

ST. LANDRY PARISH  
SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

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## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of St. Landry Parish Solid Waste Disposal District as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of St. Landry Parish Solid Waste Disposal District as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our Responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of St. Landry Parish Solid Waste Disposal District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

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

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance



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

and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of St. Landry Parish Solid Waste Disposal District'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 Solid Waste Disposal District'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 Budgetary Comparison Schedules information on pages 29 and 30 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during the audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

### **Supplementary Information**

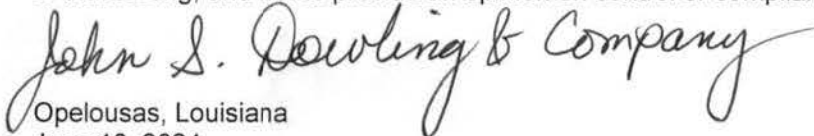
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise St. Landry Parish Solid Waste Disposal District's basic financial statements. The individual fund financial statements on pages 33-47 and the schedule of compensation, benefits, and other payments to agency head or chief executive officer on page 48 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The individual fund financial statements and the schedule of compensation, benefits, and other payments are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements and the schedule of compensation, benefits, and other payments are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated June 10, 2024, on our consideration of St. Landry Parish Solid Waste Disposal District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of St. Landry Parish Solid Waste Disposal District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering St. Landry Parish Solid Waste Disposal District's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated June 10, 2024 on the results of our statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

  
Opelousas, Louisiana  
June 10, 2024

## BASIC FINANCIAL STATEMENTS

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

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

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2023

	<u>GOVERNMENTAL ACTIVITIES</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 3,703,748
Investments	16,380,421
Surrender value of life insurance policies	1,645,243
Receivables (net of allowances for uncollectibles)	100,094
Restricted assets	151,056
Right-to-use assets, net	2,062,870
Capital assets (net)	
Non-Depreciable	1,741,415
Depreciable, net	8,409,388
<u>Total assets</u>	<u>34,194,235</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Bond issue costs (net)	8,467
<u>Total deferred outflows of resources</u>	<u>8,467</u>
 <u>LIABILITIES</u>	
Accounts payable and accrued expenses	1,248,200
Long-term liabilities	
Due within one year	
Notes payable	65,000
Lease payable	381,509
Due in more than one year	
Notes payable	6,656,395
Lease payable	1,752,794
<u>Total liabilities</u>	<u>10,103,898</u>
 <u>NET POSITION</u>	
Net investment in capital assets	9,454,370
Restricted for:	
Debt Service	151,056
Closure / Post-closure	5,319,245
Unrestricted	9,174,133
<u>Total net position</u>	<u>24,098,804</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES FEES, FINES AND CHARGES FOR SERVICES</u>	<u>NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION TOTAL GOVERNMENTAL ACTIVITIES</u>
Governmental Activities			
General government	\$ 982,666	\$ -	\$ (982,666)
Collection department	6,074,739	368,711	(5,706,028)
Landfill expenses	5,826,918	-	(5,826,918)
Recycling expenses	800,773	-	(800,773)
Road repair distributions	889	-	(889)
Interest on long-term debt	59,089	-	(59,089)
	<u>13,745,074</u>	<u>368,711</u>	<u>(13,376,363)</u>
<u>Total governmental activities</u>			
General Revenues			
Taxes			
Sales taxes, levied for general purpose			12,888,476
Insurance proceeds			5,042
Renewable Identification Number			646,549
Interest and investment earnings			636,164
CNG tax rebate			84,500
Gain (loss) on sale of fixed assets			70,219
Miscellaneous			11,294
<u>Total general revenues</u>			<u>14,342,244</u>
			<u>965,881</u>
<u>Change in net position</u>			
Net position - January 1, 2023			<u>23,132,923</u>
Net position - December 31, 2023			<u>24,098,804</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

ST. LANDRY PARISH  
SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
BALANCE SHEET – GOVERNMENTAL FUNDS  
DECEMBER 31, 2023

	GOVERNMENTAL FUNDS					TOTALS
	GENERAL	ROAD REPAIR FUND	DEBT SERVICE	CLOSURE/ POST-CLOSURE	CAPITAL PROJECTS	
<u>ASSETS</u>						
Cash	\$ 3,510,043	\$ 34,118	\$ 159,583	\$ 4	\$ -	\$ 3,703,748
Investments	4,770,788	-	406,298	9,060,978	2,142,357	16,380,421
Cash surrender value of life insurance policies	1,645,243	-	-	-	-	1,645,243
Accounts receivable	34,348	-	-	-	-	34,348
Restricted cash	151,056	-	-	-	-	151,056
<u>Total assets</u>	<u>10,111,478</u>	<u>34,118</u>	<u>565,881</u>	<u>9,060,982</u>	<u>2,142,357</u>	<u>21,914,816</u>
<u>LIABILITIES AND FUND BALANCES</u>						
<u>LIABILITIES</u>						
Accounts payable	\$ 1,197,314	\$ -	\$ -	\$ -	\$ -	\$ 1,197,314
Accrued wages payable	50,886	-	-	-	-	50,886
<u>Total liabilities</u>	<u>1,248,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,248,200</u>
<u>FUND BALANCES</u>						
Fund balances						
Restricted	151,056	-	-	5,319,245	-	5,470,301
Committed	571,909	34,118	-	3,741,737	-	4,347,764
Assigned	1,645,243	-	565,881	-	2,142,357	4,353,481
Unassigned	6,495,070	-	-	-	-	6,495,070
<u>Total fund balances</u>	<u>8,863,278</u>	<u>34,118</u>	<u>565,881</u>	<u>9,060,982</u>	<u>2,142,357</u>	<u>20,666,616</u>
<u>Total liabilities and fund balances</u>	<u>10,111,478</u>	<u>34,118</u>	<u>565,881</u>	<u>9,060,982</u>	<u>2,142,357</u>	<u>21,914,816</u>

The accompanying notes are an integral part of this statement.



ST. LANDRY PARISH  
SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2023

Total fund balances of governmental funds		\$ 20,666,616
Capital and right-to-use assets used in governmental activities are not financial resources and, therefore are not report in the funds.		
Cost of capital assets and right-to-use assets	\$ 29,290,219	
Less: Accumulated depreciation and amortization	<u>(17,076,546)</u>	12,213,673
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences		(249,150)
Closure/Post-Closure		(5,319,245)
Employee retention and retirement incentive plan		(528,000)
Bonds payable		(625,000)
Lease payable		(2,134,303)
Bond issue costs, net		8,467
Additional accrued interest on accrual basis.		<u>65,746</u>
Total net position of governmental activities.		<u><u>24,098,804</u></u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023

	GOVERNMENTAL FUNDS					TOTALS
	GENERAL	ROAD REPAIR FUND	DEBT SERVICE	CLOSURE/ POST-CLOSURE	CAPITAL PROJECTS	
<u>REVENUES</u>						
Taxes						
Sales tax	\$12,888,476	\$ -	\$ -	\$ -	\$ -	\$ 12,888,476
Charges for services						
Disposal fees	308	-	-	-	-	308
Compost	3,573	-	-	-	-	3,573
Recycling income	118,531	-	-	-	-	118,531
Sale of CNG	246,299	-	-	-	-	246,299
Investment earnings	135,564	3	16	24,798	-	160,381
Miscellaneous	11,294	-	-	-	-	11,294
<u>Total revenues</u>	<u>13,404,045</u>	<u>3</u>	<u>16</u>	<u>24,798</u>	<u>-</u>	<u>13,428,862</u>
<u>EXPENDITURES</u>						
Current						
General and administrative	1,099,094	-	-	-	-	1,099,094
Collection department	6,074,739	-	-	-	-	6,074,739
Landfill expenses	4,430,131	-	-	-	-	4,430,131
Recycling expenses	751,903	-	-	-	-	751,903
Capital outlay	4,251,905	-	-	-	-	4,251,905
Debt service						
Principal	131,814	-	-	-	-	131,814
Interest	59,089	-	-	-	-	59,089
<u>Total expenditures</u>	<u>16,798,675</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,798,675</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u> <u>(UNDER) EXPENDITURES</u>	<u>(3,394,630)</u>	<u>3</u>	<u>16</u>	<u>24,798</u>	<u>-</u>	<u>(3,369,813)</u>

Continued on next page.

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2023

	GOVERNMENTAL FUNDS					TOTALS
	GENERAL	ROAD REPAIR FUND	DEBT SERVICE	CLOSURE/ POST-CLOSURE	CAPITAL PROJECTS	
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers out	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	\$ (5,000)
Net increase (decrease) in the fair value of investments	54,163	-	7,176	369,159	35,330	465,828
CNG tax rebate	84,500	-	-	-	-	84,500
Renewable Identification Number	646,549	-	-	-	-	646,549
Insurance proceeds	5,042	-	-	-	-	5,042
Inception of lease	2,206,117	-	-	-	-	2,206,117
Sale of general fixed assets	70,691	-	-	-	-	70,691
Operating transfers in	-	-	5,000	-	-	5,000
<u>Total other financing sources (uses)</u>	<u>3,062,062</u>	<u>-</u>	<u>12,176</u>	<u>369,159</u>	<u>35,330</u>	<u>3,478,727</u>
<u>NET CHANGE IN FUND BALANCES</u>	(332,568)	3	12,192	393,957	35,330	108,914
<u>FUND BALANCE</u> , beginning of year	<u>9,195,846</u>	<u>34,115</u>	<u>553,689</u>	<u>8,667,025</u>	<u>2,107,027</u>	<u>20,557,702</u>
<u>FUND BALANCE</u> , end of year	<u>8,863,278</u>	<u>34,118</u>	<u>565,881</u>	<u>9,060,982</u>	<u>2,142,357</u>	<u>20,666,616</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023

Total net change in fund balances, per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 108,914
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 4,251,905
The governmental fund reports capital outlay as expenditures. However, in the statement of activities, the cost of these assets are allocated over their estimated useful life and reported as depreciation and amortization expense.	
Depreciation and amortization	<u>(1,144,722)</u> 3,107,183
Book value of capital assets sold	(472)
Amortization of bond issue costs	(1,058)
Inception of lease provides current financial resources to governmental funds, but increases long-term liabilities in the Statement of Net Position	(2,206,117)
Repayment of a lease is considered an expenditure in the governmental funds, but their repayment reduces liabilities in the Statement of Net Position	71,814
Less:	
Increase in long-term portion of Closure/Post-Closure	(307,958)
Change in accrued interest on accrual basis	9,955
Change in post-employment benefits liability and deferred inflows of resources	25,355
Decrease in long-term portion of compensated absences	3,265
Decrease in bonds payable	60,000
Decrease in employee retention and retirement incentive plan	<u>95,000</u>
Total change in net position per Statement of Activities	<u>965,881</u>

The accompanying notes are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. FINANCIAL REPORTING ENTITY

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

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Government is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) the primary government (parish government), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

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

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

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

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

FUND FINANCIAL STATEMENTS

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

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

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

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

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

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

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



ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS  
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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

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

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

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

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

Basis of Accounting

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

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

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

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

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

D. DEPOSITS AND INVESTMENTS

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

Louisiana statutes authorize the St. Landry Parish Solid Waste Disposal District to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.



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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. RECEIVABLES AND PAYABLES

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

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

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

F. CAPITAL ASSETS

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

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

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

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

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

G. COMPENSATED ABSENCES

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

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

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

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. LONG-TERM OBLIGATIONS

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

I. EQUITY CLASSIFICATIONS

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

1. Net investment in capital assets - Consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position - Consist of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

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

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

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

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

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NOTES TO BASIC FINANCIAL STATEMENTS  
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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. COMPARATIVE DATA

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

K. ESTIMATES

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

L. BUDGET PRACTICES

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

1. Prior to November 30, the Executive Director prepares a proposed operating budget for the succeeding year. This is done after consulting with department supervisors and the consulting engineer.
2. The proposed budget is submitted to the Finance Committee for review and approval. A summary of the budget is published and made available for public inspection.
3. A public hearing is held during the regular December meeting of the District's Commission. The budget is then adopted by resolution of the Commission.
4. Amendments to any items of the budget must be approved by the Commission.
5. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted, or as amended during the year by the Commission.
6. Operating appropriations, to the extent not expended or encumbered, lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.

M. ENCUMBRANCES

The District does not utilize an encumbrance system for budgeting purposes. The St. Landry Parish Solid Waste Disposal District has set up a reserve for encumbrances for the year ended December 31, 2023, to set aside 50 percent of revenue derived from disposal fee income to pay road repair distributions to other municipalities in the future.

N. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (Continued)

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

NOTE 2 - DEPOSITS AND INVESTMENTS

At December 31, 2023, the carrying amount of the District's cash and investments was \$20,235,225. The bank balance of cash was \$4,007,587 and of investments was \$12,299,790, of which \$5,714,889 is certificates of deposit and \$6,584,902 is invested in federal bonds. At December 31, 2023, approximately \$5,023,436 of the bank balance was covered by federal depository insurance and \$4,699,040 was covered by pledged securities. Deposits secured by pledged securities were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the District's name. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the bank has failed to pay deposited funds upon demand. The District does not have a policy for custodial credit risk.

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



ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS  
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NOTE 3 – CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2023, for the St. Landry Parish Solid Waste Disposal District are as follows:

	<u>Balances</u> <u>January 1, 2023</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balances</u> <u>December 31, 2023</u>
Government activities:				
Land – landfill	\$ 1,597,980	\$ -	\$ -	\$ 1,597,980
Land – recycling centers	143,435	-	-	143,435
Permanent landfill	13,507,856	-	-	13,507,856
Landfill machinery and equipment	7,429,837	2,020,192	521,750	8,928,279
Recycling plant and equipment	2,234,332	-	55,656	2,178,676
Office furniture and fixtures	144,378	25,596	37,033	132,941
Road repair equipment	622,435	-	27,500	594,935
Right-to-use lease assets				
Landfill machinery and equipment	-	2,206,117	-	2,206,117
<u>Totals at historical cost</u>	<u>25,680,253</u>	<u>4,251,905</u>	<u>641,939</u>	<u>29,290,219</u>
Less accumulated depreciation and amortization:				
Permanent landfill	7,649,377	621,540	-	8,270,917
Landfill machinery and equipment	6,402,203	324,042	521,279	6,204,966
Recycling plant and equipment	1,779,330	48,870	55,656	1,772,544
Office furniture and fixtures	121,130	6,134	37,032	90,232
Road repair equipment	621,251	889	27,500	594,640
Right-to-use lease assets				
Landfill machinery and equipment	-	143,247	-	143,247
<u>Totals accumulated depreciation and amortization</u>	<u>16,573,291</u>	<u>1,144,722</u>	<u>641,467</u>	<u>17,076,546</u>
Governmental activities, Capital assets, net	<u>9,106,962</u>	<u>3,107,183</u>	<u>472</u>	<u>12,213,673</u>

NOTE 4 – RESTRICTED ASSETS

Under the provisions of the bond agreement a sinking fund shall be set aside and shall be used to pay principal and interest payments on the bonds. An amount equal to 1/12<sup>th</sup> of each year's debt service requirement should be deposited monthly into this account. Solid Waste should have a balance of \$20,000. As of December 31, 2023, the balance in the sinking fund was \$40,706.

Additionally, a reserve fund shall be set up and used solely for transfer to the Sinking Fund in amounts required to prevent any default in the payment of the principal and interest on the Bonds and for payment of the final principal and interest requirements of the Bonds. The amount required in the reserve fund is \$101,968. As of December 31, 2023, the balance in the reserve fund was \$110,350.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS  
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NOTE 5 - LONG-TERM LIABILITIES

During the year ended December 31, 2023, the following changes occurred in long-term liabilities:

	Balances January 1, 2023	Additions	Deletions	Balances December 31, 2023	Due Within One Year
Compensated absences	\$ 252,415	\$ 196,872	\$ 200,137	\$ 249,150	\$ -
Closure/Post-Closure costs	5,011,287	307,958	-	5,319,245	-
Post-employment benefits	14,793	-	14,793	-	-
Public improvement bond	685,000	-	60,000	625,000	65,000
Lease payable	-	2,206,117	71,814	2,134,303	381,509
Supplemental benefit plan	623,000	-	95,000	528,000	-
	<u>6,586,495</u>	<u>2,710,947</u>	<u>441,744</u>	<u>8,855,698</u>	<u>446,509</u>

Public Improvement Bonds

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

The annual debt service requirements including interest to amortize the public improvement bonds outstanding at December 31, 2023, are as follows:

Year Ending December 31,	Principal	Interest	Total
2024	\$ 65,000	\$ 34,763	\$ 99,763
2025	70,000	31,415	101,415
2026	70,000	27,705	97,705
2027	75,000	23,890	98,890
2028	80,000	19,765	99,765
2029-2031	<u>265,000</u>	<u>30,945</u>	<u>295,945</u>
	<u>625,000</u>	<u>168,483</u>	<u>793,483</u>

Lease Payable

The District entered into a lease agreement with Connell Equipment Leasing Company, for a Tana Landfill Compactor in October 2023. The first monthly payment was due on November 1, 2023. The lease has an interest rate of 9.097%. The agreement requires monthly payments of \$24,009 for 4 years which are recorded in the General Fund, secured by the compactor.

The District entered into a lease agreement with First Citizens Bank, for two 2023 John Deere Dozers in November 2023. The first monthly payment was due on December 20, 2023. The leases have an interest rate of 9.328%. The agreement requires monthly payments of \$22,614 for 4 years which are recorded in the General Fund, secured by the dozers.

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NOTE 5 - LONG-TERM LIABILITIES (Continued)

The following is a summary of lease transactions of the District for the year ended December 31, 2023

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 381,509	\$ 177,966	\$ 559,475
2025	414,785	144,691	559,476
2026	454,588	104,890	559,478
2027	<u>883,421</u>	<u>61,816</u>	<u>945,237</u>
	<u>2,134,303</u>	<u>489,363</u>	<u>2,623,666</u>

NOTE 6 - PENSION PLAN

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

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

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

The employees contributed \$188,713 and the employer contributed \$ 247,106 for the year ended December 31, 2023. The payroll for employees covered by the Plan was \$2,052,596. Total payroll for Solid Waste was \$2,087,450.

NOTE 7 - EMPLOYEE RETENTION AND RETIREMENT INCENTIVE PLAN

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

As of June 10, 2019, Solid Waste implemented Plan II, which is a revision of the employee retention and retirement incentive plan. The plan provisions will be applied prospectively and not retroactively. The new Plan II will include and apply to current employees only. All former employees and current retirees will continue to be

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
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NOTE 7 - EMPLOYEE RETENTION AND RETIREMENT INCENTIVE PLAN (Continued)

covered under the terms of the original plan. Under the terms of Plan II, an employee will accrue a retirement benefit of up to \$50,000.

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

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

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

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

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

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

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

At December 31, 2023, the cash surrender value of the policies is \$1,645,243 and the accrued and vested employee liability is \$528,000.



ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
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NOTE 8 - COMMISSIONERS' COMPENSATION

The following is a list of the Commissioners of St. Landry Parish Solid Waste Disposal District, along with the amounts paid to each for per diem and travel expense for the year ended December 31, 2023. These amounts are included in the General Fund expenditures for 2023.

	<u>Per Diem</u>	<u>Travel</u>
Kathy Moreau, Chairman	\$ 5,850	\$ 633
Jack Ortego, Vice Chairperson	5,250	452
Michael Harden, Secretary/Treasurer	4,200	323
Jerry Domengeaux	4,350	550
Edward Briscoe	4,800	375
Gardie McManus	4,800	880
Pete Olivier	7,650	633
Eddie Godwin	4,050	838
Jodie Powell	4,950	935
	<u>45,900</u>	<u>5,619</u>

NOTE 9 - CLOSURE AND POST-CLOSURE CARE COSTS

State and federal laws and regulations require the District to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the District reports a portion of these closure and post-closure care costs as a long-term liability in each period based on landfill capacity used as of each balance sheet date. The \$5,319,245 reported as landfill closure and post-closure care liability at December 31, 2023, represents the cumulative amount reported to date based on the use of 65.65 percent of the estimated capacity of the landfill. The District will recognize the remaining estimated cost of closure and post-closure care of \$2,783,184 as the remaining estimated capacity is filled. These amounts are based on what it would have cost to perform all closure and post-closure care in 2023. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

At December 31, 2023, the District has set aside funds in the amount of \$ 9,060,983 for the reported liability of \$5,319,245 as calculated under the provisions of LAC 33:VII.727.A.2. These funds are being accounted for in the Closure/Post-Closure Fund.

NOTE 10 - INTERFUND RECEIVABLES AND PAYABLES

There are no interfund receivables or payables at December 31, 2023.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
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NOTE 11 - FUND BALANCE CONSTRAINTS

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

	General Fund	Road Repair Fund	Debt Service Fund	Closure/ Post-Closure Fund	Capital Projects Fund
Fund Balances:					
Restricted	\$ 151,056	\$ -	\$ -	\$ 5,319,245	\$ -
Committed					
Reserve for encumbrances	571,909	-	-	-	-
Reserve for road repair	-	34,118	-	-	-
Reserve for closure costs	-	-	-	3,741,737	-
Assigned	1,645,243	-	565,881	-	2,142,357
Unassigned	6,495,070	-	-	-	-
<u>Total fund balances</u>	<u>8,863,278</u>	<u>34,118</u>	<u>565,881</u>	<u>9,060,982</u>	<u>2,142,357</u>

NOTE 12 – INTERFUND TRANSFERS

Interfund transfers consisted of the following at December 31, 2023.

	Interfund Transfers In	Interfund Transfers Out
Governmental Fund		
General Fund	\$ -	\$ 5,000
Debt Service Fund	5,000	-
<u>Total</u>	<u>5,000</u>	<u>5,000</u>

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

NOTE 13 - INTERGOVERNMENTAL AGREEMENTS

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

NOTE 14 – SUBSEQUENT EVENTS

Subsequent events were evaluated through June 10, 2024, which is the date the financial statements were available to be issued. As of June 10, 2024, there were no subsequent events noted.

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	2022 ACTUAL
	BUDGET				
	ORIGINAL	FINAL			
<u>REVENUES</u>					
Taxes					
Sales taxes	\$ 11,700,000	\$ 12,770,000	\$ 12,888,476	\$ 118,476	\$ 12,184,226
Charges for services					
Disposal fees	-	308	308	-	3,608
Compost	3,100	3,200	3,573	373	3,238
Recycling income	150,000	110,000	118,531	8,531	228,547
Sale of CNG	275,000	240,000	246,299	6,299	268,172
Investment earnings	40,075	110,080	135,564	25,484	21,742
Miscellaneous	600	10,742	11,294	552	18,359
<u>Total revenues</u>	<u>12,168,775</u>	<u>13,244,330</u>	<u>13,404,045</u>	<u>159,715</u>	<u>12,727,892</u>
<u>EXPENDITURES</u>					
Current					
General and administrative	1,114,200	1,281,900	1,099,094	182,806	958,519
Collection department	6,148,000	6,198,000	6,074,739	123,261	5,727,524
Landfill expenses	4,086,000	4,943,000	4,430,131	512,869	4,021,213
Recycling expenses	749,400	881,500	751,903	129,597	774,082
Capital outlay	240,000	4,406,117	4,251,905	154,212	291,981
Debt service					
Principal	60,000	60,000	131,814	(71,814)	60,000
Interest	36,263	36,263	59,089	(22,826)	39,201
<u>Total expenditures</u>	<u>12,433,863</u>	<u>17,806,780</u>	<u>16,798,675</u>	<u>1,008,105</u>	<u>11,872,520</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>					
	<u>(265,088)</u>	<u>(4,562,450)</u>	<u>(3,394,630)</u>	<u>1,167,820</u>	<u>855,372</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers out	(5,000)	(5,000)	(5,000)	-	(5,000)
Net increase (decrease) in the fair value of investments	(90,000)	(69,844)	54,163	124,007	(117,443)
CNG tax rebate	86,000	84,500	84,500	-	86,235
Renewable Identification Number	328,000	646,548	646,549	1	439,177
Insurance proceeds	-	5,042	5,042	-	14,372
Inception of lease	-	2,206,117	2,206,117	-	-
Sale of general fixed asset	34,000	70,691	70,691	-	99,885
<u>Total other financing uses</u>	<u>353,000</u>	<u>2,938,054</u>	<u>3,062,062</u>	<u>124,008</u>	<u>517,226</u>
<u>NET CHANGE IN FUND BALANCE</u>					
	<u>87,912</u>	<u>(1,624,396)</u>	<u>(332,568)</u>	<u>1,291,828</u>	<u>1,372,598</u>
<u>FUND BALANCE, beginning of year</u>					
			<u>9,195,846</u>		<u>7,823,248</u>
<u>FUND BALANCE, end of year</u>					
			<u>8,863,278</u>		<u>9,195,846</u>

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
ROAD REPAIR FUND  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023				2022 ACTUAL
	BUDGET		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	
	ORIGINAL	AMENDED			
<u>REVENUES</u>					
Interest income	\$ 3	\$ 3	\$ 3	\$ -	\$ 3
<u>Total revenues</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>	<u>3</u>
<u>EXPENDITURES</u>					
Road repair distributions	-	-	-	-	-
<u>Total expenditures</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>	<u>3</u>
<u>FUND BALANCE</u> , beginning of year			34,115		34,112
<u>FUND BALANCE</u> , end of year			<u>34,118</u>		<u>34,115</u>

See Independent Auditor's Report.

SUPPLEMENTARY INFORMATION

## GENERAL FUND

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

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
GENERAL FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2023 AND 2022

	2023	2022
<u>ASSETS</u>		
Petty cash	\$ 3,300	\$ 3,300
Cash in bank	3,506,743	4,229,710
Investments	4,770,788	3,836,503
Cash surrender value of life insurance policies	1,645,243	1,687,774
Accounts receivable	34,348	44,885
Restricted cash	151,056	145,377
	10,111,478	9,947,549
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 1,197,314	\$ 708,520
Accrued wages payable	50,886	43,183
<u>Total liabilities</u>	1,248,200	751,703
 <u>FUND BALANCE</u>		
Restricted	151,056	145,377
Committed	571,909	571,755
Assigned	1,645,243	1,687,774
Unassigned	6,495,070	6,790,940
<u>Total fund balance</u>	8,863,278	9,195,846
<u>Total liabilities and fund balance</u>	10,111,478	9,947,549

See Independent Auditor's Report.



ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
GENERAL FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	2022 ACTUAL
	BUDGET				
	ORIGINAL	FINAL			
<b>REVENUES</b>					
Taxes					
Sales tax	\$11,700,000	\$ 12,770,000	\$ 12,888,476	\$ 118,476	\$ 12,184,226
Charges for services					
Disposal fees	-	308	308	-	3,608
Compost	3,100	3,200	3,573	373	3,238
Recycling income	150,000	110,000	118,531	8,531	228,547
Sale of CNG	275,000	240,000	246,299	6,299	268,172
Investment earnings	40,075	110,080	135,564	25,484	21,742
Miscellaneous	600	10,742	11,294	552	18,359
<u>Total revenues</u>	<u>12,168,775</u>	<u>13,244,330</u>	<u>13,404,045</u>	<u>159,715</u>	<u>12,727,892</u>
<b>EXPENDITURES</b>					
Current					
General and administrative	1,114,200	1,281,900	1,099,094	182,806	958,519
Collection department	6,148,000	6,198,000	6,074,739	123,261	5,727,524
Landfill expenses	4,086,000	4,943,000	4,430,131	512,869	4,021,213
Recycling expenses	749,400	881,500	751,903	129,597	774,082
Capital outlay	240,000	4,406,117	4,251,905	154,212	291,981
Debt service					
Principal	60,000	60,000	131,814	(71,814)	60,000
Interest	36,263	36,263	59,089	(22,826)	39,201
<u>Total expenditures</u>	<u>12,433,863</u>	<u>17,806,780</u>	<u>16,798,675</u>	<u>1,008,105</u>	<u>11,872,520</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(265,088)</u>	<u>(4,562,450)</u>	<u>(3,394,630)</u>	<u>1,167,820</u>	<u>855,372</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers out	(5,000)	(5,000)	(5,000)	-	(5,000)
Net increase (decrease) in the fair value of investments	(90,000)	(69,844)	54,163	124,007	(117,443)
CNG tax rebate	86,000	84,500	84,500	-	86,235
Renewable Identification Number	328,000	646,548	646,549	1	439,177
Insurance proceeds	-	5,042	5,042	-	14,372
Inception of lease	-	2,206,117	2,206,117	-	-
Sale of general fixed asset	34,000	70,691	70,691	-	99,885
<u>Total other financing uses</u>	<u>353,000</u>	<u>2,938,054</u>	<u>3,062,062</u>	<u>124,008</u>	<u>517,226</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>87,912</u>	<u>(1,624,396)</u>	<u>(332,568)</u>	<u>1,291,828</u>	<u>1,372,598</u>
<b>FUND BALANCE, beginning of year</b>			<u>9,195,846</u>		<u>7,823,248</u>
<b>FUND BALANCE, end of year</b>			<u>8,863,278</u>		<u>9,195,846</u>

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF DEPARTMENTAL EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023				
	BUDGET		ACTUAL	VARIANCE	2022 ACTUAL
	ORIGINAL	FINAL		FAVORABLE (UNFAVORABLE)	
<u>GENERAL AND ADMINISTRATIVE</u>					
Accrued compensated absences	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Salaries	475,000	505,000	495,740	9,260	450,240
Commissioners' per diem and travel	60,200	60,200	51,519	8,681	50,737
Sales tax collection expense	117,000	135,000	102,955	32,045	98,838
Advertising	5,000	3,000	2,645	355	1,297
Auto expense	5,000	7,500	4,838	2,662	5,890
Fuel	6,000	12,000	7,647	4,353	8,174
Dues and subscriptions	4,000	4,000	3,001	999	3,492
Employee benefits	80,000	130,000	80,000	50,000	-
Hospitalization	108,000	120,000	116,068	3,932	103,232
Insurance	29,000	30,000	28,899	1,101	27,828
Office expense	15,000	15,000	13,809	1,191	10,097
Postage	4,000	4,000	3,220	780	1,647
Taxes and licenses	50,000	50,000	39,107	10,893	40,130
Telephone	6,000	8,000	6,347	1,653	5,299
Travel, meals, and lodging	4,000	4,000	2,918	1,082	2,699
Legal and professional	65,000	82,000	70,165	11,835	70,058
Sales /use tax refund	10,000	20,000	2,155	17,845	15,633
Retirement	57,000	61,000	59,522	1,478	54,067
Repairs – facility	2,000	3,000	1,761	1,239	3,512
Utilities	5,000	6,200	5,244	956	4,013
Uniforms and personal equipment	6,000	6,000	1,151	4,849	985
Wellness program	1,000	1,000	383	617	651
<u>Total general and administrative</u>	<u>1,114,200</u>	<u>1,281,900</u>	<u>1,099,094</u>	<u>182,806</u>	<u>958,519</u>
<u>COLLECTION DEPARTMENT</u>					
Collection services	\$ 5,702,000	\$ 5,760,000	\$ 5,719,524	\$ 40,476	\$ 5,385,363
Governmental subsidy	147,000	152,000	141,502	10,498	135,895
Asbestos/hazardous disposal	60,000	50,000	38,943	11,057	53,073
Litter abatement	200,000	185,000	130,610	54,390	117,675
Construction of turnarounds	4,000	20,000	15,244	4,756	1,772
CNG fuel tax	35,000	31,000	28,916	2,084	33,746
<u>Total collection department</u>	<u>6,148,000</u>	<u>6,198,000</u>	<u>6,074,739</u>	<u>123,261</u>	<u>5,727,524</u>

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

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
GENERAL FUND  
COMPARATIVE SCHEDULE OF DEPARTMENTAL EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023				2022 ACTUAL
	BUDGET		ACTUAL	VARIANCE	
	ORIGINAL	FINAL		FAVORABLE (UNFAVORABLE)	
<b>LANDFILL EXPENSES</b>					
Salaries	\$ 1,277,000	\$ 1,389,000	\$ 1,312,437	\$ 76,563	\$ 1,153,845
Taxes and licenses	26,000	27,000	26,572	428	24,495
Accrued compensated absences	-	15,000	-	15,000	-
Tools and supplies	160,000	250,000	205,792	44,208	143,649
Fuel	250,000	200,000	163,081	36,919	225,272
Repairs and maintenance	550,000	875,000	765,642	109,358	704,051
Auto expense	15,000	10,000	6,474	3,526	5,523
Equipment rental	445,000	483,000	363,773	119,227	436,085
Utilities	210,000	146,000	138,762	7,238	189,538
Uniforms and personal equipment	28,000	28,000	24,395	3,605	24,907
Engineering fees	200,000	305,000	271,276	33,724	165,646
Insurance	212,000	222,000	209,411	12,589	223,823
Hospitalization	375,000	380,000	373,244	6,756	356,132
Retirement	154,000	164,000	154,033	9,967	135,380
Telephone	34,000	34,000	21,795	12,205	31,714
Travel	12,000	12,000	10,114	1,886	5,495
Contract grinding	135,000	400,000	380,403	19,597	194,586
Wellness program	3,000	3,000	2,927	73	1,072
<b>Total landfill expenses</b>	<b>4,086,000</b>	<b>4,943,000</b>	<b>4,430,131</b>	<b>512,869</b>	<b>4,021,213</b>
<b>RECYCLING EXPENSES</b>					
Salaries	\$ 231,000	\$ 292,000	\$ 279,273	\$ 12,727	\$ 267,064
Taxes and licenses	3,400	6,000	4,973	1,027	5,001
Accrued compensated absences	-	15,000	-	15,000	-
Collection services	120,000	145,000	138,048	6,952	115,413
Hospitalization	84,000	100,000	97,893	2,107	101,434
Fuel	15,000	5,000	3,939	1,061	12,131
Insurance	71,000	76,000	68,960	7,040	72,558
Purchases	60,000	60,000	37,850	22,150	58,055
Retirement	28,000	36,000	33,551	2,449	32,085
Telephone	7,000	7,000	6,127	873	6,476
Tools and supplies	25,000	25,000	18,993	6,007	21,522
Travel	1,000	500	-	500	-
Auto expense	5,000	10,000	3,700	6,300	2,256
Repairs and maintenance	70,000	80,000	41,465	38,535	42,369
Office expense	3,000	3,000	594	2,406	1,661
Equipment rental	7,000	2,000	-	2,000	20,381
Utilities	13,000	13,000	11,724	1,276	11,256
Uniforms and personal equipment	5,000	5,000	3,813	1,187	3,983
Wellness program	1,000	1,000	1,000	-	437
<b>Total recycling expenses</b>	<b>749,400</b>	<b>881,500</b>	<b>751,903</b>	<b>129,597</b>	<b>774,082</b>

See Independent Auditor's Report.

## ROAD REPAIR FUND

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

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
ROAD REPAIR FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
Cash	\$ 34,118	\$ 34,115
<u>Total assets</u>	<u>34,118</u>	<u>34,115</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
<u>Total liabilities</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>FUND BALANCE</u>		
Committed	34,118	34,115
<u>Total liabilities and fund balance</u>	<u>34,118</u>	<u>34,115</u>

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
ROAD REPAIR FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023				2022 ACTUAL
	BUDGET		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	
	ORIGINAL	AMENDED			
<b>REVENUES</b>					
Interest income	\$ 3	\$ 3	\$ 3	\$ -	\$ 3
<u>Total revenues</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>	<u>3</u>
<b>EXPENDITURES</b>					
Road repair distributions	-	-	-	-	-
<u>Total expenditures</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>	<u>3</u>
<u>FUND BALANCE</u> , beginning of year			<u>34,115</u>		<u>34,112</u>
<u>FUND BALANCE</u> , end of year			<u>34,118</u>		<u>34,115</u>

See Independent Auditor's Report.



## DEBT SERVICE FUNDS

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

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
DEBT SERVICE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2023 AND 2022

	2023	2022
<u>ASSETS</u>		
Cash in bank	\$ 159,583	\$ 154,565
Investments	406,298	399,124
<u>Total assets</u>	565,881	553,689
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
<u>Total liabilities</u>	\$ -	\$ -
 <u>FUND BALANCE</u>		
Assigned	565,881	553,689
<u>Total liabilities and fund balance</u>	565,881	553,689

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
DEBT SERVICE FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
<u>REVENUES</u>		
Interest income	\$ 16	\$ 212
<u>Total revenues</u>	<u>16</u>	<u>212</u>
<u>EXPENDITURES</u>		
<u>Total expenditures</u>	<u>-</u>	<u>-</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>16</u>	<u>212</u>
<u>OTHER FINANCING SOURCES</u>		
Transfer from General Fund	5,000	5,000
Net increase (decrease) in the fair value of investments	7,176	584
<u>Total other financing sources</u>	<u>12,176</u>	<u>5,584</u>
<u>NET CHANGE IN FUND BALANCE</u>	12,192	5,796
<u>FUND BALANCE</u> , beginning of year	<u>553,689</u>	<u>547,893</u>
<u>FUND BALANCE</u> , end of year	<u><u>565,881</u></u>	<u><u>553,689</u></u>

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
CLOSURE/POST-CLOSURE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
Cash in bank	\$ 4	\$ 1,799,031
Investments	<u>9,060,978</u>	<u>6,867,994</u>
<u>Total assets</u>	<u><u>9,060,982</u></u>	<u><u>8,667,025</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
<u>Total liabilities</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>FUND BALANCE</u>		
Committed	3,741,737	3,655,738
Restricted	<u>5,319,245</u>	<u>5,011,287</u>
<u>Total fund balance</u>	<u><u>9,060,982</u></u>	<u><u>8,667,025</u></u>
<u>Total liabilities and fund balance</u>	<u><u>9,060,982</u></u>	<u><u>8,667,025</u></u>

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
CLOSURE/POST-CLOSURE FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
<u>REVENUES</u>		
Interest income	\$ 24,798	\$ 12,901
<u>Total revenues</u>	<u>24,798</u>	<u>12,901</u>
<u>EXPENDITURES</u>		
<u>Total expenditures</u>	<u>-</u>	<u>-</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>24,798</u>	<u>12,901</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Net increase (decrease) in the fair value of investments	369,159	97,807
<u>Total other financing sources (uses)</u>	<u>369,159</u>	<u>97,807</u>
<u>NET CHANGE IN FUND BALANCE</u>	393,957	110,708
<u>FUND BALANCE</u> , beginning of year	<u>8,667,025</u>	<u>8,556,317</u>
<u>FUND BALANCE</u> , end of year	<u>9,060,982</u>	<u>8,667,025</u>

See Independent Auditor's Report.

CAPITAL PROJECTS FUND

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

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
Investments	\$ 2,142,357	\$ 2,107,027
<u>Total assets</u>	<u>2,142,357</u>	<u>2,107,027</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
<u>Total liabilities</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>FUND BALANCE</u>		
Assigned	2,142,357	2,107,027
<u>Total liabilities and fund balance</u>	<u>2,142,357</u>	<u>2,107,027</u>

See Independent Auditor's Report.



ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
CAPITAL PROJECTS FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
<u>REVENUES</u>		
Interest income	\$ -	\$ 928
<u>Total revenues</u>	-	928
<u>EXPENDITURES</u>		
<u>Total expenditures</u>	-	-
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER (UNDER) EXPENDITURES</u>	-	928
<u>OTHER FINANCING SOURCES (USES)</u>		
Net increase (decrease) in the fair value of investments	35,330	2,937
<u>Total other financing sources (uses)</u>	35,330	2,937
<u>NET CHANGE IN FUND BALANCE</u>	35,330	3,865
<u>FUND BALANCE</u> , beginning of year	2,107,027	2,103,162
<u>FUND BALANCE</u> , end of year	2,142,357	2,107,027

See Independent Auditor's Report.

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED DECEMBER 31, 2023

Agency Head Name: Richard LeBouef, Executive Director

Purpose	Amount
Salary	\$ 125,834
Benefits-insurance	23,593
Benefits-retirement	15,100
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	195
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0
Membership dues	630

See Independent Auditor's Report.

RELATED REPORT

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



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John Newton Stout, CPA - 1936-2005  
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Russell J. Stelly, CPA - 1942 - 2019  
Harold Dupre, CPA - 1931-2019

Van L. Auld, CPA  
Molly Fontenot Duplechain, CPA

Retired  
Dwight Ledoux, CPA - 1998  
Joel Lanclos, Jr., CPA - 2003  
G. Kenneth Pavy, II, CPA - 2020

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of St. Landry Parish Solid Waste Disposal District, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise St. Landry Parish Solid Waste Disposal District's basic financial statements, and have issued our report thereon dated June 10, 2024.

#### **Report on Internal Control over Financial Reporting**

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

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

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

#### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether St. Landry Parish Solid Waste Disposal District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

*John S. Dowling & Company*

Opelousas, Louisiana  
June 10, 2024

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2023

A. SUMMARY OF AUDIT RESULTS

1. The Independent Auditor's Report expresses an unmodified opinion on the basic financial statements.
2. No significant deficiencies and no material weaknesses relating to the audit of the financial statements were reported.
3. No instances of material noncompliance relating to the audit of the financial statements were reported.
4. No management letter was issued.
5. There was no single audit required under the Uniform Guidance.

B. 2023 FINANCIAL STATEMENT FINDINGS – AUDIT

None

ST. LANDRY PARISH SOLID WASTE DISPOSAL DISTRICT  
WASHINGTON, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2023

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

NONE

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

N/A



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



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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2023

To the Commissioners of St. Landry Parish  
Solid Waste Disposal District 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 Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2023 through December 31, 2023. St. Landry Parish Solid Waste Disposal District's management is responsible for those C/C areas identified in the SAUPs.

St. Landry Parish Solid Waste Disposal District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2023 through December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**1) Written Policies and Procedures**

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget  
*Written policies and procedures were obtained for budgeting and address all of the above functions.*
  - 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 for purchasing and address all of the above functions.*
  - iii. **Disbursements**, including processing, reviewing, and approving.  
*Written policies and procedures were obtained for disbursements and address all of the above functions.*
  - iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all

To the Commissioners of St. Landry Parish  
Solid Waste Disposal District and the  
Louisiana Legislative Auditor

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 for receipts/collections and address all of the above functions.*

- 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(s) rate of pay or approval and maintenance of pay rate schedules.  
*Written policies and procedures were obtained for payroll/personnel and address all of the above functions.*
- 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 for contracting and address all of the above functions.*
- 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 for travel and expense reimbursement and address all of the above functions.*
- 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 for credit cards and address all of the above functions.*
- 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 for ethics and address all of the above functions.*
- 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 for debt service and address all of the above functions.*
- 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 for disaster recovery and business continuity and address all of the above functions.*
- 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.

To the Commissioners of St. Landry Parish  
Solid Waste Disposal District and the  
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*Written policies and procedures were obtained for sexual harassment and address all of the above functions.*

## **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 reviewed minutes of the board for the fiscal period, noting that the board met each month.*
  - 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.  
*The minutes reference monthly budget analysis and financial statements.*
  - 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.  
*The general fund did not have a negative ending unassigned fund balance in the prior year audit report.*
  - 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.  
*There were no audit findings in the prior year.*

## **3) Bank Reconciliations**

---

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);  
*No exceptions noted.*
  - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

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*No exceptions noted.*

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

*No items 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 list of deposit sites and management's representation that the listing is complete. There are two deposit sites.*

- 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, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

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

- i. Employees responsible for cash collections do not share cash drawers/registers;  
*There is only one cash drawer at each location.*
- ii. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;  
*No exceptions noted.*
- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and  
*No exceptions noted.*
- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.  
*No exceptions noted.*

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

*Employees responsible for collecting cash are bonded.*

- 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



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randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.  
*No exceptions noted.*
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.  
*No exceptions noted.*
- iii. Trace the deposit slip total to the actual deposit per the bank statement.  
*No exceptions noted.*
- iv. Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).  
*No exceptions noted.*
- v. Trace the actual deposit per the bank statement to the general ledger.  
*No exceptions noted.*

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

---

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).  
*Obtained listing of locations that process payments and management's representation that the listing is complete. There is only one location that processes payments.*
- 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, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
  - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;  
*No exceptions noted.*
  - ii. At least two employees are involved in processing and approving payments to vendors;  
*No exceptions noted.*
  - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;  
*The CFO is responsible for processing payments and is allowed to add or modify vendors, but before vendors are added or modified, they must be approved by the executive director.*

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

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.

*The executive director approves all electronic disbursements before payment.*

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

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

*No exceptions noted.*

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

*No exceptions noted.*

D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

*No exceptions noted.*

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

---

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

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

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

i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception

To the Commissioners of St. Landry Parish  
Solid Waste Disposal District and the  
Louisiana Legislative Auditor

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 may constrain the legal authority of certain public officials such as mayor of a Lawrason Act municipality, should not be reported); and

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

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

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

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

*No exceptions noted.*

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

*Not applicable. No expenses were reimbursed using actual costs.*

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

*No exceptions noted.*

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

*No exceptions noted.*



To the Commissioners of St. Landry Parish  
Solid Waste Disposal District and the  
Louisiana Legislative Auditor

### **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. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

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

- 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;  
*No exceptions noted.*
- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);  
*No exceptions noted.*
- iii. If the contract was amended (e.g., change order), observe 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  
*No contracts were amended.*
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.  
*No exceptions noted.*

### **9) Payroll and Personnel**

---

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

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

- 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 all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);  
*No exceptions noted.*
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;  
*No exceptions noted.*

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- iii. Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and  
*No exceptions noted.*
  - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.  
*No exceptions noted.*
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, 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 employees or officials' cumulative leave records, agree the pay rates to the employees or officials' authorized pay rates in the employees or officials' personnel files, and agree the termination payment to entity policy.  
  
*There were no employees terminated.*
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.  
  
*No exceptions noted.*

#### **10) Ethics**

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- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A above, obtain ethics documentation from management, and
- i. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and  
*No exceptions noted.*
  - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.  
*No exceptions noted.*
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.  
  
*The District has appointed an ethics designee.*

#### **11) Debt Service**

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- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.  
  
*No bonds or notes were issued during the fiscal period.*

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- 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).

*No exceptions noted.*

### **12) Fraud Notice**

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

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

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

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

### **13) Information Technology Disaster Recovery/Business Continuity**

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- A. Perform the following procedures:

- 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 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.

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*There were no terminated employees.*

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
- Hired before June 9, 2020 - completed the training; and
  - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment

*No exceptions noted.*

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

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

*No exceptions noted.*

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

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

- 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;
  - ii. Number of sexual harassment complaints received by the agency;
  - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
  - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - v. Amount of time it took to resolve each complaint.

*No exceptions noted. All of the above requirements of R.S. 42:344 were included in the report.*

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

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

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

*John S. Dowling & Company*  
Opelousas, Louisiana  
June 10, 2024