

MARAIST & MARAIST

CERTIFIED PUBLIC ACCOUNTANTS
(A PARTNERSHIP OF PROFESSIONAL ACCOUNTING CORPORATIONS)

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November 13, 2023

Mr. Michael J. Waguespack, CPA
Louisiana Legislative Auditor
ereports@lla.la.gov

RE: St. Martin Parish Government's 2022 Audited Financial Statements

Mr. Waguespack:

I am resubmitting the St. Martin Parish Government's 2022 audited financial statements.

I have made the following changes:

1. Page 7 – The St. Martin Parish Government's net position as a whole decreased by \$(240,338) due to the increase in recalculated compensated absences payable of \$(148,959), revisions to GASB 87 right-of-use assets/liabilities and beginning net position of \$(81,737), and revisions to unamortized bond premium of \$(9,642).
2. Page 8 – Statement of Activities-change in net position decreased by \$(110,074) due to an increase in compensated absence expense of \$148,959 and bond premium amortization expense of \$9,642, and a decrease in right-of-use amortization and interest expense of (48,527).
3. Page 8 – Statement of Activities-beginning net position as restated was decreased by \$(130,264) due to revisions to GASB 87 beginning right-of-use assets/liabilities.
4. Page 12 – Reconciliation of governmental funds balance sheet to statement of net position revised for above changes.
5. Page 14 – Governmental funds statement of revenues, expenditures and changes in fund balances revised for changes to GASB 87 right-of-use lease proceeds/expenditures, with no resultant effect on change in fund balances.
6. Page 15 – Reconciliation of statement of revenues, expenditures and changes in fund balances of governmental funds to statement of activities revised for above changes.
7. Page 18 – Statement of revenues, expenses and changes in fund net position of nonmajor enterprise funds revised for typographical error.
8. Pages 25, 28, 30, 31, & 52 – footnotes disclosure was revised to display the above changes.
9. Pages 71, 76, 77 – combining schedule of revenues, expenditures and changes in fund balances of nonmajor governmental funds was revised for changes to GASB 87 right-of-use lease proceeds/expenditures, with no effect on resultant fund balances.

Please let me know if you have any questions or require any additional information.

Respectfully,



Charles M. Maraist, CPA
Maraist & Maraist, CPA's

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

FINANCIAL REPORT

As of and for the Year Ended

DECEMBER 31, 2022

ST. MARTIN PARISH GOVERNMENT
St. Martinville, Louisiana

FINANCIAL REPORT

As of and for the Year Ended December 31, 2022

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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

Adverse and Unmodified Opinions

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, 2022 and the related notes to the financial statements, which collectively comprise the basic financial statements of the Parish Government as listed the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

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

Unmodified Opinion on Governmental Activities, Business-Type Activities, Each Major Fund and the Aggregate Remaining Fund Information

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, 2022, 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.

Basis for Adverse and Unmodified Opinions

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

Matters Giving Rise to Adverse Opinion on Aggregate Discretely Presented Component Units

The financial statements referred to above do not include financial data for all of the St. Martin 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 St. Martin Parish Government has not issued such reporting entity financial statements. The effects of not including the Parish Government's legally separate component units on the aggregate discretely presented component units have not been determined.

Change in Accounting Principle

As described in Note 7 to the financial statements, in 2022 the Parish Government adopted new accounting guidance, GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibility of Management 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the St. Martin Parish Government's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the St. Martin Parish Government's ability to continue as a going concern.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of changes in net OPEB liability, schedule of employer's share of net pension liability, and schedule of employer contributions on pages 53 through 68, 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.

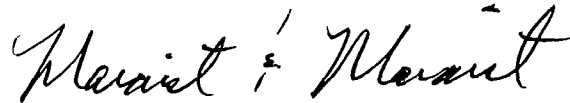
Supplementary Information

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 69 thru 83, and the schedule of compensation paid to councilmen on pages 84 thru 85, and the justice system funding schedule (page 86) 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 87) 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.

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. 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, the justice system funding schedule, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2023 on our consideration of the St. Martin Parish Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the St. Martin Parish Government's internal control over financial reporting and compliance.



MARAIST AND MARAIST
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana
June 17, 2023

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS(GWFS)

ST. MARTIN PARISH GOVERNMENT

St. Martinville, Louisiana

Statement A

STATEMENT OF NET POSITION

December 31, 2022

	<u>Primary Government</u>		
	<u>Governmental</u>	<u>Business-</u>	
	<u>Activities</u>	<u>Type</u>	<u>Total</u>
		<u>Activities</u>	
<u>ASSETS</u>			
Cash and cash equivalents	\$ 69,821,494		\$ 69,821,494
Investments	6,640,011		6,640,011
Receivables	15,528,428	\$ 12,740	15,541,168
Due from other governments	547,959		547,959
Prepaid expenses	21,210		21,210
Internal balances		58,647	58,647
Capital assets:			
Non-depreciable	6,363,031		6,363,031
Depreciable(net)	88,811,777		88,811,777
Right-of-use asset, net	1,520,198		1,520,198
Net pension asset	<u>2,855,841</u>		<u>2,855,841</u>
 TOTAL ASSETS	 <u>\$ 192,109,949</u>	 <u>\$ 71,387</u>	 <u>\$ 192,181,336</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Pension and OPEB related	<u>\$ 2,265,069</u>	<u>\$ -</u>	<u>\$ 2,265,069</u>
 <u>LIABILITIES</u>			
Accounts payable	\$ 1,108,285	\$ 1,062	\$ 1,109,347
Internal balances	58,647		58,647
Accrued interest payable	395,715		395,715
Right-of-use lease liability	605,867		605,867
Unearned revenues	7,715,013		7,715,013
Other liabilities	272,191		272,191
Long-term liabilities:			
Premium on bonds	2,131,942		2,131,942
Bonds payable, due within one year	4,275,000		4,275,000
Bonds payable, due in more than one year	31,540,000		31,540,000
Right-of-use lease liability	994,931		994,931
OPEB liability-due in more than one year	4,999,919		4,999,919
Compensated absences payable	478,304		478,304
TOTAL LIABILITIES	<u>\$ 54,575,814</u>	<u>\$ 1,062</u>	<u>\$ 54,576,876</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>			
Pension and OPEB related	<u>\$ 14,862,634</u>	<u>\$ -</u>	<u>\$ 14,862,634</u>
 <u>NET POSITION</u>			
Net investment in capital assets	\$ 56,751,551		\$ 56,751,551
Restricted for:			
Debt service	4,335,523		4,335,523
Other purposes	69,416,508	\$ 70,325	69,486,833
Unrestricted/(deficit)	(5,567,012)		(5,567,012)
TOTAL NET POSITION	<u>\$ 124,936,570</u>	<u>\$ 70,325</u>	<u>\$ 125,006,895</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT

St. Martin Parish, Louisiana

Statement B

STATEMENT OF ACTIVITIES

DECEMBER 31, 2022

FUNCTIONS/PROGAMS	PROGRAM REVENUES				NET (EXPENSE) REVENUES AND CHANGES IN NET POSITION		
	EXPENSES	FEES, FINES & CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
Primary Government -							
Governmental Activities:							
General Government	\$ 5,270,837	\$ 827,256	\$ 459,630	\$ -	\$ (3,983,951)		(3,983,951)
Public safety	2,929,472	745	-	-	(2,928,727)		(2,928,727)
Public works	10,864,239	-	266,954	4,154,516	(6,442,769)		(6,442,769)
Economic development	676,294	110,088	188,054	1,500,000	1,121,848		1,121,848
Health and welfare	3,828,737	39,888	1,681,617	-	(2,107,232)		(2,107,232)
Culture and recreation	2,339,390	29,144	-	-	(2,310,246)		(2,310,246)
Other governments	476,000	-	-	-	(476,000)		(476,000)
Interest and fiscal charges on long term debt	1,430,044	-	-	-	(1,430,044)		(1,430,044)
Total governmental Activities	\$ 27,815,013	\$ 1,007,121	\$ 2,596,255	\$ 5,654,516	\$ (18,557,121)		(18,557,121)
Business-type activities:							
Expenses	77,518	86,423				8,905	8,905
Total business-type activities	\$ 77,518	\$ 86,423				8,905	8,905
TOTAL PRIMARY GOVERNMENT	\$ 27,892,531	\$ 1,093,544	2,596,255	5,654,516	(18,557,121)	8,905	(18,548,216)
			General Revenue				
			Taxes:				
			Property taxes		\$ 17,275,884		17,275,884
			Sales taxes		6,182,835		6,182,835
			Severance taxes		1,148,171		1,148,171
			Transportation funds		560,338		560,338
			Video poker fees		2,204,253		2,204,253
			State revenue sharing		672,715		672,715
			Fire insurance rebate		394,930		394,930
			Licenses and permits		1,215,240		1,215,240
			Investment income		526,102		526,102
			Miscellaneous income		431,426		431,426
			Transfers-internal.		(13,951)	13,951	-
			Total general revenue and transfers		30,597,943	13,951	30,611,894
			Change in net position		\$ 12,040,822	22,856	12,063,678
			Net position-12/31/21, as restated		\$ 112,895,748	\$ 47,469	112,943,217
			Net position -12/31/22		<u>124,936,570</u>	<u>70,325</u>	<u>125,006,895</u>

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

FUND FINANCIAL STATEMENTS (FFS)

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, Louisiana
 ALL GOVERNMENTAL FUNDS
 BALANCE SHEET
 December 31, 2022

Statement C

	General Fund	District #1 Sales Tax Revenue Fund	District #2 Sales Tax Revenue Fund	Public Works Fund	Fire Protection Maintenance Fund	Library Maintenance Fund	Video Poker Fund
ASSETS							
Cash and cash equivalents	12,719,575	12,187,417	14,434,162	-	-	4,452,906	-
Investments						6,640,011	
Receivables	809,390	-	-	4,769,898	2,047,698	1,415,491	237,949
Due from other governmental entities	9,035	369,425	169,499	-	-		-
Prepaid Expenses	-	-	-	-	-	21,210	-
Due from other funds	-	-	-	11,128,674	3,645,634	680,314	3,977,295
TOTAL ASSETS	13,538,000	12,556,842	14,603,661	15,898,372	5,693,332	13,209,932	4,215,244
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE							
LIABILITIES:							
Accounts Payable	215,915	-	21,441	53,340	86,150	68,056	5,129
Accrued liabilities	17,114	-	1,972	29,739	1,111	-	1,100
Unearned revenues			26,695	-	-	-	-
Due to other funds	7,890,501	5,240,348	9,297,223	-	-	-	-
Due to other governmental entities	-	-	-	-	-	-	-
Other liabilities	197,215	-	-	-	-	-	-
Total Liabilities	8,320,745	5,240,348	9,347,331	83,079	87,261	68,056	6,229
DEFERRED INFLOWS OF RESOURCES:							
Unavailable revenues	-	-	-	-	-	-	-
FUND BALANCES:							
Restricted for:							
Sales tax dedications	-	7,316,494	5,256,330	-	-	-	-
Other general government	-	-	-	-	-	-	-
Public works	-	-	-	15,815,293	-	-	-
Public safety	-	-	-	-	5,606,071	-	-
Culture and recreation	-	-	-	-	-	13,141,876	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Committed to:							
Other general government	-	-	-	-	-	-	348,044
Public works	-	-	-	-	-	-	295,000
Culture and recreation	-	-	-	-	-	-	10,000
Economic development	-	-	-	-	-	-	187,025
Health and welfare	-	-	-	-	-	-	-
Assigned to:							
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	442,400
Unassigned	5,217,255	-	-	-	-	-	2,926,546
Total Fund Balances	5,217,255	7,316,494	5,256,330	15,815,293	5,606,071	13,141,876	4,209,015
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES	13,538,000	12,556,842	14,603,661	15,898,372	5,693,332	13,209,932	4,215,244

*See notes to financial statements.

Statement C(Continued)

<u>Parishwide Bond Sinking Fund</u>	<u>Road Construction Fund</u>	<u>Capital Outlay Fund</u>	<u>GOMESA Construction Fund</u>	<u>ARPA Infrastructure Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
119,554	16,768,020	-	6,576,884	-	2,562,976	69,821,494
						6,640,011
1,567,325	-	243,651	147,167	-	4,280,059	15,528,428
-	-	-	-	-	-	547,959
-	-	-	-	-	-	21,210
<u>2,570,411</u>	<u>214,975</u>	<u>-</u>	<u>-</u>	<u>7,687,088</u>	<u>6,271,234</u>	<u>36,175,625</u>
<u>4,257,290</u>	<u>16,982,995</u>	<u>243,651</u>	<u>6,724,051</u>	<u>7,687,088</u>	<u>13,124,289</u>	<u>128,734,727</u>
-	16,486	35,767	415,770	4,730	185,501	1,108,285
-	-	-	-	-	23,940	74,976
-	-	-	-	7,682,358	5,960	7,715,013
-	6,230,253	3,197,879	621,647	-	3,756,421	36,234,272
-	-	-	-	-	-	-
-	-	-	-	-	-	197,215
<u>-</u>	<u>6,246,739</u>	<u>3,233,646</u>	<u>1,037,417</u>	<u>7,687,088</u>	<u>3,971,822</u>	<u>45,329,761</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	12,572,824
-	-	-	-	-	855,664	855,664
-	-	-	-	-	541,729	16,357,022
-	-	-	-	-	-	5,606,071
-	-	-	-	-	780,933	13,922,809
-	-	-	-	-	2,296,738	2,296,738
-	-	-	-	-	1,388,041	1,388,041
4,257,290	-	-	-	-	78,233	4,335,523
-	10,736,256	-	5,686,634	-	-	16,422,890
-	-	-	-	-	10,007	358,051
-	-	-	-	-	-	295,000
-	-	-	-	-	-	10,000
-	-	-	-	-	-	187,025
-	-	-	-	-	130,461	130,461
-	-	-	-	-	2,372,824	2,372,824
-	-	-	-	-	691,746	1,134,146
-	-	(2,989,995)	-	-	6,071	5,159,877
<u>4,257,290</u>	<u>10,736,256</u>	<u>(2,989,995)</u>	<u>5,686,634</u>	<u>-</u>	<u>9,152,447</u>	<u>83,404,966</u>
<u>4,257,290</u>	<u>16,982,995</u>	<u>243,651</u>	<u>6,724,051</u>	<u>7,687,088</u>	<u>13,124,269</u>	<u>128,734,727</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, 2022

Total fund balances-governmental funds		\$83,404,966
<p>The cost of capital assets (land, buildings, furniture and equipment, and infrastructure) purchased or constructed is reported as an expenditure in the governmental funds. The Statement of Net Assets includes these capital assets among the assets of the Parish Government as a whole. The cost of these capital assets is allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.</p>		
Cost of capital assets	\$143,089,546	
Accumulated depreciation	(47,914,738)	
Net capital assets		95,174,808
<p>Intangible right-of-use assets used in governmental activities are not financial resources, and therefore not reported in the fund.</p>		
		1,520,198
<p>Deferred outflows of resources</p>		
		2,265,069
<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	\$(35,815,000)	
Accrued interest payable	(395,715)	
Bond premium amortizable	(2,131,942)	
Deferred inflows of resources	(14,862,634)	
OPEB liability payable	(4,999,919)	
Net pension (liability)/asset	2,855,841	
Right-of-use liabilities	(1,600,798)	
Compensated absences payable	(478,304)	
Capital leases payable	-0-	
Total long-term liabilities		(57,428,471)
Net position of governmental activities		\$124,936,570

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, 2022

Statement E

	General Fund	District #1 Sales Tax Revenue Fund	District #2 Sales Tax Revenue Fund	Public Works Fund	Fire Protection Maintenance Fund	Library Maintenance Fund	Video Poker Fund
REVENUES							
Taxes - ad valorem	843,231	-	-	5,646,103	2,448,827	2,488,454	-
Sales tax/Hotel tax	-	4,175,427	1,708,684	-	-	-	-
Intergovernmental revenues:							
<u>Federal Funds:</u>							
Federal grants	1,083,257	-	-	-	-	-	-
<u>State Funds:</u>							
Parish transportation funds	-	-	-	560,338	-	-	-
State revenue sharing	78,983	-	-	208,452	115,506	120,024	-
Severance taxes	1,148,171	-	-	-	-	-	-
Other state funds	127,576	-	-	-	394,930	-	2,204,253
Licenses and permits	1,215,240	-	-	-	-	-	-
Fees, charges & commissions for service	495,512	-	201	-	745	16,884	-
Use of money & property	49,078	507	95,888	25,296	7,605	186,080	992
Other revenues	117,130	-	30	15,937	10,156	5,360	72,857
TOTAL REVENUES	5,158,178	4,175,934	1,804,603	6,456,126	2,977,769	2,796,602	2,278,102
EXPENDITURES							
General government	2,852,056	1,163	-	300,037	129,356	89,011	16,349
Public safety	1,158,435	-	-	-	1,322,373	-	-
Public works	-	303,517	-	4,131,740	-	-	-
Health and welfare	201,543	-	-	-	-	-	52,432
Culture and recreation	-	-	432,474	-	-	1,628,354	-
Economic development & assistance	30,791	-	-	-	-	-	134,454
Capital outlay	-	-	13,869	-	1,115,891	324,727	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and bank charges	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,242,825	304,680	446,343	4,431,777	2,567,620	2,042,092	203,235
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	915,353	3,871,254	1,358,260	2,024,349	410,149	754,510	2,074,867
OTHER FINANCING SOURCES/(USES)							
Operating transfers in	1,298,940	-	-	295,000	-	-	-
Operating transfers out	(1,303,862)	(3,345,438)	(79,190)	(1,199,305)	(763,410)	-	(1,199,292)
Transfers to other governments	-	-	-	-	-	-	-
Proceeds from bond issuance	-	-	-	-	-	-	-
Bond issue costs	-	-	-	-	-	-	-
Proceeds/intangible right-to-use assets	-	-	-	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-	-	-	-
Bond Issue Premium	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(4,922)	(3,345,438)	(79,190)	(904,305)	(763,410)	-	(1,199,292)
NET CHANGE IN FUND BALANCES	910,431	525,816	1,279,070	1,120,044	(353,261)	754,510	875,575
FUND BALANCES-BEGINNING OF YEAR- (AS RESTATED)	4,306,824	6,790,678	3,977,260	14,695,249	5,959,332	12,387,366	3,333,440
FUND BALANCES-END OF YEAR	5,217,255	7,316,494	5,256,330	15,815,293	5,606,071	13,141,876	4,209,015

*See notes to financial statements.

Statement E(Continued)

Parishwide Bond Sinking Fund	Construction Fund	Capital Outlay Fund	GOMESA Construction Fund	ARPA Infrastructure Fund	Nonmajor Governmental Funds	Total Governmental Funds
1,901,210	-	-	-	-	3,948,059	17,275,884
-	-	-	-	-	298,724	6,182,835
-	-	453,306	-	2,691,257	2,088,118	6,315,938
-	-	-	-	-	-	560,338
-	-	-	-	-	149,750	672,715
-	-	34,466	52,766	-	1,720,025	1,148,171
-	-	-	-	-	-	4,534,016
-	-	-	-	-	493,979	1,215,240
3,733	3,161	-	1,995	-	171,967	1,007,121
-	-	-	-	-	133,383	526,102
<u>1,904,943</u>	<u>3,161</u>	<u>487,772</u>	<u>54,761</u>	<u>2,691,257</u>	<u>9,004,005</u>	<u>39,793,213</u>
67,503	75,000	12,528	-	-	1,853,686	5,396,689
-	-	-	-	-	-	2,480,808
-	2,989,646	267,977	1,737,273	43,387	238,393	9,711,933
-	-	-	-	-	3,666,048	3,920,023
-	-	-	-	-	573,118	2,633,948
-	-	-	-	-	428,230	591,475
-	-	2,275,708	4,667,222	-	896,673	9,294,088
910,000	-	-	-	-	2,084,933	2,994,933
718,952	-	-	-	-	554,464	1,273,416
<u>1,696,455</u>	<u>3,064,646</u>	<u>2,558,211</u>	<u>6,404,495</u>	<u>43,387</u>	<u>10,293,545</u>	<u>38,297,311</u>
<u>208,488</u>	<u>(3,061,485)</u>	<u>(2,068,439)</u>	<u>(6,349,734)</u>	<u>2,647,870</u>	<u>(1,289,540)</u>	<u>1,495,902</u>
757,486	-	2,627,976	3,515,005	-	4,788,160	13,280,567
(806)	(113,415)	-	(715,353)	(2,647,870)	(1,926,777)	(13,294,518)
-	-	-	-	-	(476,000)	(476,000)
-	10,000,000	-	-	-	-	10,000,000
(80,742)	-	-	-	-	-	(80,742)
-	-	-	-	-	775,339	775,339
-	-	-	-	-	76,573	76,573
-	618,415	-	-	-	-	618,415
<u>676,138</u>	<u>10,505,000</u>	<u>2,627,976</u>	<u>2,799,652</u>	<u>(2,647,870)</u>	<u>3,235,295</u>	<u>10,899,634</u>
884,626	7,443,515	559,537	(3,550,082)	-	1,945,755	12,395,536
<u>3,372,664</u>	<u>3,292,741</u>	<u>(3,549,532)</u>	<u>9,236,716</u>	<u>-</u>	<u>7,206,692</u>	<u>71,009,430</u>
<u>4,257,290</u>	<u>10,736,256</u>	<u>(2,989,995)</u>	<u>5,688,634</u>	<u>-</u>	<u>9,152,447</u>	<u>83,404,966</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, 2022

Net change in fund balances - total governmental funds \$ 12,395,536

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

Capital outlay expenditures	\$9,294,088	
Depreciation expense	<u>(3,150,664)</u>	
Excess of depreciation over capital outlays		6,143,424

In the Statement of Activities, compensated absences are measured by the amounts earned during the year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts actually paid). In the current year, vacation and sick time earned exceeded the amounts used by \$5,265. (5,265)

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		1,465,671
Net pension expense additions/reductions reported in accordance with GASB 68 requirements.		898,411
The amount of current year accrued interest payable in the amount of \$(395,715) exceeded the prior year payable amount of \$(319,829) by \$75,886.		(75,886)

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	\$ (10,618,415)	
Proceeds from intangible right-to-use assets	(775,339)	
Principal repayments	2,994,933	
Bond premium amortization	217,773	
Capital lease amortization	<u>(600,021)</u>	
Excess of repayments over proceeds		<u>(8,781,069)</u>

Change in net position of governmental activities \$ 12,040,822

The accompanying notes are an integral part of this statement.

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

NONMAJOR ENTERPRISE FUNDS

WASTEWATER FUND

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

MOSQUITO CONTROL FUND

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

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, Louisiana

Statement G

Statement of Net Position
 All Nonmajor Enterprise Funds
 December 31, 2022

	Wastewater Fund	Mosquito Control Fund	<u>TOTALS</u>
<u>ASSETS</u>			
Current Assets:			
Accounts receivable	\$ 5,619	\$ 7,121	\$ 12,740
Due from other funds	<u>46,623</u>	<u>12,024</u>	<u>58,647</u>
 TOTAL ASSETS	 <u>\$ 52,242</u>	 <u>\$ 19,145</u>	 <u>\$ 71,387</u>
 <u>LIABILITIES AND NET ASSETS</u>			
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts payable	\$ 1,062	\$ -0-	\$ 1,062
Accrued liabilities	-0-	-0-	-0-
Due to other funds	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 TOTAL LIABILITIES	 \$ 1,062	 \$ -0-	 \$ 1,062
 <u>NET POSITION</u>			
Restricted for health/welfare	<u>51,180</u>	<u>19,145</u>	<u>70,325</u>
 TOTAL LIABILITIES & NET POSITION	 <u>\$52,242</u>	 <u>\$ 19,145</u>	 <u>\$ 71,387</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT
St. Martinville, Louisiana

Statement H

**Statement of Revenues, Expenses and
Changes in Fund Net Position-All Nonmajor Enterprise Funds
For the Year Ended December 31, 2022**

	<u>Wastewater Fund</u>	<u>Mosquito Control Fund</u>	<u>Totals</u>
<u>OPERATING REVENUES</u>			
Fees and charges for services	\$ 22,549	\$ 63,874	\$ 86,423
Other operating income	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Operating Revenues	\$ <u>22,549</u>	\$ <u>63,874</u>	\$ <u>86,423</u>
<u>OPERATING EXPENSES</u>			
Contractual services		\$ 54,817	\$ 54,817
Sewer maintenance costs	\$ <u>22,701</u>	<u>-0-</u>	<u>22,701</u>
Total Operating Expenses	\$ <u>22,701</u>	\$ <u>54,817</u>	\$ <u>77,518</u>
NET OPERATING INCOME/(LOSS)	\$ (152)	\$ 9,057	\$ 8,905
OPERATING TRANSFERS-IN	<u>13,951</u>	<u>-0-</u>	<u>13,951</u>
CHANGE IN NET POSITION	\$ 13,799	\$ 9,057	\$ 22,856
NET POSITION-BEGINNING	<u>37,381</u>	<u>10,088</u>	<u>47,469</u>
NET POSITION-ENDING	\$ <u><u>51,180</u></u>	\$ <u><u>19,145</u></u>	\$ <u><u>70,325</u></u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT
St. Martinville, Louisiana

Statement I

Statement of Cash Flows
All Nonmajor Enterprise Funds
For the Year Ended December 31, 2022

	Wastewater Fund	Mosquito Control Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 17,562	\$ 57,634	\$ 75,196
Payments to suppliers	(23,724)	(54,817)	(78,541)
Loans (to)/from other funds	(7,789)	(2,817)	(10,606)
	<hr/>	<hr/>	<hr/>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	\$ (13,951)	\$ -0-	\$ (13,951)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating transfers from other funds	\$ 13,951	\$ -0-	\$ 13,951
	<hr/>	<hr/>	<hr/>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	\$ -0-	\$ -0-	\$ -0-
CASH AND CASH EQUIVALENTS—BEGINNING OF YEAR	<hr/>	<hr/>	<hr/>
CASH AND CASH EQUIVALENTS—END OF YEAR	\$ -0-	\$ -0-	\$ -0-
	<hr/>	<hr/>	<hr/>
RECONCILIATION OF OPERATING INCOME/(LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:			
Operating income/(loss)	\$ 13,799	\$ 9,057	\$ 22,856
Adjustments to reconcile operating income to net cash provided by operating activities:			
Due from other funds (increase)/decrease	(7,789)	(2,817)	(10,606)
Accounts receivable (increase)/decrease	(4,986)	(6,240)	(11,226)
Accounts payable increase/(decrease)	(1,024)	-0-	(1,024)
	<hr/>	<hr/>	<hr/>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	\$ -0-	\$ -0-	\$ -0-

The accompanying notes are an integral part of this statement.

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

**Notes to Financial Statements
As of and for the Year Ended December 31, 2022**

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

A. REPORTING ENTITY

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

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

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

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

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

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

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

Blended Component Units-Governmental Activities

The St. Martin Parish Library - The St. Martin Parish Library provides resources and services to individuals for informational needs for day-to-day living and pleasure, and for cultural, educational, and leisurely pursuits. The Library was established by the St. Martin Parish Government, under the provisions of Louisiana Revised Statute 25:211. The Library does not possess all the corporate powers necessary to make it a legally separate entity from the St. Martin Parish Government. The Library's financial statements for the year ended December 31, 2022 are presented in this report. Separately issued financial statements for the St. Martin Parish Library can be obtained at St. Martin Parish Library; Charlar Brew, Library Director; 201 Porter Street, St. Martinville, LA 70582 or (337)394-2207.

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

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

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

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

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

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

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

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

C. FUND ACCOUNTING

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

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

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

D. GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

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

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

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

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

E. FUND FINANCIAL STATEMENTS

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

The Parish Government reports the following major governmental funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor

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

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

F. CASH AND INTEREST BEARING DEPOSITS

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

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

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

G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

H. CAPITAL ASSETS AND DEPRECIATION

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

Government-wide financial statements-

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

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

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

Fund financial statements-

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

I. COMPENSATED ABSENCES

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

In the government-wide financial statements, the Parish Government accrues accumulated unpaid annual and sick leave and associated related costs when earned (or estimated to be earned) by the employee. At December 31, 2022, employees of the Parish Government have accumulated/vested \$478,304 of compensated absence benefits, which are recorded as a liability in the government-wide financial statements. No compensated absences liability is recorded in the governmental fund financial statements.

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

J. LONG TERM OBLIGATIONS

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

K. EQUITY CLASSIFICATIONS

Government-wide financial statements-

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

Fund financial statements-

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

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

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

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

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

L. INTERFUND TRANSFERS

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

M. ESTIMATES

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

NOTE 2-SALES AND USE TAXES

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

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

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

NOTE 3-PROPERTY TAXES

The following is a summary of ad valorem taxes levied for the year 2022:

Parish-wide taxes:	<u>2022 Levied Millage</u>
General Tax	3.19
Road Maintenance	3.63
Courthouse	2.08
Drainage	5.14
Library Maintenance	3.90
Library Maintenance/Facilities Maintenance	3.83
Recreation & Operation	1.02
Fire Protection	5.68
Health Unit	2.62
Industrial Park	1.51
Bond Sinking Fund	4.41
District taxes:	
Sub-Road Dist. No. 1 of Road Dist. No. 1 Maintenance	6.46
Road Dist. No. 2 Maintenance	11.18

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

Lien Date: January 1, (Subsequent Year)

Levy Date: September 1, (Current Year)

Due Date: December 31, (Current Year)

Total taxes levied for 2022 were \$17,134,171. Ad valorem tax receivables as of December 31, 2022 were \$14,244,288. The financial statements of the St. Martin Parish Government contain an allowance for uncollectible ad valorem tax accounts equivalent to 2.92% of the gross ad valorem tax billed for 2022 calendar year. The total provision for uncollectible ad valorem taxes for fiscal year ended December 31, 2022 is \$499,960.

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

NOTE 4-CASH AND CASH EQUIVALENTS

At December 31, 2022, the Parish Government has cash and cash equivalents (book balances) totaling \$69,821,494 as follows:

Demand deposits		\$	69,230,522
Time deposits			590,972
Total		\$	69,821,494

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

At December 31, 2022, the Parish Government has \$65,863,142 in deposits (collected bank balances). These deposits are secured from risk by \$1,250,000 of federal deposit insurance and \$72,822,663 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

The St. Martin Parish Government has only one investment to which GASB Statement 31 applied. This investment was in investment in LAMP held by the St. Martin Parish Library. GASB Statement 31 requires that investments, that fall within the definitions of said statement, be recorded at fair value. However, Statement 31 also states that investments in an external investment pool can be reported at amortized cost if the external investment pool operates in a manner consistent with the Security and Exchange Commission's (SEC's) Rule 2a7. LAMP is an external investment pool that operates in a manner consistent with SEC Rule 2a7. LAMP is also regulated by the Treasury of the State of Louisiana and fair value of the position in the pool is the same as the value of pool shares. At December 31, 2022 the Parish Government's investment, at cost, is \$6,640,011. Because cost approximates amortized cost, the carrying value was not adjusted.

NOTE 5-RECEIVABLES

Taxes receivable, due from other governments, and other receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts (primarily applicable to ad valorem taxes), are based upon historical trends and prior write-offs of similar accounts receivable. The following is a summary of governmental/enterprise fund receivables at December 31, 2022.

		General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Total
Taxes-ad valorem	\$	687,236	\$ 11,989,727	\$ 1,567,325	\$ -	\$ -	\$14,244,288
Due from Other Govt		9,035	538,924	-	-	-	547,959
Other Receivables		122,154	771,167	-	390,819	12,740	1,296,880
Total	\$	818,425	\$ 13,299,818	\$ 1,567,325	\$ 390,819	\$ 12,740	\$16,089,127

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, 2022, for the primary government is as follows:

	<u>Beginning Balance</u>	<u>Acquisitions</u>	<u>Dispositions</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,682,865	\$ -	\$ -	\$ 1,682,865
Construction in progress	12,944	4,667,222	-	4,680,166
Total capital assets, not being depreciated	<u>\$ 1,695,809</u>	<u>\$ 4,667,222</u>	<u>\$ -</u>	<u>\$ 6,363,031</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 44,658,456	\$ 324,727	\$ -	\$ 44,983,183
Machinery and equipment	20,302,410	1,251,094	-	21,553,504
Improvements, other than buildings	9,133,779	-	-	9,133,779
Infrastructure	58,780,343	2,275,706	-	61,056,049
Total capital assets being Depreciated	<u>\$132,874,988</u>	<u>\$ 3,851,527</u>	<u>\$ -</u>	<u>\$136,726,515</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ 14,160,448	\$ 778,368	-	\$ 14,938,816
Machinery and equipment	15,103,235	921,467	\$ -	16,024,702
Improvements, other than buildings	1,591,313	272,154	-	1,863,467
Infrastructure	13,909,078	1,178,675	-	15,087,753
Total accumulated depreciation	<u>\$ 44,764,074</u>	<u>\$ 3,150,664</u>	<u>\$ -</u>	<u>\$ 47,914,738</u>
Total capital assets being depreciated, net	<u>\$88,110,914</u>	<u>\$ 700,863</u>	<u>\$ -</u>	<u>\$ 88,811,777</u>
Government activities capital assets, net	<u>\$89,806,723</u>	<u>\$ 5,368,085</u>	<u>\$ -</u>	<u>\$ 95,174,808</u>

Depreciation expense of \$3,150,664 for the year ended December 31, 2022, was charged to the following governmental functions:

General Government	\$ 378,080
Public Safety	551,366
Public Works	1,323,279
Economic development and assistance	126,026
Health and welfare	189,040
Culture and recreation	582,873
	<hr/>
Total Depreciation Expense	<u>\$ 3,150,664</u>

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

NOTE 7-LEASES

During the fiscal year ended December 31, 2022, the Parish Government implemented GASB No. 87, Leases, for accounting and reporting for leases that had previously been reported as operating leases. During the year ended December 31, 2022, the Parish Government entered into numerous vehicle and heavy equipment lease agreements with varying lease terms and amounts. Due to the commencement date of the related lease agreements, restatement of prior period financial statements was considered necessary. The effect on net position was a decrease in governmental funds(only) net position of \$(99,744), as more fully detailed in Note 21.

The Parish Government recognizes a lease liability and an intangible right-to-use lease asset(lease asset) in the government-wide financial statements. The lease activity for the year follows:

	<u>Balance</u> <u>01/01/22</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/22</u>
Governmental activities:				
Intangible right-to-use assets	\$ 3,064,359	\$ 775,339	\$ (545,863)	\$ 3,293,835
Less: accumulated amortization of intangible right-to- use assets, net	<u>1,499,503</u>	<u>626,416</u>	<u>(352,282)</u>	<u>1,773,637</u>
	<u>\$ 1,564,856</u>	<u>\$ 148,923</u>	<u>\$ (193,581)</u>	<u>\$ 1,520,498</u>

The lease assets will be amortized over the lease terms. Unamortized lease assets to be amortized in future periods is as follows:

<u>Year End</u>	<u>Total</u>
2023	\$ 589,224
2024	431,105
2025	287,199
2026	157,295
2027	55,375
	<u> </u>
Total	<u>\$ 1,520,198</u>

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

The following is a summary of the changes in the lease liability for the year ended December 31, 2022:

	Balance 01/01/22	Additions	Reductions	Balance 12/31/22	Due within One Year
Governmental Funds	<u>\$1,664,599</u>	<u>\$ 775,339</u>	<u>\$ 839,140</u>	<u>\$1,600,798</u>	<u>605,867</u>

At the commencement of the lease, the Parish Government initially measures the lease liability at the present value of future payments expected to be made during the lease term. For purposes of discounting future payments on the lease, the Parish Government used the interest rate of 3.25%-7.00%. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of its useful life or the lease term.

Minimum lease payments through the lease term are as follows:

<u>Governmental Funds</u>		
<u>Year End</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 605,867	\$ 52,926
2024	446,698	31,031
2025	302,489	16,530
2026	175,219	7,390
2027	70,525	1,560
	<hr/>	<hr/>
Total	<u>\$ 1,600,798</u>	<u>\$ 109,437</u>

NOTE 8-LONG-TERM OBLIGATIONS

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

	<u>Compensated Absences</u>	<u>Long-Term Bonded Debt</u>	<u>Total</u>
Long-term obligations at January 1, 2022	\$ 473,039	\$ 28,180,000	\$ 28,653,039
Additions-2022	5,265	10,000,000	10,000,000
Reductions-2022	<u>-0-</u>	<u>(2,365,000)</u>	<u>(2,365,000)</u>
Long-term obligations at December 31, 2022	<u>\$ 478,304</u>	<u>\$ 35,815,000</u>	<u>\$ 36,293,304</u>

Compensated absences payable consists of the portion of accumulated annual leave of the governmental funds that is not expected to require current resources. The liability for compensated absences is computed only at the end of the fiscal year. The increase of \$5,265 reflected above as an increase in compensated absences is the net of leave benefits paid and accrued during the year.

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

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

On July 21, 2022, the Parish Government issued \$10,000,000 of General Obligation Bonds, Series 2022, with an interest rate of 4%-5%. The net proceeds of \$10,618,415 (including a net premium of \$618,415) will be used to fund the acquisition, construction and improvement of drainage, canals, pumps, pumping plants, dykes, levees and other drainage work within the Parish of St. Martin.

Long-term bonded debt is comprised of the following individual issues at December 31, 2022:

Parishwide bonds:

General obligation revenue bonds-\$3,880,000 refunding issue of September 15, 2021, due in annual installments of \$330,000 to \$450,000 through October 1, 2031; interest at 2.50 per cent to 4.0 per cent	3,550,000
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	12,445,000
General obligation revenue bonds-\$10,160,000 issue of July 23, 2019, due in annual installments of \$260,000 to \$685,000 through November 1, 2044; interest at 4.4 per cent	9,600,000
General obligation revenue bonds-\$10,000,000 issue of July 21, 2022, due in annual installments of \$260,000 to \$685,000 through March 1, 2038; interest at 4.0 per cent to 5.0 per cent	10,000,000

District public improvement sales tax bonds:

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	220,000
Total Bonded Debt	\$35,815,000

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.

In September of 2021, The Parish Government issued revenue refunding bonds of \$3,880,000 to defease its 2011 LLGEF revenue refunding bonds. The proceeds, along with other acquired obligations were deposited in an escrow account to provide for all future debt service on the 2011 series bonds, until they are eligible for redemption. As a result, the 2011 series bonds are considered defeased in substance, and the Parish has removed the liability from its accounts. As of December 31, 2022, the defeased debt outstanding but removed from the government-wide financial statements is \$3,910,000.

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

The annual requirements to amortize all bonds and/or certificates outstanding at December 31, 2022, are as follows:

<u>Year End</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2023	\$ 4,275,000	\$ 1,495,735	5,770,735
2024	1,675,000	1,364,185	3,039,185
2025	1,740,000	1,298,367	3,038,367
2026	1,725,000	1,231,724	2,956,724
2027	1,790,000	1,166,384	2,956,384
2028-2032	9,755,000	4,579,774	14,334,774
2033-2037	10,170,000	2,293,062	12,463,062
2038-2042	3,640,000	674,095	4,314,095
2043-2047	<u>1,045,000</u>	<u>62,920</u>	<u>1,107,920</u>
Total	<u>\$ 35,815,000</u>	<u>\$ 14,166,246</u>	<u>\$ 49,981,246</u>

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:

Parochial Employees' Retirement System -

Plan Description:

Parochial Employees' Retirement System(PERS) provides early retirement, 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.

Eligibility and Benefits:

Any member hired prior to January 1, 2007 is eligible for normal retirement after he or she has 25 years of creditable service and is at least age 55 or has 10 years of creditable service and is at least age 60, or has 7 years of creditable service and is at least age 65. Any member with 30 years of creditable service, regardless of age, may retire. Regular retirement benefits for members hired prior to January 1, 2007 are calculated at 3% of the member's final average compensation multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

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

Any member hired on or after January 1, 2007 is eligible for normal retirement after he or she has attained 30 years of creditable service and is at least age 55; has attained 10 years of creditable service and is at least age 62; or has attained 7 years of creditable service and is at least age 67. Regular retirement benefits for members hired on or after January 1, 2007 are calculated at 3% of the member's final average compensation multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Cost of living provisions for the System allows the Board of Trustees to provide an annual cost of living increase of 2.0% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have reached the age of 60 and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Contributions:

According to state statute, contribution requirements for all employers are actuarially determined each year. The actual employer contribution rate was 11.5% and the employee contribution rate was 9.50% for 2022. In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Contributions from non-employer contributing entities were \$52,606. Contributions to the pension plan from the Parish Government were \$475,313 for the year ended December 31, 2022.

Net Pension Liability:

At December 31, 2022, the Parish Government reported an asset of \$2,995,516 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2021 and the total pension asset used to calculate the net pension benefit was determined by an actuarial valuation as of that date. The Parish Government's proportion of the net pension asset was based on a projection of the Parish Government's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2021, the Parish Government's proportion was 0.635932%, which was a decrease of (0.052738%) from its proportion measured as of December 31, 2020. Detailed information about the pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Parish Government's net pension liability is available in the separately issued plan financial reports at <http://www.persla.org>.

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

Actuarial Assumptions:

A summary of the actuarial methods and assumptions used in determining the total pension liability of the Parochial Employee's Retirement System as of December 31, 2021 are as follows:

Valuation Date	December 31, 2021
Date of experience study on which significant assumption are based	7/1/2014 - 6/30/2021
Actuarial Cost Method	Entry Age Normal
Expected Remaining Service Lives	4 years
Inflation Rate	2.30%
Investment Rate of Return	6.40%
Projected Salary Increases	4.75%
Mortality	RP-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees, multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Discount Rate:

The discount rate used to measure the total pension liability was 6.40% as of December 31, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments 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 expense, 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. The resulting long-term rate of return is 7.00% for the year ended December 31, 2021.

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

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of December 31, 2021 were as follows:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	33%	7.50%	0.85%
Equities	51%	8.50%	3.23%
Alternatives	14%	6.33%	0.71%
Real Assets	2%	4.50%	0.11%
Totals	100%		4.90%
Inflation			2.10%
Expected Arithmetic Nominal Return			7.00%

Sensitivity to Changes in the Discount Rate:

The following table presents the net pension liability of the participating employers, calculated using the discount rate of 6.25%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1.0% Decrease 5.40%	Current Discount Rate 6.40%	1.0% Increase 7.40%
Employer's proportionate share of the net pension liability	\$534,043	\$(2,995,516)	\$(5,952,168)

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

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. For the year ended December 31, 2022, the Parish Government recognized \$(519,575) in pension expense.

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experiences	\$180,985	\$217,105
Change of assumptions	156,223	-
Net difference between projected and actual earnings on pension plan investments	-	2,591,069
Change in proportion and differences between employer contributions and proportionate share of contributions	4,883	42,641
Employer contributions subsequent to the measurement date	475,313	-
Total	\$817,404	\$2,850,815

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

Deferred outflows of resources of \$475,313 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Fiscal Year Ended	
2023	\$ (503,532)
2024	(1,040,908)
2025	(696,271)
2026	(277,725)
	\$ (2,518,436)

Registrar of Voters Employees' Retirement System -

Plan Description:

The 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.

Eligibility and Benefits:

Any member hired prior to January 1, 2013 is eligible for normal retirement after he or she has 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service, regardless of age, may retire. Regular retirement benefits for members hired prior to January 1, 2013 are calculated at 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member hired on or after January 1, 2013 is eligible for normal retirement after he or she has attained 30 years of creditable service and is age 55; has attained 20 years of creditable service and is age 60; or has attained 10 years of creditable service and is age 62. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service not to exceed 100% of average annual compensation. Retirement benefits for members hired on or after January 1, 2013, that have attained 30 years of creditable service with at least 20 years of creditable service in the System, are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Cost of living provisions for the System allows the Board of Trustees to provide an annual cost of living increase of 2.0% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have reached the age of 60 and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Contributions:

According to state statute, contribution requirements for all employers are actuarially determined each year. The actual employer contribution rate was 18.00% and the employee contribution rate was 7.00% for 2022. In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Contributions from

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

non-employer contributing entities were \$2,668. Contributions to the pension plan from the Parish Government were \$2,065 for the year ended December 31, 2022.

Net Pension Liability:

At December 31, 2022, the Parish Government reported a liability of \$20,409 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension obligation was determined by an actuarial valuation as of that date. The Parish Government's proportion of the net pension liability was based on a projection of the Parish Government's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the Parish Government's proportion was 0.083232%, which was a decrease of 0.006652% from its proportion measured as of June 30, 2021. Detailed information about the pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Parish Government's net pension liability is available in the separately issued plan financial reports at <http://www.larovers.org>.

Actuarial Assumptions:

A summary of the actuarial methods and assumptions used in determining the total pension liability of Rovers as of June 30, 2022 are as follows:

Valuation Date	June 30, 2022
Date of experience study on which significant assumption are based	7/1/2014 - 6/30/2019
Actuarial Cost Method	Entry Age Normal
Expected Remaining Service Lives	5 years
Inflation Rate	2.30%
Investment Rate of Return	6.25%
Projected Salary Increases	5.25%
Mortality	RP-2010 Public Retirement Plans Mortality Table for general employees and for general disabled retirees, multiplied by 120% for males and females
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Discount Rate:

The discount rate used to measure the total pension liability was 6.25% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments 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 expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of

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

return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.75% for the year ended June 30, 2022.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2022 were as follows:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Domestic Equities	37.50%	7.50%	2.81%
International Equities	20.00%	8.50%	1.70%
Domestic Fixed Income	12.50%	2.50%	0.31%
International Fixed Income	10.00%	3.50%	0.35%
Alternative Investments	10.00%	6.33%	0.63%
Real Estate	10.00%	4.50%	0.45%
Totals	100%		6.25%
Inflation			2.50%
Expected Nominal Return			8.75%

Sensitivity to Changes in the Discount Rate:

The following table presents the net pension liability of the participating employers, calculated using the discount rate of 6.25%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1.0% Decrease 5.25%	Current Discount Rate 6.25%	1.0% Increase 7.25%
Employer's proportionate share of the net pension liability	<u>\$32,996</u>	<u>\$20,409</u>	<u>\$9,702</u>

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

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. For the year ended December 31, 2022, the Parish Government recognized \$4,060 in pension expense.

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual Experiences	\$ (304)	\$ 1
Change of assumptions	(1,203)	-
Net difference between projected and actual earnings on pension plan investments	16,401	3,648
Change in proportion and differences between employer contributions and proportionate share of contributions	832	-
Employer contributions subsequent to the measurement date	<u>1,032</u>	<u>-</u>
Total	<u>\$16,758</u>	<u>\$3,649</u>

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

Deferred outflows of resources of \$6,593 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Fiscal Year Ended	
2023	\$1,177
2024	1,778
2025	964
2026	4,226
	<u>\$8,145</u>

District Attorneys' Retirement System -

Plan Description:

District Attorneys' Retirement System (DARS) provides early retirement, 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.

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.

Eligibility and Benefits:

Any member hired prior to January 1, 1990 is eligible for normal retirement after he or she has attained 10 years of creditable service and is at least age 62; has attained 18 years of creditable service and is at least age 60; has attained 23 years of creditable service and is at least age 55. Any member with 30 years of creditable service, regardless of age, may retire. Regular retirement benefits for members hired before January 1, 1990 are calculated at 3.00% of the member's average final compensation for each year of creditable service, not to exceed 100% of average annual compensation.

Any member hired on or after January 1, 1990 is eligible for normal retirement after he or she has 10 years of creditable service and is at least age 60 or has 24 years of creditable service and is at least age 55. Any member with 30 years of creditable service, regardless of age, may retire. Regular retirement benefits for members hired on or after January 1, 1990 are calculated at 3.5% of the member's final average compensation multiplied by the number of years of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

Contributions:

According to state statute, contribution requirements for all employers are actuarially determined each year. The actual employer contribution rate was 9.50% and the employee contribution rate was 8.00% for 2022. In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Contributions from non-employer contributing entities were \$8,960. Contributions to the pension plan from the Parish Government were \$5,293 for the year ended December 31, 2022.

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

Net Pension Liability:

At December 31, 2022, the Parish Government reported a liability of \$93,260 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension obligation was determined by an actuarial valuation as of that date. The Parish Government's proportion of the net pension liability was based on a projection of the Parish Government's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the Parish Government's proportion was 0.086575%, which was an increase of 0.000095% from its proportion measured as of June 30, 2021. Detailed information about the pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Parish Government's net pension liability is available in the separately issued plan financial reports at <http://www.ladrs.org>.

Actuarial Assumptions:

A summary of the actuarial methods and assumptions used in determining the total pension liability of Rovers as of June 30, 2022 are as follows:

Valuation Date	June 30, 2022
Date of experience study on which significant assumption are based	7/1/2014 - 6/30/2019
Actuarial Cost Method	Entry Age Normal
Expected Remaining Service Lives	5 years
Inflation Rate	2.30%
Investment Rate of Return	6.10%
Projected Salary Increases	5.00% (2.20% inflation, 2.80% merit)
Mortality	RP-2010 Public Retirement Plans Mortality Table for general above-median employees and for general disabled retirees, multiplied by 115% for males and females, each with full generational projection using the MP2019 scale.
Cost of Living Adjustments	Only those previously granted.

Discount Rate:

The discount rate used to measure the total pension liability was 6.10% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments 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 expense, 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. The resulting long-term rate of return is 7.69% for the year ended June 30, 2022.

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

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2022 were as follows:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Rate of Return-Nominal
Equities	57.11%	10.57%	
Fixed Income	30.19%	2.95%	
Alternative Investments	12.67%	6.00%	
Cash	.03%	0.00%	
Totals	100%		5.01%
Inflation			2.68%
Expected Nominal Return			7.69%

Sensitivity to Changes in the Discount Rate:

The following table presents the net pension liability of the participating employers, calculated using the discount rate of 6.10%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1.0% Decrease 5.10%	Current Discount Rate 6.10%	1.0% Increase 7.10%
Employer's proportionate share of the net pension liability	\$156,405	\$93,260	\$40,293

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

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. For the year ended December 31, 2022, the Parish Government recognized \$27,771 in pension expense.

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experiences	\$ 6,598	\$2,919
Change of assumptions	20,230	-
Net difference between projected and actual earnings on pension plan investments	27,842	-
Change in proportion and differences between employer contributions and proportionate share of contributions	280	2,753
Employer contributions subsequent to the measurement date	2,607	-
Total	\$57,557	\$5,672

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

Deferred outflows of resources of \$2,607 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Fiscal Year Ended	
2023	\$14,769
2024	10,338
2025	9,027
2026	15,144
	<u>\$49,278</u>

Louisiana State Employees' Retirement System -

Plan Description:

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.

Eligibility and Benefits:

Any member hired prior to January 1, 2013 is eligible for normal retirement after he or she has 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service, regardless of age, may retire. Regular retirement benefits for members hired prior to January 1, 2013 are calculated at 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member hired on or after January 1, 2013 is eligible for normal retirement after he or she has attained 30 years of creditable service and is age 55; has attained 20 years of creditable service and is age 60; or has attained 10 years of creditable service and is age 62. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service not to exceed 100% of average annual compensation. Retirement benefits for members hired on or after January 1, 2013, that have attained 30 years of creditable service with at least 20 years of creditable service in the System, are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Cost of living provisions for the System allows the Board of Trustees to provide an annual cost of living increase of 2.0% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have reached the age of 60 and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Contributions:

According to state statute, contribution requirements for all employers are actuarially determined each year. The actual employer contribution rate was 18.00% and the employee contribution rate was 7.00% for 2022. In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Contributions from non-employer contributing entities were \$16,205. Contributions to the pension plan from the Parish Government were \$13,120 for the year ended December 31, 2022.

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

Net Pension Liability:

At December 31, 2022, the Parish Government reported a liability of \$123,956 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension obligation was determined by an actuarial valuation as of that date. The Parish Government's proportion of the net pension liability was based on a projection of the Parish Government's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the Parish Government's proportion was 0.505523%, which was an increase of 0.032654% from its proportion measured as of June 30, 2021. Detailed information about the pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Parish Government's net pension liability is available in the separately issued plan financial reports at <http://www.laseronline.org>.

Actuarial Assumptions:

A summary of the actuarial methods and assumptions used in determining the total pension liability of Rovers as of June 30, 2022 are as follows:

Valuation Date	June 30, 2022
Date of experience study on which significant assumption are based	2014 - 2018
Actuarial Cost Method	Entry Age Normal
Expected Remaining Service Lives	2 years
Inflation Rate	2.30%
Investment Rate of Return	7.25%
Projected Salary Increases	2.6% - 5.1%
Mortality	<i>Non-disabled members</i> - RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018. <i>Disabled members</i> - Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost o living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Discount Rate:

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments 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 expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of

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

return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 5.91% for the year ended June 30, 2022.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2022 were as follows:

Asset Class	Long-Term Expected Portfolio Real Rate of Return
Domestic Equities	4.57%
International Equities	5.76%
Domestic Fixed Income	1.48%
International Fixed Income	5.04%
Alternative Investments	8.30%
Cash	0.39%
Totals	6.04%
Inflation	2.30%
Expected Nominal Return	8.34%

Sensitivity to Changes in the Discount Rate:

The following table presents the net pension liability of the participating employers, calculated using the discount rate of 6.25%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1.0% Decrease 6.25%	Current Discount Rate 7.25%	1.0% Increase 8.25%
Employer's proportionate share of the net pension liability	\$32,723	\$26,006	\$19,881

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

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. For the year ended December 31, 2022, the Parish Government recognized \$3,445 in pension expense.

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual Experiences	\$ 71	\$ -
Change of assumptions	473	-
Net difference between projected and actual earnings on pension plan investments	2,095	-
Change in proportion and differences between employer contributions and proportionate share of contributions	-	-
Employer contributions subsequent to the measurement date	1,478	-
Total	\$ 4,117	\$ -

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

Deferred outflows of resources of \$1,478 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Fiscal Year Ended	
2023	\$ 1,299
2024	433
2025	(530)
2026	1,436
	<u>\$2,638</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.

Employees covered by benefit terms - At December 31, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	43
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>81</u>
Total	<u>124</u>

Total OPEB Liability

The Parish Government's total OPEB liability of \$4,999,919 was measured as of December 31, 2022 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, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.5%
Discount rate	4.31% annually
Healthcare cost trend rates (annually)	Level 4.5% medical/Level 3.0% dental

The discount rate was based on the average of the S & P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2022, the end of the last applicable measurement period. Mortality rates were based on the RPH-2014 Total Table with projection MP-2021 blend.

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

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2022.

Changes in Total OPEB Liability:

Total OPEB obligation-beginning of year	\$18,342,210
Changes for the year:	
Service cost	843,195
Interest on net OPEB obligation	404,014
Difference between expected and actual experience	(12,523,089)
Changes in assumptions	(1,789,808)
Benefit payments and net transfers	<u>(276,603)</u>
Net Changes	<u>(13,342,291)</u>
Net OPEB obligation at end of year	<u>\$ 4,999,919</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(3.31%) or 1-percentage point higher(5.31%) than the current discount rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
	<u>3.31%</u>	<u>4.31%</u>	<u>5.31%</u>
Total OPEB Liability	\$5,714,364	\$4,999,919	\$4,416,599

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

	1.0% Decrease	Current Healthcare Cost Trend Rate	1.0% Increase
	<u>3.5%</u>	<u>4.5%</u>	<u>5.5%</u>
Total OPEB Liability	\$4,355,272	\$4,999,919	\$5,813,351

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

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

	Deferred Outflows <u>Of Resources</u>	Deferred Inflows <u>Of Resources</u>
Differences between expected & actual experience		\$(2,035,748)
Changes of assumptions	\$322,965	(723,494)
	<u>\$322,965</u>	<u>\$(2,759,242)</u>

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

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

For the year ended <u>December 31,</u>	<u>Amount</u>
2023	\$1,764,622
2024	1,764,622
2025	1,764,622
2026	1,764,622
2027	1,943,292
2028	<u>1,604,852</u>
Total	<u>\$10,606,632</u>

NOTE 12-DEFICIT IN INDIVIDUAL FUNDS

The following funds reflect a deficit fund balance at December 31, 2022:

Cecilia Technology Center Fund	\$ (78,255)
Disaster Relief Fund	(5,551)
LCDBG Construction Fund	(67,495)
Capital Outlay Fund	(2,989,995)

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

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

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

NOTE 13-INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at December 31, 2022 consisted of the following individual fund receivables and payables:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Governmental Funds:		
General Fund		\$ 7,890,502
Library Maintenance Fund	\$ 680,314	
District #1 Sales Tax Revenue Fund		5,240,348
District #2 Sales Tax Revenue Fund		9,297,223
Public Works Fund	11,128,674	
Fire Protection Maintenance Fund	3,645,634	
Video Poker Fund	3,977,295	
Parishwide Bond Sinking Fund	2,570,411	
GOMESA Construction Fund		621,647
ARPA Infrastructure Fund	7,687,088	
Capital Outlay Fund		3,197,879
Road Construction Fund	214,976	6,230,253
Total major funds interfund balances	\$ 29,904,392	\$ 32,477,852
Nonmajor Governmental Funds:		
Section 8 Housing Fund		1,556,135
Health Unit Maintenance Fund	1,083,577	935,969
Equipment Technology Fund	161,121	
Tourist Commission Fund	1,848,809	
Facilities Maintenance Fund		802,457
Judicial Fund	33,263	
Drug Court Fund		24,850
Cecilia Technology Center Fund		78,255
Courthouse Maintenance Fund	135,994	
Summer Nutrition Fund	193,168	
Recreation Maintenance Fund	435,153	
Industrial Park Water & Waste Fund		89,157
Disaster Assistance Fund		178,494
Economic Development Fund	2,377,004	
LCDG Construction Fund		67,497
GOMESA Bond Sinking Fund		23,607
District #2 Sales Tax Sinking Fund	3,145	
Total nonmajor funds interfund balances	\$ 6,271,234	\$ 3,756,421
Enterprise Funds:		
Wastewater Fund-Nonmajor Fund	\$ 46,623	
Mosquito Control Fund-Nonmajor Fund	12,024	
Total enterprise funds	\$ 58,647	\$ -0-
Total interfund balances	\$ 36,234,273	\$ 36,234,273

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

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

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

NOTE 14-INTERFUND TRANSFERS

The following is a summary of interfund transfers during 2022:

Fund	Operating Transfers In	Operating Transfers Out
Major Funds:		
General Fund	\$ 1,298,938	\$ 1,303,860
Dist. #1 Sales Tax Revenue Fund		3,345,438
Dist. #2 Sales Tax Revenue Fund		79,190
Parishwide Bond Sinking Fund	644,071	114,021
Public Works Fund	295,000	1,199,305
Fire Protection Maintenance Fund		763,410
Video Poker Fund		1,199,292
Facilities Maintenance Fund		780,641
GOMESA Construction Fund	3,515,005	715,353
ARPA Infrastructure Fund	113,415	2,647,870
Capital Outlay Fund	2,627,976	
Total major fund interfund transfers	\$ 8,494,405	\$ 12,148,380
Nonmajor Funds:		
Courthouse Maintenance Fund		12,237
Section 8 Housing Fund		10,153
Health Unit Maintenance Fund		167,916
Recreation Maintenance Fund	10,000	6,258
Judicial Fund	1,059,542	
Tourist Commission Fund		79,700
Equipment Technology Fund	821,975	
Industrial Park Water/Waste Fund	100,000	12,911
Economic Development Fund	78,500	
Dist. #1 Sales Tax Bond Sinking Fund	1,095,438	
Dist. #2 Sales Tax Bond Sinking Fund	79,190	
GOMESA Bond Sinking Fund	1,541,515	837,167
Road District Construction Fund		19,794
Wastewater Maintenance Fund	13,951	
Total nonmajor fund interfund transfers	\$ 4,800,111	\$ 1,146,136
Total interfund transfers	\$ 13,294,516	\$ 13,294,516

NOTE 15-DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

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

NOTE 16-RISK MANAGEMENT

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

NOTE 17-PENDING LITIGATION AND CONTINGENT LIABILITIES

At December 31, 2022, the Parish Government is involved as a defendant in several lawsuits. In the opinion of management and legal counsel for the Parish Government, there is adequate insurance coverage on all cases where monetary damages are sought, and that these suits will not have an adverse material effect on the Parish Government's financial position. Due to the uncertain nature of these claims, in the opinion of legal counsel, no accurate estimate of the possible aggregate loss to be born by the parish government is possible. Claims and litigation cost of \$47,596 were incurred in the current year, and have been recorded as a current expenditure in the general fund.

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

NOTE 18-COMPENSATION, BENEFITS AND PAYMENTS TO AGENCY HEAD

The schedule of compensation, benefits, and other payments to Parish President-Chester Cedars for the year ended December 31, 2022 follows:

Parish President	<u>Chester Cedars</u>
Salary	\$ 167,772
Benefits-medical insurance	32
Benefits-retirement	19,294
Vehicle provided by government	744
Per Diem	<u>78</u>
Total	<u>\$ 187,914</u>

NOTE 19-SUBSEQUENT EVENTS

The Parish Government's management has evaluated the need for disclosures and/or adjustments resulting from subsequent events through June 17, 2023, 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.

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

NOTE 20-NEW ACCOUNTING PRONOUNCEMENT

In June, 2017, The Governmental Accounting Standards Board(GASB) issued Statement No. 87, *Leases*. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources, based on the payment provisions of the contract. It establishes a single model for lease accounting based on foundational principle that leases are financing of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activity. The Parish Government adopted this standard in the year ended December 31, 2022. The effect of this accounting change is detailed more fully in Note 7 above.

NOTE 21-RESTATEMENT OF NET POSITION/FUND BALANCE

Net Position for the primary government has been restated as of December 31, 2021, to correct the recording of Coronavirus State and Local Fiscal Recovery Funds received, as noted below, and also as detailed in Note 7 for GASB 87 lease adjustments:

	<u>Governmental Activities</u>
Net position, at December 31, 2021, as previously reported	\$118,227,403
GASB No 87 adjustment	(99,744)
Correction of revenue recognition	<u>(5,184,442)</u>
Total adjustments	<u>(5,284,186)</u>
Net position, at December 31, 2021, as restated	<u>\$112,895,748</u>

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

	<u>ARPA Infrastructure Fund</u>	<u>Governmental Activities</u>
Fund balance, at December 31, 2021, as previously reported	\$ 5,184,442	\$ 76,193,872
Total adjustments	<u>(5,184,442)</u>	<u>(5,184,442)</u>
Fund balance, at December 31, 2021, as restated	<u>-0-</u>	<u>\$ 71,009,430</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, 2022

<u>REVENUES</u>	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Taxes	\$ 1,897,679	\$ 1,964,469	\$ 2,013,117	\$ 48,648
Licenses and permits	953,700	1,044,096	1,215,240	171,144
Intergovernmental revenues:				
Federal grants	-0-	-0-	888,238	888,238
State funds:				
State revenue sharing	-0-	-0-	78,983	78,983
Parish royalty funds	70,000	80,437	105,862	25,425
Other state funds	210,000	172,862	195,019	22,157
Fees, charges for services	1,046,400	1,178,794	495,512	(683,282)
Use of money and property	1,000	-0-	49,078	49,078
Other revenues	<u>168,500</u>	<u>127,715</u>	<u>117,129</u>	<u>(10,586)</u>
TOTAL REVENUES	\$ <u>4,219,879</u>	\$ <u>4,568,373</u>	\$ <u>5,158,178</u>	\$ <u>589,805</u>
<u>EXPENDITURES</u>				
General government	\$ 2,146,821	\$ 2,285,039	\$ 2,822,500	\$ (537,461)
Public safety	1,225,960	1,342,117	1,158,435	183,682
Health and welfare	90,000	172,862	201,543	(28,681)
Economic development/assistance	576,727	540,990	30,791	510,199
Intergovernmental	27,929	29,987	29,556	431
Capital outlay	-0-	-0-	-0-	-0-
Other expenditures	<u>7,428</u>	<u>7,428</u>	<u>-0-</u>	<u>7,428</u>
TOTAL EXPENDITURES	\$ <u>4,074,865</u>	\$ <u>4,378,423</u>	\$ <u>4,272,381</u>	\$ <u>135,598</u>
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ <u>145,014</u>	\$ <u>189,950</u>	\$ <u>915,353</u>	\$ <u>725,403</u>
<u>OTHER FINANCING SOURCES/(USES)</u>				
Operating transfers in	\$ 1,408,319	\$ 1,448,319	\$ 1,298,940	\$ (994,274)
Operating transfers out	(2,390,131)	(1,328,063)	(1,303,862)	24,201
Transfers from other governments	<u>5,000</u>	<u>-0-</u>	<u>-0-</u>	<u>844,894</u>
TOTAL OTHER FINANCING (USES)	\$ <u>(976,812)</u>	\$ <u>120,256</u>	\$ <u>(4,922)</u>	\$ <u>(125,178)</u>
EXCESS/(Deficiency) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (831,798)	\$ 310,206	\$ 910,431	\$ 600,225
FUND BALANCE-BEGINNING OF YEAR	<u>4,306,824</u>	<u>4,306,824</u>	<u>4,306,824</u>	<u>-0-</u>
FUND BALANCE-END OF YEAR	\$ <u>3,475,026</u>	\$ <u>4,617,030</u>	\$ <u>5,217,255</u>	\$ <u>600,225</u>

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, 2022

	<u>BUDGETED AMOUNTS</u>			VARIANCE FAVORABLE (UNFAVORABLE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<u>REVENUES</u>				
Sales taxes	\$2,900,000	\$3,754,033	\$4,175,427	\$ 421,394
Use of money and property	600	650	507	(143)
Other revenues	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 TOTAL REVENUES	 <u>\$2,900,600</u>	 <u>\$3,754,683</u>	 <u>\$4,175,934</u>	 <u>\$ 421,251</u>
<u>EXPENDITURES</u>				
General government				
Public works	\$ 845,360	\$ 633,900	\$ 304,680	\$ 329,220
Capital Outlay	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 TOTAL EXPENDITURES	 <u>\$ 845,360</u>	 <u>\$ 633,900</u>	 <u>\$ 304,680</u>	 <u>\$ 329,220</u>
 EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	 \$2,055,240	 \$3,120,783	 \$3,871,254	 \$ 750,471
<u>OTHER FINANCING SOURCES/(USES)</u>				
Transfers out	(5,091,933)	(3,595,438)	(3,345,438)	<u>250,000</u>
 EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	 \$(3,036,693)	 \$ (474,655)	 \$ 525,816	 \$1,000,471
 FUND BALANCE-BEGINNING OF YEAR	 <u>6,790,678</u>	 <u>6,790,678</u>	 <u>6,790,678</u>	 <u>-0-</u>
 FUND BALANCE-END OF YEAR	 <u>\$3,753,985</u>	 <u>\$6,316,023</u>	 <u>\$7,316,494</u>	 <u>\$1,000,471</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, 2022

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Sales taxes	\$ 950,000	\$ 1,460,497	\$ 1,708,684	\$ 248,187
Use of money and property	75,000	76,240	95,688	19,448
Other revenues	100	153	231	78
TOTAL REVENUES	\$ 1,025,100	\$ 1,536,890	\$ 1,804,603	\$ 267,713
<u>EXPENDITURES</u>				
Culture & recreation	\$ 357,866	\$ 380,349	\$ 432,474	\$ (52,125)
Capital outlay	-0-	62,000	13,869	48,131
TOTAL EXPENDITURES	\$ 357,866	\$ 442,349	\$ 446,343	\$ (3,994)
EXCESS/ (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 667,234	\$ 1,094,541	\$ 1,358,260	\$ 263,719
<u>OTHER FINANCING SOURCES/(USES)</u>				
Transfers out	\$ (127,855)	\$ (74,190)	\$ (79,190)	\$ (5,000)
EXCESS/ (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 539,379	\$ 1,020,351	\$ 1,279,070	\$ 258,719
FUND BALANCES – BEGINNING OF YEAR	3,977,260	3,977,260	3,977,260	-0-
FUND BALANCES – END OF YEAR	\$ 4,516,639	\$ 4,997,611	\$ 5,256,330	\$ 258,719

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, 2022

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Ad valorem taxes	\$ 5,114,950	\$ 5,284,345	\$ 5,646,103	\$ 361,758
Federal/State funds	607,808	647,597	768,790	121,193
Fees, charges for services	-0-	-0-	-0-	-0-
Use of money and property	9,650	3,724	25,296	21,572
Other revenues	14,500	15,500	15,937	437
TOTAL REVENUES	\$ 5,746,908	\$ 5,951,166	\$ 6,456,126	\$ 504,960
<u>EXPENDITURES</u>				
Intergovernmental	\$ 188,446	\$ 194,685	\$ 197,562	\$ (2,877)
Public works	4,579,212	4,354,304	4,234,214	120,090
Capital outlay	-0-	-0-	-0-	-0-
TOTAL EXPENDITURES	\$ 4,767,658	\$ 4,548,989	\$ 4,431,776	\$ 117,213
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 979,250	\$ 1,402,177	\$ 2,024,350	\$ 622,173
<u>OTHER FINANCING SOURCES/ (USES)</u>				
Transfers in	\$ 195,000	\$ 295,000	\$ 295,000	\$ -0-
Transfers out	(6,301,781)	(1,301,781)	(1,199,306)	102,475
TOTAL OTHER FINANCING SOURCES/(USES)	\$ (6,106,781)	\$ (1,006,781)	\$ (904,306)	102,475
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (5,127,531)	\$ 395,396	\$ 1,120,044	\$ 724,648
FUND BALANCES—BEGINNING OF YEAR	14,695,249	14,695,249	14,695,249	-0-
FUND BALANCES – END OF YEAR	\$ 9,567,718	\$ 15,090,645	\$ 15,815,293	\$ 724,648

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, 2022

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Ad valorem taxes	\$ 2,232,400	\$ 2,314,250	\$ 2,448,827	\$ 134,577
Federal/State funds	295,227	472,613	510,436	37,823
Use of money and property	1,200	1,634	7,605	5,971
Other revenues	750	560	10,902	10,342
TOTAL REVENUES	\$ 2,529,577	\$ 2,789,057	\$ 2,977,770	\$ 188,713
<u>EXPENDITURES</u>				
Administrative	\$ 42,412	\$ -0-	\$ 42,412	\$ (42,412)
Intergovernmental	82,246	85,262	86,943	(1,681)
Public safety	1,673,626	1,318,722	1,322,375	(3,653)
Capital outlay	1,615,000	1,930,495	1,115,891	814,604
TOTAL EXPENDITURES	\$ 3,413,284	\$ 3,334,479	\$ 2,567,621	\$ 766,858
EXCESS/ (Deficiency) OF REVENUES OVER EXPENDITURES	\$ (883,707)	\$ (545,422)	\$ 410,149	\$ 955,571
<u>OTHER FINANCING SOURCES/(USES)</u>				
Transfers in		\$ -0-	\$ -0-	\$ -0-
Transfers out	\$ (13,410)	(55,822)	(763,410)	(707,588)
TOTAL OTHER FINANCING SOURCES/(USES)	\$ (13,410)	\$ (55,822)	\$ (763,410)	\$ (707,588)
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (897,117)	\$ (601,244)	\$ (353,261)	\$ 247,983
FUND BALANCES—BEGINNING OF YEAR	5,959,332	5,959,332	5,959,332	-0-
FUND BALANCES—END OF YEAR	\$ 5,062,215	\$ 5,358,088	\$ 5,606,071	\$ 247,983

The accompanying notes are an integral part of this statement.

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

(Schedule 2d)

Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balance –
 Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 2022

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Ad valorem taxes	\$ 2,400,000	\$ 2,017,000	\$ 2,488,454	\$ 471,454
Federal/state funds	60,000	84,000	120,024	36,024
Fees, charges for services	22,000	20,000	21,894	1,894
Use of money and property	7,000	77,000	166,080	89,080
Other revenues	-0-	-0-	150	150
	<u>\$ 2,489,000</u>	<u>\$ 2,198,000</u>	<u>\$ 2,796,602</u>	<u>\$ 598,602</u>
<u>EXPENDITURES</u>				
Intergovernmental	\$ 200	\$ 87,000	\$ 89,011	(2,011)
Culture and recreation	2,296,029	1,981,000	1,628,354	352,646
Capital outlay	1,386,500	1,200,000	324,727	875,273
	<u>\$ 3,682,729</u>	<u>\$ 3,268,000</u>	<u>\$ 2,042,092</u>	<u>\$ 1,225,908</u>
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$ (1,193,729)</u>	<u>\$ (1,070,000)</u>	<u>\$ 754,510</u>	<u>\$ 1,824,510</u>
<u>OTHER FINANCING SOURCES/(USES)</u>				
Transfers in	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Transfers out	-0-	-0-	-0-	-0-
TOTAL OTHER FINANCING SOURCES/(USES)	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ (1,193,729)</u>	<u>\$ (1,070,000)</u>	<u>\$ 754,510</u>	<u>\$ 1,824,510</u>
FUND BALANCES—BEGINNING OF YEAR	<u>12,387,366</u>	<u>12,387,366</u>	<u>12,387,366</u>	<u>-0-</u>
FUND BALANCES - END OF YEAR	<u>\$ 11,193,637</u>	<u>\$ 11,317,366</u>	<u>\$ 13,141,876</u>	<u>\$ 1,824,510</u>

The accompanying notes are an integral part of this statement.

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

(Schedule 2e)

Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balance –
 Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 2022

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<u>REVENUES</u>				
State funds	\$ 1,390,000	\$ 2,118,949	\$ 2,204,253	\$ 85,304
Use of money and property	300	225	992	767
Other revenues	74,254	73,205	72,856	(349)
TOTAL REVENUES	\$ 1,464,554	\$ 2,192,379	\$ 2,278,101	\$ 85,722
<u>EXPENDITURES</u>				
Administrative	\$ 78,250	\$ 25,000	\$ 16,349	\$ 8,651
Health & welfare	-0-	-0-	75,669	(75,669)
Economic development	186,838	187,026	111,217	75,809
Capital outlay	-0-	-0-	-0-	-0-
TOTAL EXPENDITURES	\$ 265,088	\$ 212,026	\$ 203,235	\$ 8,791
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 1,199,466	\$ 1,981,353	\$ 2,074,866	\$ 94,513
<u>OTHER FINANCING SOURCES/ (USES)</u>				
Transfers out	\$ (1,016,929)	\$ (1,201,341)	\$ (1,199,292)	\$ 2,049
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 182,537	\$ 779,012	\$ 875,574	\$ 96,562
FUND BALANCES—BEGINNING OF YEAR	3,333,440	3,333,440	3,333,440	-0-
FUND BALANCES – END OF YEAR	\$ 3,515,977	\$ 4,112,452	\$ 4,209,014	\$ 96,562

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, 2022

(Schedule 2e)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability*					
Service cost	\$ 843,195	\$ 843,195	\$ 555,498	\$ 555,498	\$ 537,676
Interest	404,014	385,607	656,509	634,960	609,080
Changes of benefit terms	-	-	(921,879)	-	-
Differences between expected and actual experience	(12,523,089)	-	(512,333)	-	-
Changes of assumptions	(1,789,808)	-	2,573,955	-	-
Benefit payments	<u>(276,603)</u>	<u>(464,822)</u>	<u>(460,865)</u>	<u>(712,220)</u>	<u>(511,126)</u>
Net Change in total OPEB liability	\$(13,342,291)	\$ 763,980	\$ 1,890,885	\$ 478,238	\$ 635,630
Total OPEB Liability – beginning	<u>18,342,210</u>	<u>17,578,230</u>	<u>15,687,345</u>	<u>15,209,107</u>	<u>14,573,477</u>
Total OPEB Liability – ending	\$ 4,999,919	<u>\$18,342,210</u>	<u>\$17,578,230</u>	<u>\$15,687,345</u>	<u>\$15,209,107</u>
Covered employee payroll	\$3,397,544	\$3,632,970	\$ 3,632,970	\$ 4,358,414	\$ 3,413,061
Net OPEB liability as a percentage of covered employee payroll	147.17%	504.89%	497.55%	359.94%	445.62%

*Equal to net OPEB Liability

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

See accompanying notes to required supplementary information.

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, LA
 Schedule of Employer's Proportionate
 Share of Net Pension Liability
 For the Year Ended December 31, 2022

(Schedule 2f)

	2022*			
	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Employer's Proportion of the Net Pension Liability(Asset)	0.635932%	0.086575%	0.083232%	0.000344%
Employer's Proportionate Share of Net Pension Liability(Asset)	\$(2,995,516)	\$ 15,430	\$ 2,429	\$18,989
Employer's Covered Employee Payroll	\$4,200,894	\$ 54,325	\$11,470	\$ 6,600
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	(71.3066)%	28.4031%	21.1770%	287.7712%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	110.4560%	96.7926%	97.6833%	72.7800%

*2022 amounts presented have a measurement date of December 31, 2021 for PERS and June 30, 2022 for DARS, ROVERS, and LASERS.

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

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

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, LA
 Schedule of Employer's Proportionate
 Share of Net Pension Liability
 For the Year Ended December 31, 2022

(Schedule 2f/
Continued)

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

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

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

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

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, LA
 Schedule of Employer's Proportionate
 Share of Net Pension Liability
 For the Year Ended December 31, 2022

(Schedule 2f/
Continued)

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

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

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

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

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, LA
 Schedule of Employer's Proportionate
 Share of Net Pension Liability
 For the Year Ended December 31, 2022

(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	\$3,735,800	\$ 56,140	\$11,470	\$ 6,600
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	39.0462%	31.6316%	109.7210%	443.7879%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.2301%	95.0907%	73.9818%	57.7280%

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

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

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

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

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

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

(Schedule 2g)

For the Year Ended December 31, 2022

<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	\$ 514,610	\$ 514,610	\$ -	\$ 4,200,894	12.25%
DARS	\$ 5,302	\$ 5,302	\$ -	\$ 55,809	9.50%
ROVERS	\$ 2,144	\$ 2,144	\$ -	\$ 11,911	18.00%
LASERS	\$ 2,884	\$ 2,884	\$ -	\$ 6,600	43.70%

For the Year Ended December 31, 2021

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

For the Year Ended December 31, 2020

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

For the Year Ended December 31, 2019

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

St. Martin Parish Government
 Schedule of St. Martin Parish Government's Cost-Sharing
 Plan Contributions (Schedule 2g/
Continued)

For the Year Ended December 31, 2018

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

For the Year Ended December 31, 2017

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

For the Year Ended December 31, 2016

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

For the Year Ended December 31, 2015

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

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

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

OTHER SUPPLEMENTARY INFORMATION

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, Louisiana
 ALL NONMAJOR GOVERNMENTAL FUNDS-BY FUND TYPE
 Combining Balance Sheet, December 31, 2022

Schedule 3

	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Debt Service Funds</u>	<u>Total Nonmajor Government Funds</u>
ASSETS				
Cash and cash equivalents	1,772,533	2	790,441	2,562,976
Receivables	4,290,059	-	-	4,290,059
Due from other funds	<u>6,268,089</u>	<u>-</u>	<u>3,145</u>	<u>6,271,234</u>
TOTAL ASSETS	<u>12,330,681</u>	<u>2</u>	<u>793,586</u>	<u>13,124,269</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES:				
Accounts Payable	185,501	-	-	185,501
Accrued liabilities	23,940	-	-	23,940
Unearned revenues	5,960	-	-	5,960
Due to other funds	3,665,317	67,497	23,607	3,756,421
Due to other governmental entities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>3,880,718</u>	<u>67,497</u>	<u>23,607</u>	<u>3,971,822</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES:				
Restricted for:				
Other general government	855,664	-	-	855,664
Public works	541,729	-	-	541,729
Public safety	-	-	-	-
Culture and recreation	780,933	-	-	780,933
Economic development	2,296,738	-	-	2,296,738
Health and welfare	1,388,041	-	-	1,388,041
Debt service	-	-	78,233	78,233
Committed to:				
Other general government	10,007	-	-	10,007
Public works	-	-	-	-
Economic development	-	-	-	-
Health and welfare	130,461	-	-	130,461
Assigned to:				
Economic development	2,372,824	-	-	2,372,824
Debt service	-	-	691,746	691,746
Unreserved/undesignated(deficit)	<u>73,566</u>	<u>(67,495)</u>	<u>-</u>	<u>6,071</u>
Total Fund Balance	<u>8,449,963</u>	<u>(67,495)</u>	<u>769,979</u>	<u>9,152,447</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES	<u>12,330,681</u>	<u>2</u>	<u>793,586</u>	<u>13,124,269</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, 2022

Schedule 4

	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Debt Service Funds</u>	<u>Total Nonmajor Government Funds</u>
REVENUES				
Taxes - ad valorem	3,948,059	-	-	3,948,059
Sales tax/Hotel tax	298,724	-	-	298,724
Intergovernmental revenues:	-	-	-	-
Federal Funds:				
Federal grants	2,047,718	40,400	-	2,088,118
State Funds:				
State revenue sharing(net)	149,750	-	-	149,750
Other state funds	1,720,025	-	-	1,720,025
Fees, charges & commissions for service	493,979	-	-	493,979
Use of money & property	85,487	-	86,480	171,967
Other revenues	133,383	-	-	133,383
TOTAL REVENUES	<u>8,877,125</u>	<u>40,400</u>	<u>86,480</u>	<u>9,004,005</u>
EXPENDITURES				
General government	1,853,686	-	-	1,853,686
Public safety	-	-	-	-
Public works	197,591	40,802	-	238,393
Health and welfare	3,666,048	-	-	3,666,048
Culture and recreation	573,118	-	-	573,118
Economic development & assistance	426,230	-	-	426,230
Capital outlay	896,673	-	-	896,673
Debt service:	-	-	-	-
Principal	629,933	-	1,455,000	2,084,933
Interest and bank charges	63,089	-	491,375	554,464
TOTAL EXPENDITURES	<u>8,306,368</u>	<u>40,802</u>	<u>1,946,375</u>	<u>10,293,545</u>
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>570,757</u>	<u>(402)</u>	<u>(1,859,895)</u>	<u>(1,289,540)</u>
OTHER FINANCING SOURCES/(USES)				
Operating transfers in	2,070,017	-	2,716,143	4,786,160
Operating transfers out	(1,069,816)	-	(856,961)	(1,926,777)
Transfers to other governments	(476,000)	-	-	(476,000)
Proceeds from sale of fixed assets	76,573	-	-	76,573
Proceeds/intangible right-to-use assets	775,339	-	-	775,339
TOTAL OTHER FINANCING SOURCES/(USES)	<u>1,376,113</u>	<u>-</u>	<u>1,859,182</u>	<u>3,235,295</u>
NET CHANGE IN FUND BALANCES	1,946,870	(402)	(713)	1,945,755
FUND BALANCES-BEGINNING OF YEAR	<u>6,503,093</u>	<u>(67,093)</u>	<u>770,692</u>	<u>7,206,692</u>
FUND BALANCES-END OF YEAR	<u>8,449,963</u>	<u>(67,495)</u>	<u>769,979</u>	<u>9,152,447</u>

*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 financing is provided by ad valorem taxes and state revenue sharing funds.

HEALTH UNIT MAINTENANCE FUND

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

SUMMER NUTRITION FUND

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

RECREATION MAINTENANCE FUND

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

INDUSTRIAL PARK WATER/WASTE FUND

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

SECTION 8 HOUSING FUND

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

DISASTER ASSISTANCE FUND

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

ECONOMIC DEVELOPMENT FUND

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

FACILITIES MAINTENANCE FUND

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

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, Louisiana
 ALL NONMAJOR SPECIAL REVENUE FUNDS
 Combining Balance Sheet, December 31, 2022

Schedule 5

	<u>Equipment Technology Fund</u>	<u>Tourist Commission Fund</u>	<u>Judicial Fund</u>	<u>Drug Court Fund</u>	<u>Cecilia Technology Center Fund</u>	<u>Courthouse Maintenance Fund</u>	<u>Health Unit Maintenance Fund</u>
ASSETS							
Cash and cash equivalents	-	-	8,287	-	-	-	74,391
Revenue receivables	19,680	13,774	33,023	42,185	-	751,601	989,708
Due from other funds	<u>161,121</u>	<u>1,848,809</u>	<u>33,263</u>	<u>-</u>	<u>-</u>	<u>135,994</u>	<u>1,083,577</u>
TOTAL ASSETS	<u>180,701</u>	<u>1,862,583</u>	<u>74,553</u>	<u>42,185</u>	<u>-</u>	<u>887,595</u>	<u>2,147,676</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE							
LIABILITIES:							
Accounts payable	33,370	11,452	63,516	4,803	-	30,073	7,782
Accrued liabilities	-	2,485	1,030	2,491	-	1,858	9,052
Unearned revenues	-	-	-	-	-	-	-
Due to other funds	-	-	-	24,850	78,255	-	935,969
Due to other governmental entities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>33,370</u>	<u>13,937</u>	<u>64,546</u>	<u>32,144</u>	<u>78,255</u>	<u>31,931</u>	<u>952,803</u>
DEFERRED INFLOWS OF RESOURCES:							
Unavailable revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES:							
Restricted for:							
Other general government	-	-	-	-	-	855,664	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	1,848,646	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	1,194,873
Committed to:							
Other general government	-	-	10,007	-	-	-	-
Public works	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Assigned to:							
Economic development	-	-	-	-	-	-	-
Unassigned/Deficit	<u>147,331</u>	<u>-</u>	<u>-</u>	<u>10,041</u>	<u>(78,255)</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>147,331</u>	<u>1,848,646</u>	<u>10,007</u>	<u>10,041</u>	<u>(78,255)</u>	<u>855,664</u>	<u>1,194,873</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES	<u>180,701</u>	<u>1,862,583</u>	<u>74,553</u>	<u>42,185</u>	<u>-</u>	<u>887,595</u>	<u>2,147,676</u>

See notes to financial statements.

Summer Nutrition Fund	Recreation Maintenance Fund	Industrial Park Water/Waste Fund	Section 8 Housing Fund	Disaster Assistance Fund	Economic Development Fund	Facilities Maintenance Fund	Total
-	-	-	1,689,875	-	-	-	1,772,533
-	372,855	550,204	-	172,943	-	1,344,186	4,280,059
<u>193,168</u>	<u>435,153</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,377,004</u>	<u>-</u>	<u>6,268,089</u>
<u>193,168</u>	<u>808,008</u>	<u>550,204</u>	<u>1,689,875</u>	<u>172,943</u>	<u>2,377,004</u>	<u>1,344,186</u>	<u>12,330,681</u>
-	19,243	9,728	1,354	-	4,180	-	185,501
-	1,872	3,227	1,925	-	-	-	23,940
-	5,960	-	-	-	-	-	5,960
-	-	89,157	1,556,135	178,494	-	802,457	3,665,317
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>27,075</u>	<u>102,112</u>	<u>1,559,414</u>	<u>178,494</u>	<u>4,180</u>	<u>802,457</u>	<u>3,880,718</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	655,664
-	-	-	-	-	-	541,729	641,729
-	-	-	-	-	-	-	-
-	780,933	-	-	-	-	-	780,933
-	-	448,092	-	-	-	-	2,296,738
<u>193,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,388,041</u>
-	-	-	-	-	-	-	10,007
-	-	-	-	-	-	-	-
-	-	-	130,461	-	-	-	130,461
-	-	-	-	-	2,372,824	-	2,372,824
-	-	-	-	(5,551)	-	-	73,568
<u>193,168</u>	<u>780,933</u>	<u>448,092</u>	<u>130,461</u>	<u>(5,551)</u>	<u>2,372,824</u>	<u>541,729</u>	<u>8,449,963</u>
<u>193,168</u>	<u>808,008</u>	<u>550,204</u>	<u>1,689,875</u>	<u>172,943</u>	<u>2,377,004</u>	<u>1,344,186</u>	<u>12,330,681</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, 2022

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	-	-	-	-	-	896,752	1,129,594
Sales tax/Hotel tax	-	298,724	-	-	-	-	-
Intergovernmental revenues:							
<u>Federal Funds:</u>							
Federal grants	12,578	-	-	257,588	-	-	144,091
<u>State Funds:</u>							
State revenue sharing(net)	-	-	-	-	-	49,290	62,081
Other state funds	19,580	188,054	12,391	-	-	-	-
Fees, charges & commissions for service	-	-	309,717	22,027	-	-	39,888
Use of money & property	-	-	-	-	-	755	47,571
Other revenues	-	-	65,695	-	-	-	65,553
TOTAL REVENUES	32,158	486,778	387,803	279,615	-	946,797	1,488,778
EXPENDITURES							
General government	-	3,600	961,401	6,000	-	711,086	63,360
Public works	197,591	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health and welfare	-	-	-	268,882	-	-	1,032,864
Culture and recreation	-	-	-	-	-	-	-
Economic development & assistance	-	416,032	-	-	4,968	-	-
Capital outlay	896,673	-	-	-	-	-	-
Debt service:							
Principal	629,933	-	-	-	-	-	-
Interest and bank charges	63,089	-	-	-	-	-	-
TOTAL EXPENDITURES	1,787,286	419,632	961,401	274,882	4,968	711,086	1,096,224
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,755,128)	67,146	(573,598)	4,733	(4,968)	235,711	392,554
OTHER FINANCING SOURCES/(USES)							
Operating transfers in	821,975	-	1,059,542	-	-	-	-
Operating transfers out	-	(79,700)	-	-	-	(12,237)	(167,916)
Transfers to other governments	-	-	(476,000)	-	-	-	-
Proceeds from sale of fixed assets	76,573	-	-	-	-	-	-
Proceeds-Intangible right-to-use assets	775,339	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	1,673,887	(79,700)	583,542	-	-	(12,237)	(167,916)
NET CHANGE IN FUND BALANCES	(81,241)	(12,554)	9,844	4,733	(4,968)	223,474	224,638
FUND BALANCES-BEGINNING OF YEAR	228,572	1,861,200	63	5,308	(73,287)	632,190	970,235
FUND BALANCES-END OF YEAR	147,331	1,848,646	10,007	10,041	(78,255)	855,664	1,194,873

*See notes to financial statements.

Schedule 6(Continued)

Summer Nutrition Fund	Recreation Maintenance Fund	Industrial Park Water/Waste Fund	Section 8 Housing Fund	Disaster Assistance Fund	Economic Development Fund	Facilities Maintenance Fund	Total
-	439,769	650,680	-	-	-	831,264	3,948,059
-	-	-	-	-	-	-	298,724
-	-	24,000	1,342,507	266,954	-	-	2,047,718
-	38,379	-	-	-	-	-	149,750
-	-	-	-	-	1,500,000	-	1,720,025
-	12,259	110,088	-	-	-	-	493,979
-	35,265	550	-	-	-	1,346	85,487
-	2,135	-	-	-	-	-	133,383
-	<u>527,807</u>	<u>785,318</u>	<u>1,342,507</u>	<u>266,954</u>	<u>1,500,000</u>	<u>832,610</u>	<u>8,877,125</u>
-	30,813	48,314	-	-	-	29,312	1,853,686
-	-	-	-	-	-	-	197,591
-	-	980,024	1,252,652	8,628	-	125,000	3,686,048
-	573,118	-	-	-	-	-	573,118
-	-	-	-	-	5,230	-	426,230
-	-	-	-	-	-	-	896,673
-	-	-	-	-	-	-	629,933
-	-	-	-	-	-	-	63,089
-	<u>603,731</u>	<u>1,028,338</u>	<u>1,252,652</u>	<u>6,628</u>	<u>5,230</u>	<u>154,312</u>	<u>8,306,368</u>
-	<u>(75,924)</u>	<u>(243,020)</u>	<u>89,855</u>	<u>260,328</u>	<u>1,494,770</u>	<u>678,298</u>	<u>570,757</u>
-	10,000	100,000	-	-	78,500	-	2,070,017
-	(6,258)	(12,911)	(10,153)	-	-	(780,641)	(1,069,816)
-	-	-	-	-	-	-	(476,000)
-	-	-	-	-	-	-	76,573
-	-	-	-	-	-	-	775,339
-	<u>3,742</u>	<u>87,089</u>	<u>(10,153)</u>	<u>-</u>	<u>78,500</u>	<u>(780,641)</u>	<u>1,376,113</u>
-	<u>(72,182)</u>	<u>(155,931)</u>	<u>79,702</u>	<u>260,328</u>	<u>1,573,270</u>	<u>(102,343)</u>	<u>1,946,870</u>
<u>193,168</u>	<u>853,115</u>	<u>604,023</u>	<u>50,759</u>	<u>(285,879)</u>	<u>799,554</u>	<u>644,072</u>	<u>6,503,093</u>
<u>193,168</u>	<u>780,933</u>	<u>448,092</u>	<u>130,461</u>	<u>(5,551)</u>	<u>2,372,824</u>	<u>541,729</u>	<u>8,449,963</u>

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

NONMAJOR CAPITAL PROJECT FUNDS

LCDBG CONSTRUCTION FUND

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

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, Louisiana
 ALL NONMAJOR CAPITAL PROJECT FUNDS
 Combining Balance Sheet, December 31, 2022

Schedule 7

	<u>LCDBG Construction Fund</u>	<u>Total</u>
<u>ASSETS</u>		
Cash and cash equivalents	2	2
Receivables	-	-
Due from other funds	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>2</u>	<u>2</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts payable	-	-
Due to other funds	<u>67,497</u>	<u>67,497</u>
Total Liabilities	<u>67,497</u>	<u>67,497</u>
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenues	<u>-</u>	<u>-</u>
FUND BALANCES:		
Committed to capital outlay	-	-
Unassigned/Deficit	<u>(67,495)</u>	<u>(67,495)</u>
Total Fund Balance	<u>(67,495)</u>	<u>(67,495)</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES	<u>2</u>	<u>2</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, 2022

Schedule 8

	LCDBG Construction Fund	<u>Total</u>
<u>REVENUES</u>		
Intergovernmental Revenues:		
State grants	-	-
Federal grants	40,400	40,400
Use of money & property	-	-
Other revenues	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>40,400</u>	<u>40,400</u>
<u>EXPENDITURES</u>		
Public works	40,802	40,802
Capital outlay	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>40,802</u>	<u>40,802</u>
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(402)</u>	<u>(402)</u>
<u>OTHER FINANCING SOURCES/(USES)</u>		
Operating transfers in	-	-
Operating transfers out	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES/(USES)	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(402)	(402)
FUND BALANCES-BEGINNING OF YEAR	<u>(67,093)</u>	<u>(67,093)</u>
FUND BALANCES-END OF YEAR	<u>(67,495)</u>	<u>(67,495)</u>

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

ROAD DISTRICTS DEBT SERVICE FUND

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

DISTRICT NO. 2 SALES TAX SINKING FUND

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

1991 CERTIFICATE OF INDEBTEDNESS SINKING

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

DISTRICT NO. 1 SALES TAX SINKING FUND

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

GOMESA SINKING FUND

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

ST. MARTIN PARISH GOVERNMENT
 St. Martinville, Louisiana
 ALL NONMAJOR DEBT SERVICE FUNDS
 Combining Balance Sheet, December 31, 2022

Schedule 9

	<u>Sinking Hwy. 90 Industrial Park</u>	<u>Road Districts Debt Service</u>	<u>Dist. #2 Sales Tax Sinking</u>	<u>1991 Cert. of Indebtedness Sinking</u>	<u>Dist. #1 Sales Tax Sinking</u>	<u>GOMESA Sinking</u>	<u>Total</u>
ASSETS							
Cash and cash equivalents	-	-	75,088	-	-	715,353	790,441
Receivables	-	-	-	-	-	-	-
Due from other funds	-	-	3,145	-	-	-	3,145
TOTAL ASSETS	-	-	78,233	-	-	715,353	793,586
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE							
LIABILITIES:							
Accounts payable	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	23,607	23,607
Total Liabilities	-	-	-	-	-	23,607	23,607
DEFERRED INFLOWS OF RESOURCES:							
Unavailable revenues	-	-	-	-	-	-	-
FUND BALANCES:							
Restricted for debt service	-	-	78,233	-	-	-	78,233
Assigned to debt service	-	-	-	-	-	691,746	691,746
Unassigned/Deficit	-	-	-	-	-	-	-
Total Fund Balance	-	-	78,233	-	-	691,746	769,979
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES	-	-	78,233	-	-	715,353	793,586

*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, 2022

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	GOMESA Sinking	Total
REVENUES							
Taxes - ad valorem	-	-	-	-	-	-	-
Use of money & property	-	-	-	-	-	86,480	86,480
Other revenues	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	86,480	86,480
EXPENDITURES							
Debt Service:							
Principal	-	-	65,000	-	1,060,000	330,000	1,455,000
Interest and bank charges	-	-	12,855	-	35,950	442,570	491,375
Other expenditures	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	77,855	-	1,095,950	772,570	1,946,375
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	(77,855)	-	(1,095,950)	(686,090)	(1,859,895)
OTHER FINANCING SOURCES/(USES)							
Operating transfers in	-	-	79,190	-	1,095,438	1,541,515	2,716,143
Operating transfers out	(12,670)	(6,454)	-	(670)	-	(837,167)	(856,961)
Payment to refunding bond escrow agent	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(12,670)	(6,454)	79,190	(670)	1,095,438	704,348	1,859,182
NET CHANGE IN FUND BALANCES	(12,670)	(6,454)	1,335	(670)	(512)	18,258	(713)
FUND BALANCES-BEGINNING OF YEAR	12,670	6,454	76,898	670	512	673,488	770,692
FUND BALANCES-END OF YEAR	-	-	78,233	-	-	691,746	769,979

*See notes to financial statements.

ST. MARTIN PARISH GOVERNMENT
St. Martinville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
December 31, 2022

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 2022, and the other councilmen received \$800 per month in 2022.

ST. MARTIN PARISH GOVERNMENT
St. Martinville, Louisiana

Schedule 11

Schedule of Compensation Paid Parish Councilmen
For the Year Ended December 31, 2022

<u>PARISH COUNCILMEN</u>	<u>2022</u>
Chris Tauzin*	\$9,600
Latanghue Narcisse	9,600
David Poirier	9,600
Daniel Richard, Jr.	9,600
Carla Jean Batiste	9,600
Dean Leblanc	9,600
Vincent Alexander	9,600
Brook Champagne	9,600
Byron Fuselier	<u>9,600</u>
TOTAL	<u>\$86,400</u>

*Chairperson 1/1/22-12/31/22

Justice System Funding Schedule - Receiving Entity

Schedule 12

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	St. Martin Parish Government
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	2540
Date that reporting period ended (mm/dd/yyyy)	12/31/2022

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

Cash Basis Presentation	First Six Month Period Ended 6/30/22	Second Six Month Period Ended 12/31/22
Receipts From: (Must include one agency name and one collection type - see below -		
<i>St. Martin Parish Sheriff/Criminal Court Costs/Fees</i>	127,314	154,970
<i>16th Judicial District/Probation/Parole/Supervision Fees</i>	1,815	1,095
<i>St. Martin Parish Clerk of Court/Civil Fees</i>	18,464	16,321
	-	-
	-	-
	-	-
	-	-
	-	-
Subtotal Receipts	147,593	172,386
Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	-	-

ST. MARTIN PARISH GOVERNMENT
St. Martinville, Louisiana
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2022

Schedule 13

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PASS-THROUGH IDENTIFYING NUMBER</u>	<u>Passed Through to Subrecipients</u>	<u>EXPENDITURES</u>
<u>U. S. Department of Housing and Urban Development</u>				
Direct Program:				
Section 8 Housing Choice Vouchers	14.871	LA178		\$ 1,342,507
Passed-through Louisiana Division of Administration,				
Community Water Enrichment Funding	66.442	CWEF		24,000
Community Development Block Grants/States Programs	14.228	LGAP		12,578
Community Development Block Grants/States Programs	14.228	50PARA340108		<u>40,400</u>
Total Department of Housing and Urban Development				<u>76,978</u>
<u>U. S. Department of the Interior</u>				
Direct Program:				
Payments In Lieu of Taxes	15.226	N/A		12,075
Gulf of Mexico Energy Security Act	15.435	GOMESA		<u>826,163</u>
Total Department of the Interior				<u>838,238</u>
<u>U. S. Department of Justice</u>				
Direct Program:				
Drug Court Discretionary Grant Program	16.585	N/A		<u>131,666</u>
Total Department of Justice				<u>131,666</u>
<u>U. S. Department of Transportation</u>				
Passed-through the Louisiana Office of Community Development				
Formula Grants for Rural Areas	20.509	LA2020007	195,019	<u>195,019</u>
Total Department of Transportation			<u>195,019</u>	<u>195,019</u>
<u>U. S. Department of Homeland Security</u>				
Passed-through the State of Louisiana Military Department of				
Homeland Security and Emergency Preparedness				
Disaster Grant Public Assistance-Hurricane Delta	97.036	FEMA-DR-4570-LA		<u>266,954</u>
Total Department of Homeland Security				<u>266,954</u>
<u>U. S. Department of the Treasury</u>				
Direct Program:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPA		2,691,257
Local Assistance and Tribal Consistency Funding	21.032	LATCF/ARPA		50,000
Resources and Ecosystems Sustainability, Tourist				
Opportunities, and Revived Economies of the Gulf Coast States	21.015	Restore Act		<u>453,306</u>
Total Department of the Treasury				<u>3,194,563</u>
<u>U. S. Department of Health and Human Services</u>				
Passed-through the Louisiana Supreme Court Drug Court Office				
Temporary Assistance for Needy Families(TANF)	93.558	TANF		125,922
Passed-through the Louisiana Department of Health and Hospitals				
Special Supplemental Nutrition Program for Women,				
Infants and Children	10.557	WIC449/450		<u>144,091</u>
Total Department of Health and Human Services				<u>270,013</u>
Total Federal Awards			<u>\$195,019</u>	<u>\$ 6,315,938</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, 2022

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, 2022, 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	\$1,083,257
Industrial Park Maintenance Fund	24,000
Health Unit Maintenance Fund	144,091
Drug Court Fund	257,588
Section 8 Housing Fund	1,342,507
Equipment Technology Fund	12,578
Disaster Relief Fund	266,954
ARPA Infrastructure Grant Fund	2,691,257
Capital Outlay Fund	453,306
LCDBG Construction Fund	<u>40,400</u>
	<u>\$6,315,938</u>

ST. MARTIN PARISH POLICE JURY (LA178)

ST. MARTINVILLE, LA

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	14.871 Housing Choice Vouchers	Subtotal	Total
111 Cash - Unrestricted	\$167,058	\$167,058	\$167,058
112 Cash - Restricted - Modernization and Development			
113 Cash - Other Restricted	\$49,196	\$49,196	\$49,196
114 Cash - Tenant Security Deposits			
115 Cash - Restricted for Payment of Current Liabilities	\$1,574,256	\$1,574,256	\$1,574,256
100 Total Cash	\$1,790,510	\$1,790,510	\$1,790,510
121 Accounts Receivable - PHA Projects	\$90	\$90	\$90
122 Accounts Receivable - HUD Other Projects			
124 Accounts Receivable - Other Government			
125 Accounts Receivable - Miscellaneous			
126 Accounts Receivable - Tenants			
126.1 Allowance for Doubtful Accounts - Tenants	\$0	\$0	\$0
126.2 Allowance for Doubtful Accounts - Other	\$0	\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current			
128 Fraud Recovery			
128.1 Allowance for Doubtful Accounts - Fraud			
129 Accrued Interest Receivable			
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$90	\$90	\$90
131 Investments - Unrestricted			
132 Investments - Restricted			
135 Investments - Restricted for Payment of Current Liability			
142 Prepaid Expenses and Other Assets	\$26	\$26	\$26
143 Inventories			
143.1 Allowance for Obsolete Inventories			
144 Inter Program Due From			
145 Assets Held for Sale			
150 Total Current Assets	\$1,790,626	\$1,790,626	\$1,790,626
161 Land			
162 Buildings			
163 Furniture, Equipment & Machinery - Dwellings			
164 Furniture, Equipment & Machinery - Administration	\$59,161	\$59,161	\$59,161
165 Leasehold Improvements			
166 Accumulated Depreciation	-\$59,161	-\$59,161	-\$59,161
167 Construction In Progress			
168 Infrastructure			
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$0	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current			
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due			
173 Grants Receivable - Non Current			
174 Other Assets			
176 Investments in Joint Ventures			
180 Total Non-Current Assets	\$0	\$0	\$0
200 Deferred Outflow of Resources			
290 Total Assets and Deferred Outflow of Resources	\$1,790,626	\$1,790,626	\$1,790,626
311 Bank Overdraft			
312 Accounts Payable <= 90 Days	\$1,574,256	\$1,574,256	\$1,574,256
313 Accounts Payable >90 Days Past Due			

321 Accrued Wage/Payroll Taxes Payable			
322 Accrued Compensated Absences - Current Portion	\$4,741	\$4,741	\$4,741
324 Accrued Contingency Liability			
325 Accrued Interest Payable			
331 Accounts Payable - HUD PHA Programs	\$17,382	\$17,382	\$17,382
332 Account Payable - PHA Projects			
333 Accounts Payable - Other Government			
341 Tenant Security Deposits			
342 Unearned Revenue			
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue			
344 Current Portion of Long-term Debt - Operating Borrowings			
345 Other Current Liabilities			
346 Accrued Liabilities - Other			
347 Inter Program - Due To			
348 Loan Liability - Current			
310 Total Current Liabilities	\$1,596,379	\$1,596,379	\$1,596,379
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue			
352 Long-term Debt, Net of Current - Operating Borrowings			
353 Non-current Liabilities - Other			
354 Accrued Compensated Absences - Non Current	\$4,658	\$4,658	\$4,658
355 Loan Liability - Non Current			
356 FASB 5 Liabilities			
357 Accrued Pension and OPEB Liabilities			
350 Total Non-Current Liabilities	\$4,658	\$4,658	\$4,658
300 Total Liabilities	\$1,601,037	\$1,601,037	\$1,601,037
400 Deferred Inflow of Resources			
508.4 Net Investment in Capital Assets			
511.4 Restricted Net Position	\$49,196	\$49,196	\$49,196
512.4 Unrestricted Net Position	\$140,393	\$140,393	\$140,393
513 Total Equity - Net Assets / Position	\$189,589	\$189,589	\$189,589
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$1,790,626	\$1,790,626	\$1,790,626

321	Accrued Wage/Payroll Taxes Payable			
322	Accrued Compensated Absences - Current Portion	\$4,741	\$4,741	\$4,741
324	Accrued Contingency Liability			
325	Accrued Interest Payable			
331	Accounts Payable - HUD PHA Programs	\$17,382	\$17,382	\$17,382
332	Account Payable - PHA Projects			
333	Accounts Payable - Other Government			
341	Tenant Security Deposits			
342	Unearned Revenue			
343	Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue			
344	Current Portion of Long-term Debt - Operating Borrowings			
345	Other Current Liabilities			
346	Accrued Liabilities - Other			
347	Inter Program - Due To			
348	Loan Liability - Current			
310	Total Current Liabilities	\$1,596,379	\$1,596,379	\$1,596,379
351	Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue			
352	Long-term Debt, Net of Current - Operating Borrowings			
353	Non-current Liabilities - Other			
354	Accrued Compensated Absences - Non Current	\$4,658	\$4,658	\$4,658
355	Loan Liability - Non Current			
356	FASB 5 Liabilities			
357	Accrued Pension and OPEB Liabilities			
350	Total Non-Current Liabilities	\$4,658	\$4,658	\$4,658
300	Total Liabilities	\$1,601,037	\$1,601,037	\$1,601,037
400	Deferred Inflow of Resources			
508.4	Net Investment in Capital Assets			
511.4	Restricted Net Position	\$49,196	\$49,196	\$49,196
512.4	Unrestricted Net Position	\$140,393	\$140,393	\$140,393
513	Total Equity - Net Assets / Position	\$189,589	\$189,589	\$189,589
600	Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$1,790,626	\$1,790,626	\$1,790,626

ST. MARTIN PARISH POLICE JURY (LA178)
ST. MARTINVILLE, LA
Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	14,871 Housing Choice Vouchers	Subtotal	Total
70300 Net Tenant Rental Revenue			
70400 Tenant Revenue - Other			
70500 Total Tenant Revenue	\$0	\$0	\$0
70600 HUD PHA Operating Grants	\$1,294,427	\$1,294,427	\$1,294,427
70610 Capital Grants			
70710 Management Fee			
70720 Asset Management Fee			
70730 Book Keeping Fee			
70740 Front Line Service Fee			
70750 Other Fees			
70700 Total Fee Revenue			
70800 Other Government Grants			
71100 Investment Income - Unrestricted			
71200 Mortgage Interest Income			
71300 Proceeds from Disposition of Assets Held for Sale			
71310 Cost of Sale of Assets			
71400 Fraud Recovery	\$20,630	\$20,630	\$20,630
71500 Other Revenue	\$15,836	\$15,836	\$15,836
71600 Gain or Loss on Sale of Capital Assets			
72000 Investment Income - Restricted			
70000 Total Revenue	\$1,330,893	\$1,330,893	\$1,330,893
91100 Administrative Salaries	\$87,892	\$87,892	\$87,892
91200 Auditing Fees			
91300 Management Fee			
91310 Book-keeping Fee			
91400 Advertising and Marketing			
91500 Employee Benefit contributions - Administrative	\$49,406	\$49,406	\$49,406
91600 Office Expenses	\$21,618	\$21,618	\$21,618
91700 Legal Expense			
91800 Travel	\$1,160	\$1,160	\$1,160
91810 Allocated Overhead			
91900 Other	\$3,148	\$3,148	\$3,148
91000 Total Operating - Administrative	\$163,224	\$163,224	\$163,224
92000 Asset Management Fee			
92100 Tenant Services - Salaries			
92200 Relocation Costs			
92300 Employee Benefit Contributions - Tenant Services			
92400 Tenant Services - Other			
92500 Total Tenant Services	\$0	\$0	\$0
93100 Water			
93200 Electricity			
93300 Gas			

93400 Fuel			
93500 Labor			
93600 Sewer			
93700 Employee Benefit Contributions - Utilities			
93800 Other Utilities Expense	\$3,683	\$3,683	\$3,683
93000 Total Utilities	\$3,683	\$3,683	\$3,683
94100 Ordinary Maintenance and Operations - Labor			
94200 Ordinary Maintenance and Operations - Materials and Other			
94300 Ordinary Maintenance and Operations Contracts	\$5,137	\$5,137	\$5,137
94500 Employee Benefit Contributions - Ordinary Maintenance			
94000 Total Maintenance	\$5,137	\$5,137	\$5,137
95100 Protective Services - Labor			
95200 Protective Services - Other Contract Costs			
95300 Protective Services - Other	\$306	\$306	\$306
95500 Employee Benefit Contributions - Protective Services			
95000 Total Protective Services	\$306	\$306	\$306
96110 Property Insurance			
96120 Liability Insurance			
96130 Workmen's Compensation			
96140 All Other Insurance			
96100 Total Insurance Premiums	\$0	\$0	\$0
96200 Other General Expenses			
96210 Compensated Absences			
96300 Payments in Lieu of Taxes			
96400 Bad debt - Tenant Rents			
96500 Bad debt - Mortgages			
96600 Bad debt - Other			
96800 Severance Expense			
96000 Total Other General Expenses	\$0	\$0	\$0
96710 Interest of Mortgage (or Bonds) Payable			
96720 Interest on Notes Payable (Short and Long Term)			
96730 Amortization of Bond Issue Costs			
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0
96900 Total Operating Expenses	\$172,350	\$172,350	\$172,350
97000 Excess of Operating Revenue over Operating Expenses	\$1,158,543	\$1,158,543	\$1,158,543
97100 Extraordinary Maintenance			
97200 Casualty Losses - Non-capitalized			
97300 Housing Assistance Payments	\$1,057,527	\$1,057,527	\$1,057,527
97350 HAP Portability-In	\$13,497	\$13,497	\$13,497
97400 Depreciation Expense			
97500 Fraud Losses			
97600 Capital Outlays - Governmental Funds			
97700 Debt Principal Payment - Governmental Funds			
97800 Dwelling Units Rent Expense			
90000 Total Expenses	\$1,243,374	\$1,243,374	\$1,243,374
10010 Operating Transfer In			
10020 Operating transfer Out			

10030 Operating Transfers from/to Primary Government			
10040 Operating Transfers from/to Component Unit			
10050 Proceeds from Notes, Loans and Bonds			
10060 Proceeds from Property Sales			
10070 Extraordinary Items, Net Gain/Loss			
10080 Special Items (Net Gain/Loss)			
10091 Inter Project Excess Cash Transfer In			
10092 Inter Project Excess Cash Transfer Out			
10093 Transfers between Program and Project - In			
10094 Transfers between Project and Program - Out			
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$87,519	\$87,519	\$87,519
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0
11030 Beginning Equity	\$102,070	\$102,070	\$102,070
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors			
11050 Changes in Compensated Absence Balance			
11060 Changes in Contingent Liability Balance			
11070 Changes in Unrecognized Pension Transition Liability			
11080 Changes in Special Term/Severance Benefits Liability			
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents			
11100 Changes in Allowance for Doubtful Accounts - Other			
11170 Administrative Fee Equity	\$140,393	\$140,393	\$140,393
11180 Housing Assistance Payments Equity	\$49,196	\$49,196	\$49,196
11190 Unit Months Available	3452	3452	3452
11210 Number of Unit Months Leased	3147	3147	3147
11270 Excess Cash			
11610 Land Purchases			
11620 Building Purchases			
11630 Furniture & Equipment - Dwelling Purchases			
11640 Furniture & Equipment - Administrative Purchases			
11650 Leasehold Improvements Purchases			
11660 Infrastructure Purchases			
13510 CFFP Debt Service Payments			
13901 Replacement Housing Factor Funds			

MARAIST & MARAIST

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the St. Martin Parish Government as of and for the year ended December 31, 2022 and the related notes to the financial statements, which collectively comprise the St. Martin Parish Government's basic financial statements, and have issued our report thereon dated June 17, 2023. We issued an adverse opinion on the aggregate discretely presented component units, and an unmodified opinion on the governmental activities, business-type activities, each major fund, and the remaining aggregate remaining fund information.

Report on Internal Control Over Financial Reporting

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

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

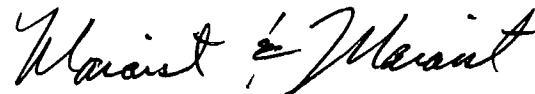
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did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

Report on Compliance and Other Matters

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

Purpose of this Report

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



MARAIST AND MARAIST
CERTIFIED PUBLIC ACCOUNTANT

June 17, 2023

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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 Opinion on 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, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

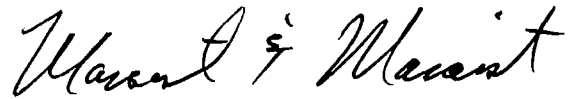
Report on Internal Control Over Compliance

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

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

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

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



MARAIST AND MARAIST
CERTIFIED PUBLIC ACCOUNTANT

June 17, 2023

ST. MARTIN PARISH GOVERNMENT

Schedule of Findings and Questioned Costs

Year Ended December 31, 2022

Section I. Summary of Audit Results

1. Since the Parish did not present all of its component units, an adverse opinion was issued for the St. Martin Parish Government as a reporting entity and on its aggregate discretely presented component units; an unmodified opinion was issued on all other opinion units.
2. No significant deficiencies relating to internal control over financial reporting were reported in the Report on *Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance relating to the audit of the financial statements were reported in the Report on *Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
4. No significant deficiencies in internal control relating to the audit of the major programs were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major programs.
6. The audit disclosed no audit findings required to be reported under 2 CFR section 200.516(a).
7. The major programs were:
 - U. S. Department of Housing and Urban Development-Section 8 Housing Choice Vouchers (CFDA No. 14.871)
 - U. S. Department of the Interior-Gulf of Mexico Energy Security Act (CFDA No. 15.435)
 - U. S. Department of the Treasury-Coronavirus State and Local Recovery Funds (CFDA No. 21.027)
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, 2022

Section II: Financial Statement Findings

None

Section III: Federal Award Findings and Questioned Costs

There are no matters relating to significant deficiencies, material weaknesses, instances of noncompliance, or questioned costs related to federal awards for the year ended December 31, 2022.

Section IV: Management Letter

There were no matters reported in a separate management letter for the year ended December 31, 2022.

ST. MARTIN PARISH GOVERNMENT

Summary Schedule of Prior Audit Findings

Year Ended December 31, 2022

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

None

Section II: Internal Control and Compliance Material to Federal Awards

There were no findings involving federal awards for the year ended December 31, 2021.

Section III: Management Letter

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

ST. MARTIN PARISH GOVERNMENT
STATEWIDE AGREED-UPON PROCEDURES REPORT
Year Ended December 31, 2022

MARAIST & MARAIST

CERTIFIED PUBLIC ACCOUNTANTS
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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, 2022 through December 31, 2022. The St. Martin Parish Government'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 whether they address each of the following categories and subcategories (or reported that the entity does not have any written policies and procedures), as applicable:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving
 - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- e) *Payroll/Personnel*, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process
- g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)
- h) *Travel and expense reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) *Debt Service*, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements
- k) *Information Technology Disaster Recovery/Business Continuity*, including (1) identification of critical data and frequency of data backups, (2) restoring of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus patches/updates, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) *Sexual Harassment*, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Procedure Results – No exceptions were found as a result of this procedure.

Board or Finance Committee

- 2. We obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observed whether the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observed whether the minutes referenced or included monthly budget-to-actual comparisons on the general

fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- d) Observed whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective plan at each meeting until the findings are considered fully resolved.

Procedure Results – No exceptions were found as a result of this procedure.

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, obtained and inspected the corresponding bank statement and reconciliation for each selected account, and observed whether:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Procedure Results – Bank reconciliations selected did not include evidence that they were prepared within 2 months of the related statement, or that a member of management has reviewed same. Also, reconciling items outstanding in excess of 12 months have not been researched for ultimate disposition.

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 selected 5 deposit sites (all deposit sites if less than 5).
5. For each deposit site selected, we obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for

each deposit site (i.e. 5 collection locations for 5 deposit sites), obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, we inquired of employees about their job duties) at each collection location, and observed that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
6. We obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. We observed that the bond or insurance policy for theft was in force during the fiscal period.
7. We randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under *Bank Reconciliations* above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits were made on the same day) *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* We obtained supporting documentation for each of the 10 deposits and:
- a) Observed that receipts are sequentially pre-numbered.
 - b) Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Traced the deposit slip total to the actual deposit per the bank statement.
 - d) Observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer
 - e) Traced the actual deposit per the bank statement to the general ledger.

Procedure Results – Two(2) deposits selected contained items in excess of \$100 that were not deposited within one business day.

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

8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. We randomly selected 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, we obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, we inquired of employees about their job duties), and observed that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - e) Only employee/official authorized to sign checks approve the electronic disbursement/release of funds, whether through automated clearinghouse(ACH), electronic funds transfer(EFT), wire transfer, or some other electronic means.
10. For each location selected under #8 above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, obtained supporting documentation for each transaction and:
 - a) Observed whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and that supporting documentation indicated deliverables included on the invoice were received by the entity, and
 - b) Observed that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
11. Using the entity's main operating account and the month selected in *Bank Reconciliations* procedure #3, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. *Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.*

Procedure Results – No exceptions were found as a result of this procedure.

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

12. 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.
13. Using the listing prepared by management, we randomly selected 5 cards (or all cards if less than 5) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, we randomly selected one monthly bank statement), obtained supporting documentation, and:
 - a) Observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
 - b) Observed that finance charges and late fees were not assessed on the selected statements.
14. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, we observed that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Procedure Results – No exceptions were found as a result of this procedure.

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

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

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

Procedure Results – No exceptions were found as a result of this procedure.

Contracts

16. We obtained from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* We obtained management's representation that the listing is complete. We randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- a) Observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observed that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
 - c) If the contract was amended (e.g. change order), observed that the original contract terms provided for such an amendment, and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

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.

Procedure Results – No exceptions were found as a result of this procedure.

Payroll and Personnel

17. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected 5 employees/officials, obtained related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

18. We randomly selected one pay period during the fiscal period. For the 5 employees/officials selected under #17 above, we obtained attendance records and leave documentation for the pay period, and:
- a) Observed that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Observed whether supervisors approved the attendance and leave of the selected employees/officials.
 - c) Observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observed the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
19. We obtained a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. We randomly selected two employees/officials, obtained related documentation of the hours and pay rates used in management's termination payment calculations, agreed the hours to the employee/officials' cumulate leave records, and agreed the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files, and agreed the termination payment to entity policy.
20. We obtained management's representation that employer and employee portions of third-party payroll related amounts(e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Procedure Results – No exceptions were found as a result of this procedure.

Ethics

21. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, we obtained ethics documentation from management, and:
- a. Observed whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b. Observed whether the entity maintains documentation which demonstrates that each employee/official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
22. Inquire and/or observe whether the agency has appointed an ethics designee as required by R. S. 42:1170.

Procedure Results – No exceptions were found as a result of this procedure.

Debt Service

23. We obtained a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. We selected all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued, as required by Article VII, Section 8 of the Louisiana Constitution.
24. We obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. We randomly selected one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants(including contingency funds, short-lived asset funds, or other funds as required by the debt covenants).

Procedure Results – No exceptions were found as a result of this procedure.

Fraud Notice

25. We obtained a listing of misappropriations of public funds and assets during the fiscal period(if any), and management's representation that the listing is complete. We selected all misappropriations on the listing(if any), obtained supporting documentation, and observed that the entity reported the misappropriation(s)to the legislative auditor and the district attorney of the parish in which the entity is domiciled, as required by R.S. 24:523.
26. 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.

Procedure Results – No exceptions were found as a result of this procedure.

Information Technology Disaster Recovery/Business Continuity

27. We performed the following procedures:
- a) Obtained and inspected the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observed that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), we observed evidence that backups are encrypted before being transported.
 - b) Obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquired of personnel responsible for testing/verifying backup restoration) and observed

evidence that the test/verification was successfully performed within the past 3 months.

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

- 28. Randomly selected 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Procedure Results – No exceptions were found as a result of this procedure.

Prevention of Sexual Harassment

- 29. Using the 5 randomly selected employees/officials from procedure #17 under *Payroll and Personnel* above, we obtained sexual harassment training documentation from management, and observed that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- 30. Observed that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- 31. Obtained the entity's annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed that it includes the applicable requirements of R.S. 42:344:
 - 1. Number and percentage of public servants in the agency who have completed the training requirements;
 - 2. Number of sexual harassment complaints received by the agency;
 - 3. Number of complaints which resulted in a finding that sexual harassment occurred;
 - 4. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - 5. Amount of time it took to resolve each complaint.

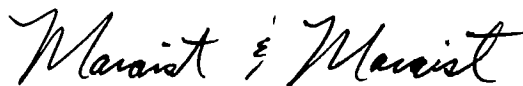
Procedure Results – No exceptions were found as a result of this procedure.

Management's Response – Management agrees with the exceptions noted in the report and is working to expand personnel and procedures in order to address and correct the items identified.

We were engaged by the St. Martin Parish Government to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. 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.

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

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



Maraist & Maraist
Certified Public Accountants

St. Martinville, Louisiana
June 17, 2023