

**MARAIST & MARAIST**  
CERTIFIED PUBLIC ACCOUNTANTS

(A PARTNERSHIP OF PROFESSIONAL ACCOUNTING CORPORATIONS)

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LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

June 10, 2021

Louisiana Legislative Auditor  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

The audit report for the St. Martin Parish Government for the fiscal year ended December 31, 2019 is being revised. Subsequent to issuance of the audit report, it was determined that the parish government was treated as a "low-risk" auditee for purposes of identifying major federal financial assistance programs. It has been determined that they are actually a "high-risk" auditee for purposes of such federal programs. Based upon this revised determination, we have chosen an additional federal award program to increase major program coverage to the requisite 40% threshold, applied additional Single Audit testing and other audit procedures to this program, and have revised the SEFA schedules (page 78) and related Single Audit findings and reports (pages 82-84) as appropriate. These revisions have no impact on actual financial statement results. Dates of the Independent Auditors' Report (pages 1-3), the 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* (pages 80-81), and Independent Auditors' Report On Compliance For Each Major Program And On Internal Control Over Compliance Required by Uniform Guidance (pages 82-83) have been changed.



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, 2019**

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana

FINANCIAL REPORT

As of and for the Year Ended December 31, 2019

CONTENTS

	<u>Statement/ Schedule</u>	<u>Page No.</u>
Independent Auditors' Report		1-3
Basic Financial Statements:		4
Government-Wide Financial Statements (GWFS):		5
Statement of Net Position	A	6
Statement of Activities	B	7
Fund Financial Statements (FFS):		8
Balance Sheet-All Governmental Funds	C	9-10
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	D	11
Statement of Revenues, Expenditures, and Changes in Fund Balances-All Governmental Funds	E	12-13
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	F	14
Proprietary Fund Type-Enterprise Funds:		
Statement of Net Position	G	15
Statement of Revenue, Expenses & And Changes in Net Position	H	16
Statement of Cash Flows	I	17
Notes to the Basic Financial Statements		18-42

CONTENTS

	<u>Statement/ Schedule</u>	<u>Page No.</u>
Other Required Supplementary Information:		43
Budgetary Comparison Schedules:		
General Fund	1	44
District No. 1 Sales Tax Revenue Fund	2	45
District No. 2 Sales Tax Revenue Fund	2a	46
Public Works Fund	2b	47
Fire Protection Maintenance Fund	2c	48
Section 8 Housing Fund	2d	49
Notes to Budgetary Comparison Schedules		50
Schedule of Changes in Net OPEB Liability	2e	51
Schedule of Employer's Share of Net Pension Liability	2f	52-54
Schedule of Employer Contributions	2g	55-56
Other Supplementary Information:		57
Combining Nonmajor Governmental Fund Financial Statements (by type):		
Combining Balance Sheet-All Nonmajor Governmental funds, by Fund Type	3	58
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances-All Nonmajor Governmental Funds, by Fund Type	4	59
Nonmajor Special Revenue Funds:		60-61
Combining Balance Sheet-All Nonmajor Special Revenue Funds	5	62-63
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances-All Nonmajor Special Revenue Funds	6	64-65
Nonmajor Capital Project Funds:		66
Combining Balance Sheet-All Nonmajor Capital Project Funds	7	67

CONTENTS

	<u>Statement/ Schedule</u>	<u>Page No.</u>
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances-All Nonmajor Capital Project Funds	8	68
Nonmajor Debt Service Funds:		69
Combining Balance Sheet-All Nonmajor Debt Service Funds	9	70
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances-All Nonmajor Debt Service Funds	10	71
Nonmajor Enterprise Funds:		72
Statement of Net Position-All Nonmajor Enterprise Funds	11	73
Statement of Revenues, Expenses and Changes in Fund Net Position-All Nonmajor Enterprise Funds	12	74
Statement of Cash Flows-All Nonmajor Enterprise Funds	13	75
Schedule of Compensation Paid to Council Members	14	76-77
Schedule of Expenditures of Federal Awards	15	78
Notes to Schedule of Expenditures of Federal Awards		79
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		80-81
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance		82-83
Schedule of Findings and Questioned Costs		84-85
Schedule of Prior Year Findings		86

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INDEPENDENT AUDITORS' REPORT

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the St. Martin Parish Government (Parish Government) as of and for the year ended December 31, 2019 and the related notes to the financial statements, which collectively comprise the basic financial statements of the Parish Government's primary government as listed the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

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

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

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the St. Martin Parish Government as of December 31, 2019, or the changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

### **Unmodified Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the St. Martin Parish Government, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of changes in net OPEB liability, schedule of net pension liability, and schedule of employer contributions on pages 44 through 54, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The St. Martin Parish Government has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate

operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

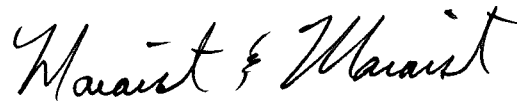
*Other Information*

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 58 thru 75, and the schedule of compensation paid to councilmen on pages 76 thru 77 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 78) is presented for purposes of additional analysis, as required by Title 2 U. S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining nonmajor governmental fund information (pages 58 thru 75) the schedule of compensation paid to council members (pages 76 thru 77), and the schedule of expenditures of federal awards (page 78) are the responsibility of management, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor governmental fund information, the schedule of compensation paid to council members, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements taken as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2021 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  
May 28, 2021



**BASIC FINANCIAL STATEMENTS**

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

ST. MARTIN PARISH GOVERNMENT

St. Martinville, Louisiana

Statement A

STATEMENT OF NET POSITION

December 31, 2019

	<u>Primary Government</u>		
<u>ASSETS</u>	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
Cash and cash equivalents	\$ 43,137,987		\$ 43,137,987
Receivables	10,789,422	\$ 129,666	10,919,088
Internal balances	83,568		83,568
Due from other governments	421,412		421,412
Capital assets:			
Non-depreciable	2,662,509		2,662,509
Depreciable(net)	81,995,121		81,995,121
	<u>\$ 139,090,019</u>	<u>\$ 129,666</u>	<u>\$ 139,219,685</u>
<b>TOTAL ASSETS</b>			
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Pension related	\$ 2,415,939	\$ -	\$ 2,415,939
<u>LIABILITIES</u>			
Accounts payable	\$ 1,493,454	\$ 1,246	\$ 1,494,700
Internal balances		83,568	83,568
Accrued interest payable	363,974		363,974
Unearned revenues	22,350		22,350
Other liabilities	306,297	732	307,029
Long-term liabilities:			
Bonds payable, due within one year	2,125,000		2,125,000
Bonds payable, due in more than one year	30,805,000		30,805,000
Capital leases payable, due within one year	145,346		145,346
Capital leases payable, due in more than one year	50,992		50,992
Net pension liability	2,723,626		2,723,626
OPEB liability-due in more than one year	13,072,632		13,072,632
Compensated absences payable	315,923		315,923
	<u>\$ 51,424,594</u>	<u>\$ 85,546</u>	<u>\$ 51,510,140</u>
<b>TOTAL LIABILITIES</b>			
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Pension related	\$ 180,812	\$ -	\$ 180,812
<u>NET POSITION</u>			
Net investment in capital assets	\$ 51,167,318		\$ 51,167,318
Restricted for:			
Debt service	2,898,667		2,898,667
Other purposes	47,056,984	\$ 44,120	47,101,104
Unrestricted/(deficit)	(11,222,417)		(11,222,417)
	<u>\$ 89,900,552</u>	<u>\$ 44,120</u>	<u>\$ 89,944,672</u>
<b>TOTAL NET POSITION</b>			

The accompanying notes are an integral part of this statement.

**ST. MARTIN PARISH GOVERNMENT**

St. Martin Parish, Louisiana

**STATEMENT OF ACTIVITIES**

**DECEMBER 31, 2019**

Statement B

FUNCTIONS/PROGAMS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUES AND CHANGES IN NET POSITION		
		FEES, FINES AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<u>Primary Government -</u>							
Governmental Activities:							
General Government	\$ 6,583,424	\$ 670,159	\$ 785,859	\$ -	\$ (5,110,976)		(5,110,976)
Public safety	4,356,191	5,560	217,797	-	(4,480,378)		(4,480,378)
Public works	7,010,483	-	-	603,377	(6,407,106)		(6,407,106)
Economic development	632,704	104,894	-	-	(527,810)		(527,810)
Health and welfare	4,456,284	75,327	1,725,034	-	(2,655,923)		(2,655,923)
Culture and recreation	934,312	11,848	-	-	(922,464)		(922,464)
Other governments	-	-	-	8,645	8,645		8,645
Interest and fiscal charges on long term debt	1,504,839	-	-	-	(1,165,080)		(1,165,080)
<u>Total governmental activities</u>	<u>\$ 25,478,237</u>	<u>\$ 867,788</u>	<u>\$ 2,728,690</u>	<u>\$ 612,022</u>	<u>\$ (21,269,737)</u>		<u>(21,269,737)</u>
Business-type activities:							
Expenses	1,630,745	1,254,165				(376,580)	(376,580)
<u>Total business-type activities</u>	<u>\$ 1,630,745</u>	<u>\$ 1,254,165</u>				<u>(376,580)</u>	<u>(376,580)</u>
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 27,108,982</b>	<b>\$ 2,121,953</b>	<b>2,728,690</b>	<b>612,022</b>	<b>(21,269,737)</b>	<b>(376,580)</b>	<b>(21,646,317)</b>
			General Revenue				
			Taxes:				
			Property taxes	\$	12,996,250		12,996,250
			Sales taxes		4,504,186		4,504,186
			Severance taxes		1,064,820		1,064,820
			Transportation funds		549,641		549,641
			Video poker fees		1,468,022		1,468,022
			State revenue sharing		412,317		412,317
			Fire insurance rebate		210,318		210,318
			Licenses and permits		1,189,934		1,189,934
			Investment income		383,212		383,212
			Miscellaneous		1,832,677		1,832,677
			Transfers-internal.		(356,239)	356,239	-
			<u>Total general revenue and transfers</u>	\$	<u>24,255,138</u>	<u>356,239</u>	<u>24,611,377</u>
			Change in net position	\$	2,985,401	\$ (20,341)	2,965,060
			Net position-12/31/18		86,915,151	64,461	86,979,612
			Net position -12/31/19	\$	<u>89,900,552</u>	<u>44,120</u>	<u>89,944,672</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, 2019

Statement C

	General Fund	District #1 Sales Tax Revenue Fund	District #2 Sales Tax Revenue Fund	Public Works Fund	Fire Protection Maintenance Fund	Section 8 Housing Fund	Parishwide Bond Sinking Fund
<b>ASSETS</b>							
Cash and cash equivalents	7,153,248	2,829,856	12,079,394	-	-	1,114,146	144,256
Receivables	863,304	-	-	4,247,776	1,788,889	-	1,355,754
Due from other governmental entities	22,239	279,821	119,352	-	-	-	-
Due from other funds	-	1,231,233	-	9,067,391	3,378,281	-	1,180,558
<b>TOTAL ASSETS</b>	<b>8,038,791</b>	<b>4,340,910</b>	<b>12,198,746</b>	<b>13,315,167</b>	<b>5,167,170</b>	<b>1,114,146</b>	<b>2,680,568</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>							
<b>LIABILITIES:</b>							
Accounts Payable	230,844	64,600	224,136	79,697	141,336	1,878	-
Accrued liabilities	37,908	-	1,808	64,041	2,160	2,802	-
Unearned revenues	-	-	22,350	-	-	-	-
Due to other funds	3,742,726	-	7,280,198	170,478	-	1,109,466	-
Due to other governmental entities	-	-	-	-	-	-	-
Other liabilities	158,929	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>4,170,407</b>	<b>64,600</b>	<b>7,528,492</b>	<b>314,216</b>	<b>143,496</b>	<b>1,114,146</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable revenues	-	-	-	-	-	-	-
<b>FUND BALANCES:</b>							
Restricted for:							
Sales tax dedications	-	4,276,310	4,670,254	-	-	-	-
Other general government	-	-	-	-	-	-	-
Public works	-	-	-	13,000,951	-	-	-
Public safety	-	-	-	-	5,023,674	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	2,680,568
Capital outlay	-	-	-	-	-	-	-
Committed to:							
Other general government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Assigned to:							
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unassigned	3,868,384	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>3,868,384</b>	<b>4,276,310</b>	<b>4,670,254</b>	<b>13,000,951</b>	<b>5,023,674</b>	<b>-</b>	<b>2,680,568</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES &amp; FUND BALANCES</b>	<b>8,038,791</b>	<b>4,340,910</b>	<b>12,198,746</b>	<b>13,315,167</b>	<b>5,167,170</b>	<b>1,114,146</b>	<b>2,680,568</b>

\*See notes to financial statements.

Statement C(Continued)

<u>Road Construction Fund</u>	<u>Capital Outlay Fund</u>	<u>Construction Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
587,486	-	19,080,220	149,381	43,137,987
-	-	-	2,533,699	10,789,422
-	-	-	-	421,412
-	-	333,725	7,465,865	22,657,053
<u>587,486</u>	<u>-</u>	<u>19,413,945</u>	<u>10,148,945</u>	<u>77,005,874</u>
-	64,157	274,186	412,620	1,493,454
-	-	-	38,649	147,368
-	-	-	-	22,350
3,379,005	2,888,970	1,759,032	2,243,610	22,573,485
-	-	-	-	-
-	-	-	-	158,929
<u>3,379,005</u>	<u>2,953,127</u>	<u>2,033,218</u>	<u>2,694,879</u>	<u>24,395,586</u>
-	-	-	-	-
-	-	-	-	8,946,564
-	-	-	125,763	125,763
-	-	17,380,727	-	30,381,678
-	-	-	-	5,023,674
-	-	-	651,311	651,311
-	-	-	1,076,029	1,076,029
-	-	-	851,965	851,965
-	-	-	218,099	2,898,667
-	-	-	-	-
-	-	-	3,250	3,250
-	-	-	-	-
-	-	-	178,429	178,429
-	-	-	54,750	54,750
-	-	-	2,129,599	2,129,599
-	-	-	19,794	19,794
<u>(2,791,519)</u>	<u>(2,953,127)</u>	<u>-</u>	<u>2,145,077</u>	<u>268,815</u>
<u>(2,791,519)</u>	<u>(2,953,127)</u>	<u>17,380,727</u>	<u>7,454,066</u>	<u>52,610,288</u>
<u>587,486</u>	<u>-</u>	<u>19,413,945</u>	<u>10,148,945</u>	<u>77,005,874</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, 2019

Total fund balances-governmental funds		\$ 52,610,288
<p>The cost of capital assets (land, buildings, furniture and equipment, and infrastructure) purchased or constructed is reported as an expenditure in the governmental funds. The Statement of Net Assets includes these capital assets among the assets of the Parish Government as a whole. The cost of these capital assets is allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.</p>		
Deferred outflows of resources		2,415,939
Cost of capital assets	\$122,108,748	
Accumulated depreciation	<u>(37,451,118)</u>	
Net capital assets		84,657,630
<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	\$ (32,930,000)	
Accrued interest payable	(363,974)	
Deferred inflows of resources	(180,812)	
OPEB liability payable	(13,072,632)	
Net pension liability/asset	(2,723,626)	
Compensated absences payable	(315,923)	
Capital leases payable	<u>(196,338)</u>	
Total long-term liabilities		(49,783,305)
Net position of governmental activities		<u>\$89,900,552</u>

The accompanying notes are an integral part of this statement.



ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana  
 ALL GOVERNMENTAL FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 For the Year Ended December 31, 2019

	General Fund	District #1 Sales Tax Revenue Fund	District #2 Sales Tax Revenue Fund	Public Works Fund	Fire Protection Maintenance Fund	Section 8 Housing Fund	Parishwide Bond Sinking Fund
<b>REVENUES</b>							
Taxes - ad valorem	784,367	-	-	5,272,572	2,270,572	-	1,737,348
Sales tax/Hotel tax	-	2,954,677	1,274,517	-	-	-	-
Intergovernmental revenues:							
Federal Funds:							
Federal grants	785,859	-	-	-	293,763	1,131,063	-
State Funds:							
Parish transportation funds	-	-	-	549,641	-	-	-
State revenue sharing	66,197	-	-	159,199	78,721	-	-
Severance taxes	1,064,820	-	-	-	-	-	-
Other state funds	137,166	-	-	-	210,318	-	-
Licenses and permits	1,189,934	-	-	-	-	-	-
Fees, charges & commissions for service	289,684	-	230	-	5,560	-	-
Use of money & property	71,604	1,517	125,082	37,472	10,904	-	7,699
Other revenues	360,206	-	-	-	20,964	-	-
<b>TOTAL REVENUES</b>	<b>4,749,837</b>	<b>2,956,194</b>	<b>1,399,829</b>	<b>6,018,884</b>	<b>2,890,802</b>	<b>1,131,063</b>	<b>1,745,047</b>
<b>EXPENDITURES</b>							
General government	2,577,253	-	-	262,367	124,579	-	63,011
Public safety	1,160,123	-	-	-	1,702,895	-	-
Public works	-	128,958	-	4,451,669	-	-	-
Health and welfare	80,035	-	-	-	-	1,205,166	-
Culture and recreation	-	-	370,396	-	-	-	-
Economic development & assistance	42,283	-	-	-	-	-	-
Capital outlay	-	525,660	1,785,897	-	450,000	-	-
Debt service:							
Principal	-	-	-	-	-	-	860,000
Interest and bank charges	-	-	-	-	-	-	951,704
<b>TOTAL EXPENDITURES</b>	<b>3,859,694</b>	<b>654,618</b>	<b>2,156,293</b>	<b>4,714,036</b>	<b>2,277,474</b>	<b>1,205,166</b>	<b>1,874,715</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>890,143</b>	<b>2,301,576</b>	<b>(756,464)</b>	<b>1,304,848</b>	<b>613,328</b>	<b>(74,103)</b>	<b>(129,668)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>							
Operating transfers in	311,000	-	-	111,000	-	58,363	531,416
Operating transfers out	(1,127,511)	(1,790,531)	(1,007,122)	(817,398)	(13,410)	(14,316)	(543,467)
Transfers from other governments	-	-	-	8,645	-	-	-
Proceeds from bond issuance	-	-	-	-	-	-	-
Bond issue costs	-	-	-	-	-	-	-
Proceeds from sale of fixed assets	844,894	-	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>28,383</b>	<b>(1,790,531)</b>	<b>(1,007,122)</b>	<b>(697,753)</b>	<b>(13,410)</b>	<b>44,047</b>	<b>(12,051)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>918,526</b>	<b>511,045</b>	<b>(1,763,586)</b>	<b>607,095</b>	<b>599,918</b>	<b>(30,056)</b>	<b>(141,719)</b>
<b>FUND BALANCES-BEGINNING OF YEAR</b>	<b>2,949,858</b>	<b>3,765,265</b>	<b>6,433,840</b>	<b>12,393,856</b>	<b>4,423,756</b>	<b>30,056</b>	<b>2,822,287</b>
<b>FUND BALANCES-END OF YEAR</b>	<b>3,868,384</b>	<b>4,276,310</b>	<b>4,670,254</b>	<b>13,000,951</b>	<b>5,023,674</b>	<b>-</b>	<b>2,680,568</b>

\*See notes to financial statements.

## Statement E

## Statement E(Continued)

Road Construction Fund	Capital Outlay Fund	Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
-	-	-	2,931,391	12,996,250
-	-	-	274,992	4,504,186
-	177,110	-	944,272	3,332,067
-	-	-	-	549,641
-	-	-	108,200	412,317
-	-	-	-	1,064,820
-	-	-	1,631,502	1,978,986
-	-	-	-	1,189,934
-	-	-	572,314	867,788
5,431	-	59,460	64,043	383,212
-	-	-	39,111	420,281
<u>5,431</u>	<u>177,110</u>	<u>59,460</u>	<u>6,565,825</u>	<u>27,699,482</u>
-	-	-	2,198,055	5,225,265
-	-	-	672,397	3,535,415
-	152,142	316,110	89,593	5,138,472
-	-	-	3,052,578	4,337,779
-	-	-	384,637	755,033
-	-	-	489,425	531,708
-	563,512	1,790,672	269,218	5,384,959
-	-	-	-	-
-	-	-	2,222,629	3,082,629
-	-	-	178,442	1,130,146
-	<u>715,654</u>	<u>2,106,782</u>	<u>9,556,974</u>	<u>29,121,406</u>
<u>5,431</u>	<u>(538,544)</u>	<u>(2,047,322)</u>	<u>(2,991,149)</u>	<u>(1,421,924)</u>
-	1,054,908	228,810	4,157,217	6,452,714
-	-	-	(1,495,198)	(6,808,953)
-	-	-	-	8,645
-	-	10,160,000	-	10,160,000
-	-	(327,845)	-	(327,845)
-	-	-	266,856	1,111,750
-	-	-	-	-
-	<u>1,054,908</u>	<u>10,060,965</u>	<u>2,928,875</u>	<u>10,596,311</u>
5,431	516,364	8,013,643	(62,274)	9,174,387
<u>(2,796,950)</u>	<u>(3,469,491)</u>	<u>9,367,084</u>	<u>7,516,340</u>	<u>43,435,901</u>
<u>(2,791,519)</u>	<u>(2,953,127)</u>	<u>17,380,727</u>	<u>7,454,066</u>	<u>52,610,288</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, 2019

Net change in fund balances - total governmental funds		\$ 9,174,387
<p>Governmental funds report capital outlays as expenditures, However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay expenditures exceeded depreciation expense in the current period.</p>		
Capital outlay expenditures	\$5,384,959	
Depreciation expense	<u>(3,366,780)</u>	
Excess of capital outlays over depreciation		2,018,179
<p>In the Statement of Activities, compensated absences are measured by the amounts earned during the year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts actually paid). In the current year, vacation and sick time used exceeded the amounts earned by \$12,636.</p>		
		12,636
<p>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.</p>		
Net other post-employment benefit obligation		(538,152)
Net pension expense additions reported in accordance with GASB 68 requirements.		(557,431)
The amount of current year accrued interest payable in the amount of \$(363,974) exceeded the prior year payable amount of \$(317,125) by \$46,849.		(46,849)
<p>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.</p>		
Bond proceeds	\$(10,160,000)	
Principal repayments	2,747,000	
Capital lease proceeds	-	
Capital lease repayments	<u>335,631</u>	
Excess of proceeds over repayments		<u>(7,077,369)</u>
Change in net position of governmental activities		<u>\$2,985,401</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana

Statement G

Statement of Net Position  
 Enterprise Funds  
 December 31, 2019

	Solid Waste Fund	Nonmajor Enterprise Funds	<u>TOTALS</u>
<u>ASSETS</u>			
Current Assets:			
Accounts receivable	\$ 127,353	\$ 2,313	\$ 129,666
Due from other funds	<u>170,478</u>	<u>44,156</u>	<u>214,634</u>
 TOTAL ASSETS	 \$ <u>297,831</u>	 \$ <u>46,469</u>	 \$ <u>344,300</u>
 <u>LIABILITIES AND NET ASSETS</u>			
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts payable	\$ 676	\$ 570	\$ 1,246
Accrued liabilities	732	-0-	732
Due to other funds	<u>296,423</u>	<u>1,779</u>	<u>298,202</u>
 TOTAL LIABILITIES	 \$ 297,831	 \$ 2,349	 \$ 300,180
 <u>NET POSITION</u>			
Restricted for sanitation	<u>-0-</u>	<u>44,120</u>	<u>44,120</u>
 TOTAL LIABILITIES & NET POSITION	 \$ <u>297,831</u>	 \$ <u>46,469</u>	 \$ <u>344,300</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT

St. Martinville, Louisiana

Statement H...

Statement of Revenues, Expenses and  
Changes in Fund Net Position-Enterprise Funds  
For the Year Ended December 31, 2019

	Solid Waste Fund		Nonmajor Enterprise Funds	Totals
<u>OPERATING REVENUES</u>				
Fees and charges for services	\$1,224,468	\$	\$ 28,447	\$ 1,252,915
Other operating income	1,250		-0-	1,250
Total Operating Revenues	<u>\$1,225,718</u>	\$	<u>\$ 28,447</u>	<u>\$ 1,254,165</u>
<u>OPERATING EXPENSES</u>				
Payroll expenses	\$ 26,318			\$ 26,318
Contractual services	-0-		\$ 37,932	\$ 37,932
Solid waste disposal costs	1,535,864		-0-	1,535,864
Operating expense	2,362		-0-	2,362
Sewer maintenance costs	-0-	\$	28,269	28,269
Total Operating Expenses	<u>\$1,564,544</u>	\$	<u>\$ 66,201</u>	<u>\$ 1,630,745</u>
NET OPERATING INCOME/(LOSS)	\$ (338,826)	\$	\$ (37,754)	\$ (376,580)
OPERATING TRANSFERS-IN	328,715		27,524	356,239
CHANGE IN NET POSITION	\$ (10,111)	\$	\$ (10,230)	\$ (20,341)
NET POSITION-BEGINNING	10,111		54,350	64,461
NET POSITION-ENDING	<u>\$ -0-</u>	\$	<u>\$ 44,120</u>	<u>\$ 44,120</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana

Statement I

Statement of Cash Flows  
Enterprise Funds  
For the Year Ended December 31, 2019

	Solid Waste Fund	Nonmajor Enterprise Funds	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash receipts from customers	\$ 1,476,053	\$ 31,765	\$ 1,507,818
Payments to suppliers	(1,538,150)	(66,437)	(1,604,587)
Payments to employees	(26,355)	-0-	(26,355)
Loans/(repayments) to/from other funds	(240,263)	7,148	(233,115)
<b>NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES</b>	<b>\$ (328,715)</b>	<b>\$ (27,524)</b>	<b>\$ (356,239)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Operating transfers from other funds	\$ 328,715	\$ 27,524	356,239
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<b>CASH AND CASH EQUIVALENTS—BEGINNING OF YEAR</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
<b>CASH AND CASH EQUIVALENTS—END OF YEAR</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<b>RECONCILIATION OF OPERATING INCOME/(LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:</b>			
Operating income/(loss)	\$ (338,826)	\$ (37,754)	\$ (376,580)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Due to other funds increase/(decrease)	(240,263)	7,147	(233,116)
Accounts receivable (increase)/decrease	250,335	3,318	253,653
Accounts payable increase/(decrease)	76	(235)	(159)
Accrued liabilities increase/(decrease)	(37)	-0-	(37)
<b>NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES</b>	<b>\$ (328,715)</b>	<b>\$ (27,524)</b>	<b>\$ (359,239)</b>

The accompanying notes are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

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

**Notes to Financial Statements  
As of and for the Year Ended December 31, 2019**

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

The St. Martin Parish Government is the governing authority for St. Martin Parish and is a political subdivision of the State of Louisiana. The Parish Government is comprised of a parish president and a parish council made up of nine (9) members who represent the various districts within the parish. The parish councilmen serve four-year terms that expire on January 1, 2020.

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

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

**A. REPORTING ENTITY**

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

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

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



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

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

<u>Component Unit</u>	<u>Fiscal Year Ended</u>	<u>Criteria Used</u>
St. Martin Parish Library	December 31	1 and 3
St. Martin Parish Water and Sewerage Commission No. 1	December 31	1 and 3
St. Martin Parish Hospital Service District No. 2	December 31	1 and 3
St. Martin Parish Waterworks District No.3	December 31	1 and 3
St. Martin Parish Waterworks District No. 4	June 30	1 and 3
St. Martin Parish Waterworks District No. 5	December 31	1 and 3
St. Martin Parish Recreation District No. 1	December 31	1 and 3
St. Martin Parish Economic Development Authority	June 30	1 and 3

The Parish Government has chosen to issue financial statements of the primary government only; therefore, none of the previously listed component units are included in the accompanying statements. Separate financial statements for each of these component units can be obtained by contacting the component unit.

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are

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

considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

**C. FUND ACCOUNTING**

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

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

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

**D. GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government wide financial statements include a Statement of Net Position and a Statement of Activities. These statements report financial information about the primary government of the parish. In the process of aggregating data for the Statement of Net Position and the Statement of Activities some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivable and payables were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column. In the Statement Net Position the governmental type activities column (1) is presented on a consolidated basis, and (2) is reported on a full accrual, economic resource basis which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Parish Government's net position is reported in three parts: (1) invested in capital assets, net of related debt - consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets; (2) restricted net position—consisting of net position with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (b) law through constitutional provisions or enabling legislation; and (3) unrestricted net position—consisting of all other net position that does not meet the definition of

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

"restricted" or "invested in capital assets, net of related debt". The Parish Government first utilizes restricted resources to finance qualifying activities.

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

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

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

**E. FUND FINANCIAL STATEMENTS**

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

The Parish Government reports the following major governmental funds:

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

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

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

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

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

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

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

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

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

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

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

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

**Major**

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

**Nonmajor**

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

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

**F. CASH AND INTEREST BEARING DEPOSITS**

The Parish Government's cash and interest bearing deposits are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Parish Government's investment policy allow the Parish Government to invest in collateralized certificates of deposits, government back securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. Investments for the Parish Government, are reported at cost, which approximates fair market value.

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

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

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

**H. CAPITAL ASSETS AND DEPRECIATION**

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

Government-wide financial statements-

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

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

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

Fund financial statements-

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

**I. COMPENSATED ABSENCES**

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

In the government-wide financial statements, the Parish Government accrues accumulated unpaid annual and sick leave and associated related costs when earned (or estimated to be earned) by the employee. At December 31, 2019, employees of the Parish Government have accumulated and vested \$315,923 of compensated absence benefits, which are recorded as a liability in the government-wide financial statements. No compensated absences liability is recorded in the governmental fund financial statements.

**J. LONG TERM OBLIGATIONS**

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

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

**K. EQUITY CLASSIFICATIONS**

Government-wide financial statements-

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

Fund financial statements-

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

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

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

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

**L. INTERFUND TRANSFERS**

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

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

**M. ESTIMATES**

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

**NOTE 2-SALES AND USE TAXES**

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

May 1, 1999 - 1%

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

October 1, 2002 - 1%

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

**NOTE 3-PROPERTY TAXES**

The following is a summary of ad valorem taxes levied for the year 2019:

	<u>2019 Levied Millage</u>
Parish-wide taxes:	
General Tax	3.26
Road Maintenance	3.72
Courthouse	2.13
Drainage	5.27
Recreation & Operation	1.05
Fire Protection	5.82
Health Unit	2.68
Industrial Park	1.55
Bond Sinking Fund	4.41
District taxes:	
Sub-Road Dist. No. 1 of Road Dist. No. 1 Maintenance	5.82
Road Dist. No. 2 Maintenance	11.06

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

- Lien Date: January 1, (Subsequent Year)
- Levy Date: September 1, (Current Year)
- Due Date: December 31, (Current Year)
- Collection Date: On or prior to December 31, (Current Year)

Total taxes levied for 2019 were \$13,033,350. Ad valorem tax receivables as of December 31, 2019 were \$10,229,700. The financial statements of the St. Martin Parish Government contain an allowance for uncollectible ad valorem tax accounts equivalent to 6.3% of the gross ad valorem tax billed for the current calendar year. The total provision for uncollectible ad valorem taxes for fiscal year ended December 31, 2019 is \$820,431.

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

**NOTE 4-CASH AND CASH EQUIVALENTS**

At December 31, 2019, the Parish Government has cash and cash equivalents (book balances) totaling \$43,137,988 as follows:

Demand deposits		\$ 42,550,502	
Time deposits		587,486	
		\$ 43,137,988	
Total		\$ 43,137,988	

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

At December 31, 2019, the Parish Government has \$43,663,246 in deposits (collected bank balances). These deposits are secured from risk by \$1,394,256 of federal deposit insurance and \$42,268,990 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

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

**NOTE 5-RECEIVABLES**

Taxes receivable, due from other governments, and other receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts (primarily applicable to ad valorem taxes), are based upon historical trends and prior write-offs of similar accounts receivable. The following is a summary of governmental/enterprise fund receivables at December 31, 2019.

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Total
Taxes-ad valorem	\$ 604,092	\$ 8,269,854	\$ 1,355,754	\$ -	\$ -	\$10,229,700
Due from Other Govt	22,239	399,173	-	-	-	421,412
Other Receivables	259,212	300,510	-	-	129,666	689,388
Total	\$ 885,543	\$ 8,969,537	\$ 1,355,754	\$ -	\$ 129,666	\$11,340,500



**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, 2019, 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	\$ 1,641,315	\$ 34,500	\$ -	\$ 1,675,815
Construction in progress	<u>5,296,650</u>	<u>4,836,601</u>	<u>(9,146,557)</u>	<u>986,694</u>
Total capital assets, not being depreciated	<u>\$ 6,937,965</u>	<u>\$ 4,871,101</u>	<u>\$ (9,146,557)</u>	<u>\$ 2,662,509</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 38,920,317	\$ 67,234	\$ -	\$ 38,987,551
Machinery and equipment	18,137,962	513,858	(1,334,280)	17,317,540
Improvements, other than buildings	2,200,788	2,685,677	-	4,886,465
Infrastructure	<u>51,861,037</u>	<u>6,393,646</u>	<u>-</u>	<u>58,254,683</u>
Total capital assets being Depreciated	<u>\$111,120,104</u>	<u>\$ 9,660,415</u>	<u>\$ (1,334,280)</u>	<u>\$119,446,239</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ 11,279,394	\$ 692,704	-	\$ 11,972,098
Machinery and equipment	12,921,187	1,146,126	\$(1,334,280)	12,733,033
Improvements, other than buildings	998,504	155,518	-	1,154,022
Infrastructure	<u>10,219,533</u>	<u>1,372,432</u>	<u>-</u>	<u>11,591,965</u>
Total accumulated depreciation	<u>\$ 35,418,618</u>	<u>\$ 3,366,780</u>	<u>\$ (1,334,280)</u>	<u>\$ 37,451,118</u>
Total capital assets being depreciated, net	<u>\$75,701,486</u>	<u>\$ 6,293,635</u>	<u>\$ -</u>	<u>\$ 81,995,121</u>
Government activities capital assets, net	<u>\$82,639,451</u>	<u>\$11,164,736</u>	<u>\$ (9,146,557)</u>	<u>\$ 84,657,630</u>

Depreciation expense of \$3,366,780 for the year ended December 31, 2019, was charged to the following governmental functions:

General Government	\$ 275,213
Public Safety	820,776
Public Works	1,872,011
Economic development and assistance	100,996
Health and welfare	118,505
Culture and recreation	<u>179,279</u>
Total Depreciation Expense	<u>\$ 3,366,780</u>

**NOTE 7-CAPITAL LEASES**

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

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

The future minimum lease payments under capital lease obligations outstanding at December 31, 2019 are as follows:

<u>Year End:</u>	<u>Principal/ (Present Value)</u>	<u>Interest</u>	<u>Total Obligation</u>
2020	\$ 145,346	\$ 3,463	\$ 148,809
2021	40,223	333	40,556
2022	10,769	31	10,800
2023	-	-	-
2024	-	-	-
Total minimum lease payments	<u>\$ 196,338</u>	<u>\$ 3,827</u>	<u>\$ 200,165</u>

Assets under capital leases reported in the governmental activities of the Parish Government total \$1,081,478 at December 31, 2019. Depreciation of leased capital assets reported under the governmental activities of the Parish Government totaled \$216,295 for the fiscal year then ended.

**NOTE 8-LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions for the year ended December 31, 2019:

	<u>Compensated Absences</u>	<u>Capital Leases</u>	<u>Long-Term Bonded Debt</u>	<u>Total</u>
Long-term obligations at January 1, 2019	\$ 328,559	\$ 531,967	\$ 25,517,000	\$ 26,377,526
Additions-2019	-	-	10,160,000	10,160,000
Reductions-2019	<u>(12,636)</u>	<u>(335,629)</u>	<u>(2,747,000)</u>	<u>(3,095,265)</u>
Long-term obligations at December 31, 2019	<u>\$ 315,923</u>	<u>\$ 196,338</u>	<u>\$ 32,930,000</u>	<u>\$ 33,442,261</u>

Compensated absences payable consists of the portion of accumulated annual leave of the governmental funds that is not expected to require current resources. The liability for compensated absences is computed only at the end of the fiscal year. The decrease of \$12,636 reflected above as an decrease in compensated absences is the net of leave benefits paid and accrued during the year.

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

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

Long-term bonded debt is comprised of the following individual issues at December 31, 2019:

Parishwide bonds:

General obligation revenue bonds-\$7,345,000 issue of October 1, 2011, due in annual installments of \$245,000 to \$505,000 through October 1, 2031; interest at 2.00 per cent to 4.35 per cent	4,960,000
General obligation revenue bonds-\$15,000,000 issue of May 17, 2017, due in annual installments of \$335,000 to \$1,135,000 through March 1, 2037; interest at 2.0 per cent to 5.0 per cent	14,135,000
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	10,160,000

District general obligation bonds:

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

Sales Tax District No. 1-\$9,715,000 refunding issue of May 1, 2012 due in annual installments of \$285,000 to \$1,060,000 through October 1, 2022; interest at 1.10 per cent to 3.25 per cent	3,085,000
Sales Tax District No. 2-\$1,000,000 issue of March 1, 2005 due in annual installments of \$20,000 to \$75,000 through January 1, 2025; interest at 4.00 per cent to 6.00 per cent	410,000

Total Bonded Debt \$32,930,000

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

The annual requirements to amortize all bonds and/or certificates outstanding at December 31, 2019, are as follows:

<u>Year End</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2020	\$ 2,125,000	\$ 1,363,629	3,488,629
2021	2,005,000	1,298,471	3,303,471
2022	2,325,000	1,237,105	3,562,105
2023	1,310,000	1,158,621	2,468,621
2024	1,365,000	1,109,697	2,474,697
2025-2029	7,370,000	4,675,204	12,045,204
2030-2034	7,490,000	2,908,251	10,398,251
2035-2039	5,790,000	1,247,345	7,037,345
2040-2044	3,150,000	428,120	3,578,120
Total	\$ 32,930,000	\$ 15,426,443	\$ 48,356,443

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

**NOTE 9-DEFERRED COMPENSATION PLAN**

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

**NOTE 10-EMPLOYEE RETIREMENT SYSTEMS**

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

Plan Descriptions:

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

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

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

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

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

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

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

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

Contributions:

Article X, Section 29(E) (2) (a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, PERS, DARS, and ROVERS receive a percentage of ad valorem taxes collected by parishes. These entities are not participating employers in the pension systems and are considered to be nonemployer contributing entities. Contributions of employees, employers, and non-employer contributing entities effective for the year ended December 31, 2019 for the defined benefit pension plans in which the primary government is a participating employer were as follows:

Plan	Active Member Contribution Percentage	Employer Contribution Percentage	Amount from Nonemployer Contributing Entities	Amount of Government Contributions
PERS	9.5%	11.5%	\$45,518	\$442,617
DARS	8.0%	1.25%-4.0%	11,422	1,485
ROVERS	7.0%	17.0%-18.0%	2,499	2,007
LASERS	11.5%	40.1%	-	2,723

Net Pension Liability:

The St. Martin Parish Government's net pension liability at December 31, 2019, is comprised of its proportionate share of the net pension liability relating to each of the cost-sharing plans in which the Parish Government is a participating employer. The Parish Government's net pension liability for each plan was measured as of the plan's measurement date (June 30, 2019 for all plans except PERS and December 31, 2018 for PERS) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Parish Government's proportionate share of the net pension liability for each of the plans in which it

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

<sup>2</sup> Joined plan after July 1, 1990

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

<sup>4</sup> Benefit percent varies depending on hire date

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

<sup>6</sup> With actuarial benefits reduced

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

<sup>8</sup> Members in regular plan 2.5%, hazardous duty plan 3.33%, judges 3.5%

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

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

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

Contributions:

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, PERS, DARS, and ROVERS receive a percentage of ad valorem taxes collected by parishes. These entities are not participating employers in the pension systems and are considered to be nonemployer contributing entities. Contributions of employees, employers, and non-employer contributing entities effective for the year ended December 31, 2019 for the defined benefit pension plans in which the primary government is a participating employer were as follows:

Plan	Active Member Contribution Percentage	Employer Contribution Percentage	Amount from Nonemployer Contributing Entities	Amount of Government Contributions
PERS	9.5%	11.5%	\$45,518	\$442,617
DARS	8.0%	1.25%-4.0%	11,422	1,485
ROVERS	7.0%	17.0%-18.0%	2,499	2,007
LASERS	11.5%	40.1%-42.4%	-	2,723

Net Pension Liability:

The St. Martin Parish Government's net pension liability at December 31, 2019, is comprised of its proportionate share of the net pension liability relating to each of the cost-sharing plans in which the Parish Government is a participating employer. The Parish Government's net pension liability for each plan was measured as of the plan's measurement date (June 30, 2019 for all plans except PERS and December 31, 2018 for PERS) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Parish Government's proportionate share of the net pension liability for each of the plans in which it

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

<sup>2</sup> Joined plan after July 1, 1990

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

<sup>4</sup> Benefit percent varies depending on hire date.

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

<sup>6</sup> With actuarial benefits reduced

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

<sup>8</sup> Members in regular plan 2.5%, hazardous duty plan 3.33%, judges 3.5%

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

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

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

<u>Plan</u>	<u>Proportionate Share of Net Pension Liability/(Asset)</u>	<u>Proportionate Share(%) of Net Pension Liability/(Asset)</u>	<u>Increase/(Decrease) from Prior Measurement Date</u>
PERS	\$2,643,811	0.595673%	0.022134%
DARS	39,131	0.121638%	0.030703%
ROVERS	15,617	0.083513%	0.000838%
LASERS	25,067	0.000346%	-0.000015%
Total	<u>\$2,723,626</u>		

Since the measurement date of the net pension liability was June 30, 2019 (December 31, 2018 for PERS), the net pension liability is based upon fiduciary net position for each of the plans as of those dates. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the St. Martin Parish Government's net pension liability is available in the separately issued plan financial reports for those fiscal years. The financial report of each plan may be accessed on their website as follows:

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

Actuarial Assumptions:

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

	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Date of experience study on which significant assumptions are based	1/1/2013- 12/31/2017	7/1/2009- 6/30/2014	7/1/2009- 6/30/2014	2014-2018
Expected remaining service lives	4	6	5	2
Inflation rate	2.4%	2.4%	2.4%	2.5%
Projected salary increases	4.75%	5.5%	6.0%	2.8%-5.3%
Projected benefit changes including COLA's	None	None	None	NONE
Source of mortality assumptions	(1), (2), (4)	(5), (6)	(3), (6)	(7), (8)

- (1) RP-2010 Disabled Lives Mortality Table multiplied by 130% for males and multiplied by 125% for females, with full generational projection using MP2018 scale.
- (2) RP-2010 Healthy Annuitant Mortality Table multiplied by 130% for males & 125% for females, with full generational projection using the MP2018 scale.
- (3) RP-2000 Combined Healthy Mortality Table for active member, healthy annuitants and beneficiaries.
- (4) RP-2010 General Employee Table multiplied by 130% for males & 125% for females.
- (5) RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables set back 1 year for females, projected to 2032 using scale AA.
- (6) RP-2000 Disabled Lives Mortality Table for disabled annuitants.
- (7) RP-2014 Healthy Mortality Table with mortality improvement projected using MP-2018 scale
- (8) RP-2000 Disabled Retiree Mortality Table with no projection for mortality improvement.

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

Cost of Living Adjustments:

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

Discount Rate:

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

	PERS	DARS	ROVERS	LASERS
Discount rate	6.5%	6.5%	6.5%	7.6%
Change in discount rate from prior valuation	(.25)%	0.00%	0.00%	(0.05%)
Plan cash flow assumptions*	(1)	(1)	(1)	(1)
Rates incorporated in the discount rate:				
Long-term Rate of Return	7.43%	7.56%	8.83%	9.00%
Periods applied	All	All	All	All
Municipal Bond Rate	N/A	N/A	N/A	N/A

\*Plan Cash Flow Assumptions:

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

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



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

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

Asset Class	PERS*		DARS		ROVERS*		LASERS**	
	Target Alloc.	Long-Term Expected Real Rate of Return	Target Alloc.	Long-Term Expected Real Rate of Return	Target Alloc.	Long-Term Expected Real Rate of Return	Target Alloc.	Long-Term Expected Real Rate of Return
Cash	-	-	.49%	.00%	-	-	-	.24%
Fixed Income Domestic	35%	1.22%	40.10%	1.65%	-	-	-	-
Fixed Income Internat'l	-	-	-	-	12.5%	0.31%	8%	2.79%
Fixed Income Equities Domestic	-	-	-	-	10%	0.35%	6%	4.49%
Equity Internat'l	52%	3.45%	48.42%	5.13%	-	-	-	-
Equity Global Tactical	-	-	-	-	40%	3.00%	25%	4.83%
Asset Alloc. Alternative Investments	-	-	-	-	20%	1.70%	32%	5.83%
Risk Parity	-	-	-	-	-	-	7%	2.84%
Real Estate	11%	0.65%	10.99%	.78%	10%	0.63%	22%	8.32%
Total	2%	0.11%	-	-	-	-	-	5.06%
	<u>100%</u>	<u>5.43%</u>	<u>100%</u>	<u>5.07%</u>	<u>100%</u>	<u>6.33%</u>	<u>100%</u>	<u>6.09%</u>
Inflation		<u>2.00%</u>		<u>2.49%</u>		<u>2.50%</u>		<u>2.75%</u>
Expected Return		<u>7.43%</u>		<u>7.56%</u>		<u>8.83%</u>		<u>9.00%</u>

Pension Expense:

For the year ended December 31, 2019, the Parish Government recognized pension expense of \$549,94 less employer's amortization of change in proportionate share & difference between employer contributions and proportionate share of contributions, \$(1,28).

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

At December 31, 2019, the Parish Government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected & actual experience	\$ 322	\$ (177,186)
Changes of assumptions	681,389	(1,291)
Net difference between projected and actual earnings on pension plan investments	1,271,955	(892)
Change in proportion and differences between employer contributions and proportionate share of contributions	16,094	(1,443)
Employer contributions subsequent to the measurement date	446,179	-
	<u>\$ 2,415,939</u>	<u>\$ (180,812)</u>

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

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. The Parish Government reported \$446,179 as deferred outflows of resources related to pensions resulting from Parish Government contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended December 31, 2019.

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

For the year ended December 31,	Amount
2020	\$ 616,298
2021	334,683
2022	274,955
2023	564,059
2024	<u>(1,047)</u>
Total	<u>\$1,788,948</u>

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

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

Plan	Current Discount Rate	Net Pension Liability		
		1.0% Decrease	Current Discount Rate	1.0% Increase
PERS	6.50%	\$5,614,744	\$2,643,811	\$ 368,160
DARS	6.50%	106,590	39,131	(18,310)
ROVERS	6.50%	26,346	15,617	6,409
LASERS	7.60%	<u>31,638</u>	<u>25,067</u>	<u>19,517</u>
Total		<u>\$5,779,318</u>	<u>\$2,723,626</u>	<u>\$ 167,984</u>

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

Plan Description

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

Benefits Provided

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

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

Employees covered by benefit terms - At December 31, 2019, the following employees were covered by the benefit terms:

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

Total OPEB Liability

The Parish Government's total OPEB liability of \$13,072,632 was measured as of December 31, 2019 and was determined by a roll forward of the actuarial valuation dated December 31, 2018.

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

Inflation	3.0%
Salary increases	3.5%
Discount rate	4.1% annually
Healthcare cost trend rates (annually)	Level 5.0% medical/ Level 3.0% dental

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2018, the end of the last applicable measurement period.

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

The actuarial assumptions used in the December 31, 2019 valuation roll forward were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2018.

Changes in Total OPEB Liability:

Total OPEB obligation-beginning of year, as restated	\$12,534,480
Changes for the year:	
Service cost	452,516
Interest on net OPEB obligation	523,190
Difference between expected and actual experience	-
Changes in assumptions	-
Benefit payments and net transfers	<u>(437,554)</u>
Net Changes	<u>538,152</u>
Net OPEB obligation at end of year	<u>\$13,072,632</u>

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the Parish Government, as well as what the Parish Government's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.10%) or 1-percentage point higher (5.10%) than the current discount rate:

	1.0%	Current	1.0%
	Decrease	Discount Rate	Increase
	<u>3.1%</u>	<u>4.1%</u>	<u>5.1%</u>
Total OPEB Liability	\$15,377,887	\$13,072,632	\$11,245,708

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

Sensitivity of the total OPEB liability to changes in the healthcare cost rates - The following presents the total OPEB liability of the Parish Government, as well as what the Parish Government's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage point lower(4.0%) or 1-percentage point higher(6.0%) than the current discount rate:

	1.0% Decrease	Current Healthcare Cost Trend Rate	1.0% Increase
	4.0%	5.0%	6.0%
Total OPEB Liability	\$11,081,882	\$13,072,632	\$15,671,366

**NOTE 12-DEFICIT IN INDIVIDUAL FUNDS**

The following funds reflect a deficit fund balance at December 31, 2019:

Cecilia Technology Center Fund	\$ (54,498)
LCDBG Construction Fund	(507,647)
Capital Outlay Fund	(2,953,127)
Road Construction Fund	(2,791,519)

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

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

**NOTE 13-EQUIPMENT LEASES**

As of December 31, 2019, the Parish Government had various cancellable operating Leases for equipment. Total expense associated with these leases during 2019 amounted to \$315,542. The future minimum lease payments are as follows:

2020	\$547,794
2021	547,794
2022	547,794
2023	287,650
2024	29,115
Total	<u>\$1,960,147</u>

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

NOTE 14-INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at December 31, 2019 consisted of the following individual fund receivables and payables:

<u>Fund</u>	Interfund Receivables	Interfund Payables
Major Governmental Funds:		
General Fund	\$ -0-	\$ 3,742,726
District #1 Sales Tax Revenue Fund	1,231,233	
District #2 Sales Tax Revenue Fund		7,280,198
Public Works Fund	9,067,391	170,478
Fire Protection Maintenance Fund	3,378,281	
Section 8 Housing Fund		1,109,466
Parishwide Bond Sinking Fund	1,180,558	
Road Construction Fund		3,379,005
Capital Outlay Fund		2,888,970
Construction Fund	333,726	1,759,032
	<hr/>	<hr/>
Total major funds interfund balances	\$ 15,191,189	\$ 20,329,875
Nonmajor Governmental Funds:		
Video Poker Fund	2,759,605	
Health Unit Maintenance Fund	1,075,060	1,275,430
Equipment Technology Fund	128,600	
Tourist Commission Fund	1,509,996	
Judicial Fund	40,407	
Drug Court Fund		1,741
Cecilia Technology Center Fund		54,482
Courthouse Maintenance Fund		492,968
Summer Nutrition Fund	195,569	
Recreation Maintenance Fund	338,355	
Industrial Park Water & Waste Fund	618,257	
Disaster Assistance Fund	8,763	
Economic Development Fund	623,054	
LCDG Construction Fund		418,989
Road Districts Debt Service Fund	6,254	
District #2 Sales Tax Sinking Fund	148,735	
Hwy. 90 Industrial Park Sinking Fd.	12,670	
1991 Cert. of Indebtedness Sinking	540	
	<hr/>	<hr/>
Total nonmajor funds interfund balances	\$ 7,465,865	\$ 2,243,610
Enterprise Funds:		
Solid Waste Fund-Major Fund	\$ 170,478	\$ 296,423
Wastewater Fund-Nonmajor Fund	\$ 44,156	
Mosquito Control Fund-Nonmajor Fund		1,780
	<hr/>	<hr/>
Total enterprise funds	\$ 214,634	\$ 298,203
	<hr/>	<hr/>
Total interfund balances	\$ 22,871,688	\$ 22,871,688

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

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

**NOTE 15-INTERFUND TRANSFERS**

The following is a summary of interfund transfers during 2019:

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

**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, 2019, the Parish Government is involved as a defendant in several lawsuits. In the opinion of management and legal counsel for the Parish Government, there is adequate insurance coverage on all cases where monetary damages are sought, and that these suits will not have an adverse material effect on the Parish Government's financial position. Due to the uncertain nature of these claims, in the opinion of legal counsel, no accurate estimate of the possible aggregate loss to be born by the parish government is possible. Claims and litigation cost of \$40,512 were incurred in the current year, and have been recorded as a current expenditure in the general fund.

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

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

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

The schedule of compensation, benefits, and other payments to Parish President-Chester Cedars for the year ended December 31, 2019 follows:

Parish President	<u>Chester Cedars</u>
Salary	\$ 160,360
Benefits-medical insurance	-
Benefits-retirement	19,644
Vehicle provided by government	754
Per Diem	<u>78</u>
Total	<u>\$ 180,836</u>

**NOTE 19-SUBSEQUENT EVENTS**

The Parish Government's management has evaluated the need for disclosures and/or adjustments resulting from subsequent events through September 18, 2020, 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.

As a result of the spread of COVID-19 coronavirus, economic uncertainties have arisen which may negatively affect the financial position and changes in financial position of the Parish Government during fiscal year 2020. Additionally, a public health emergency was declared by the State of Louisiana on March 11, 2020 with a subsequent stay at home order in effect through May 15, 2020. The duration of these uncertainties and the ultimate financial effects on the Parish Government cannot be reasonably estimated.

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, 2019

<u>REVENUES</u>	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Taxes	\$ 1,783,667	\$ 1,924,574	\$ 1,849,187	\$ (75,387)
Licenses and permits	1,125,500	1,154,192	1,189,934	35,742
Intergovernmental revenues:				
Federal grants	-0-	-0-	785,859	785,859
State funds:				
State revenue sharing	-0-	-0-	66,197	66,197
Parish royalty funds	150,000	787,037	81,171	(705,866)
Other state funds	90,000	90,000	55,995	(34,005)
Fees, charges for services	363,450	353,811	289,684	(64,127)
Use of money and property	2,500	5,412	71,604	66,192
Other revenues	<u>234,300</u>	<u>171,329</u>	<u>360,206</u>	<u>188,877</u>
 TOTAL REVENUES	 <u>\$ 3,749,417</u>	 <u>\$ 4,486,355</u>	 <u>\$ 4,749,837</u>	 <u>\$ 263,482</u>
 <u>EXPENDITURES</u>				
General government	\$ 2,107,683	\$ 2,048,484	\$ 2,549,709	\$ (501,225)
Public safety	1,147,197	1,264,389	1,160,123	104,266
Health and welfare	90,000	90,000	80,035	9,965
Economic development/assistance	614,567	523,890	42,283	481,607
Intergovernmental	26,496	26,496	27,544	(1,048)
Capital outlay	-0-	-0-	-0-	-0-
Other expenditures	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 TOTAL EXPENDITURES	 <u>\$ 3,985,943</u>	 <u>\$ 3,953,259</u>	 <u>\$ 3,859,694</u>	 <u>\$ 93,565</u>
 EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	 <u>\$ (236,526)</u>	 <u>\$ 533,096</u>	 <u>\$ 890,143</u>	 <u>\$ 357,047</u>
 <u>OTHER FINANCING SOURCES/(USES)</u>				
Operating transfers (net)	\$ (223,908)	\$ (576,231)	\$ (816,511)	\$ (240,280)
Proceeds from sale of assets			844,894	844,894
 TOTAL OTHER FINANCING (USES)	 <u>\$ (223,908)</u>	 <u>\$ (576,231)</u>	 <u>\$ 28,383</u>	 <u>\$ 604,614</u>
 EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	 <u>\$ (460,434)</u>	 <u>\$ (43,135)</u>	 <u>\$ 918,526</u>	 <u>\$ 961,661</u>
 FUND BALANCE-BEGINNING OF YEAR	 <u>2,949,858</u>	 <u>2,949,858</u>	 <u>2,949,858</u>	 <u>-0-</u>
 FUND BALANCES-END OF YEAR	 <u>\$ 2,494,930</u>	 <u>\$ 2,108,96</u>	 <u>\$ 3,868,384</u>	 <u>\$ 961,661</u>

The accompanying notes are an integral part of this statement.

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

Schedule 2

Combined statement of Revenues, Expenditures,  
 And Changes in Fund Balance -  
 Budget (GAAP Basis) and Actual  
 For the Year Ended December 31, 2019

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
Sales taxes	\$2,650,000	\$2,940,000	\$2,954,677	\$ 14,677
Use of money and property	1,200	1,200	1,517	317
Other revenues	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<b>TOTAL REVENUES</b>	<u>\$2,651,200</u>	<u>\$2,941,200</u>	<u>\$2,956,194</u>	<u>\$ 14,994</u>
<u>EXPENDITURES</u>				
General government				
Public works	\$ 479,000	\$ 600,000	\$ 128,958	\$ 471,042
Capital Outlay	<u>-0-</u>	<u>-0-</u>	<u>525,660</u>	<u>\$ (525,660)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 479,000</u>	<u>\$ 600,000</u>	<u>\$ 654,618</u>	<u>\$ (54,618)</u>
<b>EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$2,172,200</b>	<b>\$2,341,200</b>	<b>\$2,301,576</b>	<b>\$ (39,624)</b>
<u>OTHER FINANCING SOURCES/(USES)</u>				
Transfers out	<u>(2,281,650)</u>	<u>(2,281,650)</u>	<u>(1,790,531)</u>	<u>491,119</u>
<b>EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ (109,450)</b>	<b>\$ 59,550</b>	<b>\$ 511,045</b>	<b>\$ 451,495</b>
<b>FUND BALANCES-BEGINNING OF YEAR</b>	<u>3,765,265</u>	<u>3,765,265</u>	<u>3,765,265</u>	<u>-0-</u>
<b>FUND BALANCES-END OF YEAR</b>	<u>\$3,655,815</u>	<u>\$3,824,815</u>	<u>\$4,276,310</u>	<u>\$ 451,495</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, 2019

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
Sales taxes	\$ 1,000,000	\$ 1,225,728	\$ 1,274,517	\$ 48,789
Use of money and property	125,500	128,106	91,105	(37,001)
Other revenues	-0-	-0-	230	230
	<u>1,125,500</u>	<u>1,353,834</u>	<u>1,365,852</u>	<u>12,018</u>
<b>TOTAL REVENUES</b>	<b>\$ 1,125,500</b>	<b>\$ 1,353,834</b>	<b>\$ 1,365,852</b>	<b>\$ 12,018</b>
<u>EXPENDITURES</u>				
Culture & recreation	\$ 308,668	\$ 317,604	\$ 369,896	\$ (52,292)
Capital outlay	2,500,000	3,500,000	1,786,397	1,713,603
	<u>2,808,668</u>	<u>3,817,604</u>	<u>2,156,293</u>	<u>1,661,311</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,808,668</b>	<b>\$ 3,817,604</b>	<b>\$ 2,156,293</b>	<b>\$ 1,661,311</b>
EXCESS/ (Deficiency) OF REVENUES OVER EXPENDITURES	\$ (1,683,168)	\$ (2,463,770)	\$ (790,441)	\$ 1,673,329
<u>OTHER FINANCING SOURCES/(USES)</u>				
Transfers(net)	\$ (961,764)	\$ (780,950)	\$ (1,007,122)	\$ (226,172)
EXCESS/ (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (2,644,932)	\$ (3,244,720)	\$ (1,797,563)	\$ 1,447,157
FUND BALANCES - BEGINNING OF YEAR	<u>6,433,840</u>	<u>6,433,840</u>	<u>6,433,840</u>	<u>-0-</u>
FUND BALANCES - END OF YEAR	<u>\$ 3,788,908</u>	<u>\$ 3,189,120</u>	<u>\$ 4,636,277</u>	<u>\$ 1,447,157</u>

The accompanying notes are an integral part of this statement.

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

(Schedule 2b)

Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balance -  
 Budget (GAAP Basis) and Actual  
 For the Year Ended December 31, 2019

	BUDGETED AMOUNTS		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Ad valorem taxes	\$ 4,981,362	\$ 4,986,975	\$ 5,136,715	\$ 149,740
Federal/State funds	600,000	643,549	642,606	(943)
Fees, charges for services	-0-	-0-	15,593	15,593
Use of money and property	6,800	29,849	29,732	(117)
Other revenues	500	500	-0-	(500)
	<u>\$ 5,588,662</u>	<u>\$ 5,660,873</u>	<u>\$ 5,824,646</u>	<u>\$ 163,773</u>
<u>EXPENDITURES</u>				
Intergovernmental	\$ 184,907	\$ 186,022	\$ 261,100	\$ (75,078)
Public works	4,090,872	4,448,658	4,304,664	143,994
Capital outlay	-0-	-0-	-0-	-0-
	<u>\$ 4,532,382</u>	<u>\$ 4,634,680</u>	<u>\$ 4,565,764</u>	<u>\$ 68,916</u>
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$ 1,056,280</u>	<u>\$ 1,026,193</u>	<u>\$ 1,258,882</u>	<u>\$ 232,689</u>
<u>OTHER FINANCING SOURCES/ (USES)</u>				
Transfers(net)	\$ (2,323,089)	\$ (2,274,703)	\$ (1,141,009)	\$ 1,133,694
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ (1,266,809)</u>	<u>\$ (1,248,510)</u>	<u>\$ 117,873</u>	<u>\$ 1,366,383</u>
FUND BALANCES-BEGINNING OF YEAR	<u>12,275,983</u>	<u>12,275,983</u>	<u>12,275,983</u>	<u>-0-</u>
FUND BALANCES - END OF YEAR	<u>\$ 11,009,174</u>	<u>\$ 11,027,473</u>	<u>\$ 12,393,856</u>	<u>\$ 1,366,383</u>

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, 2019

	BUDGETED AMOUNTS		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Ad valorem taxes	\$ 1,788,361	\$ 1,708,386	\$ 2,270,572	\$ 562,186
Federal/State funds	285,248	289,038	582,802	293,764
Use of money and property	2,750	1,826	10,904	9,078
Other revenues	750	750	26,524	25,774
	<u>\$ 2,077,109</u>	<u>\$ 2,000,000</u>	<u>\$ 2,890,802</u>	<u>\$ 890,802</u>
<u>EXPENDITURES</u>				
Administrative	\$ -0-	\$ -0-	\$ 42,412	\$ (42,412)
Intergovernmental	65,494	67,216	82,167	(14,951)
Public safety	1,609,298	1,414,712	1,702,895	(288,183)
Capital outlay	450,000	723,000	450,000	273,000
	<u>\$ 2,124,792</u>	<u>\$ 2,204,928</u>	<u>\$ 2,277,474</u>	<u>\$ (72,546)</u>
EXCESS/ (Deficiency) OF REVENUES OVER EXPENDITURES	\$ (47,683)	\$ (204,928)	\$ 613,328	\$ 818,256
<u>OTHER FINANCING SOURCES/(USES)</u>				
Transfers in		\$ 483,812	\$ -0-	\$ (483,812)
Transfers out	\$ (55,822)	(505,822)	(13,410)	492,412
	<u>\$ (55,822)</u>	<u>\$ (22,010)</u>	<u>\$ (13,410)</u>	<u>\$ 8,600</u>
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (103,505)	\$ (226,938)	\$ 599,918	\$ 826,856
FUND BALANCES—BEGINNING OF YEAR	<u>4,423,756</u>	<u>4,423,756</u>	<u>4,423,756</u>	<u>-0-</u>
FUND BALANCES—END OF YEAR	<u>\$ 4,320,251</u>	<u>\$ 4,196,818</u>	<u>\$ 5,023,674</u>	<u>\$ 826,856</u>

The accompanying notes are an integral part of this statement.

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

(Schedule 2d)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 2019

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
Federal/state funds	\$ 1,343,006	\$ 1,131,574	\$ 1,131,063	\$ (511)
Fees, charges for services	0-	0-	0-	0-
Use of money and property	0-	0-	0-	0-
Other revenues	10,000	12,000	0-	(12,000)
	<u>1,353,006</u>	<u>1,143,574</u>	<u>1,131,063</u>	<u>(12,511)</u>
<b>TOTAL REVENUES</b>	<b>\$ 1,353,006</b>	<b>\$ 1,143,574</b>	<b>\$ 1,131,063</b>	<b>\$ (12,511)</b>
<u>EXPENDITURES</u>				
Health and welfare	1,382,263	1,208,037	1,205,166	2,871
Capital Outlay	0-	0-	0-	0-
	<u>1,382,263</u>	<u>1,208,037</u>	<u>1,205,166</u>	<u>2,871</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,382,263</b>	<b>\$ 1,208,037</b>	<b>\$ 1,205,166</b>	<b>\$ 2,871</b>
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ (29,257)	\$ (64,463)	\$ (74,103)	\$ (9,640)
<u>OTHER FINANCING SOURCES/(USES)</u>				
Transfers in	43,573	48,723	58,363	9,640
Transfers out	(14,316)	(14,316)	(14,316)	0-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$ 29,257</b>	<b>\$ 34,407</b>	<b>\$ 44,047</b>	<b>\$ 9,640</b>
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 0-	\$ (30,056)	\$ (30,056)	\$ 0-
FUND BALANCES—BEGINNING OF YEAR	30,056	30,056	30,056	0-
FUND BALANCES - END OF YEAR	<u>\$ 30,056</u>	<u>\$ 0-</u>	<u>\$ 0-</u>	<u>\$ 0-</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH GOVERNMENT

NOTES TO BUDGETARY COMPARISON SCHEDULES

NOTE 1-BUDGETS AND BUDGETARY ACCOUNTING

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

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

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

**ST. MARTIN PARISH GOVERNMENT**  
 St. Martinville, LA  
 Schedule of Changes in Net OPEB Liability and Related Ratios  
 For the Year Ended December 31, 2019

(Schedule 2e)

	<u>2019</u>	<u>2018</u>
Total OPEB Liability*		
Service cost	\$ 452,516	\$ 434,694
Interest	523,190	502,290
Changes of benefit terms	-	-
Differences between expected and actual experience	-	-
Changes of assumptions	-	-
Benefit payments	<u>(437,554)</u>	<u>(437,554)</u>
Net Change in total OPEB liability	\$ 538,152	\$ 499,430
Total OPEB Liability – beginning	<u>12,534,480</u>	<u>12,035,050</u>
Total OPEB Liability – ending	<u>\$13,072,632</u>	<u>\$12,534,480</u>
Covered employee payroll	\$ 3,848,847	\$ 2,868,559
Net OPEB liability as a percentage of covered employee payroll	339.65%	436.96%

\*Equal to net OPEB Liability

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

See accompanying notes to required supplementary information.



**ST. MARTIN PARISH GOVERNMENT**  
 St. Martinville, LA  
 Schedule of Employer's Proportionate  
 Share of Net Pension Liability  
 For the Year Ended December 31, 2019

(Schedule 2f)

	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	\$3,848,847	\$ 56,550	\$11,470	\$ 6,600
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	68.6910%	69.1972%	136.1552%	379.8030%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.8618%	93.1276%	84.8262%	62.8991%

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

	2018*			
	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Employer's Proportion of the Net Pension Liability(Asset)	0.573539%	0.090935%	0.082676%	0.000361%
Employer's Proportionate Share of Net Pension Liability(Asset)	\$ (425,707)	\$ 29,262	\$19,515	\$24,620
Employer's Covered Employee Payroll	\$3,661,956	\$ 56,550	\$11,470	\$ 6,600
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	11.6251%	51.7454%	170.1395%	373.0303%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	101.9768%	93.5716%	80.5675%	64.3004%

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

**ST. MARTIN PARISH GOVERNMENT**  
 St. Martinville, LA  
 Schedule of Employer's Proportionate  
 Share of Net Pension Liability  
 For the Year Ended December 31, 2019

(Schedule 2f/  
Continued)

	2017*			
	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Employer's Proportion of the Net Pension Liability(Asset)	0.566705%	0.077218%	0.083748%	0.000375%
Employer's Proportionate Share of Net Pension Liability(Asset)	\$1,167,136	\$ 20,827	\$18,384	\$26,396
Employer's Covered Employee Payroll	\$3,532,730	\$ 56,550	\$11,470	\$ 6,600
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	33.0378%	36.8294%	160.2790%	399.9394%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	94.1489%	93.5716%	80.5066	62.5437%

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

	2016*			
	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Employer's Proportion of the Net Pension Liability(Asset)	0.554152%	0.092776%	0.083510%	0.000373%
Employer's Proportionate Share of Net Pension Liability(Asset)	\$1,458,687	\$ 17,758	\$12,585	\$29,290
Employer's Covered Employee Payroll	\$3,081,652	\$ 55,934	\$11,470	\$ 6,600
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	47.3346%	31.7481%	109.7210%	443.7879%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.2301%	95.0907%	73.9818%	57.7280%

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

**ST. MARTIN PARISH GOVERNMENT**  
 St. Martinville, LA  
 Schedule of Employer's Proportionate  
 Share of Net Pension Liability  
 For the Year Ended December 31, 2019

(Schedule 2f/  
Continued)

	2015*			
	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Employer's Proportion of the Net Pension Liability(Asset)	0.523404%	0.094346%	0.084571%	-
Employer's Proportionate Share of Net Pension Liability(Asset)	\$143,103	\$ 5,082	\$ 20,712	-
Employer's Covered Employee Payroll	\$3,177,288	\$ 56,006	\$ 11,470	-
Employer's Proportionate Share of the Net Pension Liability(Asset) as a Percentage of its Covered Employee Payroll	4.5098%	9.0740%	180.5754%	-
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.1464%	98.5614%	76.8566%	62.6600%

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

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

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

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

(Schedule 2g)

For the Year Ended December 31, 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	\$ 442,617	\$ 442,617	\$ -	\$ 3,848,847	11.50%
DARS	\$ 707	\$ 707	\$ -	\$ 56,550	1.25%
ROVERS	\$ 1,950	\$ 1,950	\$ -	\$ 11,470	17.0%
LASERS	\$ 2,347	\$ 2,647	\$ -	\$ 6,600	40.1%

For the Year Ended December 31, 2018

<u>Plan</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency Excess</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
PERS	\$ 421,125	\$ 421,125	\$ -	\$ 3,661,956	11.50%
DARS	\$ -	\$ -	\$ -	\$ 56,550	0.00%
ROVERS	\$ 1,950	\$ 1,950	\$ -	\$ 11,470	17.00%
LASERS	\$ 2,640	\$ 2,640	\$ -	\$ 6,600	40.10%

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

For the Year Ended December 31, 2016

<u>Plan</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency Excess</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
PERS	\$ 400,615	\$ 400,615	\$ -	\$3,081,652	13.00%
DARS	\$ -	\$ -	\$ -	\$ 55,934	0.00%
ROVERS	\$ 1,147	\$ 1,147	\$ -	\$ 11,470	10.00%
LASERS	\$ 1,254	\$ 1,254	\$ -	\$ 6,600	19.00%

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

(Schedule 2g/  
Continued)

For the Year Ended December 31, 2015

<u>Plan</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency Excess</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
PERS	\$ 460,707	\$ 460,707	\$ -	\$3,177,288	14.50%
DARS	\$ 2,931	\$ 2,931	\$ -	\$ 56,006	5.23%
ROVERS	\$ 2,782	\$ 2,782	\$ -	\$ 11,470	24.25%
LASERS	-	-	-	-	-

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

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

**OTHER SUPPLEMENTARY INFORMATION**

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana  
 ALL NONMAJOR GOVERNMENTAL FUNDS-BY FUND TYPE  
 Combining Balance Sheet, December 31, 2019

Schedule 3

	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Debt Service Funds</u>	<u>Total Nonmajor Government Funds</u>
<b><u>ASSETS</u></b>				
Cash and cash equivalents	79,638	49	69,694	149,381
Receivables	2,533,699	-	-	2,533,699
Due from other funds	<u>7,297,666</u>	-	<u>168,199</u>	<u>7,465,865</u>
<b>TOTAL ASSETS</b>	<u><u>9,911,003</u></u>	<u><u>49</u></u>	<u><u>237,893</u></u>	<u><u>10,148,945</u></u>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u></b>				
<b>LIABILITIES:</b>				
Accounts Payable	323,913	88,707	-	412,620
Accrued liabilities	38,649	-	-	38,649
Unearned revenues	-	-	-	-
Due to other funds	1,824,621	418,989	-	2,243,610
Due to other governmental entities	-	-	-	-
<b>Total Liabilities</b>	<u>2,187,183</u>	<u>507,696</u>	<u>-</u>	<u>2,694,879</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable revenues	-	-	-	-
<b>FUND BALANCES:</b>				
<b>Restricted for:</b>				
Other general government	125,763	-	-	125,763
Public works	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	651,311	-	-	651,311
Economic development	1,076,029	-	-	1,076,029
Health and welfare	851,965	-	-	851,965
Debt service	-	-	218,099	218,099
<b>Committed to:</b>				
Other general government	3,250	-	-	3,250
Public works	-	-	-	-
Economic development	178,429	-	-	178,429
Health and welfare	54,750	-	-	54,750
<b>Assigned to:</b>				
Economic development	2,129,599	-	-	2,129,599
Debt service	-	-	19,794	19,794
Unreserved/undesignated(deficit)	<u>2,652,724</u>	<u>(507,647)</u>	<u>-</u>	<u>2,145,077</u>
<b>Total Fund Balance</b>	<u>7,723,820</u>	<u>(507,647)</u>	<u>237,893</u>	<u>7,454,066</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES &amp; FUND BALANCES</b>	<u><u>9,911,003</u></u>	<u><u>49</u></u>	<u><u>237,893</u></u>	<u><u>10,148,945</u></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, 2019

Schedule 4

	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Debt Service Funds</u>	<u>Total Nonmajor Government Funds</u>
<b>REVENUES</b>				
Taxes - ad valorem	2,931,391	-	-	2,931,391
Sales tax/Hotel tax	274,992	-	-	274,992
Intergovernmental revenues:	-	-	-	-
<u>Federal Funds:</u>				
Federal grants	811,768	132,504	-	944,272
<u>State Funds:</u>				
State revenue sharing(net)	108,200	-	-	108,200
Other state funds	1,631,502	-	-	1,631,502
Fees, charges & commissions for service	572,314	-	-	572,314
Use of money & property	64,043	-	-	64,043
Other revenues	39,111	-	-	39,111
<b>TOTAL REVENUES</b>	<u>6,433,321</u>	<u>132,504</u>	<u>-</u>	<u>6,565,825</u>
<b>EXPENDITURES</b>				
General government	2,198,055	-	-	2,198,055
Public safety	672,397	-	-	672,397
Public works	-	89,593	-	89,593
Health and welfare	3,052,578	-	-	3,052,578
Culture and recreation	384,637	-	-	384,637
Economic development & assistance	489,425	-	-	489,425
Capital outlay	63,858	205,360	-	269,218
Debt service:				
Principal	335,629	-	1,887,000	2,222,629
Interest and bank charges	11,915	-	166,527	178,442
<b>TOTAL EXPENDITURES</b>	<u>7,208,494</u>	<u>294,953</u>	<u>2,053,527</u>	<u>9,556,974</u>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(775,173)</u>	<u>(162,449)</u>	<u>(2,053,527)</u>	<u>(2,991,149)</u>
<b>OTHER FINANCING SOURCES/(USES)</b>				
Operating transfers in	2,099,815	-	2,057,402	4,157,217
Operating transfers out	(1,495,198)	-	-	(1,495,198)
Payments to refunded bond escrow agent	-	-	-	-
Proceeds from sale of fixed assets	266,856	-	-	266,856
Proceeds from capital leases	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>871,473</u>	<u>-</u>	<u>2,057,402</u>	<u>2,928,875</u>
<b>NET CHANGE IN FUND BALANCES</b>	96,300	(162,449)	3,875	(62,274)
<b>FUND BALANCES-BEGINNING OF YEAR</b>	<u>7,627,520</u>	<u>(345,198)</u>	<u>234,018</u>	<u>7,516,340</u>
<b>FUND BALANCES-END OF YEAR</b>	<u>7,723,820</u>	<u>(507,647)</u>	<u>237,893</u>	<u>7,454,066</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 16<sup>th</sup> Judicial District drug court situated within the Parish of St. Martin. Major means of financing is a grant from the State of Louisiana Judicial Fund, coupled with funding from the 16<sup>th</sup> Judicial District Court.

**CECILIA TECHNOLOGY FUND**

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

**COURTHOUSE MAINTENANCE FUND**

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

**HEALTH UNIT MAINTENANCE FUND**

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

**SUMMER NUTRITION FUND**

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

**RECREATION MAINTENANCE FUND**

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

**INDUSTRIAL PARK WATER/WASTE FUND**

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

**VIDEO POKER FUND**

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

**DISASTER ASSISTANCE FUND**

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

**ECONOMIC DEVELOPMENT FUND**

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

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana  
 ALL NONMAJOR SPECIAL REVENUE FUNDS  
 Combining Balance Sheet, December 31, 2019

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>
<b>ASSETS</b>							
Cash and cash equivalents	-	-	6,971	-	-	-	72,637
Revenue receivables	5,713	40,173	23,136	24,825	-	654,693	827,101
Due from other funds	<u>128,600</u>	<u>1,509,996</u>	<u>40,407</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,075,060</u>
<b>TOTAL ASSETS</b>	<u><b>134,313</b></u>	<u><b>1,550,169</b></u>	<u><b>70,514</b></u>	<u><b>24,825</b></u>	<u><b>-</b></u>	<u><b>654,693</b></u>	<u><b>1,974,798</b></u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>							
<b>LIABILITIES:</b>							
Accounts payable	101,966	41,237	68,551	8,960	16	32,187	35,024
Accrued liabilities	-	2,387	1,963	6,994	-	3,775	15,424
Unearned revenues	-	-	-	-	-	-	-
Due to other funds	-	-	-	1,741	54,482	492,968	1,275,430
Due to other governmental entities	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<u><b>101,966</b></u>	<u><b>43,624</b></u>	<u><b>70,514</b></u>	<u><b>17,695</b></u>	<u><b>54,498</b></u>	<u><b>528,930</b></u>	<u><b>1,325,878</b></u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable revenues	-	-	-	-	-	-	-
<b>FUND BALANCES:</b>							
Restricted for:							
Other general government	-	-	-	-	-	125,763	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	648,920
Committed to:							
Other general government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Assigned to:							
Economic development	-	1,506,545	-	-	-	-	-
Unassigned/Deficit	<u>32,347</u>	<u>-</u>	<u>-</u>	<u>7,130</u>	<u>(54,498)</u>	<u>-</u>	<u>-</u>
<b>Total Fund Balance</b>	<u><b>32,347</b></u>	<u><b>1,506,545</b></u>	<u><b>-</b></u>	<u><b>7,130</b></u>	<u><b>(54,498)</b></u>	<u><b>125,763</b></u>	<u><b>648,920</b></u>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES &amp; FUND BALANCES</b>	<u><b>134,313</b></u>	<u><b>1,550,169</b></u>	<u><b>70,514</b></u>	<u><b>24,825</b></u>	<u><b>-</b></u>	<u><b>654,693</b></u>	<u><b>1,974,798</b></u>

See notes to financial statements.

Schedule 5(continued)

<u>Summer Nutrition Fund</u>	<u>Recreation Maintenance Fund</u>	<u>Industrial Park Water/Waste Fund</u>	<u>Video Poker Fund</u>	<u>Disaster Assistance Fund</u>	<u>Economic Development Fund</u>	<u>Total</u>
30	-	-	-	-	-	79,638
-	323,891	487,420	146,747	-	-	2,533,699
<u>195,569</u>	<u>338,355</u>	<u>618,257</u>	<u>2,759,605</u>	<u>8,763</u>	<u>623,054</u>	<u>7,297,666</u>
<u>195,599</u>	<u>662,246</u>	<u>1,105,677</u>	<u>2,906,352</u>	<u>8,763</u>	<u>623,054</u>	<u>9,911,003</u>
110	8,611	25,911	133	1,207	-	323,913
-	2,324	3,737	2,045	-	-	38,649
-	-	-	-	-	-	-
-	-	-	-	-	-	1,824,621
-	-	-	-	-	-	-
<u>110</u>	<u>10,935</u>	<u>29,648</u>	<u>2,178</u>	<u>1,207</u>	<u>-</u>	<u>2,187,183</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	125,763
-	-	-	-	-	-	-
-	651,311	-	-	-	-	651,311
-	-	1,076,029	-	-	-	1,076,029
<u>195,489</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,556</u>	<u>-</u>	<u>851,965</u>
-	-	-	3,250	-	-	3,250
-	-	-	-	-	-	-
-	-	-	178,429	-	-	178,429
-	-	-	54,750	-	-	54,750
-	-	-	-	-	-	-
-	-	-	-	-	623,054	2,129,599
-	-	-	<u>2,667,745</u>	<u>-</u>	<u>-</u>	<u>2,652,724</u>
<u>195,489</u>	<u>651,311</u>	<u>1,076,029</u>	<u>2,904,174</u>	<u>7,556</u>	<u>623,054</u>	<u>7,723,820</u>
<u>195,599</u>	<u>662,246</u>	<u>1,105,677</u>	<u>2,906,352</u>	<u>8,763</u>	<u>623,054</u>	<u>9,911,003</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, 2019

	Equipment Technology Fund	Tourist Commission Fund	Judicial Fund	Drug Court Fund	Cecilia Technology Center Fund	Courthouse Maintenance Fund	Health Unit Maintenance Fund
<b>REVENUES</b>							
Taxes - ad valorem	-	-	-	-	-	830,673	1,056,034
Sales tax/Hotel tax	-	274,992	-	-	-	-	-
Intergovernmental revenues:							
<u>Federal Funds:</u>							
Federal grants	-	-	-	329,029	-	-	118,586
<u>State Funds:</u>							
State revenue sharing(net)	-	-	-	-	-	31,393	47,365
Other state funds	-	163,480	-	-	-	-	-
Fees, charges & commissions for service	-	-	353,068	27,177	-	-	75,143
Use of money & property	-	-	-	-	-	1,390	50,757
Other revenues	-	-	-	-	-	-	4,304
<b>TOTAL REVENUES</b>	<b>-</b>	<b>438,472</b>	<b>353,068</b>	<b>356,206</b>	<b>-</b>	<b>863,456</b>	<b>1,352,189</b>
<b>EXPENDITURES</b>							
General government	-	3,600	1,292,646	6,000	-	751,808	61,092
Public works	672,397	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health and welfare	-	-	-	353,572	-	-	1,027,938
Culture and recreation	-	-	-	-	-	-	-
Economic development & assistance	-	397,633	-	-	3,826	-	-
Capital outlay	63,858	-	-	-	-	-	-
Debt service:							
Principal	335,629	-	-	-	-	-	-
Interest and bank charges	11,915	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,083,799</b>	<b>401,233</b>	<b>1,292,646</b>	<b>359,572</b>	<b>3,826</b>	<b>751,808</b>	<b>1,089,030</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,083,799)</b>	<b>37,239</b>	<b>(939,578)</b>	<b>(3,366)</b>	<b>(3,826)</b>	<b>111,648</b>	<b>263,159</b>
<b>OTHER FINANCING SOURCES/(USES)</b>							
Operating transfers in	905,061	-	1,086,754	-	-	-	-
Operating transfers out	-	(104,194)	-	-	-	(5,575)	(85,523)
Transfers to other governments	-	-	-	-	-	-	-
Proceeds from sale of fixed assets	266,856	-	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>1,171,917</b>	<b>(104,194)</b>	<b>1,086,754</b>	<b>-</b>	<b>-</b>	<b>(5,575)</b>	<b>(85,523)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>88,118</b>	<b>(66,955)</b>	<b>147,176</b>	<b>(3,366)</b>	<b>(3,826)</b>	<b>106,073</b>	<b>177,636</b>
<b>FUND BALANCES-BEGINNING OF YEAR</b>	<b>(55,771)</b>	<b>1,573,500</b>	<b>(147,176)</b>	<b>10,496</b>	<b>(50,672)</b>	<b>19,690</b>	<b>471,284</b>
<b>FUND BALANCES-END OF YEAR</b>	<b>32,347</b>	<b>1,506,545</b>	<b>-</b>	<b>7,130</b>	<b>(54,498)</b>	<b>125,763</b>	<b>648,920</b>

\*See notes to financial statements.

Summer Nutrition Fund	Recreation Maintenance Fund	Industrial Park Water/Waste Fund	Video Poker Fund	Disaster Assistance Fund	Economic Development Fund	Total
-	413,646	631,038	-	-	-	2,931,391
-	-	-	-	-	-	274,992
-	-	-	-	-	-	-
146,356	-	-	-	217,797	-	811,768
-	29,442	-	-	-	-	108,200
-	-	-	1,468,022	-	-	1,631,502
184	11,848	104,894	-	-	-	572,314
-	9,050	1,491	1,355	-	-	64,043
-	125	-	34,682	-	-	39,111
<u>146,540</u>	<u>464,111</u>	<u>737,423</u>	<u>1,504,059</u>	<u>217,797</u>	<u>-</u>	<u>6,433,321</u>
6,000	29,825	47,084	-	-	-	2,198,055
-	-	-	-	-	-	672,397
-	-	-	-	-	-	-
133,219	-	796,239	126,904	614,706	-	3,052,578
-	384,637	-	-	-	-	384,637
-	-	-	87,966	-	-	489,425
-	-	-	-	-	-	63,858
-	-	-	-	-	-	-
-	-	-	-	-	-	335,629
-	-	-	-	-	-	11,915
<u>139,219</u>	<u>414,462</u>	<u>843,323</u>	<u>214,870</u>	<u>614,706</u>	<u>-</u>	<u>7,208,494</u>
<u>7,321</u>	<u>49,649</u>	<u>(105,900)</u>	<u>1,289,189</u>	<u>(396,909)</u>	<u>-</u>	<u>(775,173)</u>
-	10,000	-	-	-	98,000	2,099,815
-	(6,258)	(29,152)	(1,264,496)	-	-	(1,495,198)
-	-	-	-	-	-	-
-	-	-	-	-	-	266,856
-	-	-	-	-	-	-
-	3,742	(29,152)	(1,264,496)	-	98,000	871,473
7,321	53,391	(135,052)	24,693	(396,909)	98,000	96,300
<u>188,168</u>	<u>597,920</u>	<u>1,211,081</u>	<u>2,879,481</u>	<u>404,465</u>	<u>525,054</u>	<u>7,627,520</u>
<u>195,489</u>	<u>651,311</u>	<u>1,076,029</u>	<u>2,904,174</u>	<u>7,556</u>	<u>623,054</u>	<u>7,723,820</u>

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

**NONMAJOR CAPITAL PROJECTS FUND**

RECREATION DISTRICT #1 CONSTRUCTION FUND

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

LCDBG CONSTRUCTION FUND

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

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana  
 ALL NONMAJOR CAPITAL PROJECT FUNDS  
 Combining Balance Sheet, December 31, 2019

Schedule 7

	<u>Recreation District #1 Construction</u>	<u>LCDBG Construction Fund</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	-	49	49
Receivables	-	-	-
Due from other funds	-	-	-
<b>TOTAL ASSETS</b>	<b>-</b>	<b>49</b>	<b>49</b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u></b>			
<b>LIABILITIES:</b>			
Accounts payable	-	88,707	88,707
Due to other funds	-	418,989	418,989
<b>Total Liabilities</b>	<b>-</b>	<b>507,696</b>	<b>507,696</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable revenues	-	-	-
<b>FUND BALANCES:</b>			
Committed to capital outlay	-	-	-
Unassigned/Deficit	-	(507,647)	(507,647)
<b>Total Fund Balance</b>	<b>-</b>	<b>(507,647)</b>	<b>(507,647)</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES &amp; FUND BALANCES</b>	<b>-</b>	<b>49</b>	<b>49</b>

\*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, 2019

Schedule 8

	<u>Recreation District #1 Construction</u>	<u>LCDBG Construction Fund</u>	<u>Total</u>
<b><u>REVENUES</u></b>			
Intergovernmental Revenues:			
State grants	-	-	-
Federal grants	-	132,504	132,504
Use of money & property	-	-	-
Other revenues	-	-	-
TOTAL REVENUES	<u>-</u>	<u>132,504</u>	<u>132,504</u>
<b><u>EXPENDITURES</u></b>			
Public works	-	89,593	89,593
Capital outlay	-	205,360	205,360
TOTAL EXPENDITURES	<u>-</u>	<u>294,953</u>	<u>294,953</u>
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(162,449)</u>	<u>(162,449)</u>
<b><u>OTHER FINANCING SOURCES/(USES)</u></b>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	(162,449)	(162,449)
FUND BALANCES-BEGINNING OF YEAR	<u>-</u>	<u>(345,198)</u>	<u>(345,198)</u>
FUND BALANCES-END OF YEAR	<u>-</u>	<u>(507,647)</u>	<u>(507,647)</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 the accumulation of interfund revenue transfers used to retire non-interest bearing certificates of indebtedness issued in 2003 to fund improvements to the Highway 90 Industrial Park. The original amount of these certificates is \$450,000.

ROAD DISTRICTS DEBT SERVICE FUND

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

DISTRICT NO. 2 SALES TAX SINKING FUND

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

1991 CERTIFICATE OF INDEBTEDNESS SINKING

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

DISTRICT NO. 1 SALES TAX SINKING FUND

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

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana  
 ALL NONMAJOR DEBT SERVICE FUNDS  
 Combining Balance Sheet, December 31, 2019

Schedule 9

	Sinking Hwy. 90 Industrial Park	Road Districts Debt Service	Dist. #2 Sales Tax Sinking	1991 Cert. of Indebtedness Sinking	Dist. #1 Sales Tax Sinking	Total
<b>ASSETS</b>						
Cash and cash equivalents	-	200	69,364	130	-	69,694
Receivables	-	-	-	-	-	-
Due from other funds	<u>12,670</u>	<u>6,254</u>	<u>148,735</u>	<u>540</u>	<u>-</u>	<u>168,199</u>
<b>TOTAL ASSETS</b>	<u><b>12,670</b></u>	<u><b>6,454</b></u>	<u><b>218,099</b></u>	<u><b>670</b></u>	<u><b>-</b></u>	<u><b>237,893</b></u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>						
<b>LIABILITIES:</b>						
Accounts payable	-	-	-	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>						
Unavailable revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES:</b>						
Restricted for debt service	-	-	218,099	-	-	218,099
Assigned to debt service	12,670	6,454	-	670	-	19,794
Unassigned/Deficit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Fund Balance</b>	<u><b>12,670</b></u>	<u><b>6,454</b></u>	<u><b>218,099</b></u>	<u><b>670</b></u>	<u><b>-</b></u>	<u><b>237,893</b></u>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES &amp; FUND BALANCES</b>	<u><b>12,670</b></u>	<u><b>6,454</b></u>	<u><b>218,099</b></u>	<u><b>670</b></u>	<u><b>-</b></u>	<u><b>237,893</b></u>

\*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, 2019

Schedule 10

	<u>Sinking- Hwy. 90 Industrial Park</u>	<u>Road Districts Debt Service</u>	<u>Dist. #2 Sales Tax Sinking</u>	<u>1991 Cert. of Indebtedness Sinking</u>	<u>Dist. #1 Sales Tax Sinking</u>	<u>Total</u>
<b>REVENUES</b>						
Taxes - ad valorem	-	-	-	-	-	-
Use of money & property	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
Debt Service:						
Principal	-	-	742,000	-	1,145,000	1,887,000
Interest	-	-	31,237	-	132,650	163,887
Other expenditures	-	-	1,200	-	1,440	2,640
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>774,437</b>	<b>-</b>	<b>1,279,090</b>	<b>2,053,527</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>(774,437)</b>	<b>-</b>	<b>(1,279,090)</b>	<b>(2,053,527)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating transfers in	-	-	778,312	-	1,279,090	2,057,402
Operating transfers out	-	-	-	-	-	-
Payment to refunding bond escrow agent	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>778,312</b>	<b>-</b>	<b>1,279,090</b>	<b>2,057,402</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>3,875</b>	<b>-</b>	<b>-</b>	<b>3,875</b>
<b>FUND BALANCES-BEGINNING OF YEAR</b>	<b>12,670</b>	<b>6,454</b>	<b>214,224</b>	<b>670</b>	<b>-</b>	<b>234,018</b>
<b>FUND BALANCES-END OF YEAR</b>	<b>12,670</b>	<b>6,454</b>	<b>218,099</b>	<b>670</b>	<b>-</b>	<b>237,893</b>

\*See notes to financial statements.

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

NONMAJOR ENTERPRISE FUNDS

WASTEWATER FUND

This fund accounts for the operation and maintenance of the Sugarland 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

Schedule 11

Statement of Net Position  
 All Nonmajor Enterprise Funds  
 December 31, 2019

	Wastewater Fund	Mosquito Control Fund	<u>TOTALS</u>
<u>ASSETS</u>			
Current Assets:			
Accounts receivable	\$ 534	\$ 1,779	\$ 2,313
Due from other funds	44,156	-0-	44,156
	<u>44,156</u>	<u>-0-</u>	<u>44,156</u>
TOTAL ASSETS	<u>\$44,690</u>	<u>\$ 1,779</u>	<u>\$ 46,469</u>
<u>LIABILITIES AND NET ASSETS</u>			
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts payable	\$ 570	\$ -0-	\$ 570
Accrued liabilities	-0-	-0-	-0-
Due to other funds	-0-	1,779	1,779
	<u>-0-</u>	<u>1,779</u>	<u>1,779</u>
TOTAL LIABILITIES	\$ 570	\$ 1,779	\$ 2,349
<u>NET POSITION</u>			
Restricted for sanitation	44,120		44,120
Negative unassigned	-0-	-0-	-0-
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL LIABILITIES & NET POSITION	<u>\$44,690</u>	<u>\$ 1,779</u>	<u>\$ 46,469</u>

ST. MARTIN PARISH GOVERNMENT  
 St. Martinville, Louisiana

Schedule 12

Statement of Revenues, Expenses and  
 Changes in Fund Net Position-All Nonmajor Enterprise Funds  
 For the Year Ended December 31, 2019

	Wastewater Fund	Mosquito Control Fund	Totals
<u>OPERATING REVENUES</u>			
Fees and charges for services	\$ 18,039	\$ 10,408	\$ 28,447
Other operating income	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Operating Revenues	\$ <u>18,039</u>	\$ <u>10,408</u>	\$ <u>28,447</u>
<u>OPERATING EXPENSES</u>			
Contractual services		\$ 37,932	\$ 37,932
Sewer maintenance costs	\$ <u>28,269</u>	<u>-0-</u>	<u>28,269</u>
Total Operating Expenses	\$ <u>28,269</u>	\$ <u>37,932</u>	\$ <u>66,201</u>
NET OPERATING INCOME/(LOSS)	\$ (10,230)	\$ (27,524)	\$ (37,754)
OPERATING TRANSFERS-IN	<u>-0-</u>	<u>27,524</u>	<u>27,524</u>
CHANGE IN NET POSITION	\$ (10,230)	\$ -0-	\$ (10,230)
NET POSITION-BEGINNING	<u>54,350</u>	<u>-0-</u>	<u>54,350</u>
NET POSITION-ENDING	\$ <u><u>44,120</u></u>	\$ <u><u>-0-</u></u>	\$ <u><u>44,120</u></u>

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana

Schedule 13

Statement of Cash Flows  
All Nonmajor Enterprise Funds  
For the Year Ended December 31, 2019

	Wastewater Fund	Mosquito Control Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 20,042	\$ 11,723	\$ 31,765
Payments to suppliers	(28,504)	(37,933)	(66,437)
Loans (to)/from other funds	8,462	(1,314)	7,148
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	\$ -0-	\$ (27,524)	\$ (27,524)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating transfers from other funds	\$ -0-	\$ 27,524	\$ 27,524
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	\$ -0-	\$ -0-	\$ -0-
CASH AND CASH EQUIVALENTS—BEGINNING OF YEAR	-0-	-0-	-0-
CASH AND CASH EQUIVALENTS—END OF YEAR	\$ -0-	\$ -0-	\$ -0-
RECONCILIATION OF OPERATING INCOME/(LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:			
Operating income/(loss)	\$ (10,230)	\$ (27,524)	\$ (37,754)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Due to other funds (increase)/decrease	8,462	(1,315)	7,147
Accounts receivable (increase)/decrease	2,003	1,315	3,318
Accounts payable increase/(decrease)	(235)	-0-	(235)
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	\$ -0-	\$ (27,524)	\$ (27,524)



**ST. MARTIN PARISH GOVERNMENT**  
St. Martinville, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
December 31, 2019

**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 2019, and the other councilmen received \$800 per month in 2019.

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana

Schedule 14

Schedule of Compensation Paid Parish Councilmen  
For the Year Ended December 31, 2019

<u>PARISH COUNCILMEN</u>	<u>2019</u>
Lisa Nelson*	\$9,600
Dean Leblanc	9,600
Jill Hebert	9,600
Daniel Richard, Jr.	9,600
Jason Willis	9,600
Chris Tauzin	9,600
Albert Menard	9,600
Neil Thibodeaux	9,600
Byron Fuselier	<u>9,600</u>
TOTAL	<u>\$86,400</u>

\*Chairperson 1/1/19-12/31/19

ST. MARTIN PARISH GOVERNMENT  
St. Martinville, Louisiana  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2019

Schedule 15

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH IDENTIFYING NUMBER	EXPENDITURES
<u>U. S. Department of Housing and Urban Development</u>			
Direct Program:			
Section 8 Housing Choice Vouchers	14.871	-	\$ 1,131,063
Passed-through Louisiana Division of Administration, Office of Finance and Support Services: Community Development Block Grants	14.228	50PARA3402	<u>132,504</u>
Total Department of Housing and Urban Development			<u>1,263,567</u>
<u>U. S. Department of the Interior</u>			
Direct Program:			
Payments in Lieu of Taxes	15.226	-	1,080
Gulf of Mexico Energy Security Act	15.485	-	<u>704,744</u>
Total Department of the Interior			<u>705,824</u>
<u>U. S. Department of Justice</u>			
Direct Program:			
Drug Court Discretionary Grant Program	16.585	-	<u>182,453</u>
Total Department of Justice			<u>182,453</u>
<u>U. S. Department of Agriculture</u>			
Passed-through the Louisiana Department of Education Summer Food Service Program	10.559	SFSP	<u>146,356</u>
Total Department of Agriculture			<u>146,356</u>
<u>U. S. Department of Transportation</u>			
Passed-through the Louisiana Office of Community Development Formula Grants for Rural Areas	20.509	LA2019011	<u>80,035</u>
Total Department of Transportation			<u>80,035</u>
<u>U. S. Department of Homeland Security</u>			
Direct Program:			
Homeland Security Grant Program	97.067	-	293,763
Passed-through the Louisiana Military Department- Office of Homeland Security and Emergency Preparedness Disaster Grants-Public Assistance	97.036	PWS67	217,797
Hazard Mitigation Grant	97.039	1786PW78RRF2	<u>177,110</u>
Total Department of Homeland Security			<u>688,670</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	146,576
Passed-through the Louisiana Department of Health and Hospitals Special Supplemental Nutrition Program for Women, Infants and Children	10.557	652055	<u>118,586</u>
Total Department of Health and Human Services			<u>265,162</u>
Total Federal Awards			<u>\$ 3,332,067</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, 2019

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, 2019, 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	\$ 785,859
Health Unit Maintenance Fund	118,586
Drug Court Fund	329,029
Section 8 Housing Fund	1,131,063
Fire Protection Fund	293,763
Summer Nutrition Fund	146,356
Disaster Relief Fund	217,797
Capital Outlay Fund	177,110
LCDBG Construction Fund	<u>132,504</u>
	<u>\$3,332,067</u>

# MARAIST & MARAIST

CERTIFIED PUBLIC ACCOUNTANTS

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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, 2019 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 May 28, 2021.

### Internal Control Over Financial Reporting

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

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

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

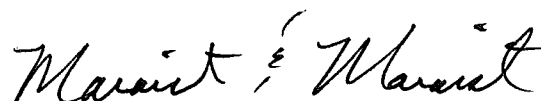
### Compliance and Other Matters

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

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

**Purpose of this Report**

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



MARAIST AND MARAIST  
CERTIFIED PUBLIC ACCOUNTANTS

May 28, 2021

# MARAIST & MARAIST

## CERTIFIED PUBLIC ACCOUNTANTS

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

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

#### Report on Compliance for Each Major Federal Program

We have audited the St. Martin Parish Government's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the St. Martin Parish Government's major federal programs for the year ended December 31, 2019. The major federal programs of the St. Martin Parish Government are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

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

#### Auditors' Responsibility

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

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

#### Opinion on Each Major Federal Program

In our opinion, the St. Martin Parish Government complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

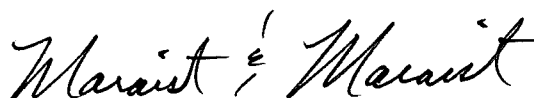
Report on Internal Control Over Compliance

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

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

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

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



MARAIST AND MARAIST  
CERTIFIED PUBLIC ACCOUNTANT

May 18, 2021



ST. MARTIN PARISH GOVERNMENT

Schedule of Findings and Questioned Costs

Year Ended December 31, 2019

**Section I. Summary of Audit Results**

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

**ST. MARTIN PARISH GOVERNMENT**

**Schedule of Findings and Questioned Costs(Continued)  
Year Ended December 31, 2019**

**Section II: Financial Statement Findings**

There are no matters relating to significant deficiencies, material weaknesses, or instances of noncompliance for the year ended December 31, 2019.

**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, 2019.

**Section IV: Management Letter**

There were no matters reported in a separate management letter for the year ended December 31, 2019.

ST. MARTIN PARISH GOVERNMENT

Summary Schedule of Prior Audit Findings  
Year Ended December 31, 2019

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

Item 18/1-Internal control over financial statement preparation.

Status: Resolved

Item 18/2-Noncompliance with LSA-R.S. 39:1301

Status: Resolved

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

There were no findings involving federal awards for the year ended December 31, 2018.

**Section III: Management Letter**

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

**ST. MARTIN PARISH GOVERNMENT**  
**STATEWIDE AGREED-UPON PROCEDURES REPORT**  
Year Ended December 31, 2019

# MARAIST & MARAIST

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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, 2019 through December 31, 2019. The Entity's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

### Written Policies and Procedures

1. We obtained and inspected the entity's written policies and procedures and observed that they address each of the following categories and subcategories:
  - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget
  - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
  - c) **Disbursements**, including processing, reviewing, and approving
  - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
  - e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
  - f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
  - g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
  - h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **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, and (4) use of antivirus patches/updates, and (5) identification of personnel, processes, and tools needed to recover operations after a critical event.

**Finding:** *Written policies and procedures were obtained and do not address the function noted above in item (k).*

**Management Response:** *The Office of Director of Finance is currently in the process of researching and developing a disaster recovery policy to address business continuity in the event of a catastrophic event.*

### **Board or Finance Committee**

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

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

### **Bank Reconciliations**

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

*We noted that each bank reconciliation examined included evidence of preparation within 2 months of the closing date, without exceptions.*
  - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged);

*Reconciliations of all accounts are timely prepared, and approved by the Finance Director. We noted the Finance Director does have involvement with transaction processing through the review and approval process. In order to assure proper segregation of duties, we noted that all checks and supporting invoices*

are required to be approved and signed by someone other than the Finance Director. This individual does not have access to the accounting records.

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

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

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

### Collections

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

*Procedure Results-Not required due to no exceptions in this area in the prior year*

5. For each deposit site selected, we obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), we obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, we inquired of employees about their job duties) at each collection location, and observed that job duties are properly segregated at each collection location such that:
  - a) Employees that are responsible for cash collections do not share cash drawers/registers.
  - 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 verifies the reconciliation.

*Procedure Results-Not required due to no exceptions in this area in the prior year*

6. We inquired of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

*Procedure Results-Not required due to no exceptions in this area in the prior year*

7. We randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (or selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits are made on the same day) .*Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* We obtained supporting documentation for each of the 10 deposits and:
  - a) Observed that receipts are sequentially pre-numbered.
  - 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 statements.

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

*Procedure Results-Not required due to no exceptions in this area in the prior year*

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

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

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

- 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.

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

- 10. For each location selected under #8 above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. We randomly select 5 disbursements for each location, obtained supporting documentation for each transaction and:

- a) Observed that the disbursement matched the related original invoice/billing statement.
- b) Observed that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

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

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

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

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

- a) We observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.



[Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.).

- b) We observed that finance charges and late fees were not assessed on the selected statements.

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, we observed that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

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

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

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

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

#### Contracts

15. We obtained from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list*. We obtained management's representation that the listing is complete. We randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- b) Observed that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
- c) If the contract was amended (e.g. change order), observed that the original contract terms provided for such an amendment.

- d) We randomly selected one payment from the fiscal period for each of the 5 contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

### ***Payroll and Personnel***

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

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

17. We randomly selected one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, we obtained attendance records and leave documentation for the pay period, and:
  - a) Observed that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
  - b) Observed that supervisors approved the attendance and leave of the selected employees/officials.
  - c) Observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

18. We obtained a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. We randomly selected two employees/officials, obtained related documentation of the hours and pay rates used in management's termination payment calculations, agreed the hours to the employee/officials' cumulate leave records, and agreed the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

19. We obtained management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

### ***Ethics***

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20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, we obtained ethics documentation from management, and:
  - a. Observed that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
  - b. Observed that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

Debt Service

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21. We obtained a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. We selected all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

*Procedure Results-Not required due to no exceptions in this area in the prior year*

22. We obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. We randomly selected one bond/note, inspect debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants.

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

Other

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23. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

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

*Procedure Results-Not required due to no exceptions in this area in the prior year.*

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

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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



Maraist & Maraist  
Certified Public Accountants

St. Martinville, Louisiana  
September 18, 2020