

ST. LANDRY PARISH GOVERNMENT

Opelousas, Louisiana

Financial Report

Year Ended December 31, 2022

TABLE OF CONTENTS

	Page No.
Independent Auditor's Report	1-4
 BASIC FINANCIAL STATEMENTS	
 GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net position	7
Statement of activities	8-9
 FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental funds	11-12
Reconciliation of the governmental funds balance sheet to the statement of net position	13
Statement of revenues, expenditures, and changes in fund balances - governmental funds	14-15
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	16
Statement of fiduciary net position - custodial fund	17
Statement of changes in fiduciary net position - custodial fund	18
Notes to basic financial statements	19-49
 REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedules:	
General Fund	51
Road and bridge maintenance fund	52
Health unit maintenance fund	53
Airport maintenance fund	54
Road district No. 1 sales tax fund	55
Workforce investment opportunity act (WIOA) fund	56
Notes to budgetary comparison schedules	57
Schedule of proportionate share of net pension liability	58
Schedule of contributions	59
 OTHER SUPPLEMENTARY INFORMATION	
 NONMAJOR GOVERNMENTAL FUNDS	
Nonmajor Special Revenue Funds -	
Combining balance sheet	63-64
Combining statement of revenues, expenditures, and changes in fund balances	65-66
Road District Maintenance Funds	
Combining balance sheet	67-68
Combining statement of revenues, expenditures, and changes in fund balances	69-70

(continued)

	Page No.
OTHER SUPPLEMENTARY INFORMATION	
Discretely Presented Component Units - Combining balance sheet	72-73
Reconciliation of the governmental funds balance sheet to the statement of net assets	74
Combining statements of revenues, expenses, and changes in fund balances	75-76
Reconciliation of statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	77
Schedule of Compensation, Benefits, and Other Payments to Agency Head	78
Schedule of Justice System Funding - Collecting/Disbursing Entity	79
Schedule of Justice System Funding - Receiving Entity	80
INTERNAL CONTROL, COMPLIANCE AND OTHER GRANT INFORMATION	
Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	82-83
Report on compliance with requirements applicable to each major program and internal control over compliance required by the Uniform Guidance	84-86
Schedule of prior year findings and questioned costs	87
Schedule of findings and questioned costs	88-92
Management's corrective action plan for current year findings	93
Schedule of expenditures of federal awards	94-95

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Landry Parish Government, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Parish's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter described in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of St. Landry Parish Government, as of December 31, 2022, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information for the primary government of St. Landry Parish Government as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of St. Landry Parish Government, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of St. Landry Parish Government's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about St. Landry Parish Government's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's budgetary comparison information, the schedule of proportionate share of net pension liability, and the schedule of contributions on pages 51-59 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise St. Landry Parish Government's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 13, 2023, on our consideration of St. Landry Parish Government's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering St. Landry Parish Government's internal control over financial reporting and compliance.

Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
September 13, 2023

BASIC FINANCIAL STATEMENTS

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Net Position
December 31, 2022

	Governmental Activities	Component Units	Total
ASSETS			
Cash and interest-bearing deposits	\$ 10,592,589	\$ 1,381,829	\$ 11,974,418
Cash and cash equivalents - restricted	1,470,510	-	1,470,510
Receivables, net	7,835,246	411,071	8,246,317
Lease receivables	119,189	-	119,189
Prepaid expenditures	118,747	-	118,747
Inventory	16,155	-	16,155
Due from custodial funds	123,723	2,783	126,506
Due from component units	15,093	-	15,093
Due from other governments	300,000	-	300,000
Net pension asset	3,056,850	-	3,056,850
Capital assets, net	<u>74,716,837</u>	<u>3,124,285</u>	<u>77,841,122</u>
Total assets	<u>98,364,939</u>	<u>4,919,968</u>	<u>103,284,907</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	<u>810,419</u>	<u>-</u>	<u>810,419</u>
LIABILITIES			
Accounts payable	2,530,898	12,746	2,543,644
Accrued expenses	531,374	-	531,374
Accrued interest	62,289	4,737	67,026
Unearned revenue	38,327	-	38,327
Unamortized premium	109,951	-	109,951
Compensated absences	140,536	-	140,536
Due to primary government	-	15,093	15,093
Long-term liabilities:			
Due within one year -			
Bonds payable	4,724,279	183,797	4,908,076
Leases and SBITA payable	255,432	1,806	257,238
Due after one year -			
Bonds payable	27,344,954	617,375	27,962,329
Leases and SBITA payable	368,907	6,704	375,611
Unamortized premium	<u>549,757</u>	<u>-</u>	<u>549,757</u>
Total liabilities	<u>36,656,704</u>	<u>842,258</u>	<u>37,498,962</u>
DEFERRED INFLOWS OF RESOURCES			
Pensions	2,680,983	-	2,680,983
Leases	<u>119,189</u>	<u>-</u>	<u>119,189</u>
Total deferred inflows	<u>2,800,172</u>	<u>-</u>	<u>2,800,172</u>
NET POSITION			
Net investment in capital assets	41,363,557	2,314,603	43,678,160
Restricted for:			
Debt service	33	-	33
Roads	1,508,311	-	1,508,311
Other	4,821,892	-	4,821,892
Unrestricted	<u>12,024,689</u>	<u>1,763,107</u>	<u>13,787,796</u>
Total net position	<u>\$ 59,718,482</u>	<u>\$ 4,077,710</u>	<u>\$ 63,796,192</u>

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Activities
Year Ended December 31, 2022

Activities	Expenses	Program Revenues		
		Fees, Fines and Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 12,137,974	\$ 705,185	\$ 8,046,828	\$ -
Public safety	2,734,769	802,941	576,605	44,261
Public works	11,527,948	4,326	-	1,839,612
Health and welfare	2,212,180	13,846	1,376,248	-
Culture and recreation	446,059	123,681	-	-
Education	4,546,050	-	6,236,113	-
Interest on long-term debt	1,315,811	-	-	-
Total governmental activities	<u>34,920,791</u>	<u>1,649,979</u>	<u>16,235,794</u>	<u>1,883,873</u>
Component Units:				
Tourist Commission	789,273	-	-	-
Criminal Court	80,443	105,190	-	-
Registrar of Voters	36,709	-	-	-
Fire Protection District No. 6	461,930	-	-	-
Total component units activities	<u>1,368,355</u>	<u>105,190</u>	<u>-</u>	<u>-</u>
 Total	 <u>\$ 36,289,146</u>	 <u>\$ 1,755,169</u>	 <u>\$ 16,235,794</u>	 <u>\$ 1,883,873</u>

General revenues:

Taxes -

 Property taxes - general

 Hotel/motel tax

 4% slot tax

 Video poker

 Severance tax

 Insurance premium tax

 Alcohol tax

Royalties, commissions and fees

2% fire insurance rebate

Payments in lieu of taxes

2% Sales tax

Grants and contributions not restricted to

 specific programs -

 State sources

Interest and investment earnings

 Special item - Gain on sale of assets

 Special item - Insurance proceeds

 Miscellaneous

 Transfers

 Total general revenues and transfers

Change in net position

Net position - December 31, 2021, as restated

Net position - December 31, 2022

Net (Expense) Revenues and
Changes in Net Assets

Governmental Activities	Component Units	Total
\$ (3,385,961)	\$ -	\$ (3,385,961)
(1,310,962)	-	(1,310,962)
(9,684,010)	-	(9,684,010)
(822,086)	-	(822,086)
(322,378)	-	(322,378)
1,690,063	-	1,690,063
<u>(1,315,811)</u>	<u>-</u>	<u>(1,315,811)</u>
<u>(15,151,145)</u>	<u>-</u>	<u>(15,151,145)</u>
-	(789,273)	(789,273)
-	24,747	24,747
-	(36,709)	(36,709)
<u>-</u>	<u>(461,930)</u>	<u>(461,930)</u>
<u>-</u>	<u>(1,263,165)</u>	<u>(1,263,165)</u>
<u>\$ (15,151,145)</u>	<u>\$ (1,263,165)</u>	<u>\$ (16,414,310)</u>
\$ 5,563,655	\$ 332,313	\$ 5,895,968
-	745,624	745,624
1,406,363	21,394	1,427,757
922,368	-	922,368
760,726	-	760,726
375,638	-	375,638
13,970	-	13,970
264,341	-	264,341
612,714	34,980	647,694
56,645	-	56,645
9,449,366	-	9,449,366
1,609,180	14,077	1,623,257
52,698	252	52,950
23,488	-	23,488
-	18,932	18,932
1,178,178	7,650	1,185,828
<u>-</u>	<u>-</u>	<u>-</u>
<u>22,289,330</u>	<u>1,175,222</u>	<u>23,464,552</u>
7,138,185	(87,943)	7,050,242
<u>52,580,297</u>	<u>4,165,653</u>	<u>56,745,950</u>
<u>\$ 59,718,482</u>	<u>\$ 4,077,710</u>	<u>\$ 63,796,192</u>

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

FUND FINANCIAL STATEMENTS (FFS)

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Balance Sheet
Governmental Funds
December 31, 2022

ASSETS	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund	Airport Maintenance Fund	Road District 1 Sales Tax Fund
Cash and interest-bearing deposits	\$ 8,636,754	\$ 395,366	\$ 2,613	\$ 15,140	\$ -
Cash and cash equivalents, restricted	-	-	-	-	1,470,510
Receivables	2,686,774	130,827	1,620,858	43,496	892,572
Lease receivables	-	-	-	119,189	-
Prepaid items	18,612	-	-	-	-
Inventory	-	-	-	16,155	-
Due from other funds	640,338	659	106,337	67,450	220,965
Due from custodial funds	18,890	102,050	-	2,783	-
Due from component units	15,093	-	-	-	-
Due from other governments	300,000	-	-	-	-
Total assets	<u>\$ 12,316,461</u>	<u>\$ 628,902</u>	<u>\$ 1,729,808</u>	<u>\$ 264,213</u>	<u>\$ 2,584,047</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 990,653	\$ 165,898	\$ 118,166	\$ 164,737	\$ 353,739
Accrued expenditures	531,374	-	-	-	-
Unearned revenue	36,740	-	-	1,587	-
Due to other funds	457,464	155,300	126,698	41,194	-
Total liabilities	<u>2,016,231</u>	<u>321,198</u>	<u>244,864</u>	<u>207,518</u>	<u>353,739</u>
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,189</u>	<u>-</u>
Fund balances:					
Nonspendable:					
Prepays	18,612	-	-	-	-
Restricted for:					
Other general government	23,049	-	-	-	-
Public works	-	-	-	-	-
Prisoner expense and jury witness	40,334	-	-	-	-
Judicial expenses	144,391	-	-	-	-
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Health and welfare	-	-	1,484,944	-	-
Parish road construction	-	-	-	-	2,230,308
Debt service	-	-	-	-	-
Committed to:					
General contingencies	734,733	-	-	-	-
Assigned to:					
Public works	906,472	-	-	-	-
Public safety	11,741	-	-	-	-
Unassigned	8,420,898	307,704	-	(62,494)	-
Total fund balances	<u>10,300,230</u>	<u>307,704</u>	<u>1,484,944</u>	<u>(62,494)</u>	<u>2,230,308</u>
Total liabilities and fund balances	<u>\$ 12,316,461</u>	<u>\$ 628,902</u>	<u>\$ 1,729,808</u>	<u>\$ 264,213</u>	<u>\$ 2,584,047</u>

WIOA Fund	Road District 1 Construction Fund	Parish Premises Capital Projects Fund	Road District 1 Sinking Fund	Taxable Revenue Bond, Series 2020 Sinking Fund	Other Governmental Funds	Total Governmental Funds
\$ 125,325	\$ 5	\$ 1,000	\$ 33	\$ -	\$ 1,416,353	\$ 10,592,589
-	-	-	-	-	-	1,470,510
408,508	-	-	-	-	2,052,211	7,835,246
-	-	-	-	-	-	119,189
-	100,135	-	-	-	-	118,747
-	-	-	-	-	-	16,155
-	-	149,600	-	-	2,940	1,188,289
-	-	-	-	-	-	123,723
-	-	-	-	-	-	15,093
-	-	-	-	-	-	300,000
<u>\$ 533,833</u>	<u>\$ 100,140</u>	<u>\$ 150,600</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ 3,471,504</u>	<u>\$ 21,779,541</u>
\$ 443,219	\$ -	\$ 149,600	\$ -	\$ -	\$ 144,886	\$ 2,530,898
-	-	-	-	-	-	531,374
-	-	-	-	-	-	38,327
18,476	-	1,000	-	-	388,157	1,188,289
461,695	-	150,600	-	-	533,043	4,288,888
-	-	-	-	-	-	119,189
-	100,135	-	-	-	-	118,747
72,138	-	-	-	-	-	95,187
-	-	-	-	-	1,681,578	1,681,578
-	-	-	-	-	-	40,334
-	-	-	-	-	-	144,391
-	-	-	-	-	581,662	581,662
-	-	-	-	-	51,973	51,973
-	-	-	-	-	179,876	1,664,820
-	-	-	-	-	-	2,230,308
-	-	-	33	-	-	33
-	-	-	-	-	-	734,733
-	-	-	-	-	-	906,472
-	-	-	-	-	-	11,741
-	5	-	-	-	443,372	9,109,485
72,138	100,140	-	33	-	2,938,461	17,371,464
<u>\$ 533,833</u>	<u>\$ 100,140</u>	<u>\$ 150,600</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ 3,471,504</u>	<u>\$ 21,779,541</u>

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2022

Total fund balances for governmental funds at December 31, 2022		\$ 17,371,464
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	\$ 624,243	
Construction in progress	2,136,881	
Right to use lease - equipment, net of \$131,003 accumulated amortization	183,579	
Right to use lease - software, net of \$114,603 accumulated amortization	458,410	
Buildings and improvements, net of \$13,001,318 accumulated depreciation	2,600,828	
Equipment, furniture, and fixtures, net of \$4,834,756 accumulated depreciation	2,005,628	
Improvements other than buildings, net of \$4,536,015 accumulated depreciation	3,721,578	
Vehicles, net of \$905,194 accumulated depreciation	1,156,483	
Infrastructure, net of \$11,899,525 accumulated depreciation	<u>61,829,207</u>	
		74,716,837
Compensated absences payable	(140,536)	
Accrued interest payable	(62,289)	
Unamortized bond premium	(659,708)	
Bonds payable	(32,069,233)	
Leases payable	(624,339)	
Net pension asset	3,056,850	
Deferred outflows of resources related to pensions	810,419	
Deferred inflows of resources related to pensions	<u>(2,680,983)</u>	
		<u>(32,369,819)</u>
Total net position of governmental activities at December 31, 2022		<u>\$ 59,718,482</u>

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2022

	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund	Airport Maintenance Fund	Road District 1 Sales Tax Fund
Revenues:					
Ad valorem tax	\$ 2,116,105	\$ 832	\$ 1,565,573	\$ -	\$ -
Sales tax	-	-	-	-	9,449,366
Alcohol tax	13,970	-	-	-	-
Slot tax	134,176	1,238,643	-	33,544	-
Royalties, commissions and franchise fees	264,341	-	-	-	-
Fines, fees, and forfeits	715,633	-	-	408,888	-
Licenses and permits	519,502	4,326	-	-	-
Federal grants	8,667,694	-	-	342,970	-
Intergovernmental revenues -					
State revenues:					
Parish transportation funds	-	821,530	-	-	-
State revenue sharing (net)	87,525	-	59,188	-	-
Severance tax	760,726	-	-	-	-
2% fire insurance rebate	612,714	-	-	-	-
Insurance premium tax	375,638	-	-	-	-
Grants	300,000	1,496,642	-	45,291	-
Video poker	922,368	-	-	-	-
Use of money and property	33,377	152	123	4,838	479
Other revenues	<u>651,947</u>	<u>204,488</u>	<u>284,482</u>	<u>3,094</u>	<u>35</u>
Total revenues	<u>\$ 16,175,716</u>	<u>\$ 3,766,613</u>	<u>\$ 1,909,366</u>	<u>\$ 838,625</u>	<u>\$ 9,449,880</u>
Expenditures:					
Current -					
General government	\$ 8,214,194	\$ -	\$ -	\$ 618,398	\$ -
Public safety	1,848,768	-	-	-	-
Public works	-	5,357,700	-	-	2,585,351
Health and welfare	-	-	2,135,612	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	195,856	1,170,172	76,474	475,414	-
Capital outlay-right to use assets	581,789	-	31,231	-	-
Debt service -					
Principal retirement	159,969	125,757	2,788	-	-
Interest and fiscal charges	<u>21,077</u>	<u>13,926</u>	<u>837</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>11,021,653</u>	<u>6,667,555</u>	<u>2,246,942</u>	<u>1,093,812</u>	<u>2,585,351</u>
Excess (deficiency) of revenues over expenditures					
	<u>5,154,063</u>	<u>(2,900,942)</u>	<u>(337,576)</u>	<u>(255,187)</u>	<u>6,864,529</u>
Other financing sources (uses):					
Bond proceeds	-	1,134,233	-	-	-
Lease proceeds	581,789	-	31,231	-	-
Administrative fees	383,231	(113,627)	(76,375)	-	-
Operating transfers in	3,848,401	2,195,027	87,515	224,753	-
Operating transfers out	<u>(8,890,604)</u>	<u>(8,871)</u>	<u>-</u>	<u>-</u>	<u>(7,036,546)</u>
Total other financing sources (uses)	<u>(4,077,183)</u>	<u>3,206,762</u>	<u>42,371</u>	<u>224,753</u>	<u>(7,036,546)</u>
Net changes in fund balance	1,076,880	305,820	(295,205)	(30,434)	(172,017)
Fund balances, beginning	<u>9,223,350</u>	<u>1,884</u>	<u>1,780,149</u>	<u>(32,060)</u>	<u>2,402,325</u>
Fund balances, ending	<u>\$ 10,300,230</u>	<u>\$ 307,704</u>	<u>\$ 1,484,944</u>	<u>\$ (62,494)</u>	<u>\$ 2,230,308</u>

WIOA Fund	Road District 1 Construction Fund	Parish Premises Capital Projects Fund	Road District 1 Sinking Fund	Taxable Revenue Bond, Series 2020 Sinking Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,881,145	\$ 5,563,655
-	-	-	-	-	-	9,449,366
-	-	-	-	-	-	13,970
-	-	-	-	-	-	1,406,363
-	-	-	-	-	-	264,341
-	-	-	-	-	1,630	1,126,151
-	-	-	-	-	-	523,828
6,236,113	-	-	-	-	1,376,890	16,623,667
-	-	-	-	-	-	821,530
-	-	-	-	-	295,646	442,359
-	-	-	-	-	-	760,726
-	-	-	-	-	-	612,714
-	-	-	-	-	-	375,638
-	-	-	-	-	-	1,841,933
-	-	-	-	-	-	922,368
-	-	-	-	-	13,729	52,698
<u>7,865</u>	-	-	-	-	<u>176,398</u>	<u>1,328,309</u>
<u>\$ 6,243,978</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,745,438</u>	<u>\$ 42,129,616</u>
\$ 1,661,302	\$ 114,507	\$ -	\$ 7,916	\$ -	\$ 1,365,115	\$ 11,981,432
-	-	-	-	-	789,165	2,637,933
-	-	-	-	-	1,172,860	9,115,911
-	-	-	-	-	-	2,135,612
-	-	-	-	-	433,469	433,469
4,546,050	-	-	-	-	-	4,546,050
53,612	1,145,849	2,143,233	-	-	418,249	5,678,859
-	-	-	-	-	-	613,020
-	-	-	4,448,333	-	-	4,736,847
-	-	-	<u>1,271,100</u>	<u>8,871</u>	-	<u>1,315,811</u>
<u>6,260,964</u>	<u>1,260,356</u>	<u>2,143,233</u>	<u>5,727,349</u>	<u>8,871</u>	<u>4,178,858</u>	<u>43,194,944</u>
<u>(16,986)</u>	<u>(1,260,356)</u>	<u>(2,143,233)</u>	<u>(5,727,349)</u>	<u>(8,871)</u>	<u>(433,420)</u>	<u>(1,065,328)</u>
-	-	-	-	-	-	1,134,233
-	-	-	-	-	-	613,020
-	-	-	-	-	(91,630)	101,599
-	1,309,570	2,143,233	5,726,976	8,871	421,675	15,966,021
-	-	-	-	-	<u>(30,000)</u>	<u>(15,966,021)</u>
-	<u>1,309,570</u>	<u>2,143,233</u>	<u>5,726,976</u>	<u>8,871</u>	<u>300,045</u>	<u>1,848,852</u>
(16,986)	49,214	-	(373)	-	(133,375)	783,524
<u>89,124</u>	<u>50,926</u>	-	<u>406</u>	-	<u>3,071,836</u>	<u>16,587,940</u>
<u>\$ 72,138</u>	<u>\$ 100,140</u>	<u>\$ -</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ 2,938,461</u>	<u>\$ 17,371,464</u>

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Reconciliation of Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2022

Total net changes in fund balances at December 31, 2022 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 783,524
------------------------------------------------------------------------------------------------------------------------------	------------

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

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

Capital outlay is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 5,234,752	
Depreciation and amortization expense for the year ended December 31, 2022	<u>(2,988,305)</u>	2,246,447

Governmental funds report bonded debt repayments as expenditures. However, those expenditures do not appear in the statement of activities since the payments are applied against the bond and payable balances on the statement of net position		4,448,334
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	-----------

Compensated absences accrued over amounts paid		(10,720)
------------------------------------------------	--	----------

Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis		(9,327)
----------------------------------------------------------------------------------------------------------------------------	--	---------

Proceeds from issuance of bonds		(1,134,234)
---------------------------------	--	-------------

Proceeds from leases		(613,020)
----------------------	--	-----------

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

Lease principal payments		288,514
--------------------------	--	---------

Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense:

Pension contributions subsequent to the measurement date	579,814	
Pension contributions during the measurement period	(509,734)	
Excess contributions during the measurement period	24,191	
Cost of benefits earned net of employee contributions	353,920	
Employer's proportionate share of contributions during the measurement period	533,925	
Amortization of excess contributions during the measurement period	<u>(7,083)</u>	975,033

Some revenues reported in the statement of activities do not provide current financial resources in governmental funds:		
Non employer pension contributions	<u>53,683</u>	

Total changes in net position at December 31, 2022 per Statement of Activities		<u>\$ 7,138,185</u>
--------------------------------------------------------------------------------	--	---------------------

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

	Harry Guilbeau Area Economic Development Trust	Racino Fund
ASSETS		
Cash, including time deposits	\$ -	\$ 85
Receivables	-	193,276
	\$ -	\$ 193,361
LIABILITIES AND FUND BALANCE		
Due to other funds and component units	\$ -	\$ 126,506
Due to other governments	-	66,855
Total liabilities	-	193,361
NET POSITION		
Restricted for other purposes and governments	\$ -	\$ -

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Changes in Fiduciary Net Position
Custodial Funds
December 31, 2022

	Harry Guilbeau Area Economic Development Trust	Racino Fund
ADDITIONS		
Taxes, fees, etc. collected	\$ 103,004	\$ 2,523,595
Total additions	103,004	2,523,595
DEDUCTIONS		
Taxes, fees, etc. distributed to others	103,004	2,422,651
Administrative fees	-	100,944
Total deductions	103,004	2,523,595
Net increase (decrease) in fiduciary net position	-	-
NET POSITION, BEGINNING	-	-
NET POSITION, ENDING	\$ -	\$ -

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

Primary Government -

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

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

Component Units –

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

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

B. Basis of Presentation

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

Government-wide financial statements -

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Fund financial statements -

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

The Parish reports the following major governmental funds:

General Fund

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Road and Bridge Maintenance Fund

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

Health Unit Maintenance Fund

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

Airport Maintenance Fund

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

Road District No. 1 Sales Tax Fund

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

WIOA – Workforce Innovation and Opportunity Act Fund

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

Road District No. 1 Construction Fund

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

Parish Premises Capital Projects Fund

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Road District No. 1 Sinking Fund

The Road District No. 1 Sinking Fund accounts for the accumulation of monies for the payment of outstanding principal and interest due on the Sales Tax Revenue Bonds, Series 2014. See Note 8 for details of the bond issuance.

Taxable Revenue Bond, Series 2020 Sinking Fund

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

In addition, the Parish reports the following:

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

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

C. Basis of Accounting

Government-wide financial statements -

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Nonexchange transactions, in which the Parish gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, property taxes are recognized in the year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Ad valorem taxes are recognized as revenue in the year for which budgeted, that is, in the year in which such taxes are billed and collected.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

D. Budget and Budgetary Accounting

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

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

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

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

E. Transfers and Interfund Loans

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

F. Cash and Cash Equivalents

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

G. Allowance for Authorized Changes

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Inventory

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

I. Fixed assets

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

Government-wide statements -

In the government-wide financial statements, fixed assets are accounted for as capital assets. All capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Prior to January 1, 2003, governmental funds' infrastructure assets were not capitalized. These assets are being accounted for prospectively.

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

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

	<u>Years</u>
Land improvements	20 - 30
Buildings and improvements	10 - 40
Furniture and equipment	5 - 20
Infrastructure	20 - 50

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

J. Bond discounts/issuance costs

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund financial statements -

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

K. Compensated Absences

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

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

L. Long-term Debt

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

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

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

M. Equity classifications

Government-wide statements -

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- a. Invested in capital assets, net of related debt - Consists of capital assets (including restricted capital assets), net of accumulated depreciation and reduced by the outstanding balances of any bonds, certificates of indebtedness, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position — Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net positions that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Fund financial statements -

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

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Management has classified prepaid expenditures as being nonspendable as this item is not expected to be converted to cash.
- Restricted: This classification includes amounts for which constraints have been placed on the use of resources are either:
 - Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments: or
 - Imposed by law through constitutional provisions or enabling legislation.

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

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **Committed:** This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the St. Landry Parish Government's Council, which is the Parish's highest level of decision-making authority. These amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. Fund balance for general contingencies has been classified as committed to satisfy minimum balance requirements for contingency spending.
- **Assigned:** This classification includes amounts that are constrained by the Council's intent to be used for a specific purpose but are neither restricted nor committed. This intent should be expressed by the St. Landry Parish Government's (1) Council, (2) its finance committee, or (3) an official, such as the Parish President, to which the Council has delegated the authority to assign amounts to be used for a specific purpose.
- **Unassigned:** This classification is the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

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

N. Interfund Transfers

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

O. Use of Estimates

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Pensions

The Parish has implemented GASB Statement No. 68 “*Accounting and Financial Reporting for Pensions*”. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Parochial Employee Retirement System (PERS) and additions to /deductions from the PERS fiduciary net position have been determined on the same basis as they are reported by the PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. See Note 11 for further details.

Q. Change in Accounting Principles and Restatement

The Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the Parish’s 2022 financial statements and had an effect on the beginning net position of the Governmental Activities. The Parish recognized \$274,575 in net book value for the intangible right to use and a lease liability of \$299,834 for various equipment leases initiated January 1, 2022.

The implementation of GASB Statement No. 87 and a capital asset prior period adjustment had the following effect on net position as reported December 31, 2021:

	Governmental Activities
Net position December 31, 2021	\$ 52,605,556
Adjustments:	
Net book value - leased assets	274,575
Lease liability	<u>(299,834)</u>
Restated net position December 31, 2021	<u>\$ 52,580,297</u>

The Parish implemented Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, in fiscal year 2022. The Parish has a software arrangement that requires recognition under GASBS No. 96. The software amortization expense is included on the Statement of Revenues, Expenses and Changes in Fund Balance related to the Parish’s intangible asset of accounting software which is included in Note 7. The Parish now recognizes a subscription-based information technology arrangements (SBITA) liability, included in Note 10, and an intangible right-to-use asset for the accounting software in general government finance. The implementation of GASB No. 96 had no effect on the net position as reported December 31, 2021.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Subsequent Events

We have evaluated events subsequent to the balance sheet through September 13, 2023, the date the financial statements were available to be issued.

NOTE 2 CASH AND CASH EQUIVALENTS

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

At December 31, 2022, the Parish has cash and interest-bearing deposits (book balances) totaling \$13,445,013 as follows:

	<u>Demand Deposits</u>
Primary Government:	
Cash and interest bearing deposits	\$ 10,592,589
Cash and cash equivalents, restricted	1,470,510
Custodial Funds	85
Component Units	<u>1,381,829</u>
	<u>\$ 13,445,013</u>

These deposits are stated at cost, which approximates market. Under state laws, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at December 31, 2022, are as follows:

Bank balances	<u>\$ 13,704,929</u>
---------------	----------------------

At December 31, 2022, the deposits are secured as follows:

Federal deposit insurance	\$ 1,500,000
Pledged securities (Category 3)	<u>14,030,923</u>
Total	<u>\$ 15,530,923</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 2 CASH AND CASH EQUIVALENTS (Continued)

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

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

NOTE 3 RECEIVABLES

The following is a summary of receivables at December 31, 2022:

Class of Receivables	Primary Government		Total	Component Units
	General Fund	Special Revenue Funds		
Ad valorem taxes, net	\$ 2,170,882	\$ 3,489,805	\$ 5,660,687	\$ 337,379
Sales tax	-	892,572	892,572	-
Intergovernmental:				
Federal	88,398	577,330	665,728	-
State	76,097	57,936	134,033	73,692
Other	351,397	130,829	482,226	-
Total	<u>\$ 2,686,774</u>	<u>\$ 5,148,472</u>	<u>\$ 7,835,246</u>	<u>\$ 411,071</u>

NOTE 4 ALLOWANCE FOR AUTHORIZED CHANGES

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

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

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 5 INTERFUND RECEIVABLES/PAYABLES

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 674,321	\$ 457,464
Special Revenue Funds:		
Road and Bridge Maintenance	102,709	155,300
Ag Arena Authority	-	17,042
Airport Maintenance	70,233	41,194
Health Unit Maintenance	106,337	126,698
Jail Maintenance	-	123,170
Delta Grand	2,899	20,090
WIOA	-	18,476
Community Action Agency	-	107,271
Road District 1 Sales Tax	220,965	-
Road District 12 of Ward 2 Maintenance	-	10,996
Road District 1 of Ward 3 Maintenance	-	13,303
First Hospital District	-	70,971
Sub-Road District -		
No. 2 of Road District 11-A of Ward 1 Maintenance	-	8,821
No. 1 of Road District 3 of Ward 1 Maintenance	-	4,965
No. 1 of Road District 11-A Maintenance	41	11,528
Agency Funds:		
Racino Fund	-	126,506
Capital Projects Funds:		
Parish Premises	149,600	1,000
Component Units:		
Tourist Commission	-	13,941
Registrar of Voters	<u>2,783</u>	<u>1,152</u>

NOTE 6 PROPERTY TAXES

For the year ended December 31, 2022, property taxes were levied on property with assessed valuations totaling \$944,976,755 and were dedicated as follows:

Primary government -

Parishwide taxes:

Parish (within incorporated towns and cities)	1.89 mills
Parish (outside incorporated towns and cities)	3.78 mills
Health Unit Maintenance	2.17 mills
Jail maintenance	1.00 mills

District taxes:

Road district taxes -

No. 12 of Ward 2 Maintenance	4.80 mills
No. 1 of Ward 3 Maintenance	10.26 mills

Sub-road district taxes -

No. 1 of Road District 11-A Maintenance	9.26 mills
No. 2 of Road District 11-A Maintenance	8.43 mills
No. 1 of Road District 3 of Ward 1 Maintenance	9.65 mills
	<u>51.24 mills</u>

Component units -

Fire Protection District No. 6 Maintenance	<u>11.25 mills</u>
--------------------------------------------	--------------------

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 7 CAPITAL ASSETS AND DEPRECIATION

	Balance 12/31/21	Additions	Transfers/ Deletions	Balance 12/31/22
Primary Government:				
Governmental activities -				
Capital assets not being depreciated:				
Land	\$ 624,243	\$ -	\$ -	\$ 624,243
Construction in progress - premises	1,760,202	2,136,881	(1,760,202)	2,136,881
	<u>2,384,445</u>	<u>2,136,881</u>	<u>(1,760,202)</u>	<u>2,761,124</u>
Capital assets being depreciated and amortized:				
Right to use lease - equipment	274,575	40,007	-	314,582
Right to use lease - software	-	573,013	-	573,013
Buildings and improvements	15,546,570	63,034	(7,458)	15,602,146
Vehicles	1,520,211	677,340	(135,874)	2,061,677
Equipment, furniture and fixtures	5,873,362	1,204,537	(237,515)	6,840,384
Infrastructure	72,487,083	1,241,649	-	73,728,732
Improvements other than buildings	7,510,041	751,055	(3,503)	8,257,593
	<u>103,211,842</u>	<u>4,550,635</u>	<u>(384,350)</u>	<u>107,378,127</u>
Less accumulated depreciation and amortization for:				
Right to use lease - equipment	-	(131,003)	-	(131,003)
Right to use lease - software	-	(114,603)	-	(114,603)
Buildings and improvements	(12,861,716)	(147,060)	7,458	(13,001,318)
Vehicles	(788,999)	(229,675)	113,480	(905,194)
Equipment, furniture and fixtures	(4,763,251)	(308,180)	236,675	(4,834,756)
Infrastructure	(10,010,786)	(1,888,739)	-	(11,899,525)
Improvements other than buildings	(4,354,047)	(185,088)	3,120	(4,536,015)
	<u>(32,778,799)</u>	<u>(3,004,348)</u>	<u>360,733</u>	<u>(35,422,414)</u>
Total capital assets being depreciated, net	<u>70,433,043</u>	<u>1,546,287</u>	<u>(23,617)</u>	<u>71,955,713</u>
Governmental activities capital assets, net	<u>\$ 72,817,488</u>	<u>\$ 3,683,168</u>	<u>\$ (1,783,819)</u>	<u>\$ 74,716,837</u>

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

General, Finance, and Administrative	\$ 145,198
Public safety	96,836
Public works	2,412,037
Health and welfare	76,568
Culture & Rec	28,103
Amortization - leases	131,003
Amortization - SBITA	114,603
Total governmental activities depreciation expense	<u>\$3,004,348</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 7 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 12/31/21	Additions	Deletions	Balance 12/31/22
Component Units:*				
Tourist Commission -				
Governmental activities:				
Capital assets being depreciated:				
Building & Improvements	\$ 2,210,778	\$ -	\$ -	\$ 2,210,778
Equipment, furniture and fixtures	<u>142,024</u>	<u>3,632</u>	<u>-</u>	<u>145,656</u>
	<u>2,352,802</u>	<u>3,632</u>	<u>-</u>	<u>2,356,434</u>
Less accumulated depreciation:				
Building & Improvements	(584,698)	(55,269)	-	\$ (639,967)
Equipment, furniture and fixtures	<u>(74,350)</u>	<u>(14,397)</u>	<u>-</u>	<u>(88,747)</u>
	<u>(659,048)</u>	<u>(69,666)</u>	<u>-</u>	<u>(728,714)</u>
Total capital assets being depreciated, net	<u>1,693,754</u>	<u>(66,034)</u>	<u>-</u>	<u>1,627,720</u>
Governmental activities capital assets, net	<u>\$ 1,693,754</u>	<u>\$ (66,034)</u>	<u>\$ -</u>	<u>\$ 1,627,720</u>

Depreciation was charged to economic development and assistance

\$ 69,666

	Balance 12/31/21	Additions	Deletions	Balance 12/31/22
Component Units:*				
Registrar of Voters -				
Governmental activities:				
Capital assets being depreciated:				
Right to use lease - equipment	\$ -	\$ 9,279	\$ -	\$ 9,279
Vehicles	25,620	39,910	-	65,530
Equipment, furniture and fixtures	103,153	-	-	103,153
Building improvements	<u>33,987</u>	<u>-</u>	<u>-</u>	<u>33,987</u>
	<u>162,760</u>	<u>49,189</u>	<u>-</u>	<u>211,949</u>
Less accumulated depreciation and amortization:				
Right to use lease - equipment	-	(1,546)	-	(1,546)
Vehicles	(25,620)	(1,330)	-	(26,950)
Equipment, furniture and fixtures	(103,153)	-	-	(103,153)
Building improvements	<u>(26,678)</u>	<u>(2,266)</u>	<u>-</u>	<u>(28,944)</u>
	<u>(155,451)</u>	<u>(5,142)</u>	<u>-</u>	<u>(160,593)</u>
Total capital assets being depreciated and amortized, net	<u>7,309</u>	<u>44,047</u>	<u>-</u>	<u>51,356</u>
Governmental activities capital assets, net	<u>\$ 7,309</u>	<u>\$ 44,047</u>	<u>\$ -</u>	<u>\$ 51,356</u>
Depreciation and amortization was charged to elections		<u>\$ 5,142</u>		

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 7 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 12/31/21	Additions	Deletions	Balance 12/31/22
Component Units:*				
Fire Protection Dist. #6 - Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 38,000	\$ -	\$ -	\$ 38,000
	<u>38,000</u>	<u>-</u>	<u>-</u>	<u>38,000</u>
Capital assets being depreciated:				
Buildings	651,791	-	-	651,791
Equipment, furniture and fixtures	1,829,425	112,896	-	1,942,321
Improvements other than buildings	50,343	-	-	50,343
	<u>2,531,559</u>	<u>112,896</u>	<u>-</u>	<u>2,644,455</u>
Less accumulated depreciation:				
Buildings	(199,698)	(17,080)	-	(216,778)
Equipment, furniture and fixtures	(809,638)	(160,487)	-	(970,125)
Improvements other than buildings	(48,874)	(1,469)	-	(50,343)
	<u>(1,058,210)</u>	<u>(179,036)</u>	<u>-</u>	<u>(1,237,246)</u>
Total capital assets being depreciated	<u>1,473,349</u>	<u>(66,140)</u>	<u>-</u>	<u>1,407,209</u>
Governmental activities capital assets,	<u>\$ 1,511,349</u>	<u>\$ (66,140)</u>	<u>\$ -</u>	<u>\$ 1,445,209</u>
Depreciation was charged to public safety		<u>\$ 179,036</u>		

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended December 31, 2022:

	Primary Government			
	Balance 12/31/21	Additions	Deductions	Balance 12/31/22
General long-term debt:				
Compensated absences	\$ 129,816	\$ 211,975	\$ 201,255	\$ 140,536
Bonds payable	35,383,333	1,134,234	4,448,334	32,069,233
Total	<u>\$ 35,513,149</u>	<u>\$ 1,346,209</u>	<u>\$ 4,649,589</u>	<u>\$ 32,209,769</u>
	Component Units			
	Balance 12/31/21	Additions	Deductions	Balance 12/31/22
General long-term debt:				
Finance lease payable	\$ 634,938	\$ -	\$ 61,766	\$ 573,172
Bonds payable	392,500	-	164,500	228,000
Total	<u>\$ 1,027,438</u>	<u>\$ -</u>	<u>\$ 226,266</u>	<u>\$ 801,172</u>

Long-term debt outstanding at December 31, 2022 is comprised of the following:

	Issue Date	Maturity Date	Interest Rates	Balance Outstanding
Primary Government -				
Bonds payable:				
Taxable revenue bonds 2020	10/2020	2030	5.25 - 6.0%	\$ 1,134,234
Sales tax revenue bonds 2014	3/2014	2029	2.0 - 5.25%	<u>30,934,999</u>
Total bonds payable				32,069,233
Compensated absences				<u>140,536</u>
Total primary government				<u>\$ 32,209,769</u>
Component Units -				
Bonds payable:				
St. Landry Parish Tourist Commission	1/2010	2025	3.75 - 6.50%	\$ 228,000
Capital lease payable:				
St. Landry Parish Fire District No. 6				<u>573,172</u>
Total component units				<u>\$ 801,172</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 CHANGES IN GENERAL LONG-TERM DEBT (Continued)

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

Component Unit:

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

The annual requirements to amortize revenue bonds as of December 31, 2022, including interest payments of \$4,600,874 for the primary government and \$7,334 for the component unit are as follows:

Year Ending December 31,	Primary Government:		Revenue Bonds Series 2020		Component Unit: *	
	Revenue Bonds Series 2014		Revenue Bonds Series 2010		St. Landry Parish Tourist Commission	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 4,582,500	\$ 1,137,650	\$ 141,779	\$ 59,548	\$ 120,000	\$ 7,102
2024	4,717,500	1,000,175	141,779	52,104	108,000	232
2025	4,902,500	815,442	141,779	44,660	-	-
2026	5,080,833	639,163	141,779	37,218	-	-
2027	5,268,333	450,688	141,779	29,774	-	-
2028-2032	<u>6,383,333</u>	<u>289,792</u>	<u>425,339</u>	<u>44,660</u>	-	-
	<u>\$ 30,934,999</u>	<u>\$ 4,332,910</u>	<u>\$ 1,134,234</u>	<u>\$ 267,964</u>	<u>\$ 228,000</u>	<u>\$ 7,334</u>

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 CHANGES IN GENERAL LONG-TERM DEBT (Continued)

Component Unit:

St. Landry Parish Fire Protection District No. 6 entered into a financing lease to finance two fire trucks. The lease requires principal and interest payments annually at an interest rate of 3.29% for a term of 10 years. Equipment totaling \$705,376 was capitalized as a result of this lease. As of December 31, 2022, the book value of capital assets under lease totaled \$576,057, net of \$129,319 accumulated depreciation. Amortization of leased equipment is included with depreciation expense.

A summary of the future service requirements to amortize the remaining finance lease as of December 31, 2022 is as follows:

<u>Year</u>	<u>Governmental Activities</u>
2023	\$ 82,654
2024	82,654
2025	82,654
2026	82,654
2027	82,654
Thereafter	<u>247,962</u>
Total minimum lease payments	661,232
Less amount representing interest	<u>88,060</u>
Present value of minimum lease payments	<u>\$ 573,172</u>

NOTE 9 LEASE OBLIGATIONS OF PARISH GOVERNMENT

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

Primary Government:	<u>Commencement Date</u>	<u>Payment Terms</u>	<u>Interest Rate</u>	<u>Total Lease Liability</u>	<u>Balance at December 31, 2022</u>
Equipment/machinery	various	5 years	2.68% - 4.79%	<u>\$ 339,841</u>	<u>\$ 201,804</u>
Component Unit - R.O.V.:	<u>Commencement Date</u>	<u>Payment Terms</u>	<u>Interest Rate</u>	<u>Total Lease Liability</u>	<u>Balance at December 31, 2022</u>
Office equipment	6/10/2022	5 years	2.68%	<u>\$ 9,279</u>	<u>\$ 8,510</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 9 LEASE OBLIGATIONS OF PARISH GOVERNMENT (Continued)

Primary Government:

The Parish is presently leasing various equipment and machinery for primary periods of five years each with the option of renewing the lease for an additional term of five years each immediately following the primary term. Future renewals are deemed indeterminate as of December 31, 2022.

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

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 140,048	\$ 8,320	\$148,368
2024	30,649	1,952	32,601
2025	17,019	834	17,853
2026	10,647	378	11,025
2027	<u>3,441</u>	<u>92</u>	<u>3,533</u>
Total minimum future payments	<u>\$ 201,804</u>	<u>\$ 11,576</u>	<u>\$213,380</u>

Component Unit:

The Registrar of Voters is presently leasing office equipment for the primary period of five years with the option of renewing the lease for an additional term of five years immediately following the primary term. Future renewals are deemed indeterminate as of December 31, 2022.

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

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 1,806	\$ 228	\$ 2,034
2024	1,854	180	2,034
2025	1,904	130	2,034
2026	1,955	79	2,034
2027	<u>991</u>	<u>27</u>	<u>1,018</u>
Total minimum future payments	<u>\$ 8,510</u>	<u>\$ 644</u>	<u>\$ 9,154</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 10 SUBSCRIPTION – BASED INFORMATION TECHNOLOGY ARRANGEMENTS

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

The total costs of the Parish’s subscription assets is recorded as \$573,013, less accumulated amortization of \$114,603.

The future subscription payments under SBITA agreements are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 115,384	\$ 15,321	\$130,705
2024	99,944	10,336	110,280
2025	100,842	9,437	110,279
2026	<u>106,365</u>	<u>3,916</u>	<u>110,281</u>
Total minimum future payments	<u>\$ 422,535</u>	<u>\$ 39,010</u>	<u>\$461,545</u>

NOTE 11 LEASES TO OTHERS

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

The Parish leases grounds under a 20 year cancellable operating lease effective September 3, 2019 and ending on June 30, 2040. Rental installment payments are due in advance in the amount of \$500 per month.

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

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

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

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

The Parish leases airport lots under a 10 year cancellable operating lease effective July 3, 2014 and ending on July 2, 2024. Rental installment payments are due in advance in the amount of \$450 annually.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 11 LEASES TO OTHERS (Continued)

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

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

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

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

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

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

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

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

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

Year Ending December 31,	Principal	Interest	Total
2023	\$ 8,973	\$ 5,543	\$ 14,516
2024	8,279	5,786	14,065
2025	8,316	5,352	13,668
2026	8,753	4,915	13,668
2027	9,212	4,456	13,668
2028-2032	49,857	16,210	66,067
2033-2037	25,799	4,202	30,001
Total minimum future rentals	<u>\$ 119,189</u>	<u>\$ 46,464</u>	<u>\$165,653</u>

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 12 OTHER POST EMPLOYMENT BENEFITS

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

NOTE 13 PENSION PLAN

Plan Description

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

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

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

Employees hired prior to January 1, 2007 are eligible for normal retirement if they have at least 30 years of creditable service regardless of age, 25 years of creditable service and are at least age 55, or 10 years of creditable service and are at least age 60, or 7 years of creditable service and are at least age 65. Employees hired after January 1, 2007 are eligible for normal retirement if they have at least 30 years of creditable service and are at least 55, or 10 years of creditable service and are at least age 62, or 7 years of creditable service and are at least 67.

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

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

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

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

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

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

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

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

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

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

Funding Policy

According to state statute, contributions for all employers are actuarially determined each year. Covered employees were required by state statute to contribute 9.50% of their salary to the plan and the Parish Government is required to contribute at the actuarially determined rate, currently 11.50% of the annual covered payroll. The Parish Government contribution requirements for the years ended December 31, 2022, 2021, and 2020 were \$579,814, \$509,734 and \$410,516, respectively.

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

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

At December 31, 2022, the Parish Government reported an asset of \$3,056,850 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2021, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Parish Government's proportion of the net pension asset was based on a projection of the Parish Government's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2021, the Parish Government's proportion was 0.648953%, which was an increase of 0.133827% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the Parish Government recognized pension benefit of \$506,689. The Parish Government recognized revenue of \$53,683 as its proportionate share of non-employer contributions for the year ended December 31, 2022.

At December 31, 2022, the Parish Government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 36,860
Change in assumptions	159,421	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	71,184	-
Net differences between projected and actual earnings on plan investments	-	2,644,123
Contributions subsequent to the measurement date	<u>579,814</u>	<u>-</u>
Total	<u>\$ 810,419</u>	<u>\$ 2,680,983</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

Parish Government contributions subsequent to the measurement date in the amount of \$579,814 reported as deferred outflows of resources related to pensions will be recognized as a reduction of the net pension liability during the year ending December 31, 2022.

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

<u>Year Ended December 31,</u>	
2023	\$ (488,040)
2024	(1,017,354)
2025	(660,531)
2026	<u>(284,453)</u>
	<u>\$ (2,450,378)</u>

Actuarial Assumptions

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2021
Actuarial Cost Method	Entry age normal
Actuarial assumptions:	
Investment rate of return	6.40%, net of investment expense
Projected salary increases	4.75% (2.30% inflation, 2.35% merit)
Mortality rates	RP-2010 employee table for active members RP-2010 healthy annuitant table for healthy annuitants RP-2010 disabled lives mortality tables for disabled annuitants
Expected remaining service lives	4 years
Cost of living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2021.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2021 are summarized in the following table:

Asset Class	Expected Rate of Return	
	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	33%	0.85%
Equity	51%	3.23%
Alternatives	14%	0.71%
Real assets	2%	0.11%
Totals	<u>100%</u>	4.90%
Inflation		<u>2.10%</u>
Expected Arithmetic Nominal Return		<u>7.00%</u>

Discount Rate

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

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

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

	<u>Discount rate</u>	<u>Net pension (asset) liability</u>
1% decrease	5.40%	\$ 544,978
Current discount rate	6.40%	\$ (3,056,850)
1% increase	7.40%	\$ (6,074,041)

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

NOTE 14 DEFICIT FUND BALANCES

The following individual funds had deficit fund balances as of December 31, 2022:

Special revenue funds:	
Airport Maintenance	\$ 62,494
Ag arena authority	<u>13,998</u>
Total deficit fund balances	<u>\$ 76,492</u>

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

NOTE 15 CRIMINAL COURT

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court, a component unit, at year-end be transferred to the parish General Fund. No money shall be paid out of the account, except upon order or warrant of the district judge and district attorney, as provided by the statute. At December 31, 2022, there was a fund balance of \$96,161 in the Criminal Court Fund; therefore, \$48,081 is due the General Fund.

NOTE 16 RISK MANAGEMENT

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 17 COMPENSATION PAID TO COUNCIL MEMBERS

Compensation paid to council members for the year ended December 31, 2022, follows:

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

NOTE 18 RISK MANAGEMENT

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

NOTE 19 CONTINGENT LIABILITIES

The St. Landry Parish Government is a defendant in various lawsuits. Although the outcome of some of these lawsuits has been determined, as of the date of this audit report, the Parish Government has not appropriated any funds in payment of these liabilities. There are also pending lawsuits which may result in judgments against the Parish Government. As of December 31, 2022, the amounts, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
General Fund

Budgetary Comparison Schedule
Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2022				
	Budget		Actual	Variance - Favorable (Unfavorable)	2021 Actual
	Original	Final			
Revenues:					
Ad valorem taxes	\$ 2,135,023	\$ 2,164,500	\$ 2,116,105	\$ (48,395)	\$ 2,055,476
Alcohol tax	13,400	14,040	13,970	(70)	14,834
Slot tax	141,000	148,375	134,176	(14,199)	165,082
Royalties, commissions and franchise taxes	196,200	271,994	264,341	(7,653)	261,695
Fines, fees, and forfeits	274,709	296,176	715,633	419,457	646,351
Federal grants	8,053,712	8,684,847	8,667,694	(17,153)	8,155,396
Licenses and permits	1,072,500	983,607	519,502	(464,105)	463,394
State revenues -					
State revenue sharing (net)	67,407	87,525	87,525	-	87,309
Grants	-	285,000	300,000	15,000	4,190
Severance tax	263,500	706,751	760,726	53,975	352,396
2% fire insurance rebate	317,200	612,714	612,714	-	317,177
Insurance premium tax	-	375,638	375,638	-	379,061
Video poker	641,180	939,594	922,368	(17,226)	699,784
Use of money and property	1,572	11,600	33,377	21,777	29,713
Other revenues	589,185	658,746	651,947	(6,799)	479,093
Total revenues	<u>13,766,588</u>	<u>16,241,107</u>	<u>16,175,716</u>	<u>(65,391)</u>	<u>14,110,951</u>
Expenditures:					
Current -					
General government	13,792,408	9,588,947	8,214,194	1,374,753	5,096,865
Public safety	1,437,800	1,682,581	1,848,768	(166,187)	1,427,359
Public works	4,171,900	-	-	-	1,873
Capital outlay	1,100	-	195,856	(195,856)	330,247
Capital outlay-right of use assets	-	-	581,789	(581,789)	-
Debt service					
Principal	-	-	159,969	(159,969)	-
Interest	-	-	21,077	(21,077)	-
Total expenditures	<u>19,403,208</u>	<u>11,271,528</u>	<u>11,021,653</u>	<u>249,875</u>	<u>6,856,344</u>
Excess (deficiency) of revenues over expenditures	<u>(5,636,620)</u>	<u>4,969,579</u>	<u>5,154,063</u>	<u>184,484</u>	<u>7,254,607</u>
Other financing sources (uses):					
Administrative fees	345,061	447,995	383,231	(64,764)	355,483
Lease proceeds	-	-	581,789	581,789	-
Operating transfers in	-	-	3,848,401	3,848,401	1,630,916
Operating transfers out	(500,000)	(1,401,702)	(8,890,604)	(7,488,902)	(3,390,817)
Total other financing sources (uses)	<u>(154,939)</u>	<u>(953,707)</u>	<u>(4,077,183)</u>	<u>(3,123,476)</u>	<u>(1,404,418)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(5,791,559)</u>	<u>4,015,872</u>	<u>1,076,880</u>	<u>(2,938,992)</u>	<u>5,850,189</u>
Fund balance, beginning	<u>9,178,683</u>	<u>9,178,683</u>	<u>9,223,350</u>	<u>44,667</u>	<u>3,373,161</u>
Fund balance, ending	<u>\$ 3,387,124</u>	<u>\$ 13,194,555</u>	<u>\$ 10,300,230</u>	<u>\$ (2,894,325)</u>	<u>\$ 9,223,350</u>

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

Budgetary Comparison Schedule
Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2022				2021 Actual
	Budget		Actual	Variance - Favorable (Unfavorable)	
	Original	Final			
Revenues:					
Ad valorem	\$ -	\$ -	\$ 832	\$ 832	\$ -
Slot tax	1,182,600	1,360,101	1,238,643	(121,458)	1,504,559
Licenses and permits	-	-	4,326	4,326	400
Federal grants	-	332,887	-	(332,887)	-
State revenues:					
Parish transportation funds	690,300	827,027	821,530	(5,497)	722,457
Grants	-	-	1,496,642	1,496,642	1,668,371
Use of money and property	200	35	152	117	208
Realized gain on investments	-	-	-	-	-
Other revenues	<u>128,900</u>	<u>1,372,051</u>	<u>204,488</u>	<u>(1,167,563)</u>	<u>100,656</u>
Total revenues	<u>2,002,000</u>	<u>3,892,101</u>	<u>3,766,613</u>	<u>(125,488)</u>	<u>3,996,651</u>
Expenditures:					
Current -					
Public works	2,502,000	2,926,257	5,357,700	(2,431,443)	3,588,096
Capital outlay	-	2,509,883	1,170,172	1,339,711	2,314,830
Principal	-	-	125,757	(125,757)	-
Interest	-	-	<u>13,926</u>	<u>(13,926)</u>	-
Total expenditures	<u>2,502,000</u>	<u>5,436,140</u>	<u>6,667,555</u>	<u>(1,231,415)</u>	<u>5,902,926</u>
Excess (deficiency) of revenues over expenditures	<u>(500,000)</u>	<u>(1,544,039)</u>	<u>(2,900,942)</u>	<u>(1,356,903)</u>	<u>(1,906,275)</u>
Other financing sources (uses):					
Bond proceeds	-	1,134,233	1,134,233	-	-
Administrative fees	-	(10,829)	(113,627)	(102,798)	(70,785)
Operating transfers in	500,000	500,000	2,195,027	1,695,027	1,103,276
Operating transfers out	<u>-</u>	<u>-</u>	<u>(8,871)</u>	<u>(8,871)</u>	<u>-</u>
Total other financing sources	<u>500,000</u>	<u>489,171</u>	<u>3,206,762</u>	<u>1,583,358</u>	<u>1,032,491</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	(1,054,868)	305,820	1,360,688	(873,784)
Fund balance, beginning	<u>1,383</u>	<u>1,383</u>	<u>1,884</u>	<u>501</u>	<u>875,668</u>
Fund balance, ending	<u>\$ 1,383</u>	<u>\$ (1,053,485)</u>	<u>\$ 307,704</u>	<u>\$ 1,361,189</u>	<u>\$ 1,884</u>

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

Budgetary Comparison Schedule
Year Ended December 31, 2022

With Comparative Actual Amounts for the Year Ended December 31, 2021

	2022				
	Budget		Actual	Variance - Favorable (Unfavorable)	2021 Actual
	Original	Final			
Revenues:					
Ad valorem taxes	\$ 1,513,075	\$ 1,601,602	\$ 1,565,573	\$ (36,029)	\$ 1,459,800
State revenues:					
State revenue sharing (net)	47,730	59,188	59,188	-	59,135
Use of money and property	500	120	123	3	385
Other revenues	<u>202,120</u>	<u>290,491</u>	<u>284,482</u>	<u>(6,009)</u>	<u>268,332</u>
Total revenues	<u>1,763,425</u>	<u>1,951,401</u>	<u>1,909,366</u>	<u>(42,035)</u>	<u>1,787,652</u>
Expenditures:					
Current -					
Health and welfare	1,753,025	2,130,303	2,135,612	(5,309)	1,904,872
Capital outlay-right of use asset	-	-	31,231	(31,231)	-
Capital outlay	-	20,000	76,474	(56,474)	187,522
Principal	-	-	2,788	(2,788)	-
Interest	-	-	837	(837)	-
Total expenditures	<u>1,753,025</u>	<u>2,150,303</u>	<u>2,246,942</u>	<u>(96,639)</u>	<u>2,092,394</u>
Excess of revenues expenditures	<u>10,400</u>	<u>(198,902)</u>	<u>(337,576)</u>	<u>(138,674)</u>	<u>(304,742)</u>
Other financing sources (uses):					
Lease proceeds	-	-	31,231	31,231	-
Administrative fees	(80,400)	(78,056)	(76,375)	1,681	(71,506)
Transfers in	<u>70,000</u>	<u>277,500</u>	<u>87,515</u>	<u>(189,985)</u>	<u>284,086</u>
Total other financing sources	<u>(10,400)</u>	<u>199,444</u>	<u>42,371</u>	<u>(157,073)</u>	<u>212,580</u>
Excess of revenues and other sources over expenditures and other uses	-	542	(295,205)	(295,747)	(92,162)
Fund balance, beginning	<u>1,780,149</u>	<u>1,780,149</u>	<u>1,780,149</u>	-	<u>1,872,311</u>
Fund balance, ending	<u>\$ 1,780,149</u>	<u>\$ 1,780,691</u>	<u>\$ 1,484,944</u>	<u>\$ (295,747)</u>	<u>\$ 1,780,149</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Airport Maintenance Fund

Budgetary Comparison Schedule
Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2022				
	Budget		Actual	Variance - Favorable (Unfavorable)	2021 Actual
	Original	Final			
Revenues:					
Slot tax	\$ 35,200	\$ 37,094	\$ 33,544	\$ (3,550)	\$ 41,271
Fines, fees, and forfeitures	400,500	447,715	408,888	(38,827)	344,948
Federal grants	-	445,670	342,970	(102,700)	48,849
State revenues:					
Grants	6,800	7,184	45,291	38,107	6,828
Use of money and property	-	4	4,838	4,834	11
Other revenues	-	-	<u>3,094</u>	<u>3,094</u>	<u>790</u>
Total revenues	<u>442,500</u>	<u>937,667</u>	<u>838,625</u>	<u>(99,042)</u>	<u>442,697</u>
Expenditures:					
Current -					
General government	391,900	1,046,788	618,398	428,390	420,085
Capital outlay	-	<u>63,409</u>	<u>475,414</u>	<u>(412,005)</u>	<u>114,569</u>
Total expenditures	<u>391,900</u>	<u>1,110,197</u>	<u>1,093,812</u>	<u>16,385</u>	<u>534,654</u>
Excess of revenues expenditures	<u>50,600</u>	<u>(172,530)</u>	<u>(255,187)</u>	<u>(82,657)</u>	<u>(91,957)</u>
Other financing sources (uses):					
Operating transfers in	-	207,850	224,753	16,903	59,250
Operating transfers out	-	-	-	-	<u>(1,500)</u>
Total other financing sources	<u>-</u>	<u>207,850</u>	<u>224,753</u>	<u>16,903</u>	<u>57,750</u>
Excess of revenues and other sources over expenditures and other uses	50,600	35,320	(30,434)	(65,754)	(34,207)
Fund balance, beginning	<u>(32,060)</u>	<u>(32,060)</u>	<u>(32,060)</u>	<u>-</u>	<u>2,147</u>
Fund balance, ending	<u>\$ 18,540</u>	<u>\$ 3,260</u>	<u>\$ (62,494)</u>	<u>\$ (65,754)</u>	<u>\$ (32,060)</u>

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

Budgetary Comparison Schedule
Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2022				
	Budget		Actual	Variance - Favorable (Unfavorable)	2021 Actual
	Original	Final			
Revenues:					
Sales tax	\$ 7,750,938	\$ 8,702,367	\$ 9,449,366	\$ 746,999	\$ 8,803,711
State revenues:					
Use of money and property	950	292	479	187	967
Other revenues	-	12	35	23	-
Total revenues	<u>7,751,888</u>	<u>8,702,671</u>	<u>9,449,880</u>	<u>747,209</u>	<u>8,804,678</u>
Expenditures:					
Current -					
Public works	2,032,454	2,836,135	2,585,351	250,784	2,532,408
Capital outlay	-	12,368	-	12,368	-
Total expenditures	<u>2,032,454</u>	<u>2,848,503</u>	<u>2,585,351</u>	<u>263,152</u>	<u>2,532,408</u>
Excess of revenues expenditures	<u>5,719,434</u>	<u>5,854,168</u>	<u>6,864,529</u>	<u>1,010,361</u>	<u>6,272,270</u>
Other financing sources (uses):					
Operating transfers out	<u>(5,719,434)</u>	<u>(7,029,120)</u>	<u>(7,036,546)</u>	<u>(7,426)</u>	<u>(7,062,899)</u>
Total other financing sources	<u>(5,719,434)</u>	<u>(7,029,120)</u>	<u>(7,036,546)</u>	<u>(7,426)</u>	<u>(7,062,899)</u>
Excess of revenues and other sources over expenditures and other uses	-	(1,174,952)	(172,017)	1,002,935	(790,629)
Fund balance, beginning	<u>2,402,325</u>	<u>2,402,325</u>	<u>2,402,325</u>	-	<u>3,192,954</u>
Fund balance, ending	<u>\$ 2,402,325</u>	<u>\$ 1,227,373</u>	<u>\$ 2,230,308</u>	<u>\$ 1,002,935</u>	<u>\$ 2,402,325</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
WIOA Fund

Budgetary Comparison Schedule
Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2022				
	Budget		Actual	Variance - Favorable (Unfavorable)	2021 Actual
	Original	Final			
Revenues:					
Federal grants	\$ 7,721,378	\$ 8,801,994	\$ 6,236,113	\$ (2,565,881)	\$ 9,890,284
Other revenues	-	-	7,865	7,865	-
Total revenues	<u>7,721,378</u>	<u>8,801,994</u>	<u>6,243,978</u>	<u>(2,558,016)</u>	<u>9,890,284</u>
Expenditures:					
Current -					
General government	1,919,799	1,897,862	1,661,302	236,560	2,575,118
Education	5,253,411	5,193,382	4,546,050	647,332	7,257,420
Capital outlay	55,061	59,993	53,612	6,381	-
Total expenditures	<u>7,228,271</u>	<u>7,151,237</u>	<u>6,260,964</u>	<u>890,273</u>	<u>9,832,538</u>
Excess of revenues expenditures	<u>493,107</u>	<u>1,650,757</u>	<u>(16,986)</u>	<u>(1,667,743)</u>	<u>57,746</u>
Fund balance, beginning	<u>89,124</u>	<u>89,124</u>	<u>89,124</u>	<u>-</u>	<u>31,378</u>
Fund balance, ending	<u>\$ 582,231</u>	<u>\$ 1,739,881</u>	<u>\$ 72,138</u>	<u>\$ (1,667,743)</u>	<u>\$ 89,124</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Notes to Budgetary Comparison Schedules
Year Ended December 31, 2022

NOTE 1 BUDGETS AND BUDGETARY ACCOUNTING

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

1. Prior to November 1, each Department Head submits a proposed operating budget for the ensuing year. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is then legally enacted through passage of a resolution.
4. An amendment involving the transfer of monies from one department to another or from one program or function to another or any other increases in expenditures exceeding amounts estimated must be approved by the Parish Council.
5. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
6. The budget is employed as a management control device during the year that assists its users in financial activity analysis.

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Proportionate Share of Net Pension Liability
Year Ended December 31, 2022

Year Ended December 31	Proportion of the net pension liability	(a) Proportionate share of the net pension liability(asset)	(b) Covered employee payroll	(a/b) Share of the net pension liability(asset) as a percentage of its covered employee payroll	Plan fiduciary net position as a percentage of the total pension liability(asset)
2015	0.757757%	\$ 187,309	\$ 3,792,731	4.94%	99.15%
2016	0.663124%	1,596,292	3,595,568	44.4%	92.23%
2017	0.631099%	1,299,757	3,501,932	37.1%	93.25%
2018	0.577437%	(428,600)	3,545,487	-12.1%	-101.98%
2019	0.587228%	2,606,329	3,363,588	77.5%	88.86%
2020	0.542934%	25,558	3,351,151	0.8%	99.89%
2021	0.515126%	(903,229)	4,161,091	-21.7%	-104.00%
2022	0.648953%	(3,056,850)	5,041,858	-60.6%	-110.46%

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Contributions
Year Ended December 31, 2022

Year Ended December 31	Contractually required contribution	(a) Contributions relative to contractually required contribution	Contribution deficiency (excess)	(b) Covered employee payroll	(a/b) Contributions as a percentage of covered employee payroll
2015	\$ 549,903	\$ 549,903	\$ -	\$ 3,792,731	14.50%
2016	467,423	467,423	-	3,595,568	13.00%
2017	459,003	459,003	-	3,501,932	13.11%
2018	407,731	407,731	-	3,545,487	11.50%
2019	386,807	386,807	-	3,363,588	11.50%
2020	410,516	410,516	-	3,351,151	12.25%
2021	509,734	509,734	-	4,161,091	12.25%
2022	579,814	579,814	-	5,041,858	11.50%

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

OTHER SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

NONMAJOR SPECIAL REVENUE FUNDS

Jail Maintenance Fund

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

Road District Maintenance Funds

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

Coroner's Operational Fund

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

Community Action Fund

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

Veterans' Memorial Fund

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

Delta Grand Maintenance Fund

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

First Hospital District

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

Agricultural Arena Authority

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

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

Combining Balance Sheet
December 31, 2022

	Jail Maintenance	Road District Maintenance	Coroner's Operational	Community Action
ASSETS				
Cash	\$ 6,032	\$ 613,068	\$ 4,035	\$ 69,846
Receivables	738,548	1,206,546	-	107,117
Due from other funds	-	41	-	-
Total assets	<u>\$ 744,580</u>	<u>\$ 1,819,655</u>	<u>\$ 4,035</u>	<u>\$ 176,963</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ 43,783	\$ 88,464	\$ -	\$ 7,453
Due to other funds	123,170	49,613	-	107,271
Total liabilities	166,953	138,077	-	114,724
Fund balance:				
Restricted for:				
Public works	-	1,681,578	-	-
Public safety	577,627	-	4,035	-
Transportation	-	-	-	51,973
Culture and recreation	-	-	-	-
Unrestricted	-	-	-	10,266
Total fund balances	577,627	1,681,578	4,035	62,239
Total liabilities and fund balance	<u>\$ 744,580</u>	<u>\$ 1,819,655</u>	<u>\$ 4,035</u>	<u>\$ 176,963</u>

<u>Veterans' Memorial</u>	<u>Delta Grand Maintenance</u>	<u>Agricultural Arena Authority</u>	<u>First Hospital District</u>	<u>Total</u>
\$ 57,900	\$ 158,351	\$ 3,044	\$ 504,077	\$ 1,416,353
-	-	-	-	2,052,211
-	<u>2,899</u>	-	-	<u>2,940</u>
<u>\$ 57,900</u>	<u>\$ 161,250</u>	<u>\$ 3,044</u>	<u>\$ 504,077</u>	<u>\$ 3,471,504</u>
\$ 398	\$ 4,788	\$ -	\$ -	\$ 144,886
-	<u>20,090</u>	<u>17,042</u>	<u>70,971</u>	<u>388,157</u>
<u>398</u>	<u>24,878</u>	<u>17,042</u>	<u>70,971</u>	<u>533,043</u>
-	-	-	-	1,681,578
-	-	-	-	581,662
-	-	-	-	51,973
57,502	136,372	(13,998)	-	179,876
-	-	-	<u>433,106</u>	<u>443,372</u>
<u>57,502</u>	<u>136,372</u>	<u>(13,998)</u>	<u>433,106</u>	<u>2,938,461</u>
<u>\$ 57,900</u>	<u>\$ 161,250</u>	<u>\$ 3,044</u>	<u>\$ 504,077</u>	<u>\$ 3,471,504</u>

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

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Year Ended December 31, 2022

	Jail Maintenance	Road District Maintenance	Coroner's Operational	Community Action
Revenues:				
Ad valorem taxes	\$ 721,432	\$ 1,159,713	\$ -	\$ -
Fines, fees, and forfeitures	-	-	1,630	-
Intergovernmental revenues -				
Federal grants	-	-	-	1,376,890
State revenues:				
State revenue sharing (net)	27,275	80,382	-	-
Use of money and property	32	236	2	3
Other revenues	52	-	-	52,665
Total revenues	<u>748,791</u>	<u>1,240,331</u>	<u>1,632</u>	<u>1,429,558</u>
Expenditures:				
General government	-	-	-	1,365,115
Public safety	789,165	-	-	-
Public works	-	1,101,895	-	-
Culture and recreation	-	-	-	-
Capital outlay	310,052	-	-	6,422
Total expenditures	<u>1,099,217</u>	<u>1,101,895</u>	<u>-</u>	<u>1,371,537</u>
Excess (deficiency) of revenues over expenditures	<u>(350,426)</u>	<u>138,436</u>	<u>1,632</u>	<u>58,021</u>
Other financing sources (uses):				
Administrative fees	(29,952)	(49,613)	-	-
Operating transfers in	297,876	-	-	51,318
Operating transfers out	-	-	-	(30,000)
Total other financing sources (uses)	<u>267,924</u>	<u>(49,613)</u>	<u>-</u>	<u>21,318</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(82,502)</u>	<u>88,823</u>	<u>1,632</u>	<u>79,339</u>
Fund balance, beginning	<u>660,129</u>	<u>1,592,755</u>	<u>2,403</u>	<u>(17,100)</u>
Fund balance, ending	<u>\$ 577,627</u>	<u>\$ 1,681,578</u>	<u>\$ 4,035</u>	<u>\$ 62,239</u>

Veterans' Memorial	Delta Grand Maintenance	Agricultural Arena Authority	First Hospital District	Total
\$ -	\$ -	\$ -	\$ -	\$ 1,881,145
-	-	-	-	1,630
-	-	-	-	1,376,890
-	187,989	-	-	295,646
15	54	13,248	139	13,729
<u>23,489</u>	<u>100,192</u>	<u>-</u>	<u>-</u>	<u>176,398</u>
<u>23,504</u>	<u>288,235</u>	<u>13,248</u>	<u>139</u>	<u>3,745,438</u>
-	-	-	-	1,365,115
-	-	-	-	789,165
-	-	-	70,965	1,172,860
13,953	388,385	31,131	-	433,469
<u>-</u>	<u>40,636</u>	<u>61,139</u>	<u>-</u>	<u>418,249</u>
<u>13,953</u>	<u>429,021</u>	<u>92,270</u>	<u>70,965</u>	<u>4,178,858</u>
<u>9,551</u>	<u>(140,786)</u>	<u>(79,022)</u>	<u>(70,826)</u>	<u>(433,420)</u>
-	(11,529)	(530)	(6)	(91,630)
-	-	72,481	-	421,675
-	-	-	-	(30,000)
<u>-</u>	<u>(11,529)</u>	<u>71,951</u>	<u>(6)</u>	<u>300,045</u>
9,551	(152,315)	(7,071)	(70,832)	(133,375)
<u>47,951</u>	<u>288,687</u>	<u>(6,927)</u>	<u>503,938</u>	<u>3,071,836</u>
<u>\$ 57,502</u>	<u>\$ 136,372</u>	<u>\$ (13,998)</u>	<u>\$ 433,106</u>	<u>\$ 2,938,461</u>

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

Combining Balance Sheet
December 31, 2022

	Road District 12 of Ward 2	Road District 1 of Ward 3	Sub-Road District 1 of Road District 3 of Ward 1
ASSETS			
Cash	\$ 2,038	\$ 172,370	\$ 1,009
Receivables	269,283	322,391	121,185
Due from other funds	-	-	-
Total assets	\$ 271,321	\$ 494,761	\$ 122,194
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 9,051	\$ 52,350	\$ 4,040
Due to other funds	10,996	13,303	4,965
Total liabilities	20,047	65,653	9,005
Fund balance:			
Restricted for:			
Public works (road maintenance)	251,274	429,108	113,189
Total liabilities and fund balance	\$ 271,321	\$ 494,761	\$ 122,194

Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A of Ward 1	Total
\$ 353,571	\$ 84,080	\$ 613,068
276,369	217,318	1,206,546
<u>41</u>	<u>-</u>	<u>41</u>
<u>\$ 629,981</u>	<u>\$ 301,398</u>	<u>\$ 1,819,655</u>

\$ 13,968	\$ 9,055	\$ 88,464
<u>11,528</u>	<u>8,821</u>	<u>49,613</u>
<u>25,496</u>	<u>17,876</u>	<u>138,077</u>
<u>604,485</u>	<u>283,522</u>	<u>1,681,578</u>
<u>\$ 629,981</u>	<u>\$ 301,398</u>	<u>\$ 1,819,655</u>

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

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2022

	<u>Road District 12 of Ward 2</u>	<u>Road District 1 of Ward 3</u>	<u>Sub-Road District 1 of Road District 3 of Ward 1</u>
Revenues:			
Ad valorem taxes	\$ 257,442	\$ 301,943	\$ 115,044
Intergovernmental revenues - State revenue sharing (net)	17,429	30,563	9,084
Use of money and property	<u>23</u>	<u>58</u>	<u>9</u>
Total revenues	<u>274,894</u>	<u>332,564</u>	<u>124,137</u>
Expenditures:			
Public works	<u>305,406</u>	<u>235,973</u>	<u>133,590</u>
Total expenditures	<u>305,406</u>	<u>235,973</u>	<u>133,590</u>
Excess (deficiency) of revenues over expenditures	<u>(30,512)</u>	<u>96,591</u>	<u>(9,453)</u>
Other financing sources (uses):			
Administrative fees	<u>(10,996)</u>	<u>(13,303)</u>	<u>(4,965)</u>
Total other financing sources (uses)	<u>(10,996)</u>	<u>(13,303)</u>	<u>(4,965)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(41,508)	83,288	(14,418)
Fund balance, beginning	<u>292,782</u>	<u>345,820</u>	<u>127,607</u>
Fund balance, ending	<u>\$ 251,274</u>	<u>\$ 429,108</u>	<u>\$ 113,189</u>

Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A of Ward 1	Total
\$ 273,037	\$ 212,247	\$ 1,159,713
15,056	8,250	80,382
111	35	236
<u>288,204</u>	<u>220,532</u>	<u>1,240,331</u>
<u>240,475</u>	<u>186,451</u>	<u>1,101,895</u>
<u>240,475</u>	<u>186,451</u>	<u>1,101,895</u>
<u>47,729</u>	<u>34,081</u>	<u>138,436</u>
<u>(11,528)</u>	<u>(8,821)</u>	<u>(49,613)</u>
<u>(11,528)</u>	<u>(8,821)</u>	<u>(49,613)</u>
36,201	25,260	88,823
<u>568,284</u>	<u>258,262</u>	<u>1,592,755</u>
<u>\$ 604,485</u>	<u>\$ 283,522</u>	<u>\$ 1,681,578</u>

**DISCRETELY PRESENTED
COMPONENT UNITS**

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

Combining Balance Sheet
December 31, 2022

	St. Landry Parish Tourist Commission	Criminal Court
ASSETS AND OTHER DEBITS		
Cash	\$ 627,171	\$ 90,391
Receivables	53,559	5,771
Due from custodial	-	-
Land, buildings, equipment and improvements	1,627,720	-
Other debits:		
Amount to be provided for general long-term debt obligations	228,000	-
Total assets and other debits	\$ 2,536,450	\$ 96,162
LIABILITIES, EQUITY AND OTHER CREDITS		
Liabilities:		
Accounts payable	\$ -	\$ -
Due to primary government	13,941	-
Bonds payable	228,000	-
Total liabilities	241,941	-
Fund equity and other credits:		
Investment in general fixed assets	1,627,720	-
Fund balances:		
Restricted for:		
Economic development	666,789	-
Finance and administration	-	96,162
Culture and recreation	-	-
Elections	-	-
Public safety	-	-
Total fund balances	666,789	96,162
Total fund equity and other credits	2,294,509	96,162
Total liabilities, equity and other credits	\$ 2,536,450	\$ 96,162

Registrar of Voters	Fire Protection District No. 6	Total
\$ 47,290	\$ 616,977	\$ 1,381,829
4,857	346,884	411,071
2,783	-	2,783
51,356	1,445,209	3,124,285
-	-	228,000
\$ 106,286	\$ 2,409,070	\$ 5,147,968
\$ 1,563	\$ 11,183	\$ 12,746
1,152	-	15,093
-	-	228,000
2,715	11,183	255,839
51,356	1,445,209	3,124,285
-	-	666,789
-	-	96,162
-	-	-
52,215	-	52,215
-	952,678	952,678
52,215	952,678	1,767,844
103,571	2,397,887	4,892,129
\$ 106,286	\$ 2,409,070	\$ 5,147,968

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

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2022

Total fund balances for governmental funds at December 31, 2022		\$ 1,767,844
Total net assets reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land and work in progress	\$ 38,000	
Right to use lease - equipment, net of \$1,546 accumulated amortization	7,733	
Buildings, net of \$885,689 accumulated depreciation	2,010,867	
Equipment, furniture, and fixtures net of \$1,162,025 accumulated depreciation	1,029,105	
Vehicles, net of \$26,950 accumulated depreciation	38,580	
Improvements other than buildings, net of \$50,343 accumulated depreciation	-	3,124,285
Bonds payable	(228,000)	
Lease payable	(8,510)	
Finance lease payable	(573,172)	
Accrued interest payable	(4,737)	
		(814,419)
Total net position of governmental activities at December 31, 2022		\$ 4,077,710

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2022

	<u>St. Landry Parish Tourist Commission</u>	<u>Criminal Court</u>
Revenues:		
Ad valorem taxes	\$ -	\$ -
Fines, fees, and forfeitures	-	105,190
Racino	-	-
Hotel/motel tax	745,624	-
Intergovernmental revenues -		
State revenues -		
State revenue sharing	-	-
Use of money and property	136	24
Other revenues	<u>18,366</u>	<u>-</u>
Total revenues	<u>764,126</u>	<u>105,214</u>
Expenditures:		
General government -		
Finance and administrative	-	80,443
Public safety	-	-
Economic development and assistance	712,044	-
Culture and recreation	-	-
Capital outlay - right to use assets	-	-
Capital outlay	3,632	-
Debt service:		
Principal	164,268	-
Interest and fiscal charges	<u>20,901</u>	<u>-</u>
Total expenditures	<u>900,845</u>	<u>80,443</u>
Excess (deficiency) of revenues over expenditures	<u>(136,719)</u>	<u>24,771</u>
Other financing sources (uses):		
Administrative fees	(15,025)	-
Lease proceeds	-	-
Insurance proceeds	18,932	-
Transfers in	<u>-</u>	<u>-</u>
Total other financing uses	<u>3,907</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(132,812)	24,771
Fund balances, beginning	<u>799,601</u>	<u>71,391</u>
Fund balances, ending	<u>\$ 666,789</u>	<u>\$ 96,162</u>

Registrar of Voters	Fire Protection District No. 6	Total
\$ -	\$ 332,313	\$ 332,313
-	-	105,190
21,394	-	21,394
-	-	745,624
-	14,077	14,077
18	74	252
<u>7,736</u>	<u>35,460</u>	<u>61,562</u>
<u>29,148</u>	<u>381,924</u>	<u>1,280,412</u>
-	-	80,443
30,664	262,006	292,670
-	-	712,044
-	-	-
9,279	-	9,279
39,910	112,895	156,437
768	61,765	226,801
249	20,889	42,039
<u>80,870</u>	<u>457,555</u>	<u>1,519,713</u>
<u>(51,722)</u>	<u>(75,631)</u>	<u>(239,301)</u>
(655)	-	(15,680)
9,279	-	9,279
-	-	18,932
-	-	-
<u>8,624</u>	<u>-</u>	<u>12,531</u>
(43,098)	(75,631)	(226,770)
<u>95,313</u>	<u>1,028,309</u>	<u>1,994,614</u>
<u>\$ 52,215</u>	<u>\$ 952,678</u>	<u>\$ 1,767,844</u>

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

Reconciliation of Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2022

Total net changes in fund balances at December 31, 2022 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (226,770)
------------------------------------------------------------------------------------------------------------------------------	--------------

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

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

Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 165,716	
Depreciation and amortization expense for the year ended December 31, 2022	<u>(253,844)</u>	(88,128)

Governmental funds report bonded debt and lease repayments as expenditures. However, those expenditures do not appear in the statement of activities since the payments are applied against the bond and lease payable balances on the statement of net position

Bond payments	164,500	
Lease payments	769	
Lease proceeds	(9,279)	
Finance lease payments	<u>61,766</u>	
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis	<u>9,199</u>	

Total changes in net position at December 31, 2022 per Statement of Activities	<u><u>\$ (87,943)</u></u>
--------------------------------------------------------------------------------	---------------------------

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Compensation, Benefits, and Other Payments to Agency Head
Year Ended December 31, 2022

Jessie Bellard, Parish President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 104,998
Benefits-insurance	2,444
Benefits-retirement	12,075
Meal Reimbursements	745
Registration fees	1,430
Conference travel	5,297
Total	<u>\$ 126,989</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Justice System Funding-Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Session
Cash Basis Presentation
Year Ended December 31, 2022

	<u>First Six Month Period Ended 6/30/22</u>	<u>Second Six Month Period Ended 12/31/22</u>
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 67,395	\$ 80,898
Add: Collections		
Asset Forfeiture/Sale	2,367	18,869
Criminal Fines - Other	48,668	45,600
Interest Earnings on Collected Balances	<u>4</u>	<u>20</u>
Subtotal Collections	<u>51,039</u>	<u>64,489</u>
Less: Disbursements To Governments & Nonprofits:		
St. Landry District Attorney, Criminal Fines - Other	21,547	33,396
St. Landry District Attorney, Criminal LACE Fines - Other	5,989	4,889
27th JDC, Criminal Fines - Other	<u>10,000</u>	<u>14,000</u>
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Other Disbursements to Individuals	<u>-</u>	<u>1,500</u>
Subtotal Disbursements/Retainage	<u>37,536</u>	<u>53,785</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 80,898</u>	<u>\$ 91,602</u>
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	<u>\$ -</u>	<u>\$ 6,367</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Justice System Funding-Receiving Entity
As Required by Act 87 of the 2020 Regular Session
Cash Basis Presentation
Year Ended December 31, 2022

	<u>First Six Month Period Ended 6/30/22</u>	<u>Second Six Month Period Ended 12/31/22</u>
Receipts From:		
City Court of Opelousas, Criminal Court Costs/Fees	\$ 18,020	\$ 33,677
City Court of Eunice, Criminal Court Costs/Fees	1,240	2,922
St. Landry Parish Sheriff, Criminal Court Costs/Fees	46,281	67,890
Subtotal Receipts	<u>\$ 65,541</u>	<u>\$ 104,489</u>

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

Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Landry Parish Government, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise St. Landry Parish Government's basic financial statements, and have issued our report thereon dated September 13, 2023.

Report on Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-002, 2022-003, and 2022-004 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Landry Parish Government’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2022-001.

St. Landry Parish Government’s Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Darnall, Sikes, & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
September 13, 2023

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited St. Landry Parish Government's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of St. Landry Parish Government's major federal programs for the year ended December 31, 2022. St. Landry Parish Government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, St. Landry Parish Government complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of St. Landry Parish Government and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of St. Landry Parish Government's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Darnall, Sikes, & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
September 13, 2023

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Prior Year Findings and Questioned Costs
Year ended December 31, 2022

Section I Internal Control and Compliance Material to the Financial Statements

2021-001 Budget Variance

See current year finding 2022-001

2021-002 Miscodings

See current year finding 2022-002

2021-003 Reconciliation of Interfund Accounts

See current year finding 2022-003

Section II Internal Control And Compliance Material To Federal Awards

This section is not applicable for the year ended December 31, 2022.

Section III Management Letter

This section is not applicable for the year ended December 31, 2022.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Section I Summary of Auditor's Results

FINANCIAL STATEMENTS

Auditor's Report

An unmodified opinion has been expressed on the primary government's governmental activities and each major fund financial statements as of and for the year ended December 31, 2022.

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

Significant Deficiencies - Financial Reporting

There were two significant deficiencies in internal control over financial reporting disclosed during the audit of the financial statements which are shown as items 2022-002 and 2022-003 in section II, with 2022-002, 2022-003, and 2022-004 being considered to be material weaknesses.

Material Noncompliance - Financial Reporting

There was one instance of noncompliance material to the financial statements disclosed during the audit of the financial statements which is shown as item 2022-001 in Section II.

FEDERAL AWARDS

Auditor's Report - Major Programs

In our opinion, the St. Landry Parish Government, complied, in all material respects, with the requirements that are applicable to each of its major federal programs for the year ended December 31, 2022.

Major Program - Identification

St. Landry Parish Government had the following program, at December 31, 2022, tested as a major program:

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2022

Section I Summary of Auditor's Results (Continued)

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$750,000 for the year ended December 31, 2022.

Low-Risk Auditee

St. Landry Parish Government is not considered a low-risk auditee for the year ended December 31, 2022.

Significant Deficiencies - Major Programs

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

Finding Related to Federal Programs

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

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

2022-001 Budget Variance

Criteria:

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

Condition:

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

Cause:

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2022

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

2022-001 Budget Variance (Continued)

Effect:

Inaccurate budgeting counters fiscal responsibility.

Recommendation:

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

2022-002 Miscodings

Criteria:

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

Condition:

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

Cause:

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

Effect:

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

Recommendation:

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2022

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

2022-003 Reconciliation of Interfund Accounts

Criteria:

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

Condition:

Significant number of unreconciled interfund accounts across numerous funds.

Cause:

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

Effect:

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

Recommendation:

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

2022-004 Maintenance of Accounting Records and Supporting Schedules

Criteria:

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

Condition:

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

Cause:

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2022

2022-004 Maintenance of Accounting Records and Schedules (Continued)

Effect:

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

Recommendation:

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

Section III Findings and Questioned Costs Relating to Federal Programs

This section not applicable for the year ended December 31, 2022.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Management's Corrective Action Plan
Year Ended December 31, 2022

Section I Internal Control and Compliance Material to the Financial Statement

2022-001 Budget Variance

Response:

The Parish has assigned a new employee the responsibilities to monitor revenue and expenditures according to Louisiana R.S. 39:1311 in order to effectively advise the governing authority of any five percent variances and amend the budget accordingly as described in Louisiana R.S. 39:1310.

2022-002 Miscodings

Response:

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

2022-003 Reconciliation of Interfund Accounts

Response:

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

2022-004 Maintenance of Accounting Records and Schedules

Response:

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

Section II Internal Control and Compliance Material to Federal Awards

This section not applicable for the year ended December 31, 2022.

Section III Management Letter

This section not applicable for the year ended December 31, 2022

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number and/or Contract Number	Federal Revenue	Federal Expenditures
PRIMARY GOVERNMENT -				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Louisiana Workforce Commission				
Community Services Block Grant	93.569	2000550171	\$ 272,083	\$ 272,083
Community Services Block Grant	93.569	2000628785	126,184	126,184
Community Services Block Grant- CARES Act	93.569	2001LACSC3	239,599	239,599
Passed through Louisiana Housing Corporation				
Low-Income Home Energy Assistance	93.568	2201LALIEA	52,163	52,163
Low-Income Home Energy Assistance	93.568	2301LALIEA	69,508	69,508
Low-Income Home Energy Assistance- CARES Act	93.568	2301LALIEE	<u>89,606</u>	<u>89,606</u>
Total U.S. Department of Health and Human Services			<u>849,143</u>	<u>849,143</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Senior Companion Program	94.016	20SCWLA001	<u>325,382</u>	<u>325,382</u>
Total Corporation for National and Community Service			<u>325,382</u>	<u>325,382</u>
U.S. DEPARTMENT OF LABOR				
Passed through Louisiana Department of Labor				
Workforce Investment Opportunity Act				
WIOA Adult Program	17.258	None	1,794,841	1,794,841
WIOA Youth Activities	17.259	None	2,065,225	2,065,225
WIOA Dislocated Worker Formula Grants	17.278	None	2,096,326	2,096,326
WIOA National Dislocated Worker Grants / WIA National Emergency Gran	17.277	2000574012	<u>279,720</u>	<u>279,720</u>
Total U.S. Department of Labor			<u>6,236,112</u>	<u>6,236,112</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through LA Governor's Office of Homeland Security and Emergency Preparedness				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	EMW-2019-SS-00014-S01	1,080	1,080
Emergency Management Performance Grants	97.042	EMT-2022-EP-00003-S01	31,126	31,126
Homeland Security Grant Program	97.067	EMW-2020-SS-00011-S01	11,645	11,645
Homeland Security Grant Program	97.067	EMW-2021-SS-00019-S01	33,230	33,230
Homeland Security Grant Program	97.067	EMW-2022-SS-00042-S01	<u>47,032</u>	<u>47,032</u>
Total U.S. Department of Homeland Security			<u>124,113</u>	<u>124,113</u>

(Continued)

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number and/or Contract Number	Federal Revenue	Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through the Federal Aviation Administration				
Airport Improvement Program	20.106	3-22-0043-017-2021	32,000	32,000
Airport Improvement Program	20.106	3-22-0043-018-2022	381,487	381,487
Passed through State of Louisiana Department of Transportation				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	LA-2017-013	5,883	5,883
Formula Grants for Rural Areas and Tribal Transit Program- CARES Act	20.509	LA-2020-007	<u>184,358</u>	<u>184,358</u>
Total U.S. Department of Transportation			<u>603,728</u>	<u>603,728</u>
U.S. DEPARTMENT OF THE TREASURY				
Local Assistance and Tribal Consistency Fund	21.032	Contract Agreement	71,017	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	Contract Agreement	<u>7,975,812</u>	<u>7,268,217</u>
Total U.S. Department of the Treasury			<u>8,046,829</u>	<u>7,268,217</u>
Total Primary Government			<u>\$16,185,307</u>	<u>\$ 15,406,695</u>
COMPONENT UNITS -				
ST. LANDRY PARISH TOURIST COMMISSION				
U.S. DEPARTMENT OF THE TREASURY				
Passed through State of Louisiana Division of Administration				
Coronavirus State and Local Fiscal Recovery Funds	21.027	Contract Agreement	\$ -	\$ 56,345
Total St. Landry Parish Tourist Commission			-	56,345
Total Component Units			-	56,345
Total Federal Grants			<u>\$16,185,307</u>	<u>\$ 15,463,040</u>

NOTE 1 BASIS OF PRESENTATION

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 ASSISTANCE LISTING NUMBERS

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



**DARNALL SIKES
& FREDERICK**

A CORPORATION OF CERTIFIED
PUBLIC ACCOUNTANTS

1231 East Laurel Avenue
Eunice, LA 70535

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

DSFCPAS.COM

OTHER LOCATIONS:

Lafayette Morgan City Abbeville

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. The Government's management is responsible for those C/C areas identified in the SAUPs.

The Government has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2022 through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) *Written Policies and Procedures*

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
Written policies and procedures were obtained and do address the functions noted above.
 - ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
Written policies and procedures were obtained and do address the functions noted above.
 - iii. ***Disbursements***, including processing, reviewing, and approving.
Written policies and procedures were obtained and do address the functions noted above.

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

Written policies and procedures were obtained and do address the functions noted above.

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

Written policies and procedures were obtained and do address the functions noted above.

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

Written policies and procedures were obtained and do address the functions noted above.

- vii. **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 and do address the functions noted above.

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

Written policies and procedures were obtained and do address the functions noted above.

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

Written policies and procedures were obtained and do address the functions noted above.

- x. **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 and do address the functions noted above.

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

Written policies and procedures were obtained and do address the functions noted above.

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

Written policies and procedures were obtained and do address the functions noted above.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and
- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
Obtained and inspected minutes of the board for the fiscal period noting that the board met at least monthly in accordance with the Government's policy.
 - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
Minutes do include monthly budget-to-actual comparisons on all funds.
 - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
Obtained the prior year audit report and observed the unassigned fund balance in the general fund noting that the ending balance was positive.
 - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.
Obtained the prior year audit report noting that all audit findings were considered resolved prior to the release date of the prior year audit report.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date.

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

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.

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

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

4) Collections (excluding electronic funds transfers)

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

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

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

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

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

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

Employees responsible for collecting cash are not responsible for preparing/making deposits.

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

Employees responsible for collecting cash are not responsible for posting collection entries to the general ledger.

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

Employees responsible for reconciling cash collections to the general ledger are not responsible for collecting cash.

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

Employees who have access to cash are covered by an insurance policy for theft.

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

- i. Observe that receipts are sequentially pre-numbered.

Observed that receipts are sequentially pre-numbered.

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

Traced supporting documentation to the deposit slip noting no exceptions.

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

Traced the deposit slip totals to the actual deposit per the bank statement noting no exceptions.

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

Observed that the deposits were made within one business day of receipt at the collection location.

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

Traced the actual deposits per the bank statement to the general ledger noting no exceptions.

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

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

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

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

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

Obtained written policies and procedures and observed that job duties are properly segregated regarding the functions noted above.

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

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

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

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

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

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

Observed that there is evidence that the monthly statement and supporting documentation was reviewed and approved, in writing by someone other than the authorized card holder.

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

Observed that there were no finance charges or late fees assessed on the selected statements.

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

Observed that all transactions were supported by an original itemized receipt that identifies precisely what was purchased. Observed that all transactions tested were supported by written documentation of the business/public purpose. There were no meal charges tested.

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

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

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
Observed that approved reimbursement rates were no more than those established by the State of Louisiana or the U.S. General Services Administration.
- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
Observed that reimbursements using actual costs are supported by an original itemized receipt identifying precisely what was purchased.
- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
Observed that each reimbursement is supported by documentation of the business/public purpose and other documentation required by written policy.
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.
Observed that each reimbursement was reviewed and approved in writing, by someone other than the person receiving the reimbursement.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
 - i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
Observed that the contracts were bid in accordance with Louisiana Public Bid Law.
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
Observed that the contracts were approved by the board.
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
There were no contracts amended.
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Randomly selected one payment from each of the 5 contracts, and observed that the invoice and payment agreed to the terms and conditions of the contract.

9) Payroll and Personnel

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

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

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

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

Observed that all selected employees documented their daily attendance and leave.

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

Observed that supervisors approved the attendance and leave of the selected employees and officials.

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

Observed that any leave accrued or taken during the pay period is reflected in the Government's cumulative leave records.

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

Observed that the rate paid to the employees and officials agree to the authorized salary/pay rate found within the personnel file.

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

Obtained a listing of employees that received termination payments during the fiscal period, and management provided representation that the list is complete. Randomly selected two employees and agreed the hours paid to the employees' cumulative leave records, pay rates to the employees' authorized pay rates, and termination payments to Government policy.

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

Management provided representation that employer and employee portions of third-party payroll related amounts have been paid, and any associated forms have been filed, by required deadlines.

10) Ethics

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

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

The five employees selected for testing did have documentation to demonstrate that the required ethics training was completed.

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

No changes were made to the Government's ethics policy during the fiscal period.

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

Observed that the Government has appointed an ethics designee as required by R.S. 42:1170.

11) Debt Service

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

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

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

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

12) Fraud Notice

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

Obtained a listing of misappropriations of public funds and assets during the fiscal period, and management provided representation that the listing is complete. Selected all misappropriations, obtained supporting documentation, and observed that the Government reported the misappropriations to the legislative auditor and the district attorney of the parish.

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

Observed that the Government has posted on its premises and website the required notice.

13) Information Technology Disaster Recovery/Business Continuity

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

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

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

The five employees selected for testing did have documentation to demonstrate that the required sexual harassment training was completed.

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

Observed that the Government has posted its sexual harassment policy and complaint procedures on its website.

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

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

Observed that the annual sexual harassment report included such requirements.

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

Observed that the annual sexual harassment report included such requirements.

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

Observed that the annual sexual harassment report included such requirements.

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

Observed that the annual sexual harassment report included such requirements.

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

Observed that the annual sexual harassment report included such requirements.

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

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

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

Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
September 13, 2023