

**ST. MARTIN PARISH GOVERNMENT  
ST. MARTINVILLE, LOUISIANA**

**FINANCIAL REPORT**

**As of and for the Year Ended**

**DECEMBER 31, 2021**

**ST. MARTIN PARISH GOVERNMENT**  
St. Martinville, Louisiana

**FINANCIAL REPORT**

As of and for the Year Ended December 31, 2021

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# MARAIST & MARAIST

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## INDEPENDENT AUDITORS' REPORT

To the Honorable Chester Cedars, Parish President  
and the Members of the St. Martin  
Parish Council  
St. Martinville, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the St. Martin Parish Government (Parish Government) as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the basic financial statements of the Parish Government's primary government as listed the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Basis for Adverse Opinion on Aggregate Discretely Presented Component Units**

The financial statements referred to above do not include financial data for all of the Parish Government's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the St. Martin Parish Government's primary government unless the Parish Government also issues financial statements for the financial reporting entity that include the financial data for its component units. The Parish Government has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net position, revenues and expenses of the aggregate discretely presented component units are indeterminable. In addition, the assets, liabilities, fund balances, revenues, and expenditures of the aggregate remaining fund information is indeterminable.

**Adverse Opinion on Aggregate Discretely Presented Component Units**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the St. Martin Parish Government as of December 31, 2021, or the changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

**Unmodified Opinion**

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

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of changes in net OPEB liability, schedule of net pension liability, and schedule of employer contributions on pages 44 through 56, be presented to supplement the basic financial statements. Such 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The St. Martin Parish Government has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government 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.

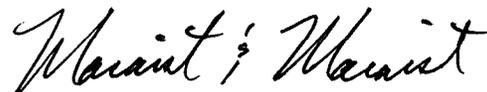
*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Martin Parish Government's basic financial statements. The combining nonmajor fund information listed as other supplementary information on pages 60 thru 74, and the schedule of compensation paid to councilmen on pages 75 thru 76 are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards (page 75) is presented for purposes of additional analysis, as required by Title 2 U. S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The combining nonmajor governmental fund information (pages 60 thru 74) the schedule of compensation paid to council members (pages 75 thru 76), the Act 87 justice system funding schedule (page 77), and the schedule of expenditures of federal awards (page 78) 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor governmental fund information, the schedule of compensation paid to council members, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements taken as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2022 on our consideration of the St. Martin Parish Government's internal control over financial reporting and 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 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 the St. Martin Parish Government's internal control over financial reporting and compliance.



MARAIST AND MARAIST  
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana  
June 17, 2022

**BASIC FINANCIAL STATEMENTS**

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

ST. MARTIN PARISH GOVERNMENT

St. Martinville, Louisiana

Statement A

STATEMENT OF NET POSITION

December 31, 2021

	<u>Primary Government</u>		
	<u>Governmental</u>	<u>Business-</u>	<u>Total</u>
	<u>Activities</u>	<u>Type</u>	
		<u>Activities</u>	
<u>ASSETS</u>			
Cash and cash equivalents	\$ 56,237,828		\$ 56,237,828
Investments	5,529,754		5,529,754
Receivables	15,228,854	\$ 1,514	15,230,368
Due from other governments	488,550		488,550
Prepaid expenses	26,004		26,004
Internal balances		48,041	48,041
Capital assets:			
Non-depreciable	1,695,809		1,695,809
Depreciable(net)	88,110,914		88,110,914
Net pension asset	1,170,676		1,170,676
<b>TOTAL ASSETS</b>	<b>\$ 168,488,389</b>	<b>\$ 49,555</b>	<b>\$ 168,537,944</b>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Pension and OPEB related	\$ 2,970,428	\$ -	\$ 2,970,428
<u>LIABILITIES</u>			
Accounts payable	\$ 950,669	\$ 2,086	\$ 952,755
Internal balances	48,041		48,041
Accrued interest payable	319,829		319,829
Unearned revenues	28,461		28,461
Other liabilities	289,946		289,946
Long-term liabilities:			
Premium on bonds	1,731,300		1,731,300
Bonds payable, due within one year	2,295,000		2,295,000
Bonds payable, due in more than one year	25,885,000		25,885,000
Capital leases payable, due within one year	10,769		10,769
OPEB liability-due in more than one year	18,342,210		18,342,210
Compensated absences payable	473,039		473,039
<b>TOTAL LIABILITIES</b>	<b>\$ 50,374,264</b>	<b>\$ 2,086</b>	<b>\$ 50,376,350</b>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Pension and OPEB related	\$ 2,904,619	\$ -	\$ 2,904,619
<u>NET POSITION</u>			
Net investment in capital assets	\$ 59,564,825		\$ 59,564,825
Restricted for:			
Debt service	3,450,074		3,450,074
Other purposes	67,017,849	\$ 47,469	67,065,318
Unrestricted/(deficit)	(11,852,814 )		(11,852,814 )
<b>TOTAL NET POSITION</b>	<b>\$ 118,179,934</b>	<b>\$ 47,469</b>	<b>\$ 118,227,403</b>

The accompanying notes are an integral part of this statement.

**ST. MARTIN PARISH GOVERNMENT**

St. Martin Parish, Louisiana  
**STATEMENT OF ACTIVITIES**  
**DECEMBER 31, 2021**

Statement B

FUNCTIONS/PROGAMS	PROGRAM REVENUES				NET (EXPENSE) REVENUES AND CHANGES IN NET POSITION		
	EXPENSES	FEES, FINES AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
Primary Government - Governmental Activities:							
General Government	\$ 5,777,437	\$ 666,116	\$ 393,924	\$ -	\$ (4,717,397)		(4,717,397)
Public safety	3,590,591	530	-	-	(3,590,061)		(3,590,061)
Public works	9,091,063	-	995,998	5,893,860	(2,201,205)		(2,201,205)
Economic development	584,764	112,433	378,278	-	(94,053)		(94,053)
Health and welfare	4,137,668	96,418	1,766,480	-	(2,274,770)		(2,274,770)
Culture and recreation	2,945,264	26,567	47,065	-	(2,871,632)		(2,871,632)
Other governments	416,000	-	-	-	(416,000)		(416,000)
Interest and fiscal charges on long term debt	1,308,299	-	-	-	(1,308,299)		(1,308,299)
<u>Total governmental activities</u>	<u>\$ 27,851,086</u>	<u>\$ 902,064</u>	<u>\$ 3,581,745</u>	<u>\$ 5,893,860</u>	<u>\$ (17,473,417)</u>		<u>(17,473,417)</u>
Business-type activities:							
Expenses	86,730	41,499	-	-		(45,231)	(45,231)
<u>Total business-type activities</u>	<u>\$ 86,730</u>	<u>\$ 41,499</u>				<u>(45,231)</u>	<u>(45,231)</u>
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 27,937,816</u>	<u>\$ 943,563</u>	<u>3,581,745</u>	<u>5,893,860</u>	<u>(17,473,417)</u>	<u>(45,231)</u>	<u>(17,518,648)</u>
			General Revenue				
			Taxes:				
			Property taxes	\$	16,863,088		16,863,088
			Sales taxes		5,428,378		5,428,378
			Severance taxes		1,095,910		1,095,910
			Transportation funds		497,092		497,092
			Video poker fees		2,090,725		2,090,725
			State revenue sharing		508,079		508,079
			Fire insurance rebate		208,527		208,527
			Licenses and permits		1,198,417		1,198,417
			Investment income		163,760		163,760
			Miscellaneous income		574,043		574,043
			Transfers-internal		(40,041)	40,041	-
			<u>Total general revenue and transfers</u>		<u>28,587,978</u>	<u>40,041</u>	<u>28,628,019</u>
			Change in net position	\$	11,114,561	(5,190)	11,109,371
			Net position-12/31/20, as restated	\$	<u>107,065,373</u>	<u>52,659</u>	<u>107,118,032</u>
			Net position -12/31/21		<u>118,179,934</u>	<u>47,469</u>	<u>118,227,403</u>

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

FUND FINANCIAL STATEMENTS (FFS)

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana  
 ALL GOVERNMENTAL FUNDS  
 BALANCE SHEET  
 December 31, 2021

Statement C

	General Fund	District #1 Sales Tax Revenue Fund	District #2 Sales Tax Revenue Fund	Public Works Fund	Fire Protection Maintenance Fund	Library Maintenance Fund	Video Poker Fund
<b>ASSETS</b>							
Cash and cash equivalents	11,207,574	8,048,343	12,650,338	-	-	4,869,300	-
Investments						5,529,754	
Receivables	1,242,869	-	-	4,670,411	2,013,060	2,057,999	219,335
Due from other governmental entities	7,582	333,433	147,535	-	-	-	-
Prepaid Expenses	-	-	-	-	-	26,004	-
Due from other funds	-	-	-	10,085,231	4,014,824	-	3,130,152
<b>TOTAL ASSETS</b>	<b>12,458,025</b>	<b>8,381,776</b>	<b>12,797,873</b>	<b>14,755,642</b>	<b>6,027,884</b>	<b>12,483,057</b>	<b>3,349,487</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>							
<b>LIABILITIES:</b>							
Accounts Payable	154,545	-	16,880	31,347	67,490	49,615	15,000
Accrued liabilities	16,981	-	1,749	29,046	1,062	-	1,047
Unearned revenues			24,961	-	-	-	-
Due to other funds	7,761,718	1,591,098	8,777,023	-	-	46,076	-
Due to other governmental entities	-	-	-	-	-	-	-
Other liabilities	217,957	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>8,151,201</b>	<b>1,591,098</b>	<b>8,820,613</b>	<b>60,393</b>	<b>68,552</b>	<b>95,691</b>	<b>16,047</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable revenues	-	-	-	-	-	-	-
<b>FUND BALANCES:</b>							
<b>Restricted for:</b>							
Sales tax dedications	-	6,790,678	3,977,260	-	-	-	-
Other general government	-	-	-	-	-	-	-
Public works	-	-	-	14,695,249	-	-	-
Public safety	-	-	-	-	5,959,332	-	-
Culture and recreation	-	-	-	-	-	12,387,366	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
<b>Committed to:</b>							
Other general government	-	-	-	-	-	-	190,391
Public works	-	-	-	-	-	-	363,480
Public safety	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	100,584
Health and welfare	-	-	-	-	-	-	-
<b>Assigned to:</b>							
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	466,308
Unassigned	4,306,824	-	-	-	-	-	2,212,677
<b>Total Fund Balances</b>	<b>4,306,824</b>	<b>6,790,678</b>	<b>3,977,260</b>	<b>14,695,249</b>	<b>5,959,332</b>	<b>12,387,366</b>	<b>3,333,440</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES &amp; FUND BALANCES</b>	<b>12,458,025</b>	<b>8,381,776</b>	<b>12,797,873</b>	<b>14,755,642</b>	<b>6,027,884</b>	<b>12,483,057</b>	<b>3,349,487</b>

\*See notes to financial statements.

Statement C(Continued)

Parishwide Bond Sinking Fund	Road Construction Fund	Capital Outlay Fund	GOMESA Construction Fund	ARPA Infrastructure Fund	Nonmajor Governmental Funds	Total Governmental Funds
117,769	8,603,291	-	9,071,616	-	1,669,596	56,237,827
1,562,925	-	-	-	-	3,462,255	15,228,854
-	-	-	-	-	-	488,550
-	-	-	-	-	-	26,004
<u>1,692,378</u>	<u>212,688</u>	<u>-</u>	<u>438,070</u>	<u>5,189,172</u>	<u>5,395,139</u>	<u>30,157,654</u>
<u>3,373,072</u>	<u>8,815,979</u>	<u>-</u>	<u>9,509,686</u>	<u>5,189,172</u>	<u>10,526,990</u>	<u>107,668,643</u>
408	188,100	1,147	272,970	4,730	148,437	950,669
-	-	-	-	-	22,104	71,989
-	-	-	-	-	3,500	28,461
-	5,335,138	3,548,385	-	-	3,146,257	30,205,695
-	-	-	-	-	-	-
-	-	-	-	-	-	217,957
<u>408</u>	<u>5,523,238</u>	<u>3,549,532</u>	<u>272,970</u>	<u>4,730</u>	<u>3,320,298</u>	<u>31,474,771</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	10,767,938
-	-	-	-	-	632,190	632,190
-	-	-	-	-	644,072	15,339,321
-	-	-	-	-	5,959,332	5,959,332
-	-	-	-	-	853,115	13,240,481
-	-	-	-	-	2,465,223	2,465,223
-	-	-	-	-	897,524	897,524
3,372,664	-	-	-	-	77,410	3,450,074
-	3,292,741	-	9,236,717	5,184,442	-	17,713,900
-	-	-	-	-	64	190,455
-	-	-	-	-	-	363,480
-	-	-	-	-	-	-
-	-	-	-	-	-	100,584
-	-	-	-	-	50,759	50,759
-	-	-	-	-	799,554	799,554
-	-	-	-	-	693,281	1,159,589
-	-	(3,549,532)	-	-	93,500	3,063,469
<u>3,372,664</u>	<u>3,292,741</u>	<u>(3,549,532)</u>	<u>9,236,716</u>	<u>5,184,442</u>	<u>7,208,692</u>	<u>76,193,872</u>
<u>3,373,072</u>	<u>8,815,979</u>	<u>-</u>	<u>9,509,686</u>	<u>5,189,172</u>	<u>10,526,990</u>	<u>107,668,643</u>

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana

Statement D

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
December 31, 2021

Total fund balances-governmental funds		\$76,193,872
<p>The cost of capital assets (land, buildings, furniture and equipment, and infrastructure) purchased or constructed is reported as an expenditure in the governmental funds. The Statement of Net Assets includes these capital assets among the assets of the Parish Government as a whole. The cost of these capital assets is allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.</p>		
Cost of capital assets	\$134,570,797	
Accumulated depreciation	<u>(44,764,074)</u>	
Net capital assets		89,806,723
Deferred outflows of resources		2,970,428
<p>Long-term liabilities applicable to the Parish Government's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities-both current and long term-are reported in the Statement of Net Assets.</p>		
Bonds payable	\$(28,180,000)	
Accrued interest payable	(319,829)	
Bond premium amortizable	(1,731,300)	
Deferred inflows of resources	(2,904,619)	
OPEB liability payable	(18,342,210)	
Net pension (liability)/asset	1,170,676	
Compensated absences payable	(473,039)	
Capital leases payable	<u>(10,769)</u>	
Total long-term liabilities		<u>(50,791,090)</u>
Net position of governmental activities		<u><u>\$118,179,934</u></u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana  
 ALL GOVERNMENTAL FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 For the Year Ended December 31, 2021

Statement E

	General Fund	District #1 Sales Tax Revenue Fund	District #2 Sales Tax Revenue Fund	Public Works Fund	Fire Protection Maintenance Fund	Library Maintenance Fund	Video Poker Fund
<b>REVENUES</b>							
Taxes - ad valorem	830,785	-	-	5,496,214	2,408,560	2,439,122	-
Sales tax/Hotel tax	-	3,743,237	1,365,428	-	-	-	-
Intergovernmental revenues:							
Federal Funds:							
Federal grants	990,465	-	-	-	-	-	-
State Funds:							
Parish transportation funds	-	-	-	497,092	-	-	-
State revenue sharing	63,121	-	-	156,032	86,575	89,940	-
Severance taxes	1,095,910	-	-	-	-	-	-
Other state funds	356,649	-	-	-	208,527	47,065	2,090,725
Licenses and permits	1,198,417	-	-	-	-	-	-
Fees, charges & commissions for service	352,372	-	135	-	530	12,938	-
Use of money & property	44,194	710	31,482	3,172	1,355	6,930	23
Other revenues	393,160	-	-	15,777	14,427	7,920	71,483
<b>TOTAL REVENUES</b>	<b>5,325,073</b>	<b>3,743,947</b>	<b>1,397,045</b>	<b>6,168,287</b>	<b>2,719,974</b>	<b>2,603,915</b>	<b>2,162,231</b>
<b>EXPENDITURES</b>							
General government	2,522,889	-	-	293,695	126,288	86,419	-
Public safety	953,961	-	-	-	1,303,197	-	-
Public works	-	340,106	-	4,116,654	-	-	-
Health and welfare	154,046	-	-	-	-	-	76,832
Culture and recreation	-	-	351,239	-	-	1,689,548	-
Economic development & assistance	23,484	-	-	-	-	-	126,174
Capital outlay	-	-	238,346	-	968,186	100,794	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and bank charges	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,654,180</b>	<b>340,106</b>	<b>589,585</b>	<b>4,410,349</b>	<b>2,397,671</b>	<b>1,876,761</b>	<b>203,006</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,670,893</b>	<b>3,403,841</b>	<b>807,460</b>	<b>1,757,938</b>	<b>322,303</b>	<b>727,154</b>	<b>1,959,225</b>
<b>OTHER FINANCING SOURCES/(USES)</b>							
Operating transfers in	481,644	-	-	161,000	-	-	-
Operating transfers out	(1,595,173)	(2,191,697)	(18,189)	(1,199,306)	(13,410)	-	(1,377,256)
Transfers to other governments	-	-	-	-	-	-	-
Proceeds from bond issuance	-	-	-	-	-	-	-
Bond issue costs	-	-	-	-	-	-	-
Transfer to Refunding Bond Escrow Agent	-	-	-	-	-	-	-
Proceeds from sale of fixed assets	2,500	-	-	-	-	-	-
Bond Issue Premium	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(1,111,029)</b>	<b>(2,191,697)</b>	<b>(18,189)</b>	<b>(1,038,306)</b>	<b>(13,410)</b>	<b>-</b>	<b>(1,377,256)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>559,864</b>	<b>1,212,144</b>	<b>789,271</b>	<b>719,632</b>	<b>308,893</b>	<b>727,154</b>	<b>581,969</b>
<b>FUND BALANCES-BEGINNING OF YEAR- (AS RESTATED)</b>	<b>3,746,960</b>	<b>5,578,534</b>	<b>3,187,989</b>	<b>13,975,617</b>	<b>5,650,439</b>	<b>11,660,212</b>	<b>2,751,471</b>
<b>FUND BALANCES-END OF YEAR</b>	<b>4,306,824</b>	<b>6,790,678</b>	<b>3,977,260</b>	<b>14,695,249</b>	<b>5,959,332</b>	<b>12,387,366</b>	<b>3,333,440</b>

\*See notes to financial statements.

Statement E

Statement E(Continued)

Parishwide Bond Sinking Fund	Construction Fund	Capital Outlay Fund	GOMESA Construction Fund	ARPA Infrastructure Fund	Nonmajor Governmental Funds	Total Governmental Funds
1,870,309	-	-	-	-	3,818,098	16,863,088
-	-	-	-	-	319,713	5,428,378
-	-	48,080	-	5,189,172	1,843,909	8,071,626
-	-	-	-	-	-	497,092
266	-	-	-	-	112,145	508,079
-	-	609,987	-	-	390,278	1,095,910
-	-	-	-	-	-	3,703,231
-	-	-	-	-	536,089	1,198,417
954	1,215	-	-	-	73,725	902,084
-	-	-	-	-	26,669	163,760
<u>1,871,529</u>	<u>1,215</u>	<u>658,067</u>	<u>-</u>	<u>5,189,172</u>	<u>7,120,626</u>	<u>38,961,081</u>
65,122	-	-	-	-	1,784,006	4,878,219
-	-	-	-	-	720,134	2,977,292
-	1,028,601	438,621	1,472,800	4,730	156,304	7,557,816
-	-	-	-	-	3,702,357	3,933,235
-	-	-	-	-	393,394	2,434,181
-	-	-	-	-	298,817	448,475
-	-	-	-	-	149,840	1,457,166
565,000	-	-	-	-	1,349,279	1,914,279
773,295	-	-	-	-	536,149	1,309,444
<u>1,403,417</u>	<u>1,028,601</u>	<u>438,621</u>	<u>1,472,800</u>	<u>4,730</u>	<u>9,090,280</u>	<u>26,910,107</u>
468,112	(1,027,386)	219,446	(1,472,800)	5,184,442	(1,969,654)	12,050,974
355,250	208,926	-	1,627,222	-	5,139,211	7,973,253
(792,227)	(424,521)	-	(1,940)	-	(399,576)	(8,013,295)
-	-	-	-	-	(416,000)	(416,000)
3,880,000	-	-	-	-	-	3,880,000
(152,221)	-	-	-	-	-	(152,221)
(4,620,000)	-	-	-	-	-	(4,620,000)
-	-	-	-	-	42,107	44,607
556,281	-	-	-	-	-	556,281
<u>(772,917)</u>	<u>(215,595)</u>	<u>-</u>	<u>1,625,282</u>	<u>-</u>	<u>4,365,742</u>	<u>(747,375)</u>
(304,805)	(1,242,981)	219,446	152,482	5,184,442	2,396,088	11,303,599
<u>3,677,469</u>	<u>4,535,722</u>	<u>(3,768,978)</u>	<u>9,084,234</u>	<u>-</u>	<u>4,810,604</u>	<u>64,890,273</u>
<u>3,372,664</u>	<u>3,292,741</u>	<u>(3,549,532)</u>	<u>9,236,716</u>	<u>5,184,442</u>	<u>7,206,692</u>	<u>76,193,872</u>

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana

Statement F

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
Year Ended December 31, 2021

Net change in fund balances - total governmental funds \$ 11,303,599

Governmental funds report capital outlays as expenditures, However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay expenditures in the current period.

Capital outlay expenditures	\$1,457,166	
Depreciation expense	<u>(3,407,218)</u>	
Excess of depreciation over capital outlays		(1,950,052)

In the Statement of Activities, compensated absences are measured by the amounts earned during the year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts actually paid). In the current year, vacation and sick time earned exceeded the amounts used by \$3,013. (3,013)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Net other post-employment benefit obligation	(763,980)
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Net pension expense additions/reductions reported in accordance with GASB 68 requirements.	276,642
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The amount of prior year accrued interest payable in the amount of \$(345,727) exceeded the current year payable amount of \$(319,829) by \$25,895.	25,895
---	--------

Bond proceeds and capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal and capital lease obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount by which repayments exceeded proceeds.

Bond proceeds	\$ (4,436,281)	
Principal repayments	6,505,000	
Bond premium amortization	127,472	
Capital lease repayments	<u>29,279</u>	
Excess of repayments over proceeds		<u>2,225,469</u>

Change in net position of governmental activities	<u>\$ 11,114,561</u>
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The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT  
ST. MARTINVILLE LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES

NONMAJOR ENTERPRISE FUNDS

WASTEWATER FUND

This fund accounts for the operation and maintenance of the Sugarland wastewater system, and the Hwy. 90 Industrial Park wastewater system on a contractual basis.

MOSQUITO CONTROL FUND

This fund accounts for the operation of the parishwide mosquito control program, which is a program funded principally by fee charges to communities and municipalities throughout the parish.

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana

Statement G

Statement of Net Position  
 All Nonmajor Enterprise Funds  
 December 31, 2021

	Wastewater Fund	Mosquito Control Fund	TOTALS
<u>ASSETS</u>			
Current Assets:			
Accounts receivable	\$ 633	\$ 881	\$ 1,514
Due from other funds	<u>38,834</u>	<u>9,207</u>	<u>48,041</u>
 TOTAL ASSETS	 <u>\$ 39,467</u>	 <u>\$ 10,088</u>	 <u>\$ 49,555</u>
 <u>LIABILITIES AND NET ASSETS</u>			
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts payable	\$ 2,086	\$ -0-	\$ 2,086
Accrued liabilities	-0-	-0-	-0-
Due to other funds	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 TOTAL LIABILITIES	 <u>\$ 2,086</u>	 <u>\$ -0-</u>	 <u>\$ 2,086</u>
 <u>NET POSITION</u>			
Restricted for health/welfare	<u>37,381</u>	<u>10,088</u>	<u>47,469</u>
 TOTAL LIABILITIES & NET POSITION	 <u>\$39,467</u>	 <u>\$ 10,088</u>	 <u>\$ 49,555</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana

Statement H

Statement of Revenues, Expenses and  
 Changes in Fund Net Position-All Nonmajor Enterprise Funds  
 For the Year Ended December 31, 2021

	Wastewater Fund	Mosquito Control Fund	Totals
<u>OPERATING REVENUES</u>			
Fees and charges for services	\$ 18,296	\$ 23,203	\$ 41,499
Other operating income	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Operating Revenues	\$ <u>18,296</u>	\$ <u>23,203</u>	\$ <u>41,499</u>
<u>OPERATING EXPENSES</u>			
Contractual services		\$ 52,620	\$ 52,620
Sewer maintenance costs	\$ <u>34,110</u>	<u>-0-</u>	<u>34,110</u>
Total Operating Expenses	\$ <u>34,110</u>	\$ <u>52,620</u>	\$ <u>86,730</u>
NET OPERATING INCOME/(LOSS)	\$ (15,814)	\$ (29,417)	\$ (45,231)
OPERATING TRANSFERS-IN	<u>10,624</u>	<u>29,417</u>	<u>40,041</u>
CHANGE IN NET POSITION	\$ (5,190)	\$ -0-	\$ (5,190)
NET POSITION-BEGINNING	<u>42,571</u>	<u>10,088</u>	<u>52,659</u>
NET POSITION-ENDING	\$ <u><u>37,381</u></u>	\$ <u><u>10,088</u></u>	\$ <u><u>47,469</u></u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana

Statement I

Statement of Cash Flows  
All Nonmajor Enterprise Funds  
For the Year Ended December 31, 2021

	Wastewater <u>Fund</u>	Mosquito <u>Control</u> <u>Fund</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 19,369	\$ 26,891	\$ 46,260
Payments to suppliers	(34,385)	(52,620)	(87,005)
Loans (to)/from other funds	4,392	(3,688)	704
	<hr/>		
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	\$ (10,624)	\$ (29,417)	\$ (40,041)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating transfers from other funds	\$ 10,624	\$ 29,417	\$ 40,041
	<hr/>		
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	\$ -0-	\$ -0-	\$ -0-
CASH AND CASH EQUIVALENTS—BEGINNING OF YEAR	-0-	-0-	-0-
	<hr/>		
CASH AND CASH EQUIVALENTS—END OF YEAR	\$ -0-	\$ -0-	\$ -0-
	<hr/>		
RECONCILIATION OF OPERATING INCOME/(LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:			
Operating income/(loss)	\$ 5,190	\$ -0-	\$ 5,190
Adjustments to reconcile operating income to net cash provided by operating activities:			
Due from other funds (increase)/decrease	4,393	(3,688)	705
Accounts receivable (increase)/decrease	1,073	3,688	4,761
Accounts payable increase/(decrease)	275	-0-	275
	<hr/>		
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	\$ 10,931	\$ -0-	\$ 10,931
	<hr/>		

The accompanying notes are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

**ST. MARTIN PARISH GOVERNMENT  
ST. MARTINVILLE LOUISIANA**

**Notes to Financial Statements**  
As of and for the Year Ended December 31, 2021

**NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The St. Martin Parish Government is the governing authority for St. Martin Parish and is a political subdivision of the State of Louisiana. The Parish Government is comprised of a parish president and a parish council made up of nine (9) members who represent the various districts within the parish. The parish councilmen serve four-year terms that expire on January 1, 2024.

Louisiana Revised Statute 33:1236 gives the Parish Government various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the Parish Government also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, library facilities and healthcare facilities. Except for the omission of all component units from the financial statements, as more fully described below, the accompanying financial statement of the Parish Government have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental entities. GAAP includes all Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies of the Parish Government are discussed in subsequent subsections of these notes.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the St. Martin Parish Government is the financial reporting entity for St. Martin 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 the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 establishes criteria for determining the governmental reporting entity and component units that should be considered part of the St. Martin 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. The 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 financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

**ST. MARTIN PARISH GOVERNMENT**  
**ST. MARTINVILLE LOUISIANA**  
**Notes to Financial Statements(continued)**

Based on the previous criteria, the Parish Government has determined that the following component units are part of the financial reporting entity:

<u>Component Unit</u>	<u>Fiscal Year Ended</u>	<u>Criteria Used</u>
St. Martin Parish Library	December 31	1 and 3
St. Martin Parish Water and Sewerage Commission No. 1	December 31	1 and 3
St. Martin Parish Hospital Service District No. 2	December 31	1 and 3
St. Martin Parish Waterworks District No.3	December 31	1 and 3
St. Martin Parish Waterworks District No. 4	June 30	1 and 3
St. Martin Parish Recreation District No. 1	December 31	1 and 3
St. Martin Parish Economic Development Authority	June 30	1 and 3

The Parish Government has chosen to issue financial statements of the primary Government, and the following blended component unit (St. Martin Parish Library) only; therefore, none of the previously listed component units, with the exception of the St. Martin Parish Library, are included in the accompanying statements. Separate financial statements for each of these component units can be obtained by contacting the component unit.

Blended Component Units-Governmental Activities

The St. Martin Parish Library - The St. Martin Parish Library provides resources and services to individuals for informational needs for day-to-day living and pleasure, and for cultural, educational, and leisurely pursuits. The Library was established by the St. Martin Parish Government, under the provisions of Louisiana Revised Statute 25:211. The Library does not possess all the corporate powers necessary to make it a legally separate entity from the St. Martin Parish Government. The Library's financial statements for the year ended December 31, 2021 are presented in this report. Separately issued financial statements for the St. Martin Parish Library can be obtained at St. Martin Parish Library; Charlar Brew, Library Director; 201 Porter Street, St. Martinville, LA 70582 or (337)394-2207.

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity, but rather are intended to reflect only the financial statements of the primary government (Parish Government).

Considered in the determination of component units of the reporting entity were the St. Martin Parish Sheriff, the St. Martin Parish Assessor, the St. Martin Parish Clerk of Court, the St. Martin Parish School Board and the various municipalities in the parish. It was determined that these governmental entities are not component units of the St. Martin Parish Government reporting entity because they have separately elected governing bodies, are legally separate and are fiscally independent of the St. Martin Parish Government.

**B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) are reported using the economic resources measurement focus

**ST. MARTIN PARISH GOVERNMENT**  
**ST. MARTINVILLE LOUISIANA**  
**Notes to Financial Statements(continued)**

and the accrual basis of accounting, as are the enterprise fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, expenses, gains and losses are measured and reported using the economic resources measurement focus and accrual basis of accounting.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

**C. FUND ACCOUNTING**

The accounts of the Parish Government are organized and operated on the basis of funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. The minimum number of funds maintained by the Parish Government is consistent with legal and managerial requirements.

A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the restrictions, if any, on the spending activities.

The basic financial statements of the St. Martin Parish Government include both government-wide (reporting the primary government of the Parish Government as a whole) and fund financial statements (reporting the Parish Government's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Parish Government's public safety, culture and recreation, public works, and general administrative services are classified as governmental activities. The Parish Government also maintains three business-type activity(enterprise) funds.

**D. GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government wide financial statements include a Statement of Net Position and a Statement of Activities. These statements report financial information about the primary government of the parish. In the process of aggregating data for the Statement of Net Position and the Statement of Activities some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivable and payables were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column. In the Statement

ST. MARTIN PARISH GOVERNMENT  
ST. MARTINVILLE LOUISIANA  
Notes to Financial Statements(continued)

Net Position the governmental type activities column (1) is presented on a consolidated basis, and (2) is reported on a full accrual, economic resource basis which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Parish Government's net position is reported in three parts: (1) invested in capital assets, net of related debt - consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets; (2) restricted net position—consisting of net position with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (b) law through constitutional provisions or enabling legislation; and (3) unrestricted net position—consisting of all other net position that does not meet the definition of "restricted" or "invested in capital assets, net of related debt". The Parish Government first utilizes restricted resources to finance qualifying activities.

The Statement of Activities reports the expenses of a given function offset by program revenues, directly connected with the functional program. A "function" is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, fines, and forfeitures, and other charges to users of the Parish Government's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets and include fees to developers. These revenues are subject to externally imposed restrictions to these program uses. The net cost by function is normally covered by general revenue (property taxes, sales taxes, intergovernmental revenues, interest income, etc.).

The Parish Government reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included as a direct expense of each function. The Parish Government does not allocate indirect costs. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities. An administrative service fee is charged by the General Fund to the other operating funds to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.). An elimination is made to remove the service fee transactions from the reported revenue and expense.

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

**E. FUND FINANCIAL STATEMENTS**

The fund financial statements provide information about the Parish Government's funds. The emphasis of fund financial statements is on major individual governmental funds, each reported in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The Parish Government reports the following major governmental funds:

*General Fund* - used to account for all financial resources traditionally associated with governments that are not required to be accounted for in another fund.

*District No. 1 Sales Tax Revenue Fund* - accounts for the receipt and expenditure of tax monies derived from the Parish Government's 1% sales and use tax assessed within the unincorporated areas of St. Martin Parish, excluding those areas located within the confines of District 2 of St. Martin Parish, Louisiana.

**ST. MARTIN PARISH GOVERNMENT**  
**ST. MARTINVILLE LOUISIANA**  
**Notes to Financial Statements(continued)**

*District No. 2 Sales Tax Revenue Fund* - used to account for the receipt and expenditure of tax monies derived from the Parish Government's 1% sales and use tax assessed within the unincorporated areas of District No. 2 of St. Martin Parish, Louisiana.

*Public Works Fund* - used to account for the maintenance of existing roads, bridges and roadside areas within the parish, and the operation and maintenance of all off-road drainage projects. Financing is provided principally by the State of Louisiana Transportation Fund, and by ad valorem taxes and state revenue sharing funds.

*Fire Protection Maintenance Fund* - accounts for the maintenance and operation of fire protection stations, which are centrally located across the parish to provide fire protection services to residents of St. Martin Parish. Major means of financing are provided by ad valorem taxes, state revenue sharing, and the state's remittance of a portion of fire insurance premiums paid within the state.

*Library Maintenance Fund* - accounts for the maintenance and operation of the Parish's public library system and facilities. Major means of financing are provided by ad valorem taxes, state revenue sharing, and user fees generated by the library system.

*Video Poker Revenue Fund* - accounts for the collection and expenditure of the Parish's share of revenues collected from Video Poker licensees located within St. Martin Parish.

*Parishwide Bond Sinking Fund* - The Parishwide Bond Sinking Fund accounts for funding used to provide for the retirement of bond issues payable from dedicated parishwide ad valorem tax revenues.

*Construction Fund* - accounts for the expenditure of funds from bond issue proceeds for capital project and drainage improvements throughout St. Martin Parish.

*Capital Outlay Fund* - accounts for capital expenditures for state and federally assisted projects, and parish financed projects of limited scope and duration.

*GOMESA Construction Fund* - used to account for costs associated with financing additions, acquisitions, repairs and/or expansions needed for coastal restoration, protection and for other activities and endeavors permitted under the provisions of the Gulf of Mexico Energy Security Act of 2006.

*ARPA Infrastructure Fund* - used to account for proceeds of federal Coronavirus State and Local Fiscal Recovery Funds, and expenditure of said funds for investment in water, sewer and broadband infrastructure.

In addition, the Parish Government reports the following proprietary funds:

**Nonmajor**

*Wastewater Fund* - This fund accounts for the operation and maintenance of the Sugarland and Industrial Park sewer and wastewater systems, funded primarily by user fee charges.

*Mosquito Control Fund* - This fund accounts for the operation of the parishwide mosquito control program, which is a program funded principally by fee charges to communities and municipalities throughout the parish.

**F. CASH AND INTEREST BEARING DEPOSITS**

The Parish Government's cash and interest bearing deposits are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Parish Government's investment policy allow the Parish Government to invest in collateralized certificates of deposits, government back securities, commercial

**ST. MARTIN PARISH GOVERNMENT**  
**ST. MARTINVILLE LOUISIANA**  
**Notes to Financial Statements (continued)**

paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. Investments for the Parish Government, are reported at cost, which approximates fair market value.

**G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds for goods and services rendered. These receivables and payables are classified as due from other funds or due to other funds on the governmental funds balance sheet. These amounts are eliminated in the government-wide financial statements.

**H. CAPITAL ASSETS AND DEPRECIATION**

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

Government-wide financial statements-

The Parish Government's property, equipment, and infrastructure with useful lives of more than one year are stated at historical costs and comprehensively reported in the government-wide financial statements as capital assets. The Parish Government maintains a threshold level of \$5,000 or more for capitalizing capital assets. Donated assets are stated at fair value at the date donated. The Parish Government has no donated assets. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed of, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follows:

<u>Description</u>	<u>Estimated Lives</u>
Roads, bridges, and infrastructure	20-50 years
Land improvements	20-30 years
Buildings and building improvements	10-40 years
Furniture and fixtures	5-15 years
Vehicles	5-15 years
Equipment	5-15 years

Fund financial statements-

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

**I. COMPENSATED ABSENCES**

Employees of the parish government accrue unlimited amounts of annual and sick leave at varying rates according to years of service. Upon termination or resignation, unused annual leave is paid to the employee at the employee's current rate of pay; however, all unused sick leave is forfeited. Upon retirement, all unused sick leave (per formula of the Parochial Employees Retirement System) is used in the retirement benefit computation as earned service.

In the government-wide financial statements, the Parish Government accrues accumulated unpaid annual and sick leave and associated related costs when earned (or estimated to be earned) by the employee. At December 31, 2021, employees of the Parish Government have accumulated/vested \$473,039 of compensated absence benefits, which are recorded as a liability in the government-wide financial statements. No compensated absences liability is recorded in the governmental fund financial statements.

ST. MARTIN PARISH GOVERNMENT  
ST. MARTINVILLE LOUISIANA  
Notes to Financial Statements(continued)

J. LONG TERM OBLIGATIONS

In the government-wide financial statements, long-term obligations such as compensated absences are reported as liabilities in the applicable governmental activities, statement of net position. In the fund financial statements, governmental fund types recognize compensated absences only to the extent that they will be paid with current resources.

K. EQUITY CLASSIFICATIONS

Government-wide financial statements-

The Parish Government's net position is reported in three parts: (1)net investment in capital assets, (2)restricted net position, and (3)unrestricted net position. Net position is reported as restricted when constraints placed on net position use are either, 1)externally imposed by creditors(such as debt covenants), grantors, contributors, or laws or regulations of other governments; or 2)imposed by law through constitutional provisions or enabling legislation.

Fund financial statements-

Beginning with fiscal year 2011, The Parish Government implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition*(GASB 54). This statement more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

1. *Nonspendable*-such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and for property held for resale(unless the proceeds are restricted, committed, or assigned),
2. *Restricted*-includes fund balance amounts that can only be spent for specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
3. *Committed*-includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the St. Martin Parish Council(the Parish Government's highest level of decision-making authority),
4. *Assigned*-consists of fund balance amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent can be expressed by the Parish Government or by an official or body to which the Parish Government delegates the authority,
5. *Unassigned*-includes fund balance amounts that are available for any purpose and are only reported in the general fund.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Parish Government considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Parish Government considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Parish Government has provided otherwise in its commitment or assignment actions.

The calculation of fund balance amounts begins with the determination of nonspendable fund balances. Then, restricted fund balances for specific purposes are determined (not including nonspendable amounts). Then, any remaining fund balance amounts for the non-general funds to have negative unassigned fund balance when nonspendable amounts plus the restricted fund balances for specific purposes amounts exceed the positive fund balance for the non-general fund.

ST. MARTIN PARISH GOVERNMENT  
ST. MARTINVILLE LOUISIANA  
Notes to Financial Statements (continued)

L. INTERFUND TRANSFERS

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

M. 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.

NOTE 2-SALES AND USE TAXES

The St. Martin Parish Government has authorized and levied the following sales and use taxes:

May 1, 1999 - 1% District #2 Sales and Use Tax-To be used for the maintenance of roads, bridges, drainage and recreation facilities within District #2 of St. Martin Parish, Louisiana, including acquisition of property and equipment and the funding of related debt service retirement.

October 1, 2002 - 1% District #1 Sales and Use Tax-To be used for the maintenance of roads, bridges and drainage facilities in all unincorporated areas of St. Martin Parish, Louisiana, exclusive of District #2, including acquisition of public works equipment and the funding of related debt service retirement.

NOTE 3-PROPERTY TAXES

The following is a summary of ad valorem taxes levied for the year 2021:

Parish-wide taxes:	<u>2021 Levied Millage</u>
General Tax	3.19
Road Maintenance	3.63
Courthouse	2.08
Drainage	1.02
Library Maintenance	3.90
Library Maintenance/Facilities Maintenance	3.83
Recreation & Operation	5.68
Fire Protection	2.62
Health Unit	1.51
Industrial Park	4.41
Bond Sinking Fund	
District taxes:	6.46
Sub-Road Dist. No. 1 of Road Dist. No. 1 Maintenance	11.18
Road Dist. No. 2 Maintenance	

Details of the parish's tax calendar are as follows:

Lien Date: January 1, (Subsequent Year)  
Levy Date: September 1, (Current Year)  
Due Date: December 31, (Current Year)

Total taxes levied for 2021 were \$16,545,690. Ad valorem tax receivables as of December 31, 2021 were \$14,187,670. The financial statements of the St. Martin Parish Government contain an allowance for uncollectible ad valorem tax accounts equivalent to 5.08% of the gross ad valorem tax billed for 2021 calendar year. The total provision for uncollectible ad valorem taxes for fiscal year ended December 31, 2021 is \$839,416.

ST. MARTIN PARISH GOVERNMENT  
ST. MARTINVILLE LOUISIANA  
Notes to Financial Statements (continued)

NOTE 4-CASH AND CASH EQUIVALENTS

At December 31, 2021, the Parish Government has cash and cash equivalents (book balances) totaling \$56,239,768 as follows:

Demand deposits		\$ 55,649,670	
Time deposits		590,098	
Total		\$ 56,239,768	

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the parish government that the fiscal agent has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the parish government's name. The parish government does not have a policy concerning custodial risk.

At December 31, 2021, the Parish Government has \$56,721,345 in deposits (collected bank balances). These deposits are secured from risk by \$1,500,000 of federal deposit insurance and \$59,996,242 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

The St. Martin Parish Government has only one investment to which GASB Statement 31 applied. This investment was in investment in LAMP. GASB Statement 31 requires that investments, that fall within the definitions of said statement, be recorded at fair value. However, Statement 31 also states that investments in an external investment pool can be reported at amortized cost if the external investment pool operates in a manner consistent with the Security and Exchange Commission's (SEC's) Rule 2a7. LAMP is an external investment pool that operates in a manner consistent with SEC Rule 2a7. LAMP is also regulated by the Treasury of the State of Louisiana and fair value of the position in the pool is the same as the value of pool shares. At December 31, 2021 the Parish Government's investment, at cost, is \$5,529,754. Because cost approximates amortized cost, the carrying value was not adjusted.

NOTE 5-RECEIVABLES

Taxes receivable, due from other governments, and other receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts (primarily applicable to ad valorem taxes), are based upon historical trends and prior write-offs of similar accounts receivable. The following is a summary of governmental/enterprise fund receivables at December 31, 2021.

		General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Total
Taxes-ad valorem	\$	685,232	\$ 11,939,513	\$ 1,562,925	\$ -	\$ -	\$14,187,670
Due from Other Govt		7,582	480,968	-	-	-	488,550
Other Receivables		557,637	483,152	-	395	1,514	1,042,698
Total	\$	<u>1,250,451</u>	<u>\$ 12,903,633</u>	<u>\$ 1,562,925</u>	<u>\$ 395</u>	<u>\$ 1,514</u>	<u>\$15,718,918</u>

**ST. MARTIN PARISH GOVERNMENT**  
**ST. MARTINVILLE LOUISIANA**  
**Notes to Financial Statements (continued)**

**NOTE 6-CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2021, for the primary government is as follows:

	<u>Beginning Balance</u>	<u>Acquisitions</u>	<u>Dispositions</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,682,865	\$ -	\$ -	\$ 1,682,865
Construction in progress	3,774,446	251,290	(4,012,792)	12,944
Total capital assets, not being depreciated	<u>\$ 5,457,311</u>	<u>\$ 251,290</u>	<u>\$ (4,012,792)</u>	<u>\$ 1,695,809</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 44,658,456	\$ -	\$ -	\$ 44,658,456
Machinery and equipment	19,687,816	1,205,877	(591,283)	20,302,410
Improvements, other than buildings	5,120,987	4,012,792	-	9,133,779
Infrastructure	58,780,343	-	-	58,780,343
Total capital assets being depreciated	<u>\$128,247,602</u>	<u>\$ 5,218,669</u>	<u>\$ (591,283)</u>	<u>\$132,874,988</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ 13,343,744	\$ 816,704	-	\$ 14,160,448
Machinery and equipment	14,542,544	1,151,974	\$ (591,283)	15,103,235
Improvements, other than buildings	1,303,319	287,994	-	1,591,313
Infrastructure	12,758,532	1,150,546	-	13,909,078
Total accumulated depreciation	<u>\$ 41,948,139</u>	<u>\$ 3,407,218</u>	<u>\$ (591,283)</u>	<u>\$ 44,764,074</u>
Total capital assets being depreciated, net	<u>\$86,299,463</u>	<u>\$ 1,811,451</u>	<u>\$ -</u>	<u>\$ 88,110,914</u>
Government activities capital assets, net	<u>\$91,756,774</u>	<u>\$ 2,062,741</u>	<u>\$ (4,012,792)</u>	<u>\$ 89,806,723</u>

Depreciation expense of \$3,407,218 for the year ended December 31, 2021, was charged to the following governmental functions:

General Government	\$ 408,866
Public Safety	613,299
Public Works	1,533,248
Economic development and assistance	136,289
Health and welfare	204,433
Culture and recreation	511,083
	<u>511,083</u>
Total Depreciation Expense	<u>\$ 3,407,218</u>

**NOTE 7-CAPITAL LEASES**

The Parish Government records items under capital leases as an asset and an obligation in the accompanying financial statements. The Parish entered into numerous capital lease agreements for public works equipment with varying lease terms and amounts.

ST. MARTIN PARISH GOVERNMENT  
ST. MARTINVILLE LOUISIANA  
Notes to Financial Statements (continued)

The future minimum lease payments under capital lease obligations outstanding at December 31, 2021 are as follows:

<u>Year End:</u>	<u>Principal/ (Present Value)</u>	<u>Interest</u>	<u>Total Obligation</u>
2022	10,769	31	10,800
2023	-	-	-
2024	-	-	-
2025	-	-	-
Total minimum lease payments	\$ <u>10,769</u>	\$ <u>31</u>	\$ <u>10,800</u>

Assets under capital leases reported in the governmental activities of the Parish Government total \$92,573 at December 31, 2021. Depreciation of leased capital assets reported under the governmental activities of the Parish Government totaled \$10,800 for the fiscal year then ended.

**NOTE 8-LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions for the year ended December 31, 2021:

	<u>Compensated Absences</u>	<u>Capital Leases</u>	<u>Long-Term Bonded Debt</u>	<u>Total</u>
Long-term obligations at January 1, 2021	\$ 470,026	\$ 40,048	\$ 30,805,000	\$ 31,315,074
Additions-2021	3,013	-	3,880,000	3,883,013
Reductions-2021	-	(29,279)	(6,505,000)	(6,534,279)
Long-term obligations at December 31, 2021	\$ <u>473,039</u>	\$ <u>10,769</u>	\$ <u>28,180,000</u>	\$ <u>28,663,808</u>

Compensated absences payable consists of the portion of accumulated annual leave of the governmental funds that is not expected to require current resources. The liability for compensated absences is computed only at the end of the fiscal year. The increase of \$3,013 reflected above as a increase in compensated absences is the net of leave benefits paid and accrued during the year.

The parishwide general obligation bonds are payable from the Parishwide Bond Sinking Fund(debt service fund), while the sales tax district general obligation bonds are payable from the respective sales tax debt service funds.

On September 15, 2021, the Parish Government issued \$3,880,000 of Revenue Refunding Bonds, Series 2021, with an interest rate of 3%-4% to refund \$4,270,000 of outstanding Revenue Bonds, Series 2011. The net proceeds of \$4,403,301(including a net premium of \$556,281), plus an additional \$69,506 of reserve fund monies were used to advance refund the outstanding debt, including issuance costs of \$119,400. The refunding resulted in an economic gain(difference between the present values of the old and new debt service payments and issuance costs) of approximately \$402,044.

**ST. MARTIN PARISH GOVERNMENT**  
**ST. MARTINVILLE LOUISIANA**  
**Notes to Financial Statements(continued)**

Long-term bonded debt is comprised of the following individual issues at December 31, 2021:

Parishwide bonds:

General obligation revenue bonds-\$3,880,000 refunding issue of September 15, 2021, due in annual installments of \$330,000 to \$450,000 through October 1, 2031; interest at 2.50 per cent to 4.0 per cent 3,880,000

General obligation revenue bonds-\$15,000,000 issue of May 17, 2017, due in annual installments of \$335,000 to \$1,135,000 through March 1, 2037; interest at 2.0 per cent to 5.0 per cent 13,025,000

General obligation revenue bonds-\$10,160,000 issue of July 23, 2019, due in annual installments of \$260,000 to \$685,000 through November 1, 2044; interest at 4.4 per cent 9,130,000

District public improvement sales tax bonds:

Sales Tax District No. 1-\$9,715,000 refunding issue of May 1, 2012 due in annual installments of \$285,000 to \$1,060,000 through October 1, 2022; interest at 1.10 per cent to 3.25 per cent 1,060,000

Sales Tax District No. 2-\$1,000,000 issue of March 1, 2005 due in annual installments of \$20,000 to \$75,000 through January 1, 2025; interest at 4.00 per cent to 6.00 per cent 285,000

Total Bonded Debt \$28,180,000

General obligation bonds are secured by an annual ad valorem tax levy. The Parish Government is in compliance with the requirements of Louisiana Revised Statute 39:562 relating to the legal restrictions on incurring long-term bonded debt in relation to the assessed value of taxable property in the parish.

The annual requirements to amortize all bonds and/or certificates outstanding at December 31, 2021, are as follows:

<u>Year End</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2022	\$ 2,295,000	\$ 1,195,476	3,490,476
2023	1,285,000	1,113,215	2,398,215
2024	1,340,000	1,066,166	2,406,166
2025	1,390,000	1,014,047	2,404,047
2026	1,360,000	961,704	2,321,704
2027-2031	7,715,000	3,906,719	11,621,719
2032-2036	7,155,000	2,140,314	9,295,314
2037-2041	3,895,000	779,132	4,674,132
2042-2046	<u>1,745,000</u>	<u>145,860</u>	<u>1,890,860</u>
Total	<u>\$ 28,180,000</u>	<u>\$ 12,322,633</u>	<u>\$ 40,502,633</u>

ST. MARTIN PARISH GOVERNMENT  
ST. MARTINVILLE LOUISIANA  
Notes to Financial Statements (continued)

**NOTE 9-DEFERRED COMPENSATION PLAN**

Certain employees of the St. Martin Parish Government participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provision of the Internal Revenue Code Section 457. Complete disclosure relating to the Plan is included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, LA 70804-9397.

**NOTE 10-EMPLOYEE RETIREMENT SYSTEMS**

The St. Martin Parish Government participates in four cost-sharing defined benefit plans, each administered by a separate public employee retirement system. Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of all plans administered by these public employee retirement systems to the State Legislature. These plans are not closed to new entrants. Substantially all employees participate in one of the following retirement systems:

Plan Descriptions:

Parochial Employees' Retirement System(PERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:1901 and 11:11941. The St. Martin Parish Government participates in Plan A of the Parochial Employees Retirement System.

District Attorneys' Retirement System(DARS) provides retirement, disability, and survivor benefits to district attorneys, assistant district attorneys, and employees of the Louisiana District Attorneys' Association and their beneficiaries as defined in the Louisiana Revised Statutes. Eligibility for retirement benefits and the computation of retirement benefits are defined in LRS 11:1632-1633.

Registrar of Voters Employees' Retirement System(ROVERS) provides retirement, disability, and survivor benefits to eligible registrars of voters in each parish, their deputies, their permanent employees, and their beneficiaries as defined in Louisiana Revised Statutes. Eligibility for retirement benefits and the computation of retirement benefits are defined in LRS 11:2071-2072.

Louisiana State Employees' Retirement System(LASERS) provides retirement, disability and survivor benefits to eligible state employees, and their beneficiaries as defined in the Louisiana Revised Statutes. The age and years of creditable service required in order for a member to receive retirement benefits are established by LRS 11:441 and vary depending on the member's hire date, employer and job classification.

The systems' financial statements are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Interest income is recognized when earned. Ad valorem taxes and revenue sharing monies are recognized in the year collected by the tax collector.

ST. MARTIN PARISH GOVERNMENT  
ST. MARTINVILLE LOUISIANA  
Notes to Financial Statements (continued)

A brief summary of eligibility and benefits of the plans are provided in the following table:

Final Average Salary	PERS	DARS	ROVERS	LASERS
	Final average compensation	Highest 36 months or 60 months	Highest 36 months or 60 months	Highest 36 months or 60 months <sup>5</sup>
Years of service required and/or age eligible for benefits	30 years-any age 25 years-age 55 <sup>1</sup> 10 years-age 60 <sup>1</sup> 7 years-age 65 <sup>1</sup>	30 years-any age 24 years age 55 <sup>2</sup> 10 years-age 60 <sup>2</sup>	30 years-any age 20 years-age 55 <sup>3</sup> 10 years-age 60 <sup>3</sup>	30 years-any age 25 years-age 55 20 years-any age <sup>6</sup> 5-10 years-age 60 <sup>7</sup>
Benefit percent per years of service	3.00%	3.0%-3.5% <sup>2</sup>	3.0%-3.33% <sup>4</sup>	2.5%-3.5% <sup>8</sup>

Contributions:

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, PERS, DARS, and ROVERS receive a percentage of ad valorem taxes collected by parishes. These entities are not participating employers in the pension systems and are considered to be nonemployer contributing entities. Contributions of employees, employers, and non-employer contributing entities effective for the year ended December 31, 2020 for PERS and June 30, 2021 for DARS, ROVERS and LASERS, the defined benefit pension plans in which the primary government is a participating employer were as follows:

Plan	Active Member Contribution Percentage	Employer Contribution Percentage	Amount from Nonemployer Contributing Entities	Amount of Government Contributions
PERS	9.5%	12.25%	\$57,899	\$563,707
DARS	8.0%	4.0%-9.5%	8,942	2,177
ROVERS	7.0%	18.0%	2,496	2,074
LASERS	11.5%	42.5%	-	2,944

Net Pension Liability:

The St. Martin Parish Government's net pension liability at December 31, 2021, is comprised of its proportionate share of the net pension liability relating to each of the cost-sharing plans in which the Parish Government is a participating employer. The Parish Government's net pension liability for each plan was measured as of the plan's measurement date (June 30, 2021 for all plans except PERS and December 31, 2020 for PERS) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Parish Government's proportionate share of the net pension liability for each of the plans in which it

<sup>1</sup> Employees hired after January 1, 2007: 30 years age 55, 10 years age 62, 7 years age 67  
<sup>2</sup> Joined plan after July 1, 1990  
<sup>3</sup> After 12/31/13 age eligibility is 30 years at age 55, 20 years at age 60, and 10 years at age 62  
<sup>4</sup> Benefit percent varies depending on hire date  
<sup>5</sup> Employees hired after a certain date use the revised benefit calculation based on the highest 60 months  
<sup>6</sup> With actuarial benefits reduced  
<sup>7</sup> Five to ten years of creditable service at age 60 depending upon the plan or when hired  
<sup>8</sup> Members in regular plan 2.5%, hazardous duty plan 3.33%, judges 3.5%

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Notes to Financial Statements (continued)

participates was based on the Parish Government's required contributions in proportion to the total required contributions for all employers.

As of the most recent measurement date, the Parish Government's proportion for each plan and the change in proportion from the prior measurement date were as follows:

Plan	Proportionate Share of Net Pension Liability/(Asset)	Proportionate Share(%) of Net Pension Liability/(Asset)	Increase/(Decrease) from Prior Measurement Date
PERS	\$ (1,207,524)	0.688671%	-0.020374%
DARS	15,430	0.086670%	-0.003078%
ROVERS	2,429	0.076572%	-0.008110%
LASERS	18,989	0.000345%	0.000011%
Total	<u>\$ (1,170,676)</u>		

Since the measurement date of the net pension liability was June 30, 2021 (December 31, 2020 for PERS), the net pension liability is based upon fiduciary net position for each of the plans as of those dates. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the St. Martin Parish Government's net pension liability is available in the separately issued plan financial reports for those fiscal years. The financial report of each plan may be accessed on their website as follows:

PERS - <http://www.persla.org/>                      DARS - <http://www.ladars.org/>  
ROVERS - <http://www.larovers.org/>                      LASERS - <http://www.laseronline.org/>

Actuarial Assumptions:

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for each of the defined benefit plans in which the primary government is a participating employer:

	PERS 1/1/2013- 12/31/2017	DARS 7/1/2014- 6/30/2019	ROVERS 7/1/2014- 6/30/2019	LASERS 2014-2018
Date of experience study on which significant assumptions are based				
Expected remaining service lives	4	5	5	2
Inflation rate	2.3%	2.2%	2.3%	2.3%
Projected salary increases	4.75%	5.0%	5.25%	2.6%-5.1%
Projected benefit changes including COLA's	None	None	None	NONE
Source of mortality assumptions	(1), (2), (4)	(5), (6)	(3), (6)	(7), (8)

- (1) RP-2010 Disabled Lives Mortality Table multiplied by 130% for males and multiplied by 125% for females, with full generational projection using MP2018 scale.
- (2) RP-2010 Healthy Annuitant Mortality Table multiplied by 130% for males & 125% for females, with full generational projection using the MP2018 scale.
- (3) RP-2000 Combined Healthy Mortality Table for active member, healthy annuitants and beneficiaries.
- (4) RP-2010 General Employee Table multiplied by 130% for males & 125% for females.
- (5) RP-2010 Combined Healthy Mortality Table, multiplied by 115%, with full generational projection using MP2019 scale.
- (6) RP-2010 Disabled Lives Mortality Table for disabled annuitants, multiplied by 115%, with full generational projection using MP2019 scale.
- (7) RP-2014 Healthy Mortality Table with mortality improvement projected using MP-2018 scale.
- (8) RP-2000 Disabled Retiree Mortality Table with no projection for mortality improvement.

ST. MARTIN PARISH GOVERNMENT  
ST. MARTINVILLE LOUISIANA  
Notes to Financial Statements (continued)

Cost of Living Adjustments:

The pension plans in which the Parish Government participates have the authority to grant cost-of-living adjustments (COLA's) on an ad hoc basis. Pursuant to LR 11:242(B), the power of the Board of Trustees of these statewide systems (PERS, DARS, ROVERS) to grant a COLA is effective in calendar years that the legislature fails to grant a COLA, unless in the legislation granting a COLA, the legislature authorizes the Board of Trustees to provide an additional COLA. The authority to grant a COLA by the Board is subject to the funded status and interest earnings. The effects of the benefit changes made as a result of the COLA's is included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

Discount Rate:

The discount rates used to measure the Parish Government's total pension liability for each plan and the significant assumptions used in the determination of the discount rate for each plan are as follows:

	PERS	DARS	ROVERS	LASERS.
Discount rate	6.4%	6.1%	6.25%	7.4%
Change in discount rate from prior valuation	(0.1)%	(0.15)%	(0.15)%	(0.15)%
Plan cash flow assumptions*	(1)	(1)	(1)	(1)
Rates incorporated in the discount rate:				
Long-term Rate of Return	7.00%	8.25%	8.75%	7.61%
Periods applied	All	All	All	All
Municipal Bond Rate	N/A	N/A	N/A	N/A

\*Plan Cash Flow Assumptions:

- (1) Plan members contributions will be made at the current contributions rates and sponsor contributions will be made at the actuarially determined rates.

The discount rates used to measure the Parish Government's total pension liability for each plan is equal to the long-term expected rate of return on pension plan investments that are expected to be used to finance the payment of benefits. For DARS, ROVERS and LASERS, the long-term expected rate of return for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. For PERS the rate was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM), a treasury yield curve approach and an equity building block model. Risk return and correlation are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

**ST. MARTIN PARISH GOVERNMENT**  
**ST. MARTINVILLE LOUISIANA**  
**Notes to Financial Statements (continued)**

The target allocation and best estimates of arithmetic/geometric real rates of return for each major asset class are summarized for each plan in the following tables:

Asset Class	PERS*		DARS		ROVERS*		LASERS**	
	Target Alloc.	Long-Term Expected Real Rate of Return	Target Alloc.	Long-Term Expected Real Rate of Return	Target Alloc.	Long-Term Expected Real Rate of Return	Target Alloc.	Long-Term Expected Real Rate of Return
Cash	-	-	.03%	-	-	-	-	(.29)%
Fixed Income Domestic	33%	.86%	30.19%	.94%	-	-	-	-
Fixed Income Internat'l.	-	-	-	-	12.5%	0.31%	6%	.49%
Fixed Income Equities Domestic	-	-	-	-	10%	0.35%	10%	3.94%
Equities	51%	3.36%	57.11%	6.43%	-	-	-	-
Equity Internat'l.	-	-	-	-	37.5%	2.81%	23%	4.09%
Equity Alternative Investments	-	-	-	-	20%	1.70%	32%	5.12%
Investments	11%	0.67%	12.67%	.89%	10%	0.63%	29%	6.93%
Risk Parity	-	-	-	-	-	-	-	-
Real Estate	2%	0.11%	-	-	10%	0.45%	-	-
<b>Total</b>	<b>100%</b>	<b>5.00%</b>	<b>100%</b>	<b>5.80%</b>	<b>100%</b>	<b>6.25%</b>	<b>100%</b>	<b>5.81%</b>
Inflation/Rebalancing Adj.		2.00%		2.45%		2.50%		1.80%
<b>Expected Return</b>		<b>7.00%</b>		<b>8.25%</b>		<b>8.75%</b>		<b>7.61%</b>

Pension Expense:

For the year ended December 31, 2021, the Parish Government recognized pension expense of \$163,656 less employer's amortization of change in proportionate share & difference between employer contributions and proportionate share of contributions, \$(652).

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

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

	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected & actual experience	\$ 298,960	\$ (25,540)
Changes of assumptions	427,320	-
Net difference between projected and actual earnings on pension plan investments	-0-	(2,415,064)
Change in proportion and differences between employer contributions and proportionate share of contributions	16,801	(35,206)
Employer contributions subsequent to the measurement date	528,550	-
	<u>\$1,271,631</u>	<u>\$(2,475,810)</u>

**ST. MARTIN PARISH GOVERNMENT**  
**ST. MARTINVILLE LOUISIANA**  
**Notes to Financial Statements (continued)**

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. The Parish Government reported \$528,550 as deferred outflows of resources related to pensions resulting from Parish Government contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended December 31, 2021.

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

For the year ended December 31,	Amount
2022	\$ (512,772)
2023	(180,107)
2024	(766,150)
2025	<u>(397,334)</u>
Total	<u>\$ (1,856,363)</u>

Sensitivity of the Parish Government's Proportionate Share of the Collective Net Pension Liability to Changes in the Discount Rate:

The following presents the Parish Government's proportionate shares of the net pension liabilities of the plans using their respective discount rates, as well as what the Parish Government's proportionate share of the net pension liabilities would be if they were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate.

Plan	Current Discount Rate	Net Pension Liability		
		1.0% Decrease	Current Discount Rate	1.0% Increase
PERS	6.40%	\$2,531,824	\$ (1,207,524)	\$ (4,339,148)
DARS	6.10%	75,657	15,430	(35,027)
ROVERS	6.25%	13,856	2,429	(7,297)
LASERS	7.40%	<u>25,728</u>	<u>18,989</u>	<u>13,254</u>
Total		<u>\$2,647,065</u>	<u>\$ (1,170,676)</u>	<u>\$ (4,368,218)</u>

**NOTE 11-POST-RETIREMENT HEALTH CARE INSURANCE BENEFITS**

Plan Description

The St. Martin Parish Government (the Parish Government) provides certain continuing health care and life insurance benefits for its retired employees. The St. Martin Parish Government's OPEB plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Parish Government. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Parish Government. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions-Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria -Defined Benefit*.

Benefits Provided

Medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. Employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (DROP entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on or after January 1, 2007, retirement eligibility (DROP entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

ST. MARTIN PARISH GOVERNMENT  
ST. MARTINVILLE LOUISIANA  
Notes to Financial Statements(continued)

Employees covered by benefit terms - At December 31, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	40
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>85</u>
Total	<u>125</u>

Total OPEB Liability

The Parish Government's total OPEB liability of \$18,342,210 was measured as of December 31, 2021 and was determined by an actuarial valuation as of December 31, 2020, with rollforward projections applicable to fiscal year ended December 31, 2021.

Actuarial Assumptions and Other Inputs - The Parish Government's total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.5%
Discount rate	2.12% annually
Healthcare cost trend rates(annually)	Level 4.5% medical/Level 3.0% dental

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2020, the end of the last applicable measurement period. Mortality rates were based on the RPH-2014 Total Table with projection MP-2020 blend.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2020.

Changes in Total OPEB Liability:

Total OPEB obligation-beginning of year	\$17,578,230
Changes for the year:	
Service cost	843,195
Interest on net OPEB obligation	385,607
Difference between expected and actual experience	-0-
Changes in assumptions	-0-
Benefit payments and net transfers	<u>(464,822)</u>
Net Changes	<u>763,980</u>
Net OPEB obligation at end of year	<u>\$18,342,210</u>

*Sensitivity of the total OPEB liability to changes in the discount rate* - The following presents the total OPEB liability of the Parish Government, as well as what the Parish Government's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower(1.12%) or 1-percentage point higher(3.12%) than the current discount rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
	<u>1.12%</u>	<u>2.12%</u>	<u>3.12%</u>
Total OPEB Liability	\$21,811,045	\$18,342,210	\$15,601,118

*Sensitivity of the total OPEB liability to changes in the healthcare cost rates* - The following presents the total OPEB liability of the Parish Government, as well as what the Parish Government's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage point lower(3.5%) or 1-percentage point higher(5.5%) than the current discount rate:

	1.0% Decrease	Current Healthcare Cost Trend Rate	1.0% Increase
	<u>3.5%</u>	<u>4.5%</u>	<u>5.5%</u>
Total OPEB Liability	\$15,299,844	\$18,342,210	\$22,369,212

ST. MARTIN PARISH GOVERNMENT  
ST. MARTINVILLE LOUISIANA  
Notes to Financial Statements (continued)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:

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

	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected & actual experience		\$ (81,522)
Changes of assumptions	\$322,965	-
	<u>\$322,965</u>	<u>\$ (81,522)</u>

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

For the year ended <u>December 31,</u>	<u>Amount</u>
2022	\$ 241,443
2023	241,443
2024	241,443
2025	241,443
2026	241,433
2027	<u>62,773</u>
Total	<u>\$1,269,988</u>

**NOTE 12-DEFICIT IN INDIVIDUAL FUNDS**

The following funds reflect a deficit fund balance at December 31, 2021:

Cecilia Technology Center Fund	\$ (73,287)
Disaster Relief Fund	(265,879)
LCDBG Construction Fund	(67,093)
Capital Outlay Fund	(3,549,532)

The deficit fund balance in the Cecilia Technology Center Fund and the Disaster Relief Fund are the result of delays in funding reimbursements from federal/state program grantors, or shortfalls in funding reimbursements of operational expenditures incurred. In these instances, management has elected to temporarily cover this deficit balance with loans from the general fund. As the permanency of these shortfalls is determined, management plans to cover any remaining fund balance deficits by formally transferring amounts from the general fund or the video poker revenue fund to each of these special revenue funds, in an amount sufficient to eliminate the deficit fund balance.

The deficit fund balances in the LCDBG Construction, and the Capital Outlay Fund are the result of capital outlay grant expenditures for which grantor reimbursements received subsequent to year end were not considered to meet the "availability" criteria necessary for recognition as a current year revenue. Additionally, major construction project fund deficits will be funded by management of the Parish Government through interfund transfers of road district sales tax revenue fund surpluses and excess unrestricted general and video poker fund surpluses, as appropriate, in order to alleviate fund balance deficits within the respective capital project funds upon completion of the current ongoing capital improvement program. This will eliminate the existing fund balance deficits.

ST. MARTIN PARISH GOVERNMENT  
ST. MARTINVILLE LOUISIANA  
Notes to Financial Statements (continued)

NOTE 13-INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at December 31, 2021 consisted of the following individual fund receivables and payables:

Fund	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Governmental Funds:		
General Fund		\$ 7,761,718
District #1 Sales Tax Revenue Fund		1,591,098
District #2 Sales Tax Revenue Fund		8,777,023
Public Works Fund	\$ 10,085,231	
Fire Protection Maintenance Fund	4,014,824	
Video Poker Fund	3,130,152	
Parishwide Bond Sinking Fund	1,692,378	
GOMESA Construction Fund	438,070	
ARPA Infrastructure Fund	5,189,172	
Capital Outlay Fund		3,548,385
Road Construction Fund	212,688	5,335,138
Total major funds interfund balances	<u>\$ 24,762,515</u>	<u>\$ 27,013,362</u>
Nonmajor Governmental Funds:		
Section 8 Housing Fund		1,456,121
Health Unit Maintenance Fund	1,076,961	1,125,306
Equipment Technology Fund	182,872	
Tourist Commission Fund	1,815,894	
Facilities Maintenance Fund	46,076	79,585
Judicial Fund	3,524	
Drug Court Fund		33,005
Cecilia Technology Center Fund		73,255
Courthouse Maintenance Fund		74,654
Summer Nutrition Fund	193,138	
Recreation Maintenance Fund	503,681	
Library Maintenance Fund		46,076
Industrial Park Water & Waste Fund	74,645	
Disaster Assistance Fund		236,664
Economic Development Fund	799,554	
LCDG Construction Fund		67,667
GOMESA Bond Sinking Fund	673,487	
Road Districts Debt Service Fund	6,254	
District #2 Sales Tax Sinking Fund	5,331	
District #1 Sales Tax Sinking Fund	512	
Hwy. 90 Industrial Park Sinking Fd.	12,670	
1991 Cert. of Indebtedness Sinking	540	
Total nonmajor funds interfund balances	<u>\$ 5,395,139</u>	<u>\$ 3,192,333</u>
Enterprise Funds:		
Wastewater Fund-Nonmajor Fund	\$ 38,834	
Mosquito Control Fund-Nonmajor Fund	9,207	
Total enterprise funds	<u>\$ 48,041</u>	<u>\$ -0-</u>
Total interfund balances	<u>\$ 30,205,695</u>	<u>\$ 30,205,695</u>

All interfund balances resulted either from the time lag between the dates that reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made, or from each individual fund's cash equity balance in the master control cash account maintained by the general fund.

**ST. MARTIN PARISH GOVERNMENT**  
**ST. MARTINVILLE LOUISIANA**  
**Notes to Financial Statements(continued)**

All interfund balances resulted either from the time lag between the dates that reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made, or from each individual fund's cash equity balance in the master control cash account maintained by the general fund.

**NOTE 14-INTERFUND TRANSFERS**

The following is a summary of interfund transfers during 2021:

<u>Fund</u>	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
<b>Major Funds:</b>		
General Fund	\$ 481,645	\$ 1,595,173
Dist. #1 Sales Tax Revenue Fund		2,191,697
Dist. #2 Sales Tax Revenue Fund		18,189
Parishwide Bond Sinking Fund	355,250	792,226
Public Works Fund	161,000	1,199,306
Fire Protection Maintenance Fund		13,410
Video Poker Fund		1,377,256
GOMESA Construction Fund	1,627,222	1,941
Construction Fund	208,926	424,521
Total major fund interfund transfers	\$ 2,834,043	\$ 7,613,719
<b>Nonmajor Funds:</b>		
Courthouse Maintenance Fund	123,233	12,237
Section 8 Housing Fund		14,316
Health Unit Maintenance Fund		42,333
Recreation Maintenance Fund	10,000	6,258
Judicial Fund	989,031	
Tourist Commission Fund		79,700
Equipment Technology Fund	819,578	
Industrial Park Water/Waste Fund		12,911
Economic Development Fund	78,500	
Dist. #1 Sales Tax Bond Sinking Fund	1,091,697	
Dist. #2 Sales Tax Bond Sinking Fund	18,189	
GOMESA Bond Sinking Fund	1,584,462	231,821
LCDBG Construction Fund	424,521	
Wastewater Maintenance Fund	10,624	
Mosquito Control Fund	29,417	
Total nonmajor fund interfund transfers	\$ 5,179,252	\$ 399,576
<b>Total interfund transfers</b>	<b>\$ 8,013,295</b>	<b>\$ 8,013,295</b>

**NOTE 15-DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

The Statement of Net Position reports a separate section for deferred outflows and/(or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

**ST. MARTIN PARISH GOVERNMENT**  
**ST. MARTINVILLE LOUISIANA**  
Notes to Financial Statements (continued)

**NOTE 16-RISK MANAGEMENT**

The Parish Government is exposed to risks of loss in the areas of health care, workers' compensation, general and auto liability, and property hazards. These risks are handled by purchasing commercial insurance. There have been no significant reductions in these insurance coverages during the current fiscal year, nor have settlements exceeded insurance coverage for the current or prior two fiscal years.

**NOTE 17-PENDING LITIGATION AND CONTINGENT LIABILITIES**

At December 31, 2021, the Parish Government is involved as a defendant in several lawsuits. In the opinion of management and legal counsel for the Parish Government, there is adequate insurance coverage on all cases where monetary damages are sought, and that these suits will not have an adverse material effect on the Parish Government's financial position. Due to the uncertain nature of these claims, in the opinion of legal counsel, no accurate estimate of the possible aggregate loss to be born by the parish government is possible. Claims and litigation cost of \$47,596 were incurred in the current year, and have been recorded as a current expenditure in the general fund.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Parish Government expects such amounts, if any, to be immaterial.

**NOTE 18-COMPENSATION, BENEFITS AND PAYMENTS TO AGENCY HEAD**

The schedule of compensation, benefits, and other payments to Parish President-Chester Cedars for the year ended December 31, 2021 follows:

Parish President	<u>Chester Cedars</u>
Salary	\$ 166,074
Benefits-medical insurance	-
Benefits-retirement	19,099
Vehicle provided by government	741
Per Diem	<u>-</u>
Total	<u>\$ 185,914</u>

**NOTE 19-SUBSEQUENT EVENTS**

The Parish Government's management has evaluated the need for disclosures and/or adjustments resulting from subsequent events through June 17, 2022, the date on which the financial statements were available to be issued. This evaluation did not reveal any subsequent events that necessitated disclosure or adjustment under generally accepted accounting principles.

NOTE 20-RESTATEMENT OF NET POSITION/FUND BALANCE

Net Position for the primary government has been restated as of December 31, 2021 as follows:

	<u>Governmental Activities</u>
Net position, at December 31, 2020, as previously reported	\$ 93,633,922
Total adjustments	<u>13,431,451</u>
Net position, at December 31, 2020, as restated	<u>\$107,065,373</u>

Fund Balance for the primary government has been restated as of December 31, 2021 as follows:

	<u>Governmental Activities</u>
Fund balance, at December 31, 2020, as previously reported	\$ 53,230,060
Total adjustments	<u>11,660,213</u>
Fund balance, at December 31, 2020, as restated	<u>\$ 64,890,273</u>

The blended component unit (St. Martin Parish Library) has been presented as part of the current years report. Also, the Parish Government discovered errors in the recording of government-wide financial transactions in the previous period.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

**ST. MARTIN PARISH GOVERNMENT**  
**St. Martinville, Louisiana**  
**GOVERNMENTAL FUND TYPE-GENERAL FUND**

Schedule 1

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance-Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 2021

<u>REVENUES</u>	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Taxes	\$ 1,722,171	\$ 1,823,003	\$ 1,926,695	\$ 103,692
Licenses and permits	1,023,000	890,332	1,198,417	308,085
Intergovernmental revenues:				
Federal grants	-0-	-0-	990,465	990,465
State funds:				
State revenue sharing	-0-	-0-	63,121	63,121
Parish royalty funds	80,000	69,815	83,349	13,534
Other state funds	92,600	264,116	273,300	9,184
Fees, charges for services	1,117,900	1,423,468	352,372	(1,071,096)
Use of money and property	1,000	1,482	44,194	42,712
Other revenues	158,500	152,977	393,160	240,183
TOTAL REVENUES	\$ 4,195,171	\$ 4,625,193	\$ 5,325,073	\$ 699,880
<u>EXPENDITURES</u>				
General government	\$ 2,160,132	\$ 1,996,494	\$ 2,492,269	\$ (495,775)
Public safety	1,096,764	1,067,673	953,961	113,712
Health and welfare	90,000	137,349	154,046	(16,697)
Economic development/assistance	561,869	459,913	23,484	436,429
Intergovernmental	27,373	27,929	28,480	(551)
Capital outlay	-0-	-0-	-0-	-0-
Other expenditures	-0-	-0-	-0-	-0-
TOTAL EXPENDITURES	\$ 3,936,138	\$ 3,689,358	\$ 3,652,240	\$ 37,118
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 259,033	\$ 935,835	\$ 1,672,833	\$ 736,998
<u>OTHER FINANCING SOURCES/(USES)</u>				
Operating transfers in	\$ 541,961	\$ 563,426	\$ 479,704	\$ (83,722)
Operating transfers out	(1,466,122)	(1,496,155)	(1,595,173)	(99,018)
Proceeds from sale of assets	-0-	-0-	2,500	2,500
TOTAL OTHER FINANCING (USES)	\$ (924,161)	\$ (932,729)	\$ (1,112,969)	\$ (180,240)
EXCESS/(Deficiency) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (665,128)	\$ 3,106	\$ 559,864	\$ 556,758
FUND BALANCE-BEGINNING OF YEAR	3,746,960	3,746,960	3,746,960	-0-
FUND BALANCES-END OF YEAR	\$ 3,081,832	\$ 3,750,066	\$ 4,306,824	\$ 556,758

The accompanying notes are an integral part of this statement.

**ST. MARTIN PARISH GOVERNMENT**  
 St. Martinville, Louisiana  
**GOVERNMENTAL FUND TYPE-DISTRICT NO. 1**  
**SALES TAX REVENUE FUND**

Schedule 2

Combined statement of Revenues, Expenditures,  
 And Changes in Fund Balance -  
 Budget (GAAP Basis) and Actual  
 For the Year Ended December 31, 2021

	BUDGETED AMOUNTS			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL	ACTUAL	
<u>REVENUES</u>				
Sales taxes	\$2,465,500	\$3,328,592	\$3,743,237	\$ 414,645
Use of money and property	600	1,200	710	(490)
Other revenues	-0-	-0-	-0-	-0-
TOTAL REVENUES	\$2,466,100	\$3,329,792	\$3,743,947	\$ 414,155
<u>EXPENDITURES</u>				
General government				
Public works	\$ 895,360	\$540,495	\$ 340,106	\$ 200,389
Capital Outlay	-0-	-0-	-0-	-0-
TOTAL EXPENDITURES	\$ 895,360	\$ 540,495	\$ 340,106	\$ 200,389
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$1,570,740	\$2,789,297	\$3,403,841	\$ 614,544
<u>OTHER FINANCING SOURCES/(USES)</u>				
Transfers out	(3,092,200)	(2,591,697)	(2,191,697)	400,000
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$(1,521,460)	\$ 197,600	\$1,212,144	\$1,014,544
FUND BALANCES-BEGINNING OF YEAR	5,578,534	5,578,534	5,578,534	-0-
FUND BALANCES-END OF YEAR	\$4,057,074	\$5,776,134	\$6,790,678	\$1,014,544

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana  
GOVERNMENTAL FUND TYPE-DISTRICT NO. 2  
SALES TAX REVENUE FUND

(Schedule 2a)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 2021

	BUDGETED AMOUNTS		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Sales taxes	\$ 880,000	\$ 1,195,000	\$ 1,365,428	\$ 170,428
Use of money and property	75,000	51,884	31,482	(20,402)
Other revenues	100	50	135	85
TOTAL REVENUES	\$ 955,100	\$ 1,246,934	\$ 1,397,045	\$ 150,111
<u>EXPENDITURES</u>				
Culture & recreation	\$ 350,926	\$ 357,657	\$ 351,239	\$ 6,418
Capital outlay	1,050,000	328,000	238,346	89,654
TOTAL EXPENDITURES	\$ 1,400,926	\$ 685,657	\$ 589,585	\$ 96,072
EXCESS/ (Deficiency) OF REVENUES OVER EXPENDITURES	\$ (445,826)	\$ 561,277	\$ 807,460	\$ 246,183
<u>OTHER FINANCING SOURCES/ (USES)</u>				
Transfers out	\$ (18,189)	\$ (18,189)	\$ (18,189)	\$ -0-
EXCESS/ (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (464,015)	\$ 543,088	\$ 789,271	\$ 246,183
FUND BALANCES - BEGINNING OF YEAR	3,187,989	3,187,989	3,187,989	-0-
FUND BALANCES - END OF YEAR	\$ 2,723,974	\$ 3,731,077	\$ 3,977,260	\$ 246,183

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana  
GOVERNMENTAL FUND TYPE  
PUBLIC WORKS FUND

(Schedule 2b)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 2021

	BUDGETED AMOUNTS		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Ad valorem taxes	\$ 5,020,000	\$ 5,114,966	\$ 5,496,214	\$ 381,248
Federal/State funds	605,058	629,654	653,124	23,470
Fees, charges for services	-0-	-0-	-0-	-0-
Use of money and property	10,150	7,557	3,172	(4,385)
Other revenues	15,200	15,777	15,777	-0-
TOTAL REVENUES	\$ 5,650,408	\$ 5,767,954	\$ 6,168,287	\$ 400,333
<u>EXPENDITURES</u>				
Intergovernmental	\$ 186,004	\$ 188,446	\$ 191,220	\$ (2,774)
Public works	4,246,936	4,165,861	4,719,129	(553,268)
Capital outlay	-0-	-0-	-0-	-0-
TOTAL EXPENDITURES	\$ 4,432,940	\$ 4,354,307	\$ 4,910,349	\$ (556,042)
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 1,217,468	\$ 1,413,647	\$ 1,257,938	\$ (155,709)
<u>OTHER FINANCING SOURCES/ (USES)</u>				
Transfers in	\$ 161,000	\$ 161,000	\$ 161,000	\$ -0-
Transfers out	(2,800,652)	(1,801,781)	(699,306)	1,102,475
TOTAL OTHER FINANCING SOURCES/(USES)	\$ (2,639,652)	\$ (1,640,781)	\$ (538,306)	1,102,475
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (1,422,184)	\$ (227,134)	\$ 719,632	\$ 946,766
FUND BALANCES—BEGINNING OF YEAR	13,975,617	13,975,617	13,975,617	-0-
FUND BALANCES - END OF YEAR	\$ 12,553,433	\$ 13,748,483	\$ 14,695,249	\$ 946,766

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana  
GOVERNMENTAL FUND TYPE  
FIRE PROTECTION MAINTENANCE FUND

(Schedule 2c)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance—  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 2021

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
Ad valorem taxes	\$ 2,200,000	\$ 2,232,400	\$ 2,408,560	\$ 176,160
Federal/State funds	283,749	295,225	295,102	(123)
Use of money and property	2,500	1,101	1,355	254
Other revenues	<u>750</u>	<u>2,560</u>	<u>14,957</u>	<u>12,397</u>
TOTAL REVENUES	\$ <u>2,486,999</u>	\$ <u>2,531,286</u>	\$ <u>2,719,974</u>	\$ <u>188,688</u>
<u>EXPENDITURES</u>				
Administrative	\$ -0-	\$ -0-	\$ 42,412	\$ (42,412)
Intergovernmental	81,694	82,246	83,876	(1,630)
Public safety	1,674,637	1,295,525	1,303,197	(7,672)
Capital outlay	<u>1,650,000</u>	<u>1,518,716</u>	<u>968,186</u>	<u>550,530</u>
TOTAL EXPENDITURES	\$ <u>3,406,331</u>	\$ <u>2,896,487</u>	\$ <u>2,397,671</u>	\$ <u>498,816</u>
EXCESS/ (Deficiency) OF REVENUES OVER EXPENDITURES	\$ (919,332)	\$ (365,201)	\$ 322,303	\$ 687,504
<u>OTHER FINANCING SOURCES/ (USES)</u>				
Transfers in		\$ -0-	\$ -0-	\$ -0-
Transfers out	\$ (55,822)	<u>(55,822)</u>	<u>(13,410)</u>	<u>42,412</u>
TOTAL OTHER FINANCING SOURCES/ (USES)	\$ <u>(55,822)</u>	\$ <u>(55,822)</u>	\$ <u>(13,410)</u>	\$ <u>42,412</u>
EXCESS/ (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (975,154)	\$ (421,023)	\$ 308,893	\$ 729,916
FUND BALANCES—BEGINNING OF YEAR	<u>5,650,439</u>	<u>5,650,439</u>	<u>5,650,439</u>	<u>-0-</u>
FUND BALANCES—END OF YEAR	\$ <u>4,675,285</u>	\$ <u>5,229,416</u>	\$ <u>5,959,332</u>	\$ <u>729,916</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana  
GOVERNMENTAL FUND TYPE  
LIBRARY MAINTENANCE FUND

(Schedule 2d)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 2021

	BUDGETED AMOUNTS		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Ad valorem taxes	\$ 2,800,000	\$ 2,399,999	\$ 2,407,932	\$ 7,933
Federal/state funds	90,000	107,103	137,005	29,902
Fees, charges for services	15,000	22,730	19,904	(2,826)
Use of money and property	30,000	7,073	6,930	( 143)
Other revenues	-0-	-0-	954	954
	<u>2,935,000</u>	<u>2,536,905</u>	<u>2,572,725</u>	<u>35,820</u>
<u>EXPENDITURES</u>				
Intergovernmental	\$ 200	\$ 200	\$ 85,870	(85,670)
Culture and recreation	2,331,029	2,331,029	1,689,588	641,441
Capital outlay	1,609,500	1,200,000	100,794	1,099,206
	<u>3,940,729</u>	<u>3,531,229</u>	<u>1,876,252</u>	<u>1,654,977</u>
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$ (1,005,729)</u>	<u>\$ (994,324)</u>	<u>\$ 696,473</u>	<u>\$ 1,690,797</u>
<u>OTHER FINANCING SOURCES/(USES)</u>				
Transfers in	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Transfers out	-0-	-0-	-0-	-0-
TOTAL OTHER FINANCING SOURCES/(USES)	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ (1,005,729)</u>	<u>\$ (994,324)</u>	<u>\$ 696,473</u>	<u>\$ 1,690,797</u>
FUND BALANCES—BEGINNING OF YEAR	<u>11,660,212</u>	<u>11,660,212</u>	<u>11,660,212</u>	<u>-0-</u>
FUND BALANCES - END OF YEAR	<u>\$ 10,654,483</u>	<u>\$ 10,665,888</u>	<u>\$ 12,356,685</u>	<u>\$ 1,690,797</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana  
GOVERNMENTAL FUND TYPE  
VIDEO POKER FUND

(Schedule 2e)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 2021

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
State funds	\$ 1,139,500	\$ 1,490,000	\$ 2,090,725	\$ 600,725
Use of money and property	500	225	23	(202)
Other revenues	<u>74,762</u>	<u>71,635</u>	<u>71,483</u>	<u>(152)</u>
TOTAL REVENUES	\$ <u>1,214,762</u>	\$ <u>1,561,860</u>	\$ <u>2,162,231</u>	\$ <u>600,371</u>
<u>EXPENDITURES</u>				
Public works	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Health & welfare	25,900	24,400	76,832	(52,432)
Economic development	185,596	206,113	126,174	79,939
Capital outlay	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL EXPENDITURES	\$ <u>211,496</u>	\$ <u>230,513</u>	\$ <u>203,006</u>	\$ <u>27,507</u>
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ <u>1,003,266</u>	\$ <u>1,331,347</u>	\$ <u>1,959,225</u>	\$ <u>627,878</u>
<u>OTHER FINANCING SOURCES/ (USES)</u>				
Transfers out	\$ <u>(1,602,805)</u>	\$ <u>(1,377,256)</u>	\$ <u>(1,377,256)</u>	\$ <u>-0-</u>
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (599,539)	\$ (45,909)	\$ 581,969	\$ 627,878
FUND BALANCES-BEGINNING OF YEAR	<u>2,751,471</u>	<u>2,751,471</u>	<u>2,751,471</u>	<u>-0-</u>
FUND BALANCES - END OF YEAR	\$ <u><u>2,151,932</u></u>	\$ <u><u>2,705,562</u></u>	\$ <u><u>3,333,440</u></u>	\$ <u><u>627,878</u></u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT

NOTES TO BUDGETARY COMPARISON SCHEDULES

NOTE 1-BUDGETS AND BUDGETARY ACCOUNTING

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

1-Prior to November 1, the department heads submit a proposed operating budget for the ensuing year. The operating budget includes proposed expenditures and the means of financing them.

2-A public hearing is conducted to obtain taxpayer comments.

3-The budget is then legally enacted through passage of an ordinance.

4-An amendment involving the transfer of monies from one department to another or from one program or function to another or any other increases in expenditures exceeding amounts estimated must be approved by the Parish Government.

5-Budget are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

6-The budget is employed as a management control device during the year that assists its users in financial activity analysis.

State law requires the Parish Government to amend its budgets when revenues plus projected revenues within a fund are expected to fall short from budgeted revenues by five percent or more and when expenditures and other uses of a fund are expected to exceed budgeted amounts by five percent or more.

**ST. MARTIN PARISH GOVERNMENT**  
 St. Martinville, LA  
 Schedule of Changes in Net OPEB Liability and Related Ratios  
 For the Year Ended December 31, 2021

(Schedule 2e)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability*				
Service cost	\$ 843,195	\$ 555,498	\$ 555,498	\$ 537,676
Interest	385,607	656,509	634,960	609,080
Changes of benefit terms	-	(921,879)	-	-
Differences between expected and actual experience	-	(512,333)	-	-
Changes of assumptions	-	2,573,955	-	-
Benefit payments	<u>(464,822)</u>	<u>(460,865)</u>	<u>(712,220)</u>	<u>(511,126)</u>
Net Change in total OPEB liability	\$ 763,980	\$ 1,890,885	\$ 478,238	\$ 635,630
Total OPEB Liability – beginning	<u>17,578,230</u>	<u>15,687,345</u>	<u>15,209,107</u>	<u>14,573,477</u>
Total OPEB Liability – ending	<u>\$18,342,210</u>	<u>\$17,578,230</u>	<u>\$15,687,345</u>	<u>\$15,209,107</u>
Covered employee payroll	\$3,632,970	\$ 3,632,970	\$ 4,358,414	\$ 3,413,061
Net OPEB liability as a percentage of covered employee payroll	504.89%	497.55%	359.94%	445.62%

\*Equal to net OPEB Liability

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

See accompanying notes to required supplementary information.

**ST. MARTIN PARISH GOVERNMENT**  
 St. Martinville, LA  
 Schedule of Employer's Proportionate  
 Share of Net Pension Liability  
 For the Year Ended December 31, 2021

(Schedule 2f)

	2021*			
	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Employer's Proportion of the Net Pension Liability(Asset)	0.688671%	0.086670%	0.076572%	0.000345%
Employer's Proportionate Share of Net Pension Liability(Asset)	\$(1,207,524)	\$ 15,430	\$ 2,429	\$18,989
Employer's Covered Employee Payroll	\$4,599,649	\$ 54,325	\$11,470	\$ 6,600
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	(26.2525)%	28.4031%	21.1770%	287.7712%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	103.9981%	96.7926%	97.6833%	72.7800%

\*2021 amounts presented have a measurement date of December 31, 2020 for PERS and June 30, 2021 for DARS, ROVERS, and LASERS.

	2020*			
	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Employer's Proportion of the Net Pension Liability(Asset)	0.709045%	0.089748%	0.084682%	0.000334%
Employer's Proportionate Share of Net Pension Liability(Asset)	\$33,378	\$ 71,105	\$18,243	\$27,624
Employer's Covered Employee Payroll	\$4,495,852	\$ 55,675	\$11,470	\$ 6,600
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	.7424%	127.7144%	159.0497%	418.5455%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.8851%	84.8566%	83.3205%	57.9985%

\*2020 amounts presented have a measurement date of December 31, 2019 for PERS and June 30, 2020 for DARS, ROVERS, and LASERS.

**ST. MARTIN PARISH GOVERNMENT**  
 St. Martinville, LA  
 Schedule of Employer's Proportionate  
 Share of Net Pension Liability  
 For the Year Ended December 31, 2021

(Schedule 2f/  
Continued)

	2019*			
	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Employer's Proportion of the Net Pension Liability(Asset)	0.595673%	0.121638%	0.083513%	0.000346%
Employer's Proportionate Share of Net Pension Liability(Asset)	\$2,643,811	\$ 39,131	\$15,617	\$25,067
Employer's Covered Employee Payroll	\$4,304,122	\$ 71,520	\$11,470	\$ 6,600
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	61.4251%	54.7134%	136.1552%	379.8030%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.8618%	93.1276%	84.8262%	62.8991%

\*2019 amounts presented have a measurement date of December 31, 2018 for PERS and June 30, 2019 for DARS, ROVERS, and LASERS.

	2018*			
	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Employer's Proportion of the Net Pension Liability(Asset)	0.573539%	0.090935%	0.082676%	0.000361%
Employer's Proportionate Share of Net Pension Liability(Asset)	\$ (425,707)	\$ 29,262	\$19,515	\$24,620
Employer's Covered Employee Payroll	\$4,143,832	\$ -	\$11,470	\$ 6,600
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	(10.2733)%	0.00%	170.1395%	373.0303%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	101.9768%	92.9209%	80.5675%	64.3004%

\*2018 amounts presented have a measurement date of December 31, 2017 for PERS and June 30, 2018 for DARS, ROVERS, and LASERS.

**ST. MARTIN PARISH GOVERNMENT**  
 St. Martinville, LA  
 Schedule of Employer's Proportionate  
 Share of Net Pension Liability  
 For the Year Ended December 31, 2021

(Schedule 2f/  
Continued)

	2017*			
	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Employer's Proportion of the Net Pension Liability(Asset)	0.566705%	0.077218%	0.083748%	0.000375%
Employer's Proportionate Share of Net Pension Liability(Asset)	\$1,167,136	\$ 20,827	\$18,384	\$26,396
Employer's Covered Employee Payroll	\$3,928,108	\$ -	\$11,470	\$ 6,600
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	29.7124%	0.00%	160.2790%	399.9394%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	94.1489%	93.5716%	80.5066%	62.5437%

\*2017 amounts presented have a measurement date of December 31, 2016 for PERS and June 30, 2017 for DARS, ROVERS, and LASERS.

	2016*			
	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Employer's Proportion of the Net Pension Liability(Asset)	0.554152%	0.092776%	0.083510%	0.000373%
Employer's Proportionate Share of Net Pension Liability(Asset)	\$1,458,687	\$ 17,758	\$12,585	\$29,290
Employer's Covered Employee Payroll	\$3,735,800	\$ 56,140	\$11,470	\$ 6,600
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	39.0462%	31.6316%	109.7210%	443.7879%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.2301%	95.0907%	73.9818%	57.7280%

\*2016 amounts presented have a measurement date of December 31, 2015 for PERS and June 30, 2016 for DARS, ROVERS, and LASERS.

**ST. MARTIN PARISH GOVERNMENT**  
 St. Martinville, LA  
 Schedule of Employer's Proportionate  
 Share of Net Pension Liability  
 For the Year Ended December 31, 2021

(Schedule 2f/  
Continued)

	2015*			
	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Employer's Proportion of the Net Pension Liability(Asset)	0.523404%	0.094346%	0.084571%	-
Employer's Proportionate Share of Net Pension Liability(Asset)	\$143,103	\$ 5,082	\$ 20,712	-
Employer's Covered Employee Payroll	\$3,478,244	\$ 55,330	\$ 11,470	-
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	4.1142%	9.0740%	180.5754%	-
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.1464%	98.5614%	76.8566%	62.6600%

\*2015 amounts presented have a measurement date of December 31, 2014 for PERS and June 30, 2015 for DARS, ROVERS, and LASERS.

The four retirement systems reported in this schedule are PERS(Parochial Employees' Retirement System, DARS(District Attorneys' Retirement System, ROVERS(Registrar of Voters' Retirement System, and LASERS(Louisiana State Employees Retirement System).

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

**St. Martin Parish Government**  
Schedule of St. Martin Parish Government's Cost-Sharing  
Plan Contributions

(Schedule 2g)

For the Year Ended December 31, 2021

<u>Plan</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency Excess</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
PERS	\$ 563,457	\$ 563,457	\$ -	\$ 4,599,649	12.25%
DARS	\$ 2,173	\$ 2,173	\$ -	\$ 54,325	4.00%
ROVERS	\$ 2,065	\$ 2,065	\$ -	\$ 11,470	18.00%
LASERS	\$ 2,805	\$ 2,805	\$ -	\$ 6,600	42.50%

For the Year Ended December 31, 2020

<u>Plan</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency Excess</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
PERS	\$ 517,023	\$ 517,023	\$ -	\$ 4,495,852	11.50%
DARS	\$ 2,227	\$ 2,227	\$ -	\$ 55,675	4.00%
ROVERS	\$ 2,065	\$ 2,065	\$ -	\$ 11,470	18.00%
LASERS	\$ 2,798	\$ 2,798	\$ -	\$ 6,600	42.40%

For the Year Ended December 31, 2019

<u>Plan</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency Excess</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
PERS	\$ 494,974	\$ 494,974	\$ -	\$ 4,304,122	11.50%
DARS	\$ 894	\$ 894	\$ -	\$ 71,520	1.25%
ROVERS	\$ 1,950	\$ 1,950	\$ -	\$ 11,470	17.00%
LASERS	\$ 2,798	\$ 2,798	\$ -	\$ 6,600	42.40%

For the Year Ended December 31, 2018

<u>Plan</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency Excess</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
PERS	\$ 517,979	\$ 517,979	\$ -	\$ 4,143,832	12.50%
DARS	\$ -	\$ -	\$ -	\$ -	0.00%
ROVERS	\$ 1,950	\$ 1,950	\$ -	\$ 11,470	17.00%
LASERS	\$ 2,647	\$ 2,647	\$ -	\$ 6,600	40.10%

**St. Martin Parish Government**  
 Schedule of St. Martin Parish Government's Cost-Sharing  
 Plan Contributions

(Schedule 2g/  
 Continued)

For the Year Ended December 31, 2017

<u>Plan</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency Excess</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
PERS	\$ 510,654	\$ 510,654	\$ -	\$ 3,928,108	13.00%
DARS	\$ -	\$ -	\$ -	\$ -	0.00%
ROVERS	\$ 2,294	\$ 2,294	\$ -	\$ 11,470	20.00%
LASERS	\$ 2,647	\$ 2,647	\$ -	\$ 6,600	40.10%

For the Year Ended December 31, 2016

<u>Plan</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency Excess</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
PERS	\$ 541,691	\$ 541,691	\$ -	\$ 3,735,800	14.50%
DARS	\$ 1,965	\$ 1,965	\$ -	\$ 56,140	3.50%
ROVERS	\$ 2,581	\$ 2,581	\$ -	\$ 11,470	22.50%
LASERS	\$ 2,508	\$ 2,514	\$ -	\$ 6,600	38.10%

For the Year Ended December 31, 2015

<u>Plan</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency Excess</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
PERS	\$ 556,519	\$ 556,519	\$ -	\$ 3,478,244	16.00%
DARS	\$ 3,873	\$ 3,873	\$ -	\$ 55,330	7.00%
ROVERS	\$ 2,782	\$ 2,782	\$ -	\$ 11,470	24.25%
LASERS	-	-	-	-	-

The four retirement systems reported in this schedule are PERS(Parochial Employees' Retirement System, DARS(District Attorneys' Retirement System, ROVERS(Registrar of Voters' Retirement System, and LASERS(Louisiana State Employees Retirement System). The amounts presented have a measurement date of the previous fiscal year of the respective retirement system.

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

OTHER SUPPLEMENTARY INFORMATION

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana  
 ALL NONMAJOR GOVERNMENTAL FUNDS-BY FUND TYPE  
 Combining Balance Sheet, December 31, 2021

Schedule 3

	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Debt Service Funds</u>	<u>Total Nonmajor Government Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	1,597,125	574	71,897	1,669,596
Receivables	3,461,860	395	-	3,462,255
Due from other funds	<u>4,696,345</u>	<u>-</u>	<u>698,794</u>	<u>5,395,139</u>
<b>TOTAL ASSETS</b>	<b><u>9,755,330</u></b>	<b><u>969</u></b>	<b><u>770,691</u></b>	<b><u>10,526,990</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>				
<b>LIABILITIES:</b>				
Accounts Payable	148,042	395	-	148,437
Accrued liabilities	22,104	-	-	22,104
Unearned revenues	3,500	-	-	3,500
Due to other funds	3,078,590	67,667	-	3,146,257
Due to other governmental entities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<b><u>3,252,236</u></b>	<b><u>68,062</u></b>	<b><u>-</u></b>	<b><u>3,320,298</u></b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES:</b>				
Restricted for:				
Other general government	632,190	-	-	632,190
Public works	644,072	-	-	644,072
Public safety	-	-	-	-
Culture and recreation	853,115	-	-	853,115
Economic development	2,465,223	-	-	2,465,223
Health and welfare	897,524	-	-	897,524
Debt service	-	-	77,410	77,410
Committed to:				
Other general government	64	-	-	64
Public works	-	-	-	-
Economic development	-	-	-	-
Health and welfare	50,759	-	-	50,759
Assigned to:				
Economic development	799,554	-	-	799,554
Debt service	-	-	693,281	693,281
Unreserved/undesignated(deficit)	<u>160,593</u>	<u>(67,093)</u>	<u>-</u>	<u>93,500</u>
<b>Total Fund Balance</b>	<b><u>6,503,094</u></b>	<b><u>(67,093)</u></b>	<b><u>770,691</u></b>	<b><u>7,206,692</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES &amp; FUND BALANCES</b>	<b><u>9,755,330</u></b>	<b><u>969</u></b>	<b><u>770,691</u></b>	<b><u>10,526,990</u></b>

\*See notes to financial statements.

## ST. MARTIN PARISH GOVERNMENT

St. Martinville, Louisiana

Schedule 4

## ALL NONMAJOR GOVERNMENTAL FUNDS-BY FUND TYPE

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances

F For the Year Ended December 31, 2021

	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Total Nonmajor Government Funds
<b>REVENUES</b>				
Taxes - ad valorem	3,818,098	-	-	3,818,098
Sales tax/Hotel tax	319,713	-	-	319,713
Intergovernmental revenues:	-	-	-	-
<u>Federal Funds:</u>				
Federal grants	1,842,988	921	-	1,843,909
<u>State Funds:</u>				
State revenue sharing(net)	112,145	-	-	112,145
Other state funds	390,278	-	-	390,278
Fees, charges & commissions for service	536,089	-	-	536,089
Use of money & property	70,839	-	2,886	73,725
Other revenues	26,669	-	-	26,669
<b>TOTAL REVENUES</b>	<b>7,116,819</b>	<b>921</b>	<b>2,886</b>	<b>7,120,626</b>
<b>EXPENDITURES</b>				
General government	1,784,006	-	-	1,784,006
Public safety	720,134	-	-	720,134
Public works	79,585	76,719	-	156,304
Health and welfare	3,702,357	-	-	3,702,357
Culture and recreation	393,394	-	-	393,394
Economic development & assistance	298,817	-	-	298,817
Capital outlay	149,840	-	-	149,840
Debt service:	-	-	-	-
Principal	29,279	-	1,320,000	1,349,279
Interest and bank charges	1,616	-	534,533	536,149
<b>TOTAL EXPENDITURES</b>	<b>7,159,028</b>	<b>76,719</b>	<b>1,854,533</b>	<b>9,090,280</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(42,209)</b>	<b>(75,798)</b>	<b>(1,851,647)</b>	<b>(1,969,654)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
Operating transfers in	2,020,342	424,521	2,694,348	5,139,211
Operating transfers out	(167,755)	-	(231,821)	(399,576)
Transfers to other governments	(416,000)	-	-	(416,000)
Proceeds from sale of fixed assets	42,107	-	-	42,107
Proceeds from capital leases	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>1,478,694</b>	<b>424,521</b>	<b>2,462,527</b>	<b>4,365,742</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,436,485</b>	<b>348,723</b>	<b>610,880</b>	<b>2,396,088</b>
<b>FUND BALANCES-BEGINNING OF YEAR</b>	<b>5,066,609</b>	<b>(415,816)</b>	<b>159,811</b>	<b>4,810,604</b>
<b>FUND BALANCES-END OF YEAR</b>	<b>6,503,094</b>	<b>(67,093)</b>	<b>770,691</b>	<b>7,206,692</b>

\*See notes to financial statements.

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES

NONMAJOR SPECIAL REVENUE FUNDS

EQUIPMENT TECHNOLOGY FUND

The Equipment Technology Fund accounts for the accumulation and expenditure of funds to update information technology and equipment to better serve the information needs of the St. Martin Parish Government.

TOURIST COMMISSION FUND

The Tourist Commission Fund accounts for the expenditure of funds for the promotion of parishwide tourism, and the dissemination of information pertaining to the cultural attractions present in St. Martin Parish.

JUDICIAL FUND

The Judicial Fund accounts for monies used to fund the parish government's share of operational costs associated with the sixteenth judicial district court.

DRUG COURT FUND

The Drug Court Fund accounts for the revenues and expenditures associated with the conduct of the 16<sup>th</sup> Judicial District drug court situated within the Parish of St. Martin. Major means of financing is a grant from the State of Louisiana Judicial Fund, coupled with funding from the 16<sup>th</sup> Judicial District Court.

CECILIA TECHNOLOGY FUND

Accounts for the costs of maintaining the Cecilia Technology Center associated with and paid through LCDBG Grant Funding.

COURTHOUSE MAINTENANCE FUND

The Courthouse Maintenance Fund accounts for the maintenance of the St. Martin Parish courthouse and grounds. Major means of financing is provided by ad valorem taxes and state revenue sharing funds.

HEALTH UNIT MAINTENANCE FUND

The Health Unit Maintenance Fund accounts for the maintenance of a parishwide health unit system which provides health and welfare services to the citizens of the parish. Major means of financing are provided by ad valorem taxes, state revenue sharing, and reimbursable fee for service health charges.

SUMMER NUTRITION FUND

The Summer Nutrition Fund accounts for grant funds obtained from the state of Louisiana-Department of Education for a summer nutrition program targeted at certain specific socio-economic groups within St. Martin Parish, Louisiana.

#### RECREATION MAINTENANCE FUND

The Recreation Maintenance Fund accounts for the cost of providing recreational facilities for residents of the parish. Major means of financing is provided by ad valorem taxes and state revenue sharing funds.

#### INDUSTRIAL PARK WATER/WASTE FUND

The Industrial Park Water/Waste Fund accounts for the operations and maintenance of the St. Martin Parish Industrial Park and associated water treatment plant.

#### SECTION 8 HOUSING FUND

The Section 8 Housing Fund accounts for the supplemental federal grant funds provided to the parish government for the payment of additional rental subsidies to low income families in accordance with the criteria established under the parish government's housing assistance grant. Financing is provided directly by the United States Department of Housing and Urban Development.

#### DISASTER ASSISTANCE FUND

The Disaster Assistance Fund accounts for the revenues and expenditures attributable to the weather related disaster assistance within the Parish. Revenues are derived principally from Federal Emergency Management Assistance, funding, together with interfund governmental transfers from other parish government funds.

#### ECONOMIC DEVELOPMENT FUND

The Economic Development Fund accounts for the expenditure of funds earmarked for the maintenance and development of the Parish's industrial park facilities.

#### FACILITIES MAINTENANCE FUND

The Facilities Maintenance Fund is used to account for the proceeds of a rededicated ad valorem tax (50% of the 3.83 mill-St. Martin Parish Library Tax #2), to be used for the acquisition, constructing, improving, operating and maintaining public buildings and recreational facilities, supporting authorized programs for the elderly, and for payment of mandated expenses for the operation of the criminal court system.

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana  
 ALL NONMAJOR SPECIAL REVENUE FUNDS  
 Combining Balance Sheet, December 31, 2021

Schedule 5

	Equipment Technology Fund	Tourist Commission Fund	Judicial Fund	Drug Court Fund	Cecilia Technology Center Fund	Courthouse Maintenance Fund	Health Unit Maintenance Fund
<b>ASSETS</b>							
Cash and cash equivalents	-	-	14,093	-	-	-	73,951
Revenue receivables	45,700	57,228	18,725	45,604	-	737,166	967,544
Due from other funds	182,872	1,815,894	3,524	-	-	-	1,076,961
<b>TOTAL ASSETS</b>	<b>228,572</b>	<b>1,873,122</b>	<b>36,342</b>	<b>45,604</b>	<b>-</b>	<b>737,166</b>	<b>2,118,456</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>							
<b>LIABILITIES:</b>							
Accounts payable	-	10,285	35,297	4,800	32	27,857	14,702
Accrued liabilities	-	1,637	981	2,491	-	2,465	8,213
Unearned revenues	-	-	-	-	-	-	-
Due to other funds	-	-	-	33,005	73,255	74,654	1,125,306
Due to other governmental entities	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>11,922</b>	<b>36,278</b>	<b>40,296</b>	<b>73,287</b>	<b>104,976</b>	<b>1,148,221</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable revenues	-	-	-	-	-	-	-
<b>FUND BALANCES:</b>							
<b>Restricted for:</b>							
Other general government	-	-	-	-	-	632,190	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	1,861,200	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	970,235
<b>Committed to:</b>							
Other general government	-	-	64	-	-	-	-
Public works	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Assigned to:</b>							
Economic development	-	-	-	-	-	-	-
Unassigned/Deficit	228,572	-	-	5,308	(73,287)	-	-
<b>Total Fund Balance</b>	<b>228,572</b>	<b>1,861,200</b>	<b>64</b>	<b>5,308</b>	<b>(73,287)</b>	<b>632,190</b>	<b>970,235</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES &amp; FUND BALANCES</b>	<b>228,572</b>	<b>1,873,122</b>	<b>36,342</b>	<b>45,604</b>	<b>-</b>	<b>737,166</b>	<b>2,118,456</b>

See notes to financial statements.

Schedule 5

Summer Nutrition Fund	Recreation Maintenance Fund	Industrial Park Water/Waste Fund	Section 8 Housing Fund	Disaster Assistance Fund	Economic Development Fund	Facilities Maintenance Fund	Total
30	-	-	1,509,051	-	-	-	1,597,125
-	362,512	549,800	-	-	-	677,581	3,461,860
<u>193,138</u>	<u>503,681</u>	<u>74,645</u>	<u>-</u>	<u>-</u>	<u>799,554</u>	<u>46,076</u>	<u>4,696,345</u>
<u>193,168</u>	<u>866,193</u>	<u>624,445</u>	<u>1,509,051</u>	<u>-</u>	<u>799,554</u>	<u>723,657</u>	<u>9,755,330</u>
-	7,898	17,604	352	29,215	-	-	148,042
-	1,680	2,818	1,819	-	-	-	22,104
-	3,500	-	-	-	-	-	3,500
-	-	-	1,456,121	236,664	-	79,585	3,078,590
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>13,078</u>	<u>20,422</u>	<u>1,458,292</u>	<u>265,879</u>	<u>-</u>	<u>79,585</u>	<u>3,252,236</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	632,190
-	-	-	-	-	-	644,072	644,072
-	-	-	-	-	-	-	-
-	853,115	-	-	-	-	-	853,115
-	-	604,023	-	-	-	-	2,465,223
193,168	-	-	-	(265,879)	-	-	897,524
-	-	-	-	-	-	-	64
-	-	-	-	-	-	-	-
-	-	-	50,759	-	-	-	50,759
-	-	-	-	-	799,554	-	799,554
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>160,593</u>
<u>193,168</u>	<u>853,115</u>	<u>604,023</u>	<u>50,759</u>	<u>(265,879)</u>	<u>799,554</u>	<u>644,072</u>	<u>6,503,094</u>
<u>193,168</u>	<u>866,193</u>	<u>624,445</u>	<u>1,509,051</u>	<u>-</u>	<u>799,554</u>	<u>723,657</u>	<u>9,755,330</u>

ST. MARTIN PARISH GOVERNMENT

St. Martinville, Louisiana

Schedule 6

ALL NONMAJOR SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances

For the Year Ending December 31, 2021

	Equipment Technology Fund	Tourist Commission Fund	Judicial Fund	Drug Court Fund	Cecilia Technology Center Fund	Courthouse Maintenance Fund	Health Unit Maintenance Fund
<b>REVENUES</b>							
Taxes - ad valorem	-	-	-	-	-	881,999	1,111,163
Sales tax/Hotel tax	-	319,713	-	-	-	-	-
Intergovernmental revenues:							
<u>Federal Funds:</u>							
Federal grants	45,700	-	-	254,180	-	22,800	142,290
<u>State Funds:</u>							
State revenue sharing(net)	-	-	-	-	-	36,863	46,504
Other state funds	-	378,278	12,000	-	-	-	-
Fees, charges & commissions for service	-	-	313,609	20,119	-	-	76,299
Use of money & property	-	-	-	-	-	449	40,722
Other revenues	6,600	1,565	-	-	-	-	8,608
<b>TOTAL REVENUES</b>	<b>52,300</b>	<b>699,556</b>	<b>325,609</b>	<b>274,299</b>	<b>-</b>	<b>942,111</b>	<b>1,425,586</b>
<b>EXPENDITURES</b>							
General government	-	3,600	898,576	6,000	-	708,046	61,945
Public works	720,134	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health and welfare	-	-	-	270,149	-	-	1,120,167
Culture and recreation	-	-	-	-	-	-	-
Economic development & assistance	-	291,802	-	-	7,015	-	-
Capital outlay	149,840	-	-	-	-	-	-
Debt service:							
Principal	29,279	-	-	-	-	-	-
Interest and bank charges	1,616	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>900,869</b>	<b>295,402</b>	<b>898,576</b>	<b>276,149</b>	<b>7,015</b>	<b>708,046</b>	<b>1,182,112</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(848,569)</b>	<b>404,154</b>	<b>(572,967)</b>	<b>(1,850)</b>	<b>(7,015)</b>	<b>234,065</b>	<b>243,474</b>
<b>OTHER FINANCING SOURCES/(USES)</b>							
Operating transfers in	819,578	-	989,031	-	-	123,233	-
Operating transfers out	-	(79,700)	-	-	-	(12,237)	(42,333)
Transfers to other governments	-	-	(416,000)	-	-	-	-
Proceeds from sale of fixed assets	42,107	-	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>861,685</b>	<b>(79,700)</b>	<b>573,031</b>	<b>-</b>	<b>-</b>	<b>110,996</b>	<b>(42,333)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>13,116</b>	<b>324,454</b>	<b>64</b>	<b>(1,850)</b>	<b>(7,015)</b>	<b>345,061</b>	<b>201,141</b>
<b>FUND BALANCES-BEGINNING OF YEAR</b>	<b>215,456</b>	<b>1,536,746</b>	<b>-</b>	<b>7,158</b>	<b>(66,272)</b>	<b>287,129</b>	<b>769,094</b>
<b>FUND BALANCES-END OF YEAR</b>	<b>228,572</b>	<b>1,861,200</b>	<b>64</b>	<b>5,308</b>	<b>(73,287)</b>	<b>632,190</b>	<b>970,235</b>

\*See notes to financial statements.

Schedule 6(Continued)

Summer Nutrition Fund	Recreation Maintenance Fund	Industrial Park Water/Waste Fund	Section 8 Housing Fund	Disaster Assistance Fund	Economic Development Fund	Facilities Maintenance Fund	Total
-	432,579	640,421	-	-	-	751,936	3,818,098
-	-	-	-	-	-	-	319,713
-	-	-	1,201,477	176,541	-	-	1,842,988
-	28,687	91	-	-	-	-	112,145
-	-	-	-	-	-	-	390,278
-	13,629	112,433	-	-	-	-	536,089
-	29,341	327	-	-	-	-	70,839
-	9,896	-	-	-	-	-	26,669
-	514,132	753,272	1,201,477	176,541	-	751,936	7,116,819
-	30,062	47,498	-	-	-	28,279	1,784,006
-	-	-	-	-	-	-	720,134
-	-	-	-	-	-	79,585	79,585
1,005	-	936,632	1,227,913	146,491	-	-	3,702,357
-	393,394	-	-	-	-	-	393,394
-	-	-	-	-	-	-	298,817
-	-	-	-	-	-	-	149,840
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	29,279
-	-	-	-	-	-	-	1,616
1,005	423,456	984,130	1,227,913	146,491	-	107,864	7,159,028
(1,005)	90,676	(230,858)	(26,436)	30,050	-	644,072	(42,209)
-	10,000	-	-	-	78,500	-	2,020,342
-	(6,258)	(12,911)	(14,316)	-	-	-	(167,755)
-	-	-	-	-	-	-	(416,000)
-	-	-	-	-	-	-	42,107
-	-	-	-	-	-	-	-
-	3,742	(12,911)	(14,316)	-	78,500	-	1,478,694
(1,005)	94,418	(243,769)	(40,752)	30,050	78,500	644,072	1,436,485
194,173	758,697	847,792	91,511	(295,929)	721,054	-	5,066,609
193,168	853,115	604,023	50,759	(265,879)	799,554	644,072	6,503,094

ST. MARTIN PARISH GOVERNMENT  
ST. MARTINVILLE LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES

NONMAJOR CAPITAL PROJECT FUNDS

LCDBG CONSTRUCTION FUND

The LCDBG Construction Fund is used to account for the receipt and expenditure of Louisiana Community Development Block Grant program funds received to fund improvements to qualified projects within St. Martin Parish.

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana  
 ALL NONMAJOR CAPITAL PROJECT FUNDS  
 Combining Balance Sheet, December 31, 2021

Schedule 7

	<u>LCDBG Construction Fund</u>	<u>Total</u>
<u>ASSETS</u>		
Cash and cash equivalents	574	574
Receivables	395	395
Due from other funds	-	-
TOTAL ASSETS	<u>969</u>	<u>969</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts payable	395	395
Due to other funds	<u>67,667</u>	<u>67,667</u>
Total Liabilities	<u>68,062</u>	<u>68,062</u>
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenues	<u>-</u>	<u>-</u>
FUND BALANCES:		
Committed to capital outlay	-	-
Unassigned/Deficit	<u>(67,093)</u>	<u>(67,093)</u>
Total Fund Balance	<u>(67,093)</u>	<u>(67,093)</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES	<u>969</u>	<u>969</u>

\*See notes to financial statements.

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana  
 ALL NONMAJOR CAPITAL PROJECT FUNDS  
 Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 2021

Schedule 8

	LCDBG Construction Fund	<u>Total</u>
<u>REVENUES</u>		
Intergovernmental Revenues:		
State grants	-	-
Federal grants	921	921
Use of money & property	-	-
Other revenues	-	-
	<u>921</u>	<u>921</u>
<u>EXPENDITURES</u>		
Public works	76,719	76,719
Capital outlay	-	-
	<u>76,719</u>	<u>76,719</u>
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(75,798)</u>	<u>(75,798)</u>
<u>OTHER FINANCING SOURCES/(USES)</u>		
Operating transfers in	424,521	424,521
Operating transfers out	-	-
	<u>424,521</u>	<u>424,521</u>
NET CHANGE IN FUND BALANCES	348,723	348,723
FUND BALANCES-BEGINNING OF YEAR	<u>(415,816)</u>	<u>(415,816)</u>
FUND BALANCES-END OF YEAR	<u>(67,093)</u>	<u>(67,093)</u>

\*See notes to financial statements.

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES

NONMAJOR DEPT SERVICE FUNDS

SINKING HWY. 90 INDUSTRIAL PARK FUND

The Sinking-Highway 90 Industrial Park Fund accounts for accumulated interfund revenue transfers used to retire non-interest bearing certificates of indebtedness issued in 2003 to fund improvements to the Highway 90 Industrial Park. The original amount of these certificates was \$450,000.

ROAD DISTRICTS DEBT SERVICE FUND

The road districts debt service funds are used to account for the accumulation of monies for the payment of bonds issued by the various road districts for the purpose of constructing and maintaining roads and bridges within the respective road districts. Financing was provided by video poker revenues and/or sales tax and ad valorem tax revenues generated within the respective road districts.

DISTRICT NO. 2 SALES TAX SINKING FUND

The District No. 2 Sales Tax Sinking Fund accounts for the accumulation of sales tax revenue transfers required to retire the public improvement sales tax bonds of the Sales Tax District No. 2 of St. Martin Parish, Louisiana.

1991 CERTIFICATE OF INDEBTEDNESS SINKING

The 1991 Certificate of Indebtedness Sinking Fund is used to account for monies accumulated for the payment of refunding bonds issued February 1, 2002 in the amount of \$904,000. Financing was provided by annual appropriations from the General Fund.

DISTRICT NO. 1 SALES TAX SINKING FUND

The District No. 1 Sales Tax Sinking Fund accounts for the accumulation of sales tax revenue transfers required to extinguish public improvement sales tax bonds of the Sales Tax District No. 1 of St. Martin Parish, Louisiana.

GOMESA SINKING FUND

The GOMESA Sinking Fund is used to account for the cost associated with financing additions, acquisitions, repairs and/or expansions needed for coastal restoration, protection and for other activities and endeavors permitted under the provisions of the Gulf of Mexico Energy Security Act of 2006(GOMESA). These costs are being funded through the GOMESA Bonds and GOMESA revenues pledged against the bonds.

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana  
 ALL NONMAJOR DEBT SERVICE FUNDS  
 Combining Balance Sheet, December 31, 2021

Schedule 9

	Sinking Hwy. 90 Industrial Park	Road Districts Debt Service	Dist. #2 Sales Tax Sinking	1991 Cert. of Indebtedness Sinking	Dist. #1 Sales Tax Sinking	GOMESA Sinking	Total
<b>ASSETS</b>							
Cash and cash equivalents	-	200	71,567	130	-	-	71,897
Receivables	-	-	-	-	-	-	-
Due from other funds	12,670	6,254	5,331	540	512	673,487	698,794
<b>TOTAL ASSETS</b>	<b>12,670</b>	<b>6,454</b>	<b>76,898</b>	<b>670</b>	<b>512</b>	<b>673,487</b>	<b>770,691</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>							
<b>LIABILITIES:</b>							
Accounts payable	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable revenues	-	-	-	-	-	-	-
<b>FUND BALANCES:</b>							
Restricted for debt service	-	-	76,898	-	512	-	77,410
Assigned to debt service	12,670	6,454	-	670	-	673,487	693,281
Unassigned/Deficit	-	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>12,670</b>	<b>6,454</b>	<b>76,898</b>	<b>670</b>	<b>512</b>	<b>673,487</b>	<b>770,691</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES &amp; FUND BALANCES</b>	<b>12,670</b>	<b>6,454</b>	<b>76,898</b>	<b>670</b>	<b>512</b>	<b>673,487</b>	<b>770,691</b>

\*See notes to financial statements.

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana  
 ALL NONMAJOR DEBT SERVICE FUNDS  
 Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 2021

Schedule 10

	<u>Sinking- Hwy. 90 Industrial Park</u>	<u>Road Districts Debt Service</u>	<u>Dist. #2 Sales Tax Sinking</u>	<u>1991 Cert. of Indebtedness Sinking</u>	<u>Dist. #1 Sales Tax Sinking</u>	<u>GOMESA Sinking</u>	<u>Total</u>
<b>REVENUES</b>							
Taxes - ad valorem	-	-	-	-	-	-	-
Use of money & property	-	-	-	-	-	2,886	2,886
Other revenues	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,886</b>	<b>2,886</b>
<b>EXPENDITURES</b>							
Debt Service:							
Principal	-	-	65,000	-	1,025,000	230,000	1,320,000
Interest and bank charges	-	-	15,796	-	66,697	452,040	534,533
Other expenditures	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>80,796</b>	<b>-</b>	<b>1,091,697</b>	<b>682,040</b>	<b>1,854,533</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>(80,796)</b>	<b>-</b>	<b>(1,091,697)</b>	<b>(679,154)</b>	<b>(1,851,647)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>							
Operating transfers in	-	-	18,189	-	1,091,697	1,584,462	2,694,348
Operating transfers out	-	-	-	-	-	(231,821)	(231,821)
Payment to refunding bond escrow agent	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>18,189</b>	<b>-</b>	<b>1,091,697</b>	<b>1,352,641</b>	<b>2,462,527</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>(62,607)</b>	<b>-</b>	<b>-</b>	<b>673,487</b>	<b>610,880</b>
<b>FUND BALANCES-BEGINNING OF YEAR</b>	<b>12,670</b>	<b>6,454</b>	<b>139,505</b>	<b>670</b>	<b>512</b>		<b>159,811</b>
<b>FUND BALANCES-END OF YEAR</b>	<b>12,670</b>	<b>6,454</b>	<b>76,898</b>	<b>670</b>	<b>512</b>	<b>673,487</b>	<b>770,691</b>

\*See notes to financial statements.

**ST. MARTIN PARISH GOVERNMENT**  
St. Martinville, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
December 31, 2021

**COMPENSATION PAID PARISH COUNCILMEN**

The schedule of compensation paid to parish councilmen is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the parish councilmen is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Parish Government has elected the monthly payment method of compensation. Under this method, the chairman received \$800 per month in 2021, and the other councilmen received \$800 per month in 2021.

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana

Schedule 11

Schedule of Compensation Paid Parish Councilmen  
For the Year Ended December 31, 2021

<u>PARISH COUNCILMEN</u>	<u>2021</u>
Chris Tauzin*	\$9,600
Latanghue Narcisse	9,600
David Poirier	9,600
Daniel Richard, Jr.	9,600
Carla Jean Batiste	9,600
Dean Leblanc	9,600
Vincent Alexander	9,600
Brook Champagne	9,600
Byron Fuselier	<u>9,600</u>
TOTAL	<u>\$86,400</u>

\*Chairperson 1/1/21-12/31/21

## Justice System Funding Schedule - Receiving Entity

### As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	St. Martin Parish Government
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	2540
Date that reporting period ended (mm/dd/yyyy)	Friday, December 31, 2021

If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund. Examples

	First Six Month Period Ended 06/30/2021	Second Six Month Period Ended 12/31/2021
Cash Basis Presentation		

**10. Receipts From:** *(Must include one agency name and one collection type - see below - on each line)*

St. Martin Parish Sheriff, Criminal Court Costs/Fees	131,714	100,686
16th Judicial District Attorney, Probation/Parole/Supervision Fees	960	2,483
Agency name/collection type	-	-
Agency name/collection type	-	-
Agency name/collection type	-	-
Agency name/collection type	-	-
Agency name/collection type	-	-
Agency name/collection type	-	-
<b>Subtotal Receipts</b>	<b>132,674</b>	<b>103,169</b>

11. Ending Balance of Amounts Assessed but Not Received <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>	-	-
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Collection Types to be used in the "Receipts From:" section above	
a	Civil Fees
b	Bond Fees
c	Asset Forfeiture/Sale
d	Pre-Trial Diversion Program Fees
e	Criminal Court Costs/Fees
f	Criminal Fines - Contempt
g	Criminal Fines - Other
h	Restitution
i	Probation/Parole/Supervision Fees
j	Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
k	Interest Earnings on Collected Balances
l	Other <i>(do not include collections that fit into more specific categories above)</i>

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2021

Schedule 13

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PASS-THROUGH IDENTIFYING NUMBER</u>	<u>Passed Through to Subrecipients</u>	<u>EXPENDITURES</u>
<u>U. S. Department of Housing and Urban Development</u>				
Direct Program:				
Section 8 Housing Choice Vouchers	14.871	-		\$ 1,201,477
Passed-through Louisiana Division of Administration,				
Community Development Block Grants/States Programs	14.228	LGAP		22,800
Community Development Block Grants/States Programs	14.228	50PAAD100109		<u>921</u>
Total Department of Housing and Urban Development				<u>23,721</u>
<u>U. S. Department of the Interior</u>				
Direct Program:				
Payments In Lieu of Taxes	15.226	-		2,475
Gulf of Mexico Energy Security Act	15.435	-		<u>819,457</u>
Total Department of the Interior				<u>821,932</u>
<u>U. S. Department of Justice</u>				
Direct Program:				
Drug Court Discretionary Grant Program	16.585	-		<u>119,863</u>
Total Department of Justice				<u>119,863</u>
<u>U. S. Department of Transportation</u>				
Passed-through the Louisiana Office of Community Development				
Formula Grants for Rural Areas	20.509	LA2021	<u>154,046</u>	<u>168,533</u>
Total Department of Transportation			<u>154,046</u>	<u>168,533</u>
<u>U. S. Department of Homeland Security</u>				
Direct Program:				
Disaster Grant Public Assistance-Hurricane Laura/Delta	97.036	-		<u>176,541</u>
Total Department of Homeland Security				<u>176,541</u>
<u>U. S. Department of the Treasury</u>				
Direct Program:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPA		4,730
Resources and Ecosystems Sustainability, Tourist				
Opportunities, and Revived Economies of the Gulf Coast States	21.015	Restore Act		<u>48,080</u>
Total Department of the Treasury				<u>52,810</u>
<u>U. S. Department of Health and Human Services</u>				
Passed-through the Louisiana Supreme Court Drug Court Office				
Temporary Assistance for Needy Families(TANF)	93.558	TANF		134,317
Passed-through the Louisiana Department of Health and Hospitals				
Special Supplemental Nutrition Program for Women,				
Infants and Children	10.557	WIC449/450		<u>142,290</u>
Total Department of Health and Human Services				<u>276,607</u>
Total Federal Awards			<u>\$154,046</u>	<u>\$ 2,841,484</u>

The accompanying notes are an integral part of this schedule.

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2021

Note 1-Basis of Presentation

The accompanying schedule of expenditures of Federal awards includes the Federal grant activity of the St. Martin Parish Government for the fiscal year ended December 31, 2021, and is presented on the modified accrual basis of accounting, which is described in Note 1 to the financial statements of the Parish Government. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Audits of States, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Programs (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. The St. Martin Parish Government has elected not to use the 10 percent de minimis indirect cost rate allowed under Uniform Guidance.

Note 2-Relationship to Financial Statements

Federal awards revenues are reported in the St. Martin Parish Government's financial statements as follows:

Other Governmental Funds:

General Fund	\$ 990,465
Courthouse Maintenance Fund	22,800
Health Unit Maintenance Fund	142,290
Drug Court Fund	254,180
Section 8 Housing Fund	1,201,477
Equipment Technology Fund	45,700
Disaster Relief Fund	176,541
ARPA Infrastructure Grant Fund	5,189,172
Capital Outlay Fund	48,080
LCDBG Construction Fund	<u>921</u>
	<u>\$8,071,626</u>

# MARAIST & MARAIST

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## INDEPENDENT AUDITORS' 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 Honorable Chester Cedars, Parish President  
and the Members of the St. Martin Parish Council  
St. Martinville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the St. Martin Parish Government as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the St. Martin Parish Government's basic financial statements, and have issued our report thereon dated June 17, 2022.

### Internal Control Over Financial Reporting

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

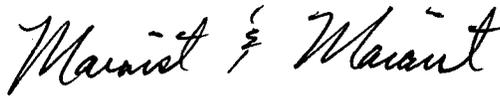
### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the St. Martin Parish Government's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and

grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instance of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

This report is intended 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 St. Martin Parish Government's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Parish Government's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



MARAIST AND MARAIST  
CERTIFIED PUBLIC ACCOUNTANT

June 17, 2022

# MARAIST & MARAIST

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Chester Cedars, Parish President  
and the Members of the St. Martin Parish Council  
St. Martinville, Louisiana

### Report on Compliance for Each Major Federal Program

We have audited the St. Martin Parish Government's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the St. Martin Parish Government's major federal programs for the year ended December 31, 2021. The major federal programs of the St. Martin Parish Government are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs.

### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the St. Martin Parish Government's major federal programs based on our audit of the compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the St. Martin Parish Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the St. Martin Parish Government's compliance.

### Opinion on Each Major Federal Program

In our opinion, the St. Martin Parish Government complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

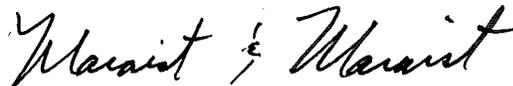
Report on Internal Control Over Compliance

Management of the St. Martin Parish Government is responsible for establishing and maintaining effective internal control over compliance with the types of requirements referred to above. In planning and performing our audit of compliance, we considered the St. Martin Parish Government's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the St. Martin Parish Government's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



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CERTIFIED PUBLIC ACCOUNTANT

June 17, 2022

ST. MARTIN PARISH GOVERNMENT

Schedule of Findings and Questioned Costs

Year Ended December 31, 2021

**Section I. Summary of Audit Results**

1. Since the Parish did not present all of its component units, an adverse opinion was issued for the St. Martin Parish Government as a reporting entity and on its aggregate discretely presented component units; an unmodified opinion was issued on all other opinion units.
2. No significant deficiencies relating to internal control over financial reporting were reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance relating to the audit of the financial statements were reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
4. No significant deficiencies in internal control relating to the audit of the major programs were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major programs.
6. The audit disclosed no audit findings required to be reported under 2 CFR section 200.516(a).
7. The major programs were:
  - U. S. Department of Housing and Urban Development-Section 8 Housing Choice Vouchers (CFDA No. 14.871)
  - U. S. Department of the Interior-Gulf of Mexico Energy Security Act (CFDA No. 15.435)
8. The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
9. The St. Martin Parish Government did not qualify as a low-risk auditee.

**ST. MARTIN PARISH GOVERNMENT**

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

**Section II: Financial Statement Findings**

None

**Section III: Federal Award Findings and Questioned Costs**

There are no matters relating to significant deficiencies, material weaknesses, instances of noncompliance, or questioned costs related to federal awards for the year ended December 31, 2021.

**Section IV: Management Letter**

There were no matters reported in a separate management letter for the year ended December 31, 2021.

**ST. MARTIN PARISH GOVERNMENT**

Summary Schedule of Prior Audit Findings  
Year Ended December 31, 2021

**Section I: Internal Control and Compliance Material to the Financial Statements.**

20/1 - Noncompliance with LSA R.S. 39:1301

Finding Resolved

**Section II: Internal Control and Compliance Material to Federal Awards**

There were no findings involving federal awards for the year ended December 31, 2020.

**Section III: Management Letter**

There were no matters reported in a separate management letter for the year ended December 31, 2020.

**ST. MARTIN PARISH GOVERNMENT**  
**STATEWIDE AGREED-UPON PROCEDURES REPORT**  
Year Ended December 31, 2021

# MARAIST & MARAIST

CERTIFIED PUBLIC ACCOUNTANTS

(A PARTNERSHIP OF PROFESSIONAL ACCOUNTING CORPORATIONS)

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LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Chester Cedars, Parish President  
and the Members of the St. Martin Parish Council  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the St. Martin Parish Government and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### *Written Policies and Procedures*

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1. We obtained and inspected the entity's written policies and procedures and observed whether they address each of the following categories and subcategories (or reported that the entity does not have any written policies and procedures), as applicable:
  - a) *Budgeting*, including preparing, adopting, monitoring, and amending the budget
  - b) *Purchasing*, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
  - c) *Disbursements*, including processing, reviewing, and approving
  - d) *Receipts/Collections*, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- e) **Payroll/Personnel**, including (1) payroll processing, and (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.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) restoring of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus patches/updates, (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.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

#### ***Board or Finance Committee***

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2. We obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observed whether 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.
  - b) Observed 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.
  - c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.

#### ***Bank Reconciliations***

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3. We obtained a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. We asked management to identify the entity's main operating account. We selected the entity's main operating account and randomly selected 4 additional accounts (or all accounts if less than 5). We randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for each selected account, and observed whether:
  - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

### *Collections*

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- 4. We obtained 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. We randomly selected 5 deposit sites (all deposit sites if less than 5).
- 5. For each deposit site selected, we obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, we inquired of employees about their job duties) at each collection location, and observed that job duties are properly segregated at each collection location such that:
  - a) Employees that are responsible for cash collections do not share cash drawers/registers.
  - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
  - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
  - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
- 6. We obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. We observed that the bond or insurance policy for theft was enforced during the fiscal period.
- 7. We randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits were 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.* We obtained supporting documentation for each of the 10 deposits and:
  - a) Observed that receipts are sequentially pre-numbered.
  - b) Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - c) Traced the deposit slip total to the actual deposit per the bank statement.
  - d) Observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer
  - e) Traced the actual deposit per the bank statement to the general ledger.

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

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8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. We randomly selected 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, we obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, we inquired of employees about their job duties), and observed that job duties are properly segregated such that:
  - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
  - b) At least two employees are involved in processing and approving payments to vendors.
  - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
  - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
10. For each location selected under #8 above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, obtained supporting documentation for each transaction and:
  - a) Observed whether the disbursement matched the related original itemized invoice and supporting documentation indicated deliverables included on the invoice were received by the entity.
  - b) Observed that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

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

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11. We obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. We obtained management's representation that the listing is complete.
12. Using the listing prepared by management, we randomly selected 5 cards (or all cards if less than 5) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, we randomly selected one monthly bank statement), obtained supporting documentation, and:
  - a) Observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
  - b) Observed that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, we observed 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 note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

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14. We obtained 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. We randomly selected 5 reimbursements, obtained 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:
- a) If reimbursed using a per diem, agreed the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
  - b) If reimbursed using actual costs, observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
  - c) Observed 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 policy (procedure #1h).
  - d) Observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

### Contracts

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15. We obtained 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.* We obtained management's representation that the listing is complete. We randomly selected 5 contracts(or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- a) Observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
  - b) Observed that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
  - c) If the contract was amended (e.g. change order), observed that the original contract terms provided for such an amendment, and that amendments were made in compliance with the contract terms(e.g., if approval is required for any amendment, was approval documented).
  - d) We randomly selected one payment from the fiscal period for each of the 5 contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

### Payroll and Personnel

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16. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected 5 employees/officials, obtained related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
17. We randomly selected one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, we obtained attendance records and leave documentation for the pay period, and:
- a) Observed that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
  - b) Observed whether supervisors approved the attendance and leave of the selected employees/officials.

- c) Observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
  - d) Observed the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
18. We obtained a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. We randomly selected two employees/officials, obtained related documentation of the hours and pay rates used in management's termination payment calculations, agreed the hours to the employee/officials' cumulate leave records, and agreed the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files, and agreed the termination payment to entity policy.
19. We obtained 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.

### *Ethics*

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20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, we obtained ethics documentation from management, and:
- a. Observed whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
  - b. Observed whether the entity maintains documentation which demonstrates that each employee/official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

### *Debt Service*

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

### *Fraud Notice*

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23. We obtained a listing of misappropriations of public funds and assets during the fiscal period(if any), and management's representation that the listing is complete. We selected all misappropriations on the listing(if any), obtained supporting documentation, and observed that the entity reported the misappropriation(s)to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. We observed that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

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

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25. We performed the following procedures:
- a) Obtained and inspected the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observed

that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), we observed evidence that backups are encrypted before being transported.

- b) Obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquired of personnel responsible for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.
- c) Obtained a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly selected 5 computers and observed 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.

### ***Sexual Harassment***

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- 26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, we obtained sexual harassment training documentation from management, and observed that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
- 27. Observed that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- 28. Obtained the entity's annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed that it includes the applicable requirements of R.S. 42:344:
  - a) Number and percentage of public servants in the agency who have completed the training requirements;
  - b) Number of sexual harassment complaints received by the agency;
  - c) Number of complaints which resulted in a finding that sexual harassment occurred;
  - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - e) Amount of time it took to resolve each complain.

**Findings:** No exceptions were found as a result of procedures listed above, with the exception of:

#### **Bank Reconciliations:**

*Several checks outstanding in excess of 12 months at year end bore no evidence of research and disposition.*

#### **Collections(excluding EFTs):**

*2 of 10 deposits tested were not made in a timely manner.*

#### **Non-Payroll Disbursements:**

*A component unit of the St. Martin Parish Government employs accounting software, which does not allow them to restrict any user from adding vendors.*

**Management's Response:** *The St. Martin Parish Government concurs with the exceptions and is working to address the deficiencies identified.*

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

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

The purpose of this report is 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.

  
Maraist & Maraist  
Certified Public Accountants

St. Martinville, Louisiana  
June 17, 2022