

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

FINANCIAL REPORT

As of and for the Year Ended

DECEMBER 31, 2018

ST. MARTIN PARISH GOVERNMENT
St. Martinville, Louisiana

FINANCIAL REPORT

As of and for the Year Ended December 31, 2018

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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, 2018 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, 2018, 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, 2018, 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.

Change in Accounting Principle

As described in Note 21 to the financial statements, in 2018 the Parish Government adopted new accounting guidance, GASBS NO. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

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 54, 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 Supplementary 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 56 thru 73, and the schedule of compensation paid to councilmen on pages 74 thru 75 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 76) 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 56 thru 73) the schedule of compensation paid to council members (pages 74 thru 75), and the schedule of expenditures of federal awards (page 76) 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 19, 2019 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 19, 2019

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS(GWFS)

ST. MARTIN PARISH GOVERNMENT

St. Martinville, Louisiana

Statement A

STATEMENT OF NET POSITION

December 31, 2018

Primary Government

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and interest bearing deposits	\$ 33,225,440		\$ 33,225,440
Receivables	10,923,363	\$ 383,318	11,306,681
Internal balances	316,684		316,684
Due from other governments	470,637		470,637
Capital assets:			
Non-depreciable	6,937,965		6,937,965
Depreciable (net)	75,701,486		75,701,486
Net pension asset	352,310		352,310
	<u>\$ 127,927,885</u>	<u>\$ 383,318</u>	<u>\$ 128,311,203</u>
<u>TOTAL ASSETS</u>			
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Pension related	\$ 990,903	\$ -	\$ 990,903
<u>LIABILITIES</u>			
Accounts payable	\$ 1,121,389	\$ 1,405	\$ 1,122,794
Internal balances		316,684	316,684
Accrued interest payable	317,125		317,125
Unearned revenues	33,977		33,977
Other liabilities	344,858	768	345,626
Long-term liabilities:			
Bonds payable, due within one year	2,193,000		2,193,000
Bonds payable, due in more than one year	23,324,000		23,324,000
Capital leases payable, due within one year	335,630		335,630
Capital leases payable, due in more than one year	196,338		196,338
OPEB liability-due in more than one year	12,534,480		12,534,480
Compensated absences payable	328,559		328,559
	<u>\$ 40,729,356</u>	<u>\$ 318,857</u>	<u>\$ 41,048,213</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Pension related	\$ 1,274,281	\$ -	\$ 1,274,281
<u>NET POSITION</u>			
Net investment in capital assets	\$ 56,273,358		\$ 56,273,358
Restricted for:			
Debt service	3,036,510		3,036,510
Other purposes	39,276,409	\$ 64,461	39,340,870
Unrestricted/(deficit)	(11,671,126)		(11,671,126)
	<u>\$ 86,915,151</u>	<u>\$ 64,461</u>	<u>\$ 86,979,612</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT

St. Martin Parish, Louisiana

STATEMENT OF ACTIVITIES

DECEMBER 31, 2018

Statement B

<u>FUNCTIONS/PROGAMS</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>			<u>NET (EXPENSE) REVENUES AND CHANGES IN NET POSITION</u>		
		<u>FEES, FINES AND CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	<u>CAPITAL GRANTS AND CONTRIBUTIONS</u>	<u>GOVERNMENTAL ACTIVITIES</u>	<u>BUSINESS-TYPE ACTIVITIES</u>	<u>TOTAL</u>
<u>Primary Government -</u>							
Governmental Activities:							
General Government	\$ 5,360,735	\$ 730,694	\$ 857,453	\$ -	\$ (3,772,588)		(3,772,588)
Public safety	3,596,216	490	-	-	(3,595,726)		(3,595,726)
Public works	7,581,645	15,593	-	580,015	(6,986,037)		(6,986,037)
Economic development	579,952	107,580	172,179	-	(300,193)		(300,193)
Health and welfare	4,322,996	55,609	2,336,610	-	(1,930,777)		(1,930,777)
Culture and recreation	898,579	15,139	-	-	(883,440)		(883,440)
Other governments	489,935	-	-	-	(489,935)		(489,935)
Interest and fiscal charges on long term debt	1,063,326	-	-	-	(1,063,326)		(1,063,326)
<u>Total governmental activities</u>	<u>\$ 23,893,384</u>	<u>\$ 925,105</u>	<u>\$ 3,366,242</u>	<u>\$ 580,015</u>	<u>\$ (19,022,022)</u>		<u>(19,022,022)</u>
Business-type activities:							
Expenses	2,727,844	2,376,223				(351,621)	(351,621)
<u>Total business-type activities</u>	<u>\$ 2,727,844</u>	<u>\$ 2,376,223</u>				<u>(351,621)</u>	<u>(351,621)</u>
TOTAL PRIMARY GOVERNMENT	\$ 26,621,228	\$ 3,301,328	3,366,242	580,015	(18,942,022)	(351,621)	(19,373,643)
			General Revenue				
			Taxes:				
			Property taxes		\$ 12,078,406		12,078,406
			Sales taxes		5,141,263		5,141,263
			Severance taxes		1,039,685		1,039,685
			Transportation funds		483,319		483,319
			Video poker fees		1,474,815		1,474,815
			State revenue sharing		409,461		409,461
			Fire insurance rebate		211,464		211,464
			Licenses and permits		1,249,084		1,249,084
			Investment income		277,771		277,771
			Miscellaneous		812,712		812,712
			Transfers-internal		(466,615)	466,615	-
			<u>Total general revenue and transfers</u>		<u>\$ 22,711,365</u>	<u>466,615</u>	<u>23,177,980</u>
			Change in net position		\$ 3,689,343	\$ 114,994	3,804,337
			Net position-12/31/17, (as restated)		83,225,808	(50,533)	83,175,275
			Net position -12/31/18		<u>\$ 86,915,151</u>	<u>64,461</u>	<u>86,979,612</u>

FUND FINANCIAL STATEMENTS (FFS)

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, Louisiana
 ALL GOVERNMENTAL FUNDS
 BALANCE SHEET
 December 31, 2018

Statement C

	<u>General Fund</u>	<u>District #1 Sales Tax Revenue Fund</u>	<u>District #2 Sales Tax Revenue Fund</u>	<u>Public Works Fund</u>	<u>Fire Protection Maintenance Fund</u>	<u>Section 8 Housing Fund</u>	<u>Parishwide Bond Sinking Fund</u>
ASSETS							
Cash and cash equivalents	6,281,881	1,844,988	12,817,608	-	-	1,028,614	139,725
Receivables	960,959	-	-	4,209,799	1,469,148	-	1,327,164
Due from other governmental entities	38,995	310,371	121,271	-	-	-	-
Due from other funds	-	1,617,467	-	8,571,380	3,060,868	-	1,355,397
TOTAL ASSETS	<u>7,281,835</u>	<u>3,772,826</u>	<u>12,938,879</u>	<u>12,781,179</u>	<u>4,530,016</u>	<u>1,028,614</u>	<u>2,822,286</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE							
LIABILITIES:							
Accounts Payable	290,054	7,561	81,761	154,380	104,251	9,926	-
Accrued liabilities	42,209	-	1,953	62,465	2,009	3,296	-
Unearned revenues	-	-	33,977	-	-	-	-
Due to other funds	3,811,142	-	6,387,348	170,478	-	985,336	-
Due to other governmental entities	-	-	-	-	-	-	-
Other liabilities	188,572	-	-	-	-	-	-
Total Liabilities	<u>4,331,977</u>	<u>7,561</u>	<u>6,505,039</u>	<u>387,323</u>	<u>106,260</u>	<u>998,558</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES:							
Unavailable revenues	-	-	-	-	-	-	-
FUND BALANCES:							
Restricted for:							
Sales tax dedications	-	3,765,265	6,433,840	-	-	-	-
Other general government	-	-	-	-	-	-	-
Public works	-	-	-	12,393,856	-	-	-
Public safety	-	-	-	-	4,423,756	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	2,822,286
Capital outlay	-	-	-	-	-	-	-
Committed to:							
Other general government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	30,056	-
Assigned to:							
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unassigned	2,949,858	-	-	-	-	-	-
Total Fund Balances	<u>2,949,858</u>	<u>3,765,265</u>	<u>6,433,840</u>	<u>12,393,856</u>	<u>4,423,756</u>	<u>30,056</u>	<u>2,822,286</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES	<u>7,281,835</u>	<u>3,772,826</u>	<u>12,938,879</u>	<u>12,781,179</u>	<u>4,530,016</u>	<u>1,028,614</u>	<u>2,822,286</u>

*See notes to financial statements.

Statement C(Continued)

<u>Road Construction Fund</u>	<u>Capital Outlay Fund</u>	<u>Construction Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
582,055	-	10,160,389	370,180	33,225,440
-	-	-	2,956,293	10,923,363
-	-	-	-	470,637
-	-	208,908	6,014,166	20,828,186
<u>582,055</u>	<u>-</u>	<u>10,369,297</u>	<u>9,340,639</u>	<u>65,447,626</u>
-	52,487	163,026	267,943	1,121,389
-	-	-	44,354	156,286
-	-	-	-	33,977
3,379,005	3,417,004	849,187	1,512,002	20,511,502
-	-	-	-	-
-	-	-	-	188,572
<u>3,379,005</u>	<u>3,469,491</u>	<u>1,002,213</u>	<u>1,824,299</u>	<u>22,011,726</u>
-	-	-	-	-
-	-	-	-	10,199,105
-	-	-	19,690	19,690
-	-	9,367,084	-	21,760,940
-	-	-	-	4,423,756
-	-	-	597,920	597,920
-	-	-	1,211,081	1,211,081
-	-	-	1,063,917	1,063,917
-	-	-	214,224	3,036,510
-	-	-	-	-
-	-	-	3,250	3,250
-	-	-	-	-
-	-	-	-	-
-	-	-	178,429	178,429
-	-	-	54,750	84,806
-	-	-	-	-
-	-	-	2,098,554	2,098,554
-	-	-	19,794	19,794
<u>(2,796,950)</u>	<u>(3,469,491)</u>	<u>-</u>	<u>2,054,731</u>	<u>(1,261,852)</u>
<u>(2,796,950)</u>	<u>(3,469,491)</u>	<u>9,367,084</u>	<u>7,516,340</u>	<u>43,435,900</u>
<u>582,055</u>	<u>-</u>	<u>10,369,297</u>	<u>9,340,639</u>	<u>65,447,626</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, 2018

Total fund balances-governmental funds		\$ 43,435,900
<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>		
Deferred outflows of resources		990,903
Cost of capital assets	\$118,058,069	
Accumulated depreciation	(35,418,618)	
Net capital assets	82,639,451	82,639,451
<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	\$(25,517,000)	
Accrued interest payable	(317,125)	
Deferred inflows of resources	(1,274,281)	
OPEB liability payable	(12,534,480)	
Net pension liability/asset	352,310	
Compensated absences payable	(328,559)	
Capital leases payable	(531,968)	
Total long-term liabilities	(40,151,103)	(40,151,103)
Net position of governmental activities		\$86,915,151

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, 2018

Statement E

	General Fund	District #1 Sales Tax Revenue Fund	District #2 Sales Tax Revenue Fund	Public Works Fund	Fire Protection Maintenance Fund	Section 8 Housing Fund	Parishwide Bond Sinking Fund
REVENUES							
Taxes - ad valorem	772,733	-	-	5,136,715	1,847,769	-	1,668,984
Sales tax/Hotel tax	-	3,384,301	1,477,768	-	-	-	-
Intergovernmental revenues:							
<u>Federal Funds:</u>							
Federal grants	720,287	-	-	-	-	1,347,672	-
<u>State Funds:</u>							
Parish transportation funds	-	-	-	483,319	-	-	-
State revenue sharing	67,897	-	-	159,287	74,017	-	-
Severance taxes	1,039,685	-	-	-	-	-	-
Other state funds	137,168	-	-	-	211,464	-	-
Licenses and permits	1,249,084	-	-	-	-	-	-
Fees, charges & commissions for service	265,473	-	182	15,593	490	-	-
Use of money & property	57,634	1,515	111,592	29,732	8,446	-	4,900
Other revenues	504,245	-	-	-	28,732	-	-
TOTAL REVENUES	4,814,204	3,385,816	1,589,542	5,824,646	2,170,918	1,347,672	1,673,884
EXPENDITURES							
General government	2,525,572	-	-	261,100	109,628	-	60,743
Public safety	1,145,572	-	-	-	1,336,273	-	-
Public works	-	353,206	-	4,304,664	-	-	-
Health and welfare	85,009	-	-	-	-	1,311,266	-
Culture and recreation	-	-	370,363	-	-	-	-
Economic development & assistance	73,244	-	-	-	-	-	-
Capital outlay	-	-	200,487	-	425,584	-	-
Debt service:							
Principal	-	-	-	-	-	-	655,000
Interest and bank charges	-	-	-	-	-	-	1,036,803
TOTAL EXPENDITURES	3,829,397	353,206	570,850	4,565,764	1,871,485	1,311,266	1,752,546
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	984,807	3,032,610	1,018,692	1,258,882	299,433	36,406	(78,662)
OTHER FINANCING SOURCES/(USES)							
Operating transfers in	318,273	-	-	111,000	-	-	531,016
Operating transfers out	(781,338)	(2,405,166)	(1,525,345)	(1,252,009)	(13,410)	(14,316)	-
Transfers to other governments	-	-	-	-	-	-	-
Proceeds from bond issuance	-	-	-	-	-	-	-
Bond issue costs	-	-	-	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(463,065)	(2,405,166)	(1,525,345)	(1,141,009)	(13,410)	(14,316)	531,016
NET CHANGE IN FUND BALANCES	521,742	627,444	(506,653)	117,873	286,023	22,090	452,354
FUND BALANCES-BEGINNING OF YEAR (as restated)	2,428,116	3,137,821	6,940,493	12,275,983	4,137,733	7,966	2,369,932
FUND BALANCES-END OF YEAR	2,949,858	3,765,265	6,433,840	12,393,856	4,423,756	30,056	2,822,286

*See notes to financial statements.

Statement E

Statement E(Continued)

Road Construction Fund	Capital Outlay Fund	Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
-	-	-	2,652,205	12,078,406
-	-	-	279,194	5,141,263
-	88,822	-	1,191,170	3,347,951
-	-	-	-	483,319
-	-	-	108,260	409,461
-	288,961	-	1,646,994	1,039,685
-	-	-	-	2,284,585
-	-	-	-	1,249,084
2,245	-	2,644	643,367	925,105
-	-	-	59,063	277,771
-	-	-	150,808	683,785
<u>2,245</u>	<u>377,783</u>	<u>2,644</u>	<u>6,731,061</u>	<u>27,920,415</u>
-	-	-	1,705,940	4,662,983
-	-	-	345,206	2,827,051
-	135,419	928,742	105,489	5,827,520
-	-	-	2,815,668	4,211,943
-	-	-	380,210	730,573
-	-	-	412,063	485,307
-	2,130,553	3,799,713	230,986	6,787,323
-	-	-	1,672,241	2,327,241
-	-	-	228,530	1,265,333
-	<u>2,285,972</u>	<u>4,728,455</u>	<u>7,876,333</u>	<u>29,125,274</u>
<u>2,245</u>	<u>(1,888,189)</u>	<u>(4,725,811)</u>	<u>(1,145,272)</u>	<u>(1,204,859)</u>
-	1,597,913	1,304,246	3,446,514	7,308,962
-	-	-	(1,783,993)	(7,775,577)
-	-	-	(489,935)	(489,935)
-	-	-	-	-
-	-	-	128,927	128,927
-	<u>1,597,913</u>	<u>1,304,246</u>	<u>1,301,513</u>	<u>(827,623)</u>
2,245	(290,276)	(3,421,565)	156,241	(2,032,482)
<u>(2,799,195)</u>	<u>(3,179,215)</u>	<u>12,788,649</u>	<u>7,360,099</u>	<u>45,468,382</u>
<u>(2,796,950)</u>	<u>(3,469,491)</u>	<u>9,367,084</u>	<u>7,516,340</u>	<u>43,435,900</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, 2018

Net change in fund balances -- total governmental funds \$ (2,032,482)

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 capital outlay expenditures exceeded depreciation expense in the current period.

Capital outlay expenditures	\$6,787,323	
Depreciation expense	<u>(3,154,901)</u>	
Excess of capital outlays over depreciation		3,632,422

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 used exceeded the amounts earned by \$126,617.

126,617

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 (499,430)

Net pension expense additions reported in accordance with GASB 68 requirements. (67,031)

The amount of prior year accrued interest payable in the amount of \$(519,132) exceeded the current year payable amount of \$(317,125) by \$202,007.

202,007

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	\$ -	
Principal repayments	1,947,000	
Capital lease proceeds	-	
Capital lease repayments	<u>380,240</u>	
Excess of repayments over proceeds		<u>2,327,240</u>

Change in net position of governmental activities \$3,689,343

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT
St. Martinville, Louisiana

Statement G

Statement of Net Position
Enterprise Funds
December 31, 2018

	Solid Waste Fund	Nonmajor Enterprise Funds	<u>TOTALS</u>
<u>ASSETS</u>			
Current Assets:			
Accounts receivable	\$ 377,687	\$ 5,631	\$ 383,318
Due from other funds	<u>170,478</u>	<u>52,618</u>	<u>223,096</u>
TOTAL ASSETS	\$ <u>548,165</u>	\$ <u>58,249</u>	\$ <u>606,414</u>
<u>LIABILITIES AND NET ASSETS</u>			
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts payable	\$ 600	\$ 805	\$ 1,405
Accrued liabilities	768	-0-	768
Due to other funds	<u>536,686</u>	<u>3,094</u>	<u>539,780</u>
TOTAL LIABILITIES	\$ 538,054	\$ 3,899	\$ 541,953
<u>NET POSITION</u>			
Restricted for sanitation	<u>10,111</u>	<u>54,350</u>	<u>64,461</u>
TOTAL LIABILITIES & NET POSITION	\$ <u>548,165</u>	\$ <u>58,249</u>	\$ <u>606,414</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-Enterprise Funds
For the Year Ended December 31, 2018

	Solid Waste Fund	\$	Nonmajor Enterprise Funds	\$	Totals
<u>OPERATING REVENUES</u>					
Fees and charges for services	\$2,321,595	\$	\$ 54,128	\$	\$ 2,375,723
Other operating income	500		-0-		500
 Total Operating Revenues	<u>\$2,322,095</u>	\$	<u>\$ 54,128</u>	\$	<u>\$ 2,376,223</u>
<u>OPERATING EXPENSES</u>					
Payroll expenses	\$ 24,219				\$ 24,219
Contractual services	-0-		\$ 48,278		\$ 48,278
Solid waste disposal costs	2,638,598		-0-		2,638,598
Operating expense	3,680		-0-		3,680
Sewer maintenance costs	-0-	\$	13,069		13,069
 Total Operating Expenses	<u>\$2,666,497</u>	\$	<u>\$ 61,347</u>	\$	<u>\$ 2,727,844</u>
 NET OPERATING INCOME/(LOSS)	\$ (344,402)	\$	\$ (7,219)	\$	\$ (351,621)
 OPERATING TRANSFERS-IN	<u>363,861</u>		<u>102,754</u>		<u>466,615</u>
 CHANGE IN NET POSITION	\$ 19,459	\$	\$ 95,535	\$	\$ 114,994
 NET POSITION-BEGINNING	<u>(9,348)</u>		<u>(41,185)</u>		<u>(50,533)</u>
 NET POSITION-ENDING	<u>\$ 10,111</u>	\$	<u>\$ 54,350</u>	\$	<u>\$ 64,461</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT
St. Martinville, Louisiana

Statement I

Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2018

	Solid Waste Fund	Nonmajor Enterprise Funds	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 2,185,236	\$ 56,640	\$ 2,241,876
Payments to suppliers	(2,641,977)	(61,158)	(2,703,135)
Payments to employees	(24,136)	-0-	(24,136)
Loans/(repayments) to/from other funds	<u>117,016</u>	<u>(98,236)</u>	<u>18,780</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	\$ (363,861)	\$ (102,754)	\$ (466,615)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating transfers from other funds	<u>\$ 363,861</u>	<u>\$ 102,754</u>	<u>466,615</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	\$ -0-	\$ -0-	\$ -0-
CASH AND CASH EQUIVALENTS--BEGINNING OF YEAR	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
CASH AND CASH EQUIVALENTS--END OF YEAR	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
RECONCILIATION OF OPERATING INCOME/(LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:			
Operating income/(loss)	\$ (344,402)	\$ (7,219)	\$ (351,621)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Due to other funds increase/(decrease)	117,016	(98,236)	18,780
Accounts receivable (increase)/decrease	(136,859)	2,512	(134,347)
Accounts payable increase/(decrease)	301	189	490
Accrued liabilities increase/(decrease)	<u>83</u>	<u>-0-</u>	<u>83</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	<u>\$ (363,861)</u>	<u>\$ (102,754)</u>	<u>\$ (466,615)</u>

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, 2018

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, 2020.

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 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 Waterworks District No. 5	December 31	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 only; therefore, none of the previously listed component units are included in the accompanying statements. Separate financial statements for each of these component units can be obtained by contacting the component unit.

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 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

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

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 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

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

"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.

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.

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

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.

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.

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.

Road Construction Fund - used to account for costs associated with ongoing road improvement projects throughout the parish.

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

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

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

Major

Solid Waste Fund - This fund accounts for the operation of the parishwide garbage collection service provided to all residents of unincorporated areas of St. Martin Parish.

Nonmajor

Wastewater Fund - This fund accounts for the operation and maintenance of the Sugarland sewer system, 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 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.

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

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, 2018, employees of the Parish Government have accumulated and vested \$328,559 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.

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.

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

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.

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.

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

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 2018:

Parish-wide taxes:	<u>2018 Levied Millage</u>
General Tax	3.26
Road Maintenance	3.72
Courthouse	1.78
Drainage	5.27
Recreation & Operation	1.05
Fire Protection	4.88
Health Unit	2.68
Industrial Park	1.55
Bond Sinking Fund	4.41
District taxes:	
Sub-Road Dist. No. 1 of Road Dist. No. 1 Maintenance	5.82
Road Dist. No. 2 Maintenance	11.06

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)
- Collection Date: On or prior to December 31, (Current Year)

Total taxes levied for 2018 were \$12,282,646. Ad valorem tax receivables as of December 31, 2018 were \$9,661,699. The financial statements of the St. Martin Parish Government contain an allowance for uncollectible ad valorem tax accounts equivalent to 10.8% of the gross ad valorem tax billed for the current calendar year. The total provision for uncollectible ad valorem taxes for fiscal year ended December 31, 2018 is \$1,336,828.

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

NOTE 4-CASH AND CASH EQUIVALENTS

At December 31, 2018, the Parish Government has cash and cash equivalents (book balances) totaling \$33,225,440 as follows:

Demand deposits	\$	32,643,385
Time deposits		582,055
Total		\$ 33,225,440

These deposits are stated at cost, which approximates market. 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.

At December 31, 2018, the Parish Government has \$33,680,976 in deposits (collected bank balances). These deposits are secured from risk by \$1,096,415 of federal deposit insurance and \$41,813,779 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 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.

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, 2018.

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Project Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
Taxes-ad valorem	\$ 596,958	\$ 7,737,577	\$ 1,327,164	\$ -	\$ -	\$ 9,661,699
Grants:						
Federal	-	382,558	-	-	-	382,558
State	34,755	368,120	-	-	-	402,875
Other Receivables	329,247	578,627	-	-	383,318	1,291,192
Total	\$ 960,960	\$ 9,066,882	\$ 1,327,164	\$ -	\$ 383,318	\$11,738,324

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, 2018, 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	\$ 1,616,315	\$ 25,000	\$ -	\$ 1,641,315
Construction in progress	<u>2,063,605</u>	<u>6,724,073</u>	<u>(3,491,028)</u>	<u>5,296,650</u>
Total capital assets, not being depreciated	<u>\$ 3,679,920</u>	<u>\$ 6,749,073</u>	<u>\$ (3,491,028)</u>	<u>\$ 6,937,965</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 37,148,087	\$ 1,772,230	\$ -	\$ 38,920,317
Machinery and equipment	18,190,004	927,558	(979,600)	18,137,962
Improvements, other than buildings	1,812,953	387,835	-	2,200,788
Infrastructure	<u>51,419,382</u>	<u>441,655</u>	<u>-</u>	<u>51,861,037</u>
Total capital assets being Depreciated	<u>\$108,570,426</u>	<u>\$ 3,529,278</u>	<u>\$ (979,600)</u>	<u>\$111,120,104</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ 10,593,374	\$ 686,020	-	\$ 11,279,394
Machinery and equipment	12,712,538	1,188,249	\$ (979,600)	12,921,187
Improvements, other than buildings	926,478	72,026	-	998,504
Infrastructure	<u>9,010,927</u>	<u>1,208,606</u>	<u>-</u>	<u>10,219,533</u>
Total accumulated depreciation	<u>\$ 33,243,317</u>	<u>\$ 3,154,901</u>	<u>\$ (979,600)</u>	<u>\$ 35,418,618</u>
Total capital assets being depreciated, net	<u>\$75,327,109</u>	<u>\$ 374,377</u>	<u>\$ -</u>	<u>\$ 75,701,486</u>
Government activities capital assets, net	<u>\$79,007,029</u>	<u>\$ 7,123,450</u>	<u>\$ (3,491,028)</u>	<u>\$ 82,639,451</u>

Depreciation expense of \$3,154,901 for the year ended December 31, 2018, was charged to the following governmental functions:

General Government	\$ 257,907
Public Safety	769,165
Public Works	1,754,125
Economic development and assistance	94,645
Health and welfare	111,053
Culture and recreation	<u>168,006</u>
 Total Depreciation Expense	 <u>\$ 3,154,901</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, 2018 are as follows:

<u>Year End:</u>	<u>Principal/ (Present Value)</u>	<u>Interest</u>	<u>Total Obligation</u>
2019	\$ 335,630	\$ 11,915	\$ 347,545
2020	145,346	3,463	148,809
2021	40,223	333	40,556
2022	10,769	31	10,800
2023	-	-	-
Total minimum lease payments	\$ <u>531,968</u>	\$ <u>15,742</u>	\$ <u>547,710</u>

Assets under capital leases reported in the governmental activities of the Parish Government total \$1,859,071 at December 31, 2018. Depreciation of leased capital assets reported under the governmental activities of the Parish Government totaled \$371,814 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, 2018:

	<u>Compensated Absences</u>	<u>Capital Leases</u>	<u>Long-Term Bonded Debt</u>	<u>Total</u>
Long-term obligations at January 1, 2018	\$ 455,176	\$ 912,208	\$ 27,464,000	\$ 28,831,384
Additions-2018	-	-	-	-
Reductions-2018	<u>(126,617)</u>	<u>(380,241)</u>	<u>(1,947,000)</u>	<u>(2,453,858)</u>
Long-term obligations at December 31, 2018	\$ <u>328,559</u>	\$ <u>531,967</u>	\$ <u>25,517,000</u>	\$ <u>26,377,526</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 decrease of \$126,617 reflected above as an decrease 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.

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, 2018:

Parishwide bonds:

General obligation revenue bonds-\$7,345,000 issue of October 1, 2011,
due in annual installments of \$245,000 to \$505,000 through
October 1, 2031; interest at 2.00 per cent to 4.35 per cent 5,290,000

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 14,665,000

District general obligation bonds:

District No. 1-\$2,000,000 issue of December 1, 2005
due in annual installments of \$100,000 to \$180,000 through
August 1, 2020; interest at 4.45 per cent 350,000

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 4,060,000

Sales Tax District No. 2-\$1,290,000 issue of October 4, 2012
due in annual installments of \$116,000 to \$144,000 through
January 1, 2023; interest at 2.35 per cent 682,000

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 470,000

Total Bonded Debt \$25,517,000

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, 2018, are as follows:

<u>Year End</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2019	\$ 2,193,000	\$ 991,724	3,184,724
2020	2,260,000	928,022	3,188,022
2021	2,142,000	859,668	3,001,668
2022	2,203,000	795,070	2,998,070
2023	1,179,000	727,802	1,906,802
2024-2028	5,595,000	2,987,942	8,582,942
2029-2033	5,700,000	1,661,403	7,361,403
2034-2038	<u>4,245,000</u>	<u>382,503</u>	<u>4,627,503</u>
Total	<u>\$ 25,517,000</u>	<u>\$ 9,334,134</u>	<u>\$ 34,851,134</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:

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

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, 2018 for 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%	11.5%	\$42,639	\$441,793
DARS	8.0%	0.0%	7,947	-
ROVERS	7.0%	17.0%	2,424	1,955
LASERS	11.5%	40.0%	-	2,633

Net Pension Liability:

The St. Martin Parish Government's net pension liability at December 31, 2018, 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, 2018 for all plans except PERS and December 31, 2017 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

¹²
³⁴⁵⁶⁷⁸

¹ Employees hired after January 1, 2007: 30 years age 55, 10 years age 62, 7 years age 67

² Joined plan after July 1, 1990

³ After 12/31/13 age eligibility is 30 years at age 55, 20 years at age 60, and 10 years at age 62

⁴ Benefit percent varies depending on hire date

⁵ Employees hired after a certain date use the revised benefit calculation based on the highest 60 months

⁶ With actuarial benefits reduced

⁷ Five to ten years of creditable service at age 60 depending upon the plan or when hired

⁸ Members in regular plan 2.5%, hazardous duty plan 3.33%, judges 3.5%

ST. MARTIN PARISH GOVERNMENT
ST. MARTINVILLE LOUISIANA
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	\$ (425,707)	0.566705%	0.006834%
DARS	29,262	0.077218%	0.013717%
ROVERS	19,515	0.083748%	-0.001075%
LASERS	24,620	0.000375%	-0.000014%
Total	\$ (352,310)		

Since the measurement date of the net pension liability was June 30, 2018 (December 31, 2017 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	DARS	ROVERS	LASERS
Date of experience study on which significant assumptions are based	1/1/2010- 12/31/2014	7/1/2009- 6/30/2014	7/1/2009- 6/30/2014	2009-2013
Expected remaining service lives	4	6	5	3
Inflation rate	2.5%	2.4%	2.4%	2.75%
Projected salary increases	5.25%	5.5%	6.0%	2.8%-14.3%
Projected benefit changes including COLA's	None	None	None	NONE
Source of mortality assumptions	(1), (2), (4)	(1), (5)	(3), (6)	(7), (8)

- (1) RP-2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females.
- (2) RP-2000 Healthy Annuitant Sex Distinct Mortality Table projected to 2031 using Scale AA.
- (3) RP-2000 Combined Healthy Mortality Table for active member, healthy annuitants and beneficiaries.
- (4) RP-2000 Employees Sex Distinct Table set back 4 years for males 3 years for females.
- (5) RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables set back 1 year for females.
- (6) RP-2000 Disabled Lives Mortality Table for disabled annuitants.
- (7) RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015.
- (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 IR 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:

	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS.</u>
Discount rate	6.75%	6.5%	6.5%	7.65%
Change in discount rate from prior valuation	(.50)%	(0.25%)	(0.25%)	(0.05%)
Plan cash flow assumptions*	(1)	(1)	(1)	(1)
Rates incorporated in the discount rate:				
Long-term Rate of Return	6.75%	6.5%	6.5%	7.65%
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	-	-	.48%	.50%	-	-	-	-.48%
Fixed Income	35%	1.24%	28.95%	6.36%	-	-	-	-
Domestic								
Fixed Income	-	-	-	-	12.5%	0.31%	8%	1.49%
Internat'l								
Fixed Income	-	-	-	-	10%	0.35%	6%	2.23%
Equities	52%	3.57%	61.72%	10.82%	-	-	-	-
Domestic								
Equity	-	-	-	-	40%	3.00%	25%	4.31%
Internat'l								
Equity	-	-	-	-	20%	1.70%	32%	5.26%
Global Tactical								
Asset Alloc.	-	-	-	-	-	-	7%	2.84%
Alternative								
Investments	11%	0.69%	8.85%	10.50%	10%	0.63%	22%	7.67%
Other	-	-	-	-	-	-	-	4.96%
Real Estate	2%	0.12%	-	-	7.5%	0.34%	-	-
Total	100%	5.62%	100%	6.95%	100%	6.33%	100%	5.58%
Inflation		2.00%		2.50%		2.50%		3.25%
Expected Return		7.62%		9.45%		8.83%		8.83%

Pension Expense:

For the year ended December 31, 2018, the Parish Government recognized pension expense of \$549,994 less employer's amortization of change in proportionate share & difference between employer contributions and proportionate share of contributions, \$(1,298).

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

At December 31, 2018, the Parish Government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected & actual experience	\$ 157	\$ (283,075)
Changes of assumptions	558,502	(2,223)
Net difference between projected and actual earnings on pension plan investments	3,941	(983,506)
Change in proportion and differences between employer contributions and proportionate share of contributions	4,527	(5,477)
Employer contributions subsequent to the measurement date	423,776	-
	<u>\$ 990,903</u>	<u>\$ (1,274,281)</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 \$423,776 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, 2018.

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
2019	\$ 68,955
2020	(60,308)
2021	(330,685)
2022	(388,285)
2023	<u>3,168</u>
Total	<u>\$ (707,155)</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	6.75%	\$2,098,888	\$ (425,707)	\$(2,673,691)
DARS	6.50%	78,786	29,262	(12,870)
ROVERS	6.50%	29,930	19,515	10,581
LASERS	7.65%	<u>31,072</u>	<u>24,620</u>	<u>19,063</u>
Total		<u>\$2,238,676</u>	<u>\$ (352,310)</u>	<u>\$(2,656,917)</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, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	35
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>73</u>
Total	<u>108</u>

Total OPEB Liability

The Parish Government's total OPEB liability of \$12,534,480 was measured as of December 31, 2018 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs - The Parish Government's total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.5%
Discount rate	4.1% annually
Healthcare cost trend rates(annually)	Level 5.0% 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, 2018, the end of the applicable measurement period.

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2018.

Changes in Total OPEB Liability:

Total OPEB obligation-beginning of year, as restated	\$12,035,050
Changes for the year:	
Service cost	434,694
Interest on net OPEB obligation	502,290
Difference between expected and actual experience	-
Changes in assumptions	-
Benefit payments and net transfers	<u>(437,554)</u>
Net Changes	499,430
Net OPEB obligation at end of year	<u>\$12,534,480</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(3.10%) or 1-percentage point higher(5.10%) than the current discount rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Total OPEB Liability	\$14,744,836	\$12,534,480	\$10,782,764

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

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(4.0%) or 1-percentage point higher(6.0%) than the current discount rate:

	1.0% Decrease	Current Healthcare Cost Trend Rate	1.0% Increase
	4.0%	5.0%	6.0%
Total OPEB Liability	\$10,625,682	\$12,534,480	\$15,026,234

NOTE 12-DEFICIT IN INDIVIDUAL FUNDS

The following funds reflect a deficit fund balance at December 31, 2018:

Equipment Technology Fund	\$ (55,771)	Capital Outlay Fund	\$(3,469,491)
Cecilia Technology Center Fund	(50,672)	Judicial Fund	(147,176)
Sales Tax #1 Sinking Fund	(35,099)	LCDBG Construction Fund	(345,198)
Road Construction Fund	(2,796,950)		

The deficit fund balance in the the Cecilia Technology Center 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 balance in the Equipment Technology Fund and the Sales Tax #1 Sinking Fund was caused by an insufficient transfer of appropriated funds from the District #1 Sales Tax Revenue Fund, and General and Video Poker Funds, and will be rectified by management with an appropriate interfund transfer to eliminate the deficit fund balance.

The deficit fund balances in the Road Construction Fund, the LCDBG Construction Fund, the Capital Outlay Fund, and the Construction 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.

NOTE 13-EQUIPMENT LEASES

As of December 31, 2018, the Parish Government had various cancellable operating Leases for equipment. Total expense associated with these leases during 2018 amounted to \$315,542. The future minimum lease payments are as follows:

2019	\$304,777
2020	296,616
2021	293,576
2022	288,811
2023	<u>253,203</u>
Total	<u>\$1,436,983</u>

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

NOTE 14-INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at December 31, 2018 consisted of the following individual fund receivables and payables:

<u>Fund</u>	Interfund Receivables	Interfund Payables
Major Governmental Funds:		
General Fund	\$ -0-	\$ 3,811,142
District #1 Sales Tax Revenue Fund	1,617,467	
District #2 Sales Tax Revenue Fund		6,387,348
Public Works Fund	8,571,380	170,478
Fire Protection Maintenance Fund	3,060,868	
Section 8 Housing Fund		985,336
Parishwide Bond Sinking Fund	1,355,397	
Road Construction Fund		3,379,005
Capital Outlay Fund		3,417,004
Construction Fund	208,908	849,187
	<hr/>	<hr/>
Total major funds interfund balances	\$ 14,814,020	\$ 18,999,500
Nonmajor Governmental Funds:		
Video Poker Fund	2,568,460	
Health Unit Maintenance Fund		380,806
Equipment Technology Fund		33,228
Tourist Commission Fund	1,537,294	
Judicial Fund		139,770
Drug Court Fund		25,237
Cecilia Technology Center Fund		53,417
Courthouse Maintenance Fund		458,391
Summer Nutrition Fund	188,438	
Recreation Maintenance Fund	295,584	
Industrial Park Water & Waste Fund	803,980	
Disaster Assistance Fund	68,358	
Economic Development Fund	525,054	
Recreation Dist. #1 Construction Fd.		15,886
LCDG Construction Fund		405,267
Road Districts Debt Service Fund	6,254	
District #2 Sales Tax Sinking Fund	7,534	
Hwy. 90 Industrial Park Sinking Fd.	12,670	
1991 Cert. of Indebtedness Sinking	540	
	<hr/>	<hr/>
Total nonmajor funds interfund balances	\$ 6,014,166	\$ 1,512,002
Enterprise Funds:		
Solid Waste Fund-Major Fund	\$ 170,478	\$ 536,686
Wastewater Fund-Nonmajor Fund	\$ 52,618	
Mosquito Control Fund-Nonmajor Fund		3,094
	<hr/>	<hr/>
Total enterprise funds	\$ 223,096	\$ 539,780
	<hr/>	<hr/>
Total interfund balances	\$ 21,051,282	\$ 21,051,282

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)

NOTE 15-INTERFUND TRANSFERS

The following is a summary of interfund transfers during 2018:

Fund	Operating Transfers In	Operating Transfers Out
Major Funds:		
General Fund	\$ 318,273	\$ 781,338
Dist. #1 Sales Tax Revenue Fund		2,405,166
Dist. #2 Sales Tax Revenue Fund		1,525,345
Parishwide Bond Sinking Fund	531,016	
Public Works Fund	111,000	1,252,009
Fire Protection Maintenance Fund		13,410
Section 8 Housing Fund		14,316
Capital Outlay Fund	1,597,913	
Construction Fund	1,304,246	
Solid Waste Fund	363,861	
Total major fund interfund transfers	\$ 4,226,309	\$ 5,991,584
Nonmajor Funds:		
Courthouse Maintenance Fund	84,691	4,084
Video Poker Fund		1,507,936
Health Unit Maintenance Fund	129,149	158,791
Recreation Maintenance Fund	10,000	3,493
Judicial Fund	766,899	
Tourist Commission Fund		104,145
Equipment Technology Fund	829,422	
Industrial Park Water/Waste Fund		5,544
Economic Development Fund	98,000	
Dist. #1 Sales Tax Bond Sinking Fund	1,307,253	
Dist. #2 Sales Tax Bond Sinking Fund	221,100	
Mosquito Control Fund	102,754	
Total nonmajor fund interfund transfers	\$ 3,549,268	\$ 1,783,993
Total interfund transfers	\$ 7,775,577	\$ 7,755,577

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, 2018, 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 \$40,512 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.

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

NOTE 18-COMPENSATION, BENEFITS AND PAYMENTS TO AGENCY HEAD

The schedule of compensation, benefits, and other payments to Parish President-Guy Cormier (1/1/18 thru 2/15/18) and Parish President Chester Cedars (2/16/18 thru 12/31/18), for the year ended December 31, 2018 follows:

Parish President	Guy Cormier	Chester Cedars
Salary	\$ 33,720	\$ 125,917
Benefits-medical insurance	3,438	-
Benefits-retirement	3,878	14,480
Vehicle provided by government	-	619
Meals reimbursed	-	-
Total	<u>\$ 41,036</u>	<u>\$ 141,016</u>

NOTE 19-COMMITMENTS

The Parish Government entered into construction contracts during 2018. The significant commitments are as follows:

	Contract Amount	Already Incurred	Reimbursed By	Reimbursement Amount/%
2016 Road/Bridge Project	\$6,213,990	\$6,438,744	-	-
Cade Splash Park	\$1,550,500	\$347,703	-	-

NOTE 20-SUBSEQUENT EVENTS

The Parish Government's management has evaluated the need for disclosures and/or adjustments resulting from subsequent events through June 19, 2019, 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 21-CHANGE IN ACCOUNTING PRONOUNCEMENTS

During the fiscal year ended December 31, 2018, the St. Martin Parish Government adopted the Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. The statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. This resulted in a restatement of previously reported net position, as follows:

	Governmental Activities
January 1, 2018 net position, as reported	\$86,843,971
Prior period adjustment:	
Change in accounting principle:	
Net effect of recording OPEB liability	<u>(3,618,163)</u>
January 1, 2018 net position, as restated:	<u>\$83,225,808</u>

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, 2018

<u>REVENUES</u>	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Taxes	\$ 1,786,233	\$ 1,852,093	\$ 1,812,418	\$ (39,675)
Licenses and permits	1,125,500	971,973	1,249,084	277,111
Intergovernmental revenues:				
Federal grants	-0-	-0-	720,287	720,287
State funds:				
State revenue sharing	-0-	-0-	67,897	67,897
Parish royalty funds	150,000	104,488	109,911	5,423
Other state funds	90,000	90,000	137,166	47,166
Fees, charges for services	353,450	978,587	265,473	(713,114)
Use of money and property	1,000	1,000	57,634	56,634
Other revenues	<u>232,500</u>	<u>199,064</u>	<u>282,486</u>	<u>83,422</u>
 TOTAL REVENUES	 <u>\$ 3,738,683</u>	 <u>\$ 4,197,205</u>	 <u>\$ 4,702,356</u>	 <u>\$ 505,151</u>
 <u>EXPENDITURES</u>				
General government	\$ 1,995,978	\$ 2,149,021	\$ 2,498,545	\$ (349,524)
Public safety	1,130,519	1,233,784	1,145,572	88,212
Health and welfare	90,000	90,000	85,009	4,991
Economic development/assistance	541,197	592,008	73,244	518,764
Intergovernmental	26,590	26,495	27,027	(532)
Capital outlay	-0-	-0-	-0-	-0-
Other expenditures	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 TOTAL EXPENDITURES	 <u>\$ 3,784,284</u>	 <u>\$ 4,091,308</u>	 <u>\$ 3,829,397</u>	 <u>\$ 261,911</u>
 EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	 <u>\$ (45,601)</u>	 <u>\$ 105,897</u>	 <u>\$ 872,959</u>	 <u>\$ 767,062</u>
 <u>OTHER FINANCING SOURCES/(USES)</u>				
Operating transfers (net)	\$ 70,252	\$ (425,067)	\$ (345,711)	\$ 79,356
 TOTAL, OTHER FINANCING (USES)	 <u>\$ 70,252</u>	 <u>\$ (425,067)</u>	 <u>\$ (345,711)</u>	 <u>\$ 79,356</u>
 EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	 <u>\$ 24,651</u>	 <u>\$ (319,170)</u>	 <u>\$ 527,248</u>	 <u>\$ 846,418</u>
 FUND BALANCE-BEGINNING OF YEAR	 <u>2,428,116</u>	 <u>2,428,116</u>	 <u>2,428,116</u>	 <u>-0-</u>
 FUND BALANCES-END OF YEAR	 <u>\$ 2,452,767</u>	 <u>\$ 2,108,946</u>	 <u>\$ 2,955,364</u>	 <u>\$ 846,418</u>

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, 2018

	<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>				
Sales taxes	\$2,650,000	\$3,144,027	\$3,384,301	\$ 240,274
Use of money and property	1,500	1,200	1,515	315
Other revenues	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 TOTAL REVENUES	 <u>\$2,651,500</u>	 <u>\$3,145,227</u>	 <u>\$3,385,816</u>	 <u>\$ 240,589</u>
 <u>EXPENDITURES</u>				
General government				
Public works	\$ 379,000	\$ 479,000	\$ 353,206	\$ 125,794
 TOTAL EXPENDITURES	 <u>\$ 379,000</u>	 <u>\$ 479,000</u>	 <u>\$ 353,206</u>	 <u>\$ 125,794</u>
 EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	 \$2,272,500	 \$2,666,227	 \$3,032,610	 \$ 366,383
 <u>OTHER FINANCING</u> <u>SOURCES/(USES)</u>				
Transfers out	(2,025,255)	(2,560,354)	(2,405,166)	155,188
 EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	 \$ 247,245	 \$ 105,873	 \$ 627,444	 \$ 521,571
 FUND BALANCES-BEGINNING OF YEAR	 <u>3,137,821</u>	 <u>3,137,821</u>	 <u>3,137,821</u>	 <u>-0-</u>
 FUND BALANCES-END OF YEAR	 <u>\$3,385,066</u>	 <u>\$3,243,694</u>	 <u>\$3,765,265</u>	 <u>\$ 521,571</u>

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, 2018

	BUDGETED AMOUNTS		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Sales taxes	\$ 1,000,000	\$ 1,410,183	\$ 1,477,768	\$ 67,585
Use of money and property	125,500	114,777	111,592	(3,185)
Other revenues	-0-	-0-	182	182
	<u>\$ 1,125,500</u>	<u>\$ 1,524,960</u>	<u>\$ 1,589,542</u>	<u>\$ 64,582</u>
<u>EXPENDITURES</u>				
Culture & recreation	\$ 276,286	\$ 371,377	\$ 370,363	\$ 1,014
Capital outlay	2,010,000	2,010,000	200,487	1,809,513
	<u>\$ 2,286,286</u>	<u>\$ 2,381,377</u>	<u>\$ 570,850</u>	<u>\$ 1,810,527</u>
EXCESS/ (Deficiency) OF REVENUES OVER EXPENDITURES	\$ (1,160,786)	\$ (856,417)	\$ 1,018,692	\$ 1,875,109
<u>OTHER FINANCING SOURCES/(USES)</u>				
Transfers(net)	\$ (1,033,719)	\$ (207,075)	\$ (1,525,345)	\$ (1,318,270)
EXCESS/ (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (2,194,505)	\$ (1,063,492)	\$ (506,653)	\$ 556,839
FUND BALANCES - BEGINNING OF YEAR	<u>6,940,493</u>	<u>6,940,493</u>	<u>6,940,493</u>	<u>-0-</u>
FUND BALANCES - END OF YEAR	<u>\$ 4,745,988</u>	<u>\$ 5,877,001</u>	<u>\$ 6,433,840</u>	<u>\$ 556,839</u>

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, 2018

	BUDGETED AMOUNTS		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Ad valorem taxes	\$ 5,018,888	\$ 5,237,841	\$ 5,136,715	\$ (101,126)
Federal/State funds	600,000	602,008	642,606	40,598
Fees, charges for services	-0-	-0-	15,593	15,593
Use of money and property	5,550	9,097	29,732	20,635
Other revenues	14,185	14,185	-0-	(14,185)
TOTAL REVENUES	\$ 5,638,623	\$ 5,863,131	\$ 5,824,646	\$ (38,485)
<u>EXPENDITURES</u>				
Intergovernmental	\$ 184,907	\$ 183,524	\$ 186,090	\$ (2,566)
Public works	4,090,872	4,465,060	4,379,674	85,386
Capital outlay	-0-	-0-	-0-	-0-
TOTAL EXPENDITURES	\$ 4,275,779	\$ 4,648,584	\$ 4,565,764	\$ 82,820
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 1,362,844	\$ 1,214,547	\$ 1,258,882	\$ 44,335
<u>OTHER FINANCING SOURCES/ (USES)</u>				
Transfers (net)	\$ (1,183,378)	\$ (1,281,537)	\$ (1,141,009)	\$ 140,528
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 179,466	\$ (66,990)	\$ 117,873	\$ 184,863
FUND BALANCES-BEGINNING OF YEAR	12,275,983	12,275,983	12,275,983	-0-
FUND BALANCES - END OF YEAR	\$ 12,455,449	\$ 12,208,993	\$ 12,393,856	\$ 184,863

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, 2018

	BUDGETED AMOUNTS		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Ad valorem taxes	\$ 1,777,704	\$ 1,851,631	\$ 1,847,769	\$ (3,862)
Federal/State funds	285,248	285,339	285,481	142
Use of money and property	2,750	2,400	8,446	6,046
Other revenues	750	6,000	29,222	23,222
TOTAL REVENUES	\$ 2,066,452	\$ 2,145,370	\$ 2,170,918	\$ 25,548
<u>EXPENDITURES</u>				
Administrative	\$ -0-	\$ -0-	\$ 42,412	\$ (42,412)
Intergovernmental	65,494	65,887	67,216	(1,329)
Public safety	1,279,371	1,336,663	1,230,963	105,700
Capital outlay	545,000	550,000	530,894	19,106
TOTAL EXPENDITURES	\$ 1,889,865	\$ 1,952,550	\$ 1,871,485	\$ 81,065
EXCESS/ (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 176,587	\$ 192,820	\$ 299,433	\$ 106,613
<u>OTHER FINANCING SOURCES/(USES)</u>				
Transfers out	\$ (55,822)	\$ (55,822)	\$ (13,410)	\$ 42,412
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 120,765	\$ 136,998	\$ 286,023	\$ 149,025
FUND BALANCES--BEGINNING OF YEAR	4,137,733	4,137,733	4,137,733	-0-
FUND BALANCES--END OF YEAR	\$ 4,258,498	\$ 4,274,731	\$ 4,423,756	\$ 149,025

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, Louisiana
 GOVERNMENTAL FUND TYPE
 SECTION 8 HOUSING FUND

(Schedule 2d)

Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 2018

	BUDGETED AMOUNTS		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Federal/state funds	\$ 1,337,896	\$ 1,343,611	\$ 1,318,565	\$ (25,046)
Fees, charges for services	-0-	-0-	-0-	-0-
Use of money and property	-0-	-0-	-0-	-0-
Other revenues	6,000	12,000	29,107	17,107
TOTAL REVENUES	\$ 1,343,896	\$ 1,355,611	\$ 1,347,672	\$ (7,939)
<u>EXPENDITURES</u>				
Health and welfare	1,333,743	\$ 1,384,662	\$ 1,311,266	73,396
Capital Outlay	-0-	-0-	-0-	-0-
TOTAL EXPENDITURES	\$ 1,333,743	\$ 1,384,662	\$ 1,311,266	\$ 73,396
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 10,153	\$ (29,051)	\$ 36,406	\$ 65,457
<u>OTHER FINANCING SOURCES/(USES)</u>				
Transfers in	\$ -0-	\$ 35,401	\$ -0-	\$ (35,401)
Transfers out	(10,153)	(14,316)	(14,316)	-0-
TOTAL OTHER FINANCING SOURCES/(USES)	\$ (10,153)	\$ 21,085	\$ (14,316)	\$ (35,401)
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ -0-	\$ (7,966)	\$ 22,090	\$ 30,056
FUND BALANCES-BEGINNING OF YEAR	7,966	7,966	7,966	-0-
FUND BALANCES - END OF YEAR	\$ 7,966	\$ -0-	\$ 30,056	\$ 30,056

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, 2018

(Schedule 2e)

Total OPEB Liability*	
Service cost	\$ 434,694
Interest	502,290
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions	-
Benefit payments	<u>(437,554)</u>
Net Change in total OPEB liability	\$ 499,430
Total OPEB Liability – beginning	<u>12,035,050</u>
Total OPEB Liability – ending	<u>\$12,534,480</u>
Covered employee payroll	\$ 2,868,559
Net OPEB liability as a percentage of covered employee payroll	436.96%

*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, 2018

(Schedule 2f)

	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	\$3,661,956	\$ 56,550	\$11,470	\$ 6,600
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	11.6251%	51.7454%	170.1395%	373.0303%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	101.9768%	93.5716%	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.

	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	\$3,532,730	\$ 56,550	\$11,470	\$ 6,600
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	33.0378%	36.8294%	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.

ST. MARTIN PARISH GOVERNMENT

St. Martinville, LA

Schedule of Employer's Proportionate
Share of Net Pension Liability

For the Year Ended December 31, 2018

(Schedule 2f/
Continued)

	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	\$3,081,652	\$ 55,934	\$11,470	\$ 6,600
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	47.3346%	31.7481%	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.

	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	\$3,177,288	\$ 56,006	\$ 11,470	-
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	4.5098%	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, 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	\$ 421,125	\$ 421,125	\$ -	\$ 3,661,956	11.50%
DARS	\$ -	\$ -	\$ -	\$ 56,550	0.00%
ROVERS	\$ 1,950	\$ 1,950	\$ -	\$ 11,470	17.00%
LASERS	\$ 2,640	\$ 2,640	\$ -	\$ 6,600	40.00%

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	\$ 441,591	\$ 441,591	\$ -	\$ 3,532,730	12.50%
DARS	\$ -	\$ -	\$ -	\$ 56,550	0.00%
ROVERS	\$ 2,122	\$ 2,122	\$ -	\$ 11,470	18.50%
LASERS	\$ 2,577	\$ 2,577	\$ -	\$ 6,600	39.05%

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	\$ 400,615	\$ 400,615	\$ -	\$3,081,652	13.00%
DARS	\$ -	\$ -	\$ -	\$ 55,934	0.00%
ROVERS	\$ 1,147	\$ 1,147	\$ -	\$ 11,470	10.00%
LASERS	\$ 1,254	\$ 1,254	\$ -	\$ 6,600	19.00%

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	\$ 460,707	\$ 460,707	\$ -	\$3,177,288	14.50%
DARS	\$ 2,931	\$ 2,931	\$ -	\$ 56,006	5.23%
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, 2018

Schedule 3

	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Total Nonmajor Government Funds
ASSETS				
Cash and cash equivalents	78,498	84,662	207,020	370,180
Receivables	2,956,293	-	-	2,956,293
Due from other funds	<u>5,987,168</u>	<u>-</u>	<u>26,998</u>	<u>6,014,166</u>
TOTAL ASSETS	<u>9,021,959</u>	<u>84,662</u>	<u>234,018</u>	<u>9,340,639</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES:				
Accounts Payable	259,236	8,707	-	267,943
Accrued liabilities	44,354	-	-	44,354
Unearned revenues	-	-	-	-
Due to other funds	1,090,849	421,153	-	1,512,002
Due to other governmental entities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,394,439</u>	<u>429,860</u>	<u>-</u>	<u>1,824,299</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES:				
Restricted for:				
Other general government	19,690	-	-	19,690
Public works	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	597,920	-	-	597,920
Economic development	1,211,081	-	-	1,211,081
Health and welfare	1,063,917	-	-	1,063,917
Debt service	-	-	214,224	214,224
Committed to:				
Other general government	3,250	-	-	3,250
Public works	-	-	-	-
Economic development	178,429	-	-	178,429
Health and welfare	54,750	-	-	54,750
Assigned to:				
Economic development	2,098,554	-	-	2,098,554
Debt service	-	-	19,794	19,794
Unreserved/undesignated(deficit)	<u>2,399,929</u>	<u>(345,198)</u>	<u>-</u>	<u>2,054,731</u>
Total Fund Balance	<u>7,627,520</u>	<u>(345,198)</u>	<u>234,018</u>	<u>7,516,340</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES	<u>9,021,959</u>	<u>84,662</u>	<u>234,018</u>	<u>9,340,639</u>

*See notes to financial statements.

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, Louisiana
 ALL NONMAJOR GOVERNMENTAL FUNDS-BY FUND TYPE
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 2018

Schedule 4

	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Total Nonmajor Government Funds
REVENUES				
Taxes - ad valorem	2,652,205	-	-	2,652,205
Sales tax/Hotel tax	279,194	-	-	279,194
Intergovernmental revenues:	-	-	-	-
<u>Federal Funds:</u>				
Federal grants	1,020,738	170,432	-	1,191,170
<u>State Funds:</u>				
State revenue sharing(net)	108,260	-	-	108,260
Other state funds	1,646,994	-	-	1,646,994
Fees, charges & commissions for service	643,367	-	-	643,367
Use of money & property	59,063	-	-	59,063
Other revenues	150,808	-	-	150,808
TOTAL REVENUES	6,560,629	170,432	-	6,731,061
EXPENDITURES				
General government	1,705,940	-	-	1,705,940
Public safety	345,206	-	-	345,206
Public works	-	105,489	-	105,489
Health and welfare	2,815,668	-	-	2,815,668
Culture and recreation	360,210	-	-	360,210
Economic development & assistance	412,063	-	-	412,063
Capital outlay	230,986	-	-	230,986
Debt service:				
Principal	380,241	-	1,292,000	1,672,241
Interest and bank charges	25,121	-	203,409	228,530
TOTAL EXPENDITURES	6,275,435	105,489	1,495,409	7,876,333
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	285,194	64,943	(1,495,409)	(1,145,272)
OTHER FINANCING SOURCES/(USES)				
Operating transfers in	1,918,161	-	1,528,353	3,446,514
Operating transfers out	(1,783,993)	-	-	(1,783,993)
Transfers to other governments	(489,935)	-	-	(489,935)
Proceeds from sale of fixed assets	128,927	-	-	128,927
Proceeds from capital leases	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(226,840)	-	1,528,353	1,301,513
NET CHANGE IN FUND BALANCES	58,354	64,943	32,944	156,241
FUND BALANCES-BEGINNING OF YEAR	7,569,166	(410,141)	201,074	7,360,099
FUND BALANCES-END OF YEAR	7,627,520	(345,198)	234,018	7,516,340

*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 16th 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 16th 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.

VIDEO POKER FUND

The Video Poker Fund accounts for the collection and expenditure of the parish's share of revenues collected from video poker licensees located within St. Martin Parish.

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.

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, Louisiana
 ALL NONMAJOR SPECIAL REVENUE FUNDS
 Combining Balance Sheet, December 31, 2018

Schedule 5

	Equipment Technology Fund	Tourist Commission Fund	Judicial Fund	Drug Court Fund	Cecilia Technology Center Fund	Courthouse Maintenance Fund	Health Unit Maintenance Fund
ASSETS							
Cash and cash equivalents	-	-	7,391	-	-	-	71,077
Revenue receivables	-	51,116	45,816	54,488	2,777	535,724	834,070
Due from other funds	-	1,537,294	-	-	-	-	-
TOTAL ASSETS	-	1,588,410	53,207	54,488	2,777	535,724	905,147
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE							
LIABILITIES:							
Accounts payable	22,543	12,637	60,613	11,762	32	51,746	35,595
Accrued liabilities	-	2,273	-	6,993	-	5,897	17,462
Unearned revenues	-	-	-	-	-	-	-
Due to other funds	33,228	-	139,770	25,237	53,417	458,391	380,806
Due to other governmental entities	-	-	-	-	-	-	-
Total Liabilities	55,771	14,910	200,383	43,992	53,449	516,034	433,863
DEFERRED INFLOWS OF RESOURCES:							
Unavailable revenues	-	-	-	-	-	-	-
FUND BALANCES:							
Restricted for:							
Other general government	-	-	-	-	-	19,690	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	471,284
Committed to:							
Other general government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Assigned to:							
Economic development	-	1,573,500	-	-	-	-	-
Unassigned/Deficit	(55,771)	-	(147,176)	10,496	(50,672)	-	-
Total Fund Balance	(55,771)	1,573,500	(147,176)	10,496	(50,672)	19,690	471,284
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES	-	1,588,410	53,207	54,488	2,777	535,724	905,147

See notes to financial statements.

Schedule 5(continued)

Summer Nutrition Fund	Recreation Maintenance Fund	Industrial Park Water/Waste Fund	Video Poker Fund	Disaster Assistance Fund	Economic Development Fund	Total
30	-	-	-	-	-	78,498
-	316,745	465,077	314,373	336,107	-	2,956,293
<u>188,438</u>	<u>295,584</u>	<u>803,980</u>	<u>2,568,460</u>	<u>68,358</u>	<u>525,054</u>	<u>5,987,168</u>
<u>188,468</u>	<u>612,329</u>	<u>1,269,057</u>	<u>2,882,833</u>	<u>404,465</u>	<u>525,054</u>	<u>9,021,959</u>
300	11,758	50,943	1,307	-	-	259,236
-	2,651	7,033	2,045	-	-	44,354
-	-	-	-	-	-	-
-	-	-	-	-	-	1,090,849
<u>300</u>	<u>14,409</u>	<u>57,976</u>	<u>3,352</u>	<u>-</u>	<u>-</u>	<u>1,394,439</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	19,690
-	-	-	-	-	-	-
-	597,920	-	-	-	-	597,920
-	-	1,211,081	-	-	-	1,211,081
188,168	-	-	-	404,465	-	1,063,917
-	-	-	3,250	-	-	3,250
-	-	-	-	-	-	-
-	-	-	178,429	-	-	178,429
-	-	-	54,750	-	-	54,750
-	-	-	-	-	525,054	2,098,554
<u>-</u>	<u>-</u>	<u>-</u>	<u>2,643,052</u>	<u>-</u>	<u>-</u>	<u>2,399,929</u>
<u>188,168</u>	<u>597,920</u>	<u>1,211,081</u>	<u>2,879,481</u>	<u>404,465</u>	<u>525,054</u>	<u>7,627,520</u>
<u>188,468</u>	<u>612,329</u>	<u>1,269,057</u>	<u>2,882,833</u>	<u>404,465</u>	<u>525,054</u>	<u>9,021,959</u>

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, Louisiana
 ALL NONMAJOR SPECIAL REVENUE FUNDS
 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 2018

Schedule 6

	Equipment Technology Fund	Tourist Commission Fund	Judicial Fund	Drug Court Fund	Cecilia Technology Center Fund	Courthouse Maintenance Fund	Health Unit Maintenance Fund
REVENUES							
Taxes - ad valorem	-	-	-	-	-	673,999	1,014,738
Sales tax/Hotel tax	-	279,194	-	-	-	-	-
Intergovernmental revenues:							
Federal Funds:							
Federal grants	31,800	-	-	326,749	-	-	133,511
State Funds:							
State revenue sharing(net)	-	-	-	-	-	31,404	47,401
Other state funds	-	172,179	-	-	-	-	-
Fees, charges & commissions for service	-	-	442,065	22,974	-	-	55,583
Use of money & property	-	-	-	-	-	743	48,768
Other revenues	-	19,460	70,688	-	-	-	7,000
TOTAL REVENUES	31,800	470,833	512,753	349,723	-	706,146	1,307,001
EXPENDITURES							
General government	-	3,600	785,490	6,000	-	768,667	60,170
Public works	345,208	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health and welfare	-	-	-	343,126	-	-	1,304,623
Culture and recreation	-	-	-	-	-	-	-
Economic development & assistance	-	338,947	-	-	2,171	-	-
Capital outlay	230,986	-	-	-	-	-	-
Debt service:							
Principal	380,241	-	-	-	-	-	-
Interest and bank charges	25,121	-	-	-	-	-	-
TOTAL EXPENDITURES	981,554	342,547	785,490	349,126	2,171	768,667	1,364,793
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(949,754)	128,286	(272,737)	597	(2,171)	(62,521)	(57,792)
OTHER FINANCING SOURCES/(USES)							
Operating transfers in	829,422	-	766,899	-	-	84,691	129,149
Operating transfers out	-	(104,145)	-	-	-	(4,084)	(158,791)
Transfers to other governments	-	-	(489,935)	-	-	-	-
Proceeds from sale of fixed assets	128,927	-	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	958,349	(104,145)	276,964	-	-	80,607	(29,642)
NET CHANGE IN FUND BALANCES	8,595	24,141	4,227	597	(2,171)	18,086	(87,434)
FUND BALANCES-BEGINNING OF YEAR	(64,366)	1,549,359	(151,403)	9,889	(48,501)	1,604	558,718
FUND BALANCES-END OF YEAR	(55,771)	1,573,500	(147,176)	10,486	(50,672)	19,690	471,284

*See notes to financial statements.

Schedule 6(continued)

Summer Nutrition Fund	Recreation Maintenance Fund	Industrial Park Water/Waste Fund	Video Poker Fund	Disaster Assistance Fund	Economic Development Fund	Total
-	397,600	565,868	-	-	-	2,652,205
-	-	-	-	-	-	279,194
183,411	-	-	-	345,267	-	1,020,738
-	29,455	-	-	-	-	108,260
-	-	-	1,474,815	-	-	1,646,994
26	15,139	107,580	-	-	-	643,367
-	8,038	367	1,147	-	-	59,063
-	100	-	53,560	-	-	150,808
<u>183,437</u>	<u>450,332</u>	<u>673,815</u>	<u>1,529,522</u>	<u>345,267</u>	<u>-</u>	<u>6,560,629</u>
6,000	29,463	46,550	-	-	-	1,705,940
-	-	-	-	-	-	345,206
-	-	-	-	-	-	-
157,588	-	911,752	96,268	2,311	-	2,815,668
-	360,210	-	-	-	-	360,210
-	-	-	70,945	-	-	412,063
-	-	-	-	-	-	230,986
-	-	-	-	-	-	-
-	-	-	-	-	-	380,241
-	-	-	-	-	-	25,121
<u>163,588</u>	<u>389,673</u>	<u>958,302</u>	<u>167,213</u>	<u>2,311</u>	<u>-</u>	<u>6,275,435</u>
<u>19,849</u>	<u>60,659</u>	<u>(284,487)</u>	<u>1,362,309</u>	<u>342,956</u>	<u>-</u>	<u>285,194</u>
-	10,000	-	-	-	98,000	1,918,161
-	(3,493)	(5,544)	(1,507,936)	-	-	(1,783,993)
-	-	-	-	-	-	(489,935)
-	-	-	-	-	-	128,927
-	-	-	-	-	-	-
-	<u>6,507</u>	<u>(5,544)</u>	<u>(1,507,936)</u>	<u>-</u>	<u>98,000</u>	<u>(226,840)</u>
19,849	67,166	(290,031)	(145,627)	342,956	98,000	58,354
<u>168,319</u>	<u>530,754</u>	<u>1,501,112</u>	<u>3,025,108</u>	<u>61,509</u>	<u>427,054</u>	<u>7,569,186</u>
<u>188,168</u>	<u>597,920</u>	<u>1,211,081</u>	<u>2,879,481</u>	<u>404,465</u>	<u>525,054</u>	<u>7,627,520</u>

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

NONMAJOR CAPITAL PROJECTS FUND

RECREATION DISTRICT #1 CONSTRUCTION FUND

The Recreation District #1 Construction Fund is used to account for capital improvements to parks within lower St. Martin Parish prior to autonomous reporting by the recreation district.

LCDBG CONSTRUCTION FUND

The LCDBG Construction Fund is used to account for the receipt and expenditure of Louisiana Community Block Program grant 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, 2018

Schedule 7

	Recreation District #1 Construction	LCDBG Construction Fund	Total
ASSETS			
Cash and cash equivalents	15,886	68,776	84,662
Receivables	-	-	-
Due from other funds	-	-	-
TOTAL ASSETS	<u>15,886</u>	<u>68,776</u>	<u>84,662</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
LIABILITIES:			
Accounts payable	-	8,707	8,707
Due to other funds	15,886	405,267	421,153
Total Liabilities	15,886	413,974	429,860
DEFERRED INFLOWS OF RESOURCES:			
Unavailable revenues	-	-	-
FUND BALANCES:			
Committed to capital outlay	-	-	-
Unassigned/Deficit	-	(345,198)	(345,198)
Total Fund Balance	-	(345,198)	(345,198)
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES	<u>15,886</u>	<u>68,776</u>	<u>84,662</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, 2108

Schedule 8

	Recreation District #1 Construction	LCDBG Construction Fund	Total
<u>REVENUES</u>			
Intergovernmental Revenues:			
State grants	-	-	-
Federal grants	-	170,432	170,432
Use of money & property	-	-	-
Other revenues	-	-	-
TOTAL REVENUES	-	170,432	170,432
<u>EXPENDITURES</u>			
Public works	-	105,489	105,489
Capital outlay	-	-	-
TOTAL EXPENDITURES	-	105,489	105,489
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	64,943	64,943
<u>OTHER FINANCING SOURCES/(USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-
NET CHANGE IN FUND BALANCES	-	64,943	64,943
FUND BALANCES-BEGINNING OF YEAR	-	(410,141)	(410,141)
FUND BALANCES-END OF YEAR	-	(345,198)	(345,198)

*See notes to financial statements.

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

NONMAJOR DEBT SERVICE FUNDS

SINKING HWY. 90 INDUSTRIAL PARK FUND

The Sinking-Highway 90 Industrial Park Fund accounts for the accumulation of 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 is \$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 is 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 accumulate monies for the payment of refunding bonds issued February 1, 2002 in the amount of \$904,000. Financing is 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.

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, Louisiana
 ALL NONMAJOR DEBT SERVICE FUNDS
 Combining Balance Sheet, December 31, 2018

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	Total
ASSETS						
Cash and cash equivalents	-	200	206,690	130	-	207,020
Receivables	-	-	-	-	-	-
Due from other funds	12,670	6,254	7,534	540	-	26,998
TOTAL ASSETS	12,670	6,454	214,224	670	-	234,018
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES:						
Accounts payable	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenues	-	-	-	-	-	-
FUND BALANCES:						
Restricted for debt service	-	-	214,224	-	-	214,224
Assigned to debt service	12,670	6,454	-	670	-	19,794
Unassigned/Deficit	-	-	-	-	-	-
Total Fund Balance	12,670	6,454	214,224	670	-	234,018
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES	12,670	6,454	214,224	670	-	234,018

*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, 2018

Schedule 10

	Sinking- Hwy. 90 Industrial Park	Road Districts Debt Service	Dist. #2 Sales Tax Sinking	1991 Cert. of Indebtedness Sinking	Dist. #1 Sales Tax Sinking	Total
<u>REVENUES</u>						
Taxes - ad valorem	-	-	-	-	-	-
Use of money & property	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
<u>EXPENDITURES</u>						
Debt Service:						
Principal	-	-	182,000	-	1,110,000	1,292,000
Interest	-	-	40,055	-	161,255	201,310
Other expenditures	-	-	1,200	-	899	2,099
TOTAL EXPENDITURES	-	-	223,255	-	1,272,154	1,495,409
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	(223,255)	-	(1,272,154)	(1,495,409)
<u>OTHER FINANCING SOURCES/(USES)</u>						
Operating transfers in	-	-	221,100	-	1,307,253	1,528,353
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	221,100	-	1,307,253	1,528,353
NET CHANGE IN FUND BALANCES	-	-	(2,155)	-	35,099	32,944
FUND BALANCES-BEGINNING OF YEAR	12,670	6,454	216,379	670	(35,099)	201,074
FUND BALANCES-END OF YEAR	12,670	6,454	214,224	670	-	234,018

*See notes to financial statements.

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 sewer 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

Schedule 11

Statement of Net Position
 All Nonmajor Enterprise Funds
 December 31, 2018

	<u>Wastewater Fund</u>	<u>Mosquito Control Fund</u>	<u>TOTALS</u>
<u>ASSETS</u>			
Current Assets:			
Accounts receivable	\$ 2,537	\$ 3,094	\$ 5,631
Due from other funds	<u>52,618</u>	<u>-0-</u>	<u>52,618</u>
 TOTAL ASSETS	 <u>\$55,155</u>	 <u>\$ 3,094</u>	 <u>\$ 58,249</u>
 <u>LIABILITIES AND NET ASSETS</u>			
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts payable	\$ 805	\$ -0-	\$ 805
Accrued liabilities	-0-	-0-	-0-
Due to other funds	<u>-0-</u>	<u>3,094</u>	<u>3,094</u>
 TOTAL LIABILITIES	 <u>\$ 805</u>	 <u>\$ 3,094</u>	 <u>\$ 3,899</u>
 <u>NET POSITION</u>			
Restricted for sanitation	54,350		54,350
Negative unassigned	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 TOTAL LIABILITIES & NET POSITION	 <u>\$55,155</u>	 <u>\$ 3,094</u>	 <u>\$ 58,249</u>

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, Louisiana

Schedule 12

Statement of Revenues, Expenses and
 Changes in Fund Net Position-All Nonmajor Enterprise Funds
 For the Year Ended December 31, 2018

	Wastewater Fund	Mosquito Control Fund	Totals
<u>OPERATING REVENUES</u>			
Fees and charges for services	\$ 21,342	\$ 32,786	\$ 54,128
Other operating income	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Operating Revenues	\$ <u>21,342</u>	\$ <u>32,786</u>	\$ <u>54,128</u>
<u>OPERATING EXPENSES</u>			
Contractual services		\$ 48,278	\$ 48,278
Sewer maintenance costs	\$ <u>13,069</u>	<u>-0-</u>	<u>13,069</u>
Total Operating Expenses	\$ <u>13,069</u>	\$ <u>48,278</u>	\$ <u>61,347</u>
NET OPERATING INCOME/(LOSS)	\$ 8,273	\$ (15,492)	\$ (7,219)
OPERATING TRANSFERS-IN	<u>-0-</u>	<u>102,754</u>	<u>102,754</u>
CHANGE IN NET POSITION	\$ 8,273	\$ 87,262	\$ 95,535
NET POSITION-BEGINNING	<u>46,077</u>	<u>(87,262)</u>	<u>(41,185)</u>
NET POSITION-ENDING	\$ <u>54,350</u>	\$ <u>-0-</u>	\$ <u>54,350</u>

ST. MARTIN PARISH GOVERNMENT
St. Martinville, Louisiana

Schedule 13

Statement of Cash Flows
All Nonmajor Enterprise Funds
For the Year Ended December 31, 2018

	Wastewater Fund	Mosquito Control Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 21,621	\$ 35,019	\$ 56,640
Payments to suppliers	(12,880)	(48,278)	(61,158)
Loans (to)/from other funds	(8,741)	(89,495)	(98,236)
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	\$ -0-	\$ (102,754)	\$ (102,754)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating transfers from other funds	\$ -0-	\$ 102,754	\$ 102,754
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	\$ -0-	\$ -0-	\$ -0-
CASH AND CASH EQUIVALENTS—BEGINNING OF YEAR	-0-	-0-	-0-
CASH AND CASH EQUIVALENTS—END OF YEAR	\$ -0-	\$ -0-	\$ -0-
RECONCILIATION OF OPERATING INCOME/(LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:			
Operating income/(loss)	\$ 8,273	\$ (15,492)	\$ (7,219)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Due to other funds increase/(decrease)	(8,741)	(89,495)	(98,236)
Accounts receivable (increase)/decrease	279	2,233	2,512
Accounts payable increase/(decrease)	189	-0-	189
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	\$ -0-	\$ (102,754)	\$ (102,754)

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
December 31, 2018

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 2018, and the other councilmen received \$800 per month in 2018.

ST. MARTIN PARISH POLICE JURY
St. Martinville, Louisiana

Schedule 14

Schedule of Compensation Paid Parish Councilmen
For the Year Ended December 31, 2018

<u>PARISH COUNCILMEN</u>	<u>2018</u>
Jason Willis*	\$9,600
Dean Leblanc	9,600
Jill Hebert	9,600
Daniel Richard, Jr.	9,600
Lisa Nelson	9,600
Chris Tausin	9,600
Albert Menard	9,600
Neil Thibodeaux	9,600
Byron Fuselier	<u>9,600</u>
TOTAL	<u>\$86,400</u>

*Chairperson 1/1/18-12/31/18

ST. MARTIN PARISH GOVERNMENT
St. Martinville, Louisiana

Schedule 15

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>CURRENT YEAR EXPENDITURES</u>
<u>DIRECT ASSISTANCE</u>		
United States Dept. of Housing and Urban Development-Section 8 Housing Choice Vouchers	14.871	\$1,347,672
United States Dept. of Justice-Drug Court Discretionary Program	16.585	260,399
United States Department of the Interior-Bureau Of Land Management-Payments in Lieu of Taxes	15.226	10,160
United States Department of the Interior-Office Of Natural Resources Revenue-Gulf of Mexico Energy Security Act Funds	15.435	616,853
<u>INDIRECT ASSISTANCE</u>		
United States Dept. of Health & Human Services- Passed through Louisiana Supreme Court-Drug Court Office-Temporary Assistance for Needy Families (TANF)	93.558	66,350
United States Dept. of Housing and Urban Development-Louisiana Office of Community Development-Block Grant-States Program	14.228	170,432
United States Dept. of Homeland Security- Governor's Office of Homeland Security and Emergency Preparedness-Disaster Grants-Public Assistance	97.036	88,822
United States Dept. of Homeland Security- Governor's Office of Homeland Security and Emergency Preparedness-Hazard Mitigation Grant	97.039	345,267
United States Dept. of Agriculture-State of Louisiana Dept. of Education-Summer Food Service Program	10.559	183,411
United States Dept. of Transportation & Develop. Louisiana Dept. Office of Community Develop.- Public Transportation for Non-urbanized Areas	20.509	93,274
United States Dept. of Health and Human Services Louisiana Dept. of Health and Hospitals- Special Supplemental Nutrition Program for Women, Infants and Children	10.557	133,511
Total		<u>\$ 3,316,151</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, 2018

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, 2018, 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	\$ 720,287
Health Unit Maintenance Fund	133,511
Drug Court Fund	326,749
Section 8 Housing Fund	1,347,672
Summer Nutrition Fund	183,411
Disaster Relief Fund	345,267
Capital Outlay Fund	88,822
LCDBG Construction Fund	<u>170,432</u>
	<u>\$3,316,151</u>

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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, 2018 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 19, 2019.

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 and therefore, material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 instances 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 ACCOUNTANTS

June 19, 2019

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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, 2018. 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, 2018.

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.

Report on Schedule of Expenditures of Federal Awards Required by the
Uniform Guidance

We have audited 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, 2018, and the related notes to the financial statements, which collectively comprise the St. Martin Parish Government's basic financial statements. We issued our report thereon, dated June 19, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basis financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.


MARAIST AND MARAIST
CERTIFIED PUBLIC ACCOUNTANTS

June 19, 2019

ST. MARTIN PARISH GOVERNMENT

Schedule of Findings and Questioned Costs

Year Ended December 31, 2018

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 program was 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 program was:

U. S. Department of Housing and Urban Development-Section 8
Housing Choice Vouchers (CFDA No. 14.871)
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, 2018

Section II: Financial Statement Findings

There are no matters relating to significant deficiencies, material weaknesses, or instances of noncompliance for the year ended December 31, 2018.

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, 2018.

Section IV: Management Letter

There were no matters reported in a separate management letter for the year ended December 31, 2018.

ST. MARTIN PARISH GOVERNMENT

Summary Schedule of Prior Audit Findings
Year Ended December 31, 2018

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

Item 17/1-Internal control over financial statement preparation.

Status: Resolved

Item 17/2-Noncompliance with LSA-R.S. 39:1301

Status: Resolved

Section II: Internal Control and Compliance Material to Federal Awards

There were no findings involving federal awards for the year ended December 31, 2017.

Section III: Management Letter

There were no matters reported in a separate management letter for the year ended December 31, 2017.

ST. MARTIN PARISH GOVERNMENT
STATEWIDE AGREED-UPON PROCEDURES REPORT
Year Ended December 31, 2018

MARAIST & MARAIST

CERTIFIED PUBLIC ACCOUNTANTS

(A PARTNERSHIP OF PROFESSIONAL ACCOUNTING CORPORATIONS)

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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, 2018 through December 31, 2018. 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

- 1 We obtained and inspected the entity's written policies and procedures and observed that they address each of the following categories and subcategories:
 - 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.
 - 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 all employees, including elected officials, annually attest through signature verification that they have read 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.

Board or Finance Committee

- 2. We obtained and inspected the council/finance committee minutes for the fiscal period, as well as the council's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) We observed that the council/finance committee met with a quorum at least monthly, or on a frequency in accordance with the council's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.
 - c) For governmental entities, we obtained the prior year audit report and observed 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, observed 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

- 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, we obtained and inspected the corresponding bank statement and reconciliation for each selected account, and observed that:
 - a) Bank reconciliations included evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

We noted that each bank reconciliation examined included evidence of preparation within 2 months of the closing date, without exceptions.
 - 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);

Reconciliations of all accounts are timely prepared, and approved by the Finance Director. We noted the Finance Director does have involvement with transaction processing through the review and approval process. In order to assure proper segregation of duties, we noted that all checks and supporting invoices are required to be approved and signed by someone other than the Finance Director. This individual does not have access to the accounting records.

- 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.

Finding: Several general fund disbursement items are outstanding in excess of 12 months at the end of the fiscal period.

Management Response: The Office of Director of Finance is currently in the process of researching and reviewing general fund disbursement items outstanding in excess of 12 months at the end of the fiscal period, and is progressing to ultimate resolution and disposition of these items.

Collections

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 select 5 deposit sites (or 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), we 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.
Noted proper segregation of duties for the responsibilities listed above, without exception.
- 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.
Noted proper segregation of duties for the responsibilities listed above, without exception.
- 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.
Noted proper segregation of duties for the responsibilities listed above, without exception.
- 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 verifies the reconciliation.
Noted proper segregation of duties for the responsibilities listed above, without exception.
6. We inquired of management that all employees who have access to cash are covered by a bond or insurance policy for theft.
Per discussion with management, all employees who handle cash are covered, without exception.
7. We randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (or selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits are made on the same day) *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* We obtained supporting documentation for each of the 10 deposits and:
- a) Observed that receipts are sequentially pre-numbered.
The parish utilizes sequentially pre-numbered receipts and computer-generated receipts.

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

Examined collection documentation for 4 deposits tracing each to the deposit slip, without exception.

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

Examined deposit slips for 4 deposits, tracing each to the bank statement, without exception.

- 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).

Examined 4 deposits, noting each was deposited within the proper time limit, without exception.

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

Examined 4 deposits per the bank statements, tracing each to recording in the general ledger, without exception.

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

- 8. Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. We randomly select 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 select 5 disbursements for each location, obtained supporting documentation for each transaction and:
 - a) Observed that the disbursement matched the related original invoice/billing statement.
 - 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

- 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 select one monthly bank statement), obtained supporting documentation, and:

- a) We 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) We 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).

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

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, we agreed the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) We observed that each reimbursement is supported by documentation of the business/public purpose (for meal charges, we observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d) We observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

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.
 - 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

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 agreed 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 that 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.
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' cumulative leave records, and agreed the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.
19. We obtained management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Ethics

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 that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b. Observed that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

Debt Service

21. We obtained a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. We selected all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note 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, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants.

Other

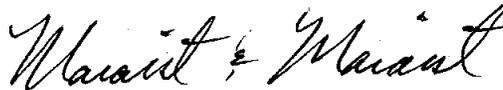
23. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the misappropriation(s) 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.

In accordance with the Statewide Agreed-Upon Procedures, certain categories may be excluded from testing. Therefore, the following categories were not tested this year: Written Policies and Procedures, Credit Cards/Debit Cards/Fuel Cards/P-Cards, Travel and Travel-Related Expense Reimbursements, Contracts, Payroll and Personnel, Ethics, Debt Service and Other.

We were not engaged to and did not conduct an examination or review, 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.

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 19, 2019