>	<u>10,505,510</u>	<u>12,203,450</u>	<u>12,319,532</u>	<u>116,082</u>	<u>11,116,681</u>
<u>EXPENDITURES</u>					
Current					
General and administrative	1,173,800	1,176,400	1,008,904	167,496	1,071,269
Collection department	5,301,000	5,499,000	5,454,434	44,566	5,301,325
Landfill expenses	3,611,657	4,187,636	3,943,984	243,652	3,498,074
Recycling expenses	709,925	748,300	677,699	70,601	604,966
Capital outlay	61,000	2,020,000	2,004,736	15,264	414,815
Debt service					
Principal, interest and charges	97,293	97,293	97,292	1	100,454
<u>Total expenditures</u>	<u>10,954,675</u>	<u>13,728,629</u>	<u>13,187,049</u>	<u>541,580</u>	<u>10,990,903</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>					
<u>OVER (UNDER) EXPENDITURES</u>	<u>(449,165)</u>	<u>(1,525,179)</u>	<u>(867,517)</u>	<u>657,662</u>	<u>125,778</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers out	(10,000)	(10,000)	(10,000)	-	(10,000)
Net increase (decrease) in the fair value of investments	160,000	(124,994)	(49,740)	75,254	127,393
CNG tax rebate	83,680	87,728	87,728	-	184,360
Renewable Identification Number	75,000	177,171	177,172	1	259,359
Insurance proceeds	-	878	878	-	180,489
Sale of carbon credits	-	-	-	-	13,874
Sale of general fixed asset	150,000	28,165	28,165	-	182,439
<u>Total other financing uses</u>	<u>458,680</u>	<u>158,948</u>	<u>234,203</u>	<u>75,255</u>	<u>937,914</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>9,515</u>	<u>(1,366,231)</u>	<u>(633,314)</u>	<u>732,917</u>	<u>1,063,692</u>
<u>FUND BALANCE</u> , beginning of year			<u>8,456,562</u>		<u>7,392,870</u>
<u>FUND BALANCE</u> , end of year			<u>7,823,248</u>		<u>8,456,562</u>

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
GENERAL FUND
COMPARATIVE SCHEDULE OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021				
	BUDGET		ACTUAL	VARIANCE	2020 ACTUAL
	ORIGINAL	AMENDED		FAVORABLE (UNFAVORABLE)	
<u>GENERAL AND ADMINISTRATIVE</u>					
Accrued compensated absences	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Salaries	474,400	474,400	456,733	17,667	375,808
Commissioners' per diem and travel	59,200	64,000	58,408	5,592	33,450
Sales tax collection expense	100,000	120,000	94,466	25,534	90,373
Advertising	1,500	5,000	4,550	450	1,496
Auto expense	15,000	10,000	7,106	2,894	14,713
Fuel	-	12,000	9,985	2,015	-
Dues and subscriptions	10,000	4,000	2,984	1,016	4,231
Employee benefits	150,000	50,000	-	50,000	200,000
Hospitalization	100,000	106,000	104,772	1,228	81,756
Insurance	30,000	28,000	26,482	1,518	25,724
Office expense	35,000	30,000	25,360	4,640	47,344
Postage	2,500	4,000	3,045	955	1,419
Taxes and licenses	50,000	50,000	45,421	4,579	33,037
Telephone	6,000	6,000	5,564	436	4,677
Travel, meals, and lodging	8,000	4,000	1,717	2,283	300
Legal and professional	46,000	68,000	65,240	2,760	69,624
Sales /use tax refund	10,000	50,000	37,034	12,966	40,087
Retirement	57,000	57,000	53,718	3,282	41,516
Repairs – facility	3,000	12,000	-	12,000	-
Utilities	6,000	5,000	3,305	1,695	3,009
Uniforms and personal equipment	7,200	6,000	2,490	3,510	1,375
Wellness program	3,000	1,000	524	476	1,330
<u>Total general and administrative</u>	<u>1,173,800</u>	<u>1,176,400</u>	<u>1,008,904</u>	<u>167,496</u>	<u>1,071,269</u>
<u>COLLECTION DEPARTMENT</u>					
Collection services	\$ 5,000,000	\$ 5,200,000	\$ 5,183,618	\$ 16,382	\$ 5,014,734
Governmental subsidy	123,000	130,000	123,763	6,237	111,663
Asbestos/hazardous disposal	5,000	5,000	772	4,228	44,541
Litter abatement	125,000	125,000	109,881	15,119	89,420
Construction of turnarounds	8,000	4,000	2,021	1,979	6,962
Illegal dump cleanup	5,000	-	-	-	-
CNG fuel tax	35,000	35,000	34,379	621	34,005
<u>Total collection department</u>	<u>5,301,000</u>	<u>5,499,000</u>	<u>5,454,434</u>	<u>44,566</u>	<u>5,301,325</u>

Continued on following page.
See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
GENERAL FUND
COMPARATIVE SCHEDULE OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021				
	BUDGET		ACTUAL	VARIANCE	2020 ACTUAL
	ORIGINAL	AMENDED		FAVORABLE (UNFAVORABLE)	
LANDFILL EXPENSES					
Salaries	\$ 1,310,000	\$ 1,170,000	\$ 1,093,985	\$ 76,015	\$ 1,242,330
Taxes and licenses	25,000	29,000	26,341	2,659	19,339
Accrued compensated absences	-	15,000	-	15,000	-
Tools and supplies	200,000	240,000	216,541	23,459	197,105
Fuel	100,000	170,000	156,926	13,074	95,502
Repairs and maintenance	200,000	363,000	346,445	16,555	243,069
Auto expense	12,000	15,000	12,825	2,175	11,649
Equipment rental	442,877	447,877	445,135	2,742	439,980
Utilities	150,000	165,000	148,941	16,059	129,665
Uniforms and personal equipment	32,000	28,000	24,689	3,311	23,364
Laboratory fees	25,000	-	-	-	18,023
Engineering fees	150,000	220,000	175,317	44,683	173,452
Insurance	225,000	215,000	210,554	4,446	204,258
Hospitalization	321,000	327,000	326,563	437	307,357
Retirement	157,680	140,000	123,465	16,535	138,978
Telephone	33,600	34,000	33,715	285	29,516
Travel	15,000	9,000	4,275	4,725	5,522
Advertising	1,000	-	-	-	813
Contract grinding	200,000	595,759	595,758	1	209,384
Wellness program	11,500	4,000	2,509	1,491	8,768
Total landfill expenses	3,611,657	4,187,636	3,943,984	243,652	3,498,074
RECYCLING EXPENSES					
Salaries	\$ 331,000	\$ 331,000	\$ 305,793	\$ 25,207	\$ 281,809
Taxes and licenses	4,825	6,300	5,782	518	4,516
Accrued compensated absences	-	10,000	-	10,000	-
Collection services	-	25,000	19,875	5,125	-
Advertising	1,000	-	-	-	941
Hospitalization	107,000	113,000	110,242	2,758	86,321
Fuel	13,000	13,000	10,862	2,138	10,864
Insurance	75,000	73,000	70,559	2,441	68,737
Purchases	40,000	56,000	52,433	3,567	40,766
Retirement	40,000	39,000	36,724	2,276	33,846
Telephone	7,000	7,000	6,384	616	6,234
Tools and supplies	10,000	13,000	13,370	(370)	7,557
Travel	3,000	2,000	-	2,000	-
Auto expense	25,000	10,000	8,048	1,952	30,437
Repairs and maintenance	18,000	23,000	16,602	6,398	10,990
Office expense	7,000	5,000	3,807	1,193	5,439
Equipment rental	2,000	3,000	1,881	1,119	215
Utilities	15,000	13,000	10,207	2,793	10,617
Uniforms and personal equipment	8,100	5,000	4,465	535	4,328
Wellness program	3,000	1,000	665	335	1,349
Total recycling expenses	709,925	748,300	677,699	70,601	604,966

See Independent Auditor's Report.

ROAD REPAIR FUND

The Road Repair Fund is used to account for the use of surplus funds as provided for in intergovernmental agreements with the St. Landry Parish Economic and Industrial Development District, the St. Landry Parish Government and parish municipalities.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
ROAD REPAIR FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash	\$ 34,112	\$ 110,511
<u>Total assets</u>	<u>34,112</u>	<u>110,511</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
<u>Total liabilities</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>FUND BALANCE</u>		
Committed	<u>34,112</u>	<u>110,511</u>
<u>Total liabilities and fund balance</u>	<u>34,112</u>	<u>110,511</u>

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
ROAD REPAIR FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021			VARIANCE FAVORABLE (UNFAVORABLE)	2020 ACTUAL
	BUDGET		ACTUAL		
	ORIGINAL	AMENDED			
<u>REVENUES</u>					
Interest income	\$ 50	\$ 72	\$ 72	\$ -	\$ 700
<u>Total revenues</u>	<u>50</u>	<u>72</u>	<u>72</u>	<u>-</u>	<u>700</u>
<u>EXPENDITURES</u>					
Road repair distributions	-	76,471	76,471	-	279,726
<u>Total expenditures</u>	<u>-</u>	<u>76,471</u>	<u>76,471</u>	<u>-</u>	<u>279,726</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>50</u>	<u>(76,399)</u>	<u>(76,399)</u>	<u>-</u>	<u>(279,026)</u>
<u>FUND BALANCE</u> , beginning of year			<u>110,511</u>		<u>389,537</u>
<u>FUND BALANCE</u> , end of year			<u>34,112</u>		<u>110,511</u>

See Independent Auditor's Report.

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources for long-term liabilities, which include compensated absences and closure/post-closure costs.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
DEBT SERVICE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
Cash in bank	\$ 149,390	\$ 139,251
Investments	398,503	397,792
<u>Total assets</u>	<u>547,893</u>	<u>537,043</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
<u>Total liabilities</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>FUND BALANCE</u>		
Assigned	<u>547,893</u>	<u>537,043</u>
<u>Total liabilities and fund balance</u>	<u>547,893</u>	<u>537,043</u>

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
DEBT SERVICE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>REVENUES</u>		
Interest income	\$ 850	\$ 7,660
<u>Total revenues</u>	<u>850</u>	<u>7,660</u>
<u>EXPENDITURES</u>		
<u>Total expenditures</u>	<u>-</u>	<u>-</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>850</u>	<u>7,660</u>
<u>OTHER FINANCING SOURCES</u>		
Transfer from General Fund	10,000	10,000
<u>Total other financing sources</u>	<u>10,000</u>	<u>10,000</u>
<u>NET CHANGE IN FUND BALANCE</u>	10,850	17,660
<u>FUND BALANCE</u> , beginning of year	<u>537,043</u>	<u>519,383</u>
<u>FUND BALANCE</u> , end of year	<u><u>547,893</u></u>	<u><u>537,043</u></u>

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
CLOSURE/POST-CLOSURE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
Investments	\$ 8,556,317	\$ 8,533,255
<u>Total assets</u>	<u>8,556,317</u>	<u>8,533,255</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
<u>Total liabilities</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>FUND BALANCE</u>		
Committed	4,270,386	4,409,559
Restricted	4,285,931	4,123,696
<u>Total fund balance</u>	<u>8,556,317</u>	<u>8,533,255</u>
<u>Total liabilities and fund balance</u>	<u>8,556,317</u>	<u>8,533,255</u>

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
CLOSURE/POST-CLOSURE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>REVENUES</u>		
Interest income	\$ 23,405	\$ 66,694
<u>Total revenues</u>	<u>23,405</u>	<u>66,694</u>
<u>EXPENDITURES</u>		
<u>Total expenditures</u>	<u>-</u>	<u>-</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>23,405</u>	<u>66,694</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Net increase (decrease) in the fair value of investments	(343)	(46)
<u>Total other financing sources (uses)</u>	<u>(343)</u>	<u>(46)</u>
<u>NET CHANGE IN FUND BALANCE</u>	23,062	66,648
<u>FUND BALANCE</u> , beginning of year	<u>8,533,255</u>	<u>8,466,607</u>
<u>FUND BALANCE</u> , end of year	<u>8,556,317</u>	<u>8,533,255</u>

See Independent Auditor's Report.

CAPITAL PROJECTS FUND

Capital Projects Fund is used to account for the purchase or construction of major capital facilities not financed by proprietary funds.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Investments	\$ 2,103,162	\$ 2,099,577
<u>Total assets</u>	<u>2,103,162</u>	<u>2,099,577</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
<u>Total liabilities</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>FUND BALANCE</u>		
Assigned	<u>2,103,162</u>	<u>2,099,577</u>
<u>Total liabilities and fund balance</u>	<u>2,103,162</u>	<u>2,099,577</u>

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>REVENUES</u>		
Interest income	\$ 3,585	\$ 36,799
<u>Total revenues</u>	<u>3,585</u>	<u>36,799</u>
<u>EXPENDITURES</u>		
<u>Total expenditures</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCE</u>	3,585	36,799
<u>FUND BALANCE</u> , beginning of year	<u>2,099,577</u>	<u>2,062,778</u>
<u>FUND BALANCE</u> , end of year	<u><u>2,103,162</u></u>	<u><u>2,099,577</u></u>

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2021

Agency Head Name: Richard LeBouef, Executive Director

Purpose	Amount
Salary	\$ 112,862
Benefits-insurance	13,074
Benefits-retirement	13,543
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0
Membership dues	607

See Independent Auditor's Report.

RELATED REPORT

James L. Nicholson, Jr., CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



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Retired

Dwight Ledoux, CPA - 1998
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
 OVER FINANCIAL REPORTING AND ON COMPLIANCE
 AND OTHER MATTERS BASED ON AN AUDIT OF
 FINANCIAL STATEMENTS PERFORMED
 IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Commissioners of St. Landry Parish
 Solid Waste Disposal District
 Washington, 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 and each major fund of St. Landry Parish Solid Waste Disposal District, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise St. Landry Parish Solid Waste Disposal District's basic financial statements, and have issued our report thereon dated June 13, 2022.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Landry Parish Solid Waste Disposal District'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 financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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To the Commissioners of St. Landry Parish
Solid Waste Disposal District
Page 2

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 District's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

John S. Dewling & Company

Opelousas, Louisiana
June 13, 2022

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021

A. SUMMARY OF AUDIT RESULTS

1. We have audited the basic financial statements of St. Landry Parish Solid Waste Disposal District as of and for the year ended December 31, 2021, and have issued our report thereon dated June 13, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the Uniform Guidance. Our audit of the financial statements as of December 31, 2021 resulted in an unmodified opinion.
2. No significant deficiencies relating to the audit of the financial statements are reported in the 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.
3. No instances of noncompliance relating to the audit of the financial statements were reported in the 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.
4. No management letter was issued for St. Landry Parish Solid Waste Disposal District as of and for the year ended December 31, 2021.
5. There was no single audit required under the Uniform Guidance.

B. 2021 FINANCIAL STATEMENT FINDINGS – AUDIT

None

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

NONE

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

N/A

James L. Nicholson, Jr., CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Commissioners of St. Landry Parish
 Solid Waste Disposal District
 Washington, Louisiana

We have performed the procedures enumerated below, on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. St. Landry Parish Solid Waste Disposal District's management is responsible for those C/C areas identified in the SAUPs.

St. Landry Parish Solid Waste Disposal District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget
Written policies and procedures were obtained for budgeting and address all of the above functions.
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
Written policies and procedures were obtained for purchasing and address all of the above functions.
 - c) **Disbursements**, including processing, reviewing, and approving
Written policies and procedures were obtained for disbursements and address all of the above functions.
 - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

To the Commissioners of St. Landry Parish
 Solid Waste Disposal District
 Page 2

Written policies and procedures were obtained for receipts/collections and address all of the above functions.

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

Written policies and procedures were obtained for payroll/personnel and address all of the above functions.

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

Written policies and procedures were obtained for contracting and address all of the above functions.

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

Written policies and procedures were obtained for credit cards and address all of the above functions.

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

Written policies and procedures were obtained for travel and expense reimbursement and address all of the above functions.

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

Written policies and procedures were obtained for ethics and address all of the above functions.

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

Written policies and procedures were obtained for debt service and address all of the above functions.

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

Written policies and procedures were obtained for disaster recovery and business continuity and address all of the above functions.

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

Written policies and procedures were obtained for sexual harassment and address all of the above functions.

To the Commissioners of St. Landry Parish
 Solid Waste Disposal District
 Page 3

Board or Finance Committee

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

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

Obtained and reviewed minutes of the board for the fiscal period, noting that the board met each month.

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

The minutes reference monthly budget analysis and financial statements.

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

The general fund did not have a negative ending unassigned fund balance in the prior year audit report.

Bank Reconciliations

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

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

No exceptions noted.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

No exceptions noted.

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

No exceptions noted.

To the Commissioners of St. Landry Parish
 Solid Waste Disposal District
 Page 4

Collections (excluding electronic funds transfers)

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

Obtained a list of deposit sites and management's representation that the listing is complete. There are two deposit sites.

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

Obtained a list of collection locations and management's representation that the listing is complete. There are two collection locations.

- a) Employees responsible for cash collections do not share cash drawers/registers.

There is only one cash drawer at each location.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

Employees responsible for collecting cash are bonded.

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

- a) Observe that receipts are sequentially pre-numbered.

No exceptions noted.

To the Commissioners of St. Landry Parish
 Solid Waste Disposal District
 Page 5

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

No exceptions noted.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions noted.

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

No exceptions noted.

- e) Trace the actual deposit per the bank statement to the general ledger.

No exceptions noted.

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

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Obtained listing of locations that process payments and management's representation that the listing is complete. There is only one location that processes payments.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

No exceptions noted.

- b) At least two employees are involved in processing and approving payments to vendors.

No exceptions noted.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

The CFO is responsible for processing payments and is allowed to add or modify vendors, but before vendors are added or modified, they must be approved by the executive director.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

The executive director is responsible for signing checks and the accountant specialist, who does not have signature authority, is responsible for mailing the checks.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

To the Commissioners of St. Landry Parish
 Solid Waste Disposal District
 Page 6

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

No exceptions noted.

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

No exceptions noted.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

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

Obtained a listing of all active credit cards and fuel cards, including the card numbers and names of the persons who maintained possession of the cards, and managements representation that the listing is complete.

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

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

No exceptions noted.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

Of the five statements selected, one statement had finance charges and late fees assessed.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions noted.

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

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly

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select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

Obtained a general ledger listing of travel expense reimbursements and management's representation that the listing is complete.

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

All per diem amounts did not exceed GSA rates. No exceptions noted.

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

Not applicable. No expenses were reimbursed using actual costs.

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

No exceptions noted.

- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions noted.

Contracts

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

Obtained a listing of all contracts in effect during the fiscal period and management's representation that the listing was complete.

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

The Louisiana Public Bid Law does not apply to the contracts.

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

The contracts were approved by the Commission and signed by the Executive Director.

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

The contracts were not amended.

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

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The invoice and related payment complied with the terms and conditions of the contracts.

Payroll and Personnel

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

Obtained a list of employees and officials employed during the fiscal period and management's representation that the listing was complete. Selected five employees and obtained their related paid salaries and personnel files.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

No exceptions noted.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

No exceptions noted.

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

No exceptions noted.

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

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

There were three employees terminated during the fiscal period and two employees received payments. The two termination payments were made based on the District's policy for remaining vacation and sick time at the date of termination.

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

All payroll taxes, retirement contributions, and premiums were paid for the fiscal period. No exceptions noted.

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Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

Each employee received ethics training during the fiscal period.

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

There is signature verification that each employee has read the entity's ethics policy.

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

No bonds or notes were issued during the fiscal period.

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

Obtained listing and management's representation that the listing is complete. No exceptions noted.

Fraud Notice

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

Per management, no misappropriations of public funds or assets during the fiscal period.

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

The District has posted the required notice on its premises and on its website.

Information Technology Disaster Recovery/Business Continuity

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

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

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The procedure was performed and discussed the results with management. Backups are done hourly and synced to secure cloud storage twice a day.

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

Each backup is run through a series of tests that confirms that the backup is usable, bootable and provides a visual screenshot of the actual booted virtual machine as confirmation. This is done daily.

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

Obtained a listing of the entity's active computers and management's representation that the listing is complete. All computers have current and active antivirus software.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Each employee received sexual harassment training during the fiscal period.

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

The District has posted the policy on its premises and on its website.

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

- a) Number and percentage of public servants in the agency who have completed the training requirements;

All employees completed training.

- b) Number of sexual harassment complaints received by the agency;

There were no sexual harassment complaints during the fiscal period.

- c) Number of complaints which resulted in a finding that sexual harassment occurred;

There were no sexual harassment complaints during the fiscal period.

- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

There were no sexual harassment complaints during the fiscal period.

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e) Amount of time it took to resolve each complaint.

There were no sexual harassment complaints during the fiscal period.

We were engaged by St. Landry Parish Solid Waste Disposal District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of St. Landry Parish Solid Waste Disposal District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

John S. Dowling & Company

Opelousas, Louisiana
June 13, 2022

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT
WASHINGTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2021

Management's response to the following statewide agreed-upon procedure exception:

Credit Cards/Debit Cards/Fuel Cards/P-Cards

12b. Observe that finance charges and late fees were not assessed on the selected statements.

Management's Response: We will ensure this doesn't occur in the future.