

**ST. LANDRY PARISH GOVERNMENT**

Opelousas, Louisiana

Financial Report

Year Ended December 31, 2019

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## INDEPENDENT AUDITOR'S REPORT

The Honorable William K. "Bill" Fontenot, President  
and Members of the Parish Council  
St. Landry Parish Government  
Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Landry 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's primary government as listed in 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.

### **Auditor's Responsibility**

Our responsibility is to express opinions 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the 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 audit opinions.

## **Basis for Adverse Opinion**

The financial statements referred to above include only the primary government of St. Landry Parish Government, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the Parish's legal entity, as well as, five component units, including those for which the Parish maintains financial records. The financial statements do not include financial data for the Parish's other legally separate component units. Accounting principles generally accepted in the United States of America require financial data for the Parish's legally separate component units to be reported with the financial data of the Parish's primary government. The amount by which this departure would affect the assets, liabilities, net position, revenues, and expenses of the government-wide financial statements has not been determined.

## **Adverse Opinion**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion" paragraph, the financial statements referred to above do not present fairly the financial position of the reporting entity of St. Landry 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, St. Landry Parish Government, has issued separate reporting entity financial statements for which we have issued our report dated August 17, 2020.

## **Unmodified Opinions**

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

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, the schedule of proportionate share or net pension liability, and the schedule of contributions on pages 46– 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 the 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.

Management has omitted a management’s discussion and analysis that accounting principles generally accepted in the United States require to be presented to supplement the basic financial statements. Such mission 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 the 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 St. Landry Parish Government’s basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required *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 and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules, combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2020, on our consideration of St. Landry Parish Government’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering St. Landry Parish Government’s internal control over financial reporting and compliance.

***Darnall, Sikes & Frederick***

A Corporation of Certified Public Accountants

Eunice, Louisiana  
August 17, 2020

## **BASIC FINANCIAL STATEMENTS**

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



ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Statement of Net Position  
December 31, 2019

	Governmental Activities	Component Units	Total
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 4,335,950	\$ 1,293,451	\$ 5,629,401
Receivables, net	8,064,639	428,028	8,492,667
Prepaid expenditures	150,564	-	150,564
Due from agency funds	275,733	-	275,733
Due from component units	502	-	502
Due from other governments	36,343	-	36,343
Due from primary government	-	5,449	5,449
Cash and cash equivalents - restricted	1,559,529	-	1,559,529
Capital assets, net	<u>71,037,747</u>	<u>2,924,936</u>	<u>73,962,683</u>
Total assets	<u>85,461,007</u>	<u>4,651,864</u>	<u>90,112,871</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pensions	<u>2,286,133</u>	<u>-</u>	<u>2,286,133</u>
<b>LIABILITIES</b>			
Accounts payable	1,879,629	181,020	2,060,649
Accrued expenses	487,146	-	487,146
Accrued interest	67,388	10,800	78,188
Unearned revenue	8,675	-	8,675
Unamortized premium	109,951	-	109,951
Compensated absences	112,306	-	112,306
Due to agency funds	269,270	-	269,270
Due to component units	5,449	-	5,449
Due to other government	22,965	-	22,965
Due to primary government	-	502	502
Long-term liabilities:			
Due within one year	4,685,369	105,000	4,790,369
Due after one year	39,690,827	502,500	40,193,327
Unamortized premium	989,562	-	989,562
Net pension liability	<u>2,606,329</u>	<u>-</u>	<u>2,606,329</u>
Total liabilities	<u>50,934,866</u>	<u>799,822</u>	<u>51,734,688</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pensions	<u>177,054</u>	<u>-</u>	<u>177,054</u>
<b>NET POSITION</b>			
Net investment in capital assets	27,223,069	2,317,436	29,540,505
Restricted for:			
Debt service	321	-	321
Roads	1,247,212	-	1,247,212
Other	4,914,709	-	4,914,709
Unrestricted	<u>3,249,909</u>	<u>1,534,606</u>	<u>4,784,515</u>
Total net position	<u>\$ 36,635,220</u>	<u>\$ 3,852,042</u>	<u>\$ 40,487,262</u>

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

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Statement of Activities  
Year Ended December 31, 2019

Activities	Expenses	Program Revenues		
		Fees, Fines and Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 8,635,982	\$ 881,663	\$ -	\$ 10,075
Public safety	873,371	237,826	77,663	1,219
Public works	4,757,228	1,350	829,459	-
Health and welfare	1,562,863	18,570	-	1,238,019
Education	5,854,682	-	6,640,554	-
Interest on long-term debt	1,806,879	-	-	-
Total governmental activities	<u>23,491,005</u>	<u>1,139,409</u>	<u>7,547,676</u>	<u>1,249,313</u>
Component Units:				
Tourist Commission	569,360	-	65,470	-
Criminal Court	74,032	79,524	-	-
Ag Arena Authority	23,638	9,576	-	-
Registrar of Voters	21,161	-	-	-
Fire Protection District No. 6	393,352	-	-	-
Total component units activities	<u>1,081,543</u>	<u>89,100</u>	<u>65,470</u>	<u>-</u>
Total	<u>\$ 24,572,548</u>	<u>\$ 1,228,509</u>	<u>\$ 7,613,146</u>	<u>\$ 1,249,313</u>

General revenues:

Taxes -

  Property taxes - general

  Hotel/motel tax

  4% slot tax

  Video poker

  Severance tax

  Insurance premium tax

  Alcohol tax

Royalties, commissions and fees

2% fire insurance rebate

Payments in lieu of taxes

2% Sales tax

Grants and contributions not restricted to specific programs -

  State sources

Interest and investment earnings

  Special item - Gain on sale of equipment

  Miscellaneous

    Total general revenues and transfers

    Change in net position

Net position - December 31, 2018

Net position - December 31, 2019

Net (Expense) Revenues and  
Changes in Net Assets

Governmental Activities	Component Units	Total
\$ (7,744,244)	\$ -	\$ (7,744,244)
(556,663)	-	(556,663)
(3,926,419)	-	(3,926,419)
(306,274)	-	(306,274)
785,872	-	785,872
<u>(1,806,879)</u>	<u>-</u>	<u>(1,806,879)</u>
<u>(13,554,607)</u>	<u>-</u>	<u>(13,554,607)</u>
-	(503,890)	(503,890)
-	5,492	5,492
-	(14,062)	(14,062)
-	(21,161)	(21,161)
<u>-</u>	<u>(393,352)</u>	<u>(393,352)</u>
<u>-</u>	<u>(926,973)</u>	<u>(926,973)</u>
<u>\$ (13,554,607)</u>	<u>\$ (926,973)</u>	<u>\$ (14,481,580)</u>
\$ 5,088,401	\$ 353,209	\$ 5,441,610
-	584,430	584,430
1,471,971	39,079	1,511,050
495,844	-	495,844
382,853	-	382,853
312,277	-	312,277
15,009	-	15,009
277,410	-	277,410
323,152	15,809	338,961
53,674	-	53,674
8,183,540	-	8,183,540
261,373	12,343	273,716
142,866	3,693	146,559
27,879	-	27,879
<u>1,309,513</u>	<u>9,557</u>	<u>1,319,070</u>
<u>18,345,762</u>	<u>1,018,120</u>	<u>19,363,882</u>
4,791,155	91,147	4,882,302
<u>31,844,065</u>	<u>3,760,895</u>	<u>35,604,960</u>
<u>\$ 36,635,220</u>	<u>\$ 3,852,042</u>	<u>\$ 40,487,262</u>

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

**FUND FINANCIAL STATEMENTS (FFS)**

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Balance Sheet  
Governmental Funds  
December 31, 2019

ASSETS	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund	Airport Maintenance Fund
Cash and interest-bearing deposits	\$ 1,055,293	\$ 514,976	\$ 297,006	\$ 14,613
Cash and cash equivalents, restricted	-	-	-	-
Receivables	2,312,429	82,487	1,415,277	2,952
Prepaid items	2,042	-	-	-
Due from other funds	485,799	-	19,140	40,000
Due from agency funds	38,956	230,576	-	6,201
Due from component units	502	-	-	-
Due from other governments	-	36,343	-	-
Total assets	<u>\$ 3,895,021</u>	<u>\$ 864,382</u>	<u>\$ 1,731,423</u>	<u>\$ 63,766</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 277,105	\$ 48,781	\$ 94,007	\$ 2,175
Accrued expenditures	487,146	-	-	-
Revenue anticipation note payable	522,850	-	-	-
Unearned revenue	-	-	-	8,675
Due to agency funds	-	-	-	-
Due to other funds	43,413	33,747	26,007	76,929
Due to other government	22,965	-	-	-
Due to component units	5,449	-	-	-
Total liabilities	<u>1,358,928</u>	<u>82,528</u>	<u>120,014</u>	<u>87,779</u>
Fund balances:				
Nonspendable:				
Prepays	2,042	-	-	-
Restricted for:				
Other general government	-	-	-	-
Public works	-	-	-	-
Prisoner expense and jury witness	50,925	-	-	-
Judicial expenses	7,052	-	-	-
Public safety	-	-	-	-
Transportation	-	-	-	-
Health and welfare	-	-	1,611,409	-
Parish road construction	-	-	-	-
Debt service	-	-	-	-
Committed to:				
General contingencies	776,082	-	-	-
Assigned to:				
Public works	119,960	-	-	-
Public safety	7,505	-	-	-
Unassigned	<u>1,572,527</u>	<u>781,854</u>	<u>-</u>	<u>(24,013)</u>
Total fund balances	<u>2,536,093</u>	<u>781,854</u>	<u>1,611,409</u>	<u>(24,013)</u>
Total liabilities and fund balances	<u>\$ 3,895,021</u>	<u>\$ 864,382</u>	<u>\$ 1,731,423</u>	<u>\$ 63,766</u>

Road District 1 Sales Tax Fund	WIOA Fund	LCDBG Disaster Recovery Fund	Road District 1 Construction Fund	Road District 1 Sinking Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 52,014	\$ -	\$ -	\$ 321	\$ 2,401,727	\$ 4,335,950
1,559,529	-	-	-	-	-	1,559,529
850,021	958,837	-	-	-	2,442,636	8,064,639
-	-	-	148,522	-	-	150,564
4,563	537	-	-	-	562	550,601
-	-	-	-	-	-	275,733
-	-	-	-	-	-	502
-	-	-	-	-	-	36,343
<u>\$ 2,414,113</u>	<u>\$ 1,011,388</u>	<u>\$ -</u>	<u>\$ 148,522</u>	<u>\$ 321</u>	<u>\$ 4,844,925</u>	<u>\$ 14,973,861</u>
\$ -	\$ 881,834	\$ -	\$ 175,200	\$ -	\$ 400,527	\$ 1,879,629
-	-	-	-	-	-	487,146
-	-	-	-	-	-	522,850
-	-	-	-	-	-	8,675
-	-	-	-	-	269,270	269,270
-	138,518	-	-	-	231,987	550,601
-	-	-	-	-	-	22,965
-	-	-	-	-	-	5,449
<u>-</u>	<u>1,020,352</u>	<u>-</u>	<u>175,200</u>	<u>-</u>	<u>901,784</u>	<u>3,746,585</u>
-	-	-	148,522	-	-	150,564
-	(8,964)	-	-	-	13,253	4,289
-	-	-	-	-	3,011,842	3,011,842
-	-	-	-	-	-	50,925
-	-	-	-	-	-	7,052
-	-	-	-	-	619,406	619,406
-	-	-	-	-	133,752	133,752
-	-	-	-	-	38,630	1,650,039
2,414,113	-	-	-	-	-	2,414,113
-	-	-	-	321	-	321
-	-	-	-	-	-	776,082
-	-	-	-	-	-	119,960
-	-	-	-	-	-	7,505
<u>-</u>	<u>-</u>	<u>-</u>	<u>(175,200)</u>	<u>-</u>	<u>126,258</u>	<u>2,281,426</u>
<u>2,414,113</u>	<u>(8,964)</u>	<u>-</u>	<u>(26,678)</u>	<u>321</u>	<u>3,943,141</u>	<u>11,227,276</u>
<u>\$ 2,414,113</u>	<u>\$ 1,011,388</u>	<u>\$ -</u>	<u>\$ 148,522</u>	<u>\$ 321</u>	<u>\$ 4,844,925</u>	<u>\$ 14,973,861</u>

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

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Reconciliation of Governmental Funds  
Balance Sheet to the Statement of Net Position  
December 31, 2019

Total fund balances for governmental funds at December 31, 2019		\$ 11,227,276
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	\$ 624,243	
Construction in progress	1,824,228	
Buildings and improvements, net of \$12,126,968 accumulated depreciation	2,578,792	
Equipment, furniture, and fixtures, net of \$4,419,436 accumulated depreciation	554,575	
Improvements other than buildings, net of \$4,019,586 accumulated depreciation	2,881,209	
Vehicles, net of \$625,044 accumulated depreciation	228,381	
Infrastructure, net of \$6,314,116 accumulated depreciation	<u>62,346,319</u>	
		71,037,747
Compensated absences payable	(112,306)	
Accrued interest payable	(67,388)	
Unamortized bond premium	(1,099,513)	
Bonds payable	(43,788,000)	
Capital lease payable	(65,346)	
Net pension liability	(2,606,329)	
Deferred outflows of resources related to pensions	2,286,133	
Deferred inflows of resources related to pensions	<u>(177,054)</u>	
		<u>(45,629,803)</u>
Total net position of governmental activities at December 31, 2019		<u>\$ 36,635,220</u>

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

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
Year Ended December 31, 2019

	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund	Airport Maintenance Fund
<b>Revenues:</b>				
Ad valorem tax	\$ 1,960,068	\$ -	\$ 1,396,731	\$ -
Sales tax	-	-	-	-
Alcohol tax	15,009	-	-	-
Slot tax	-	1,432,892	-	39,079
Royalties, commissions and franchise fees	280,496	-	-	-
Fines, fees, and forfeits	424,488	-	-	244,274
Licenses and permits	335,035	1,350	-	-
Federal grants	97,112	-	-	-
Intergovernmental revenues -				
State revenues:				
Parish transportation funds	-	810,009	-	-
State revenue sharing (net)	88,976	-	60,240	-
Severance tax	382,853	-	-	-
2% fire insurance rebate	323,152	-	-	-
Insurance premium tax	312,277	-	-	-
Grants	-	-	10,000	218,713
Video poker	495,844	-	-	-
Use of money and property	38,277	1,089	2,429	139
Other revenues	596,711	288,086	191,649	7,227
Total revenues	<u>\$ 5,350,298</u>	<u>\$ 2,533,426</u>	<u>\$ 1,661,049</u>	<u>\$ 509,432</u>
<b>Expenditures:</b>				
Current -				
General government	\$ 4,447,166	\$ -	\$ -	\$ 547,762
Public safety	713,935	-	-	-
Public works	3,392	2,139,647	-	-
Health and welfare	-	-	1,484,369	-
Education	-	-	-	-
Capital outlay	75,180	33,405	15,885	1,138
Debt service -				
Principal retirement	-	-	-	-
Interest and fiscal charges	2,237	-	-	-
Total expenditures	<u>5,241,910</u>	<u>2,173,052</u>	<u>1,500,254</u>	<u>548,900</u>
Excess (deficiency) of revenues over expenditures	<u>108,388</u>	<u>360,374</u>	<u>160,795</u>	<u>(39,468)</u>
<b>Other financing sources (uses):</b>				
Administrative fees	294,303	(11,621)	(66,442)	-
Operating transfers in	151,335	-	-	40,000
Operating transfers out	(112,392)	(103,508)	-	-
Total other financing sources (uses)	<u>333,246</u>	<u>(115,129)</u>	<u>(66,442)</u>	<u>40,000</u>
Net changes in fund balance	441,634	245,245	94,353	532
Fund balances, beginning	<u>2,094,459</u>	<u>536,609</u>	<u>1,517,056</u>	<u>(24,545)</u>
Fund balances, ending	<u>\$ 2,536,093</u>	<u>\$ 781,854</u>	<u>\$ 1,611,409</u>	<u>\$ (24,013)</u>



Road District 1 Sales Tax Fund	WIOA Fund	LCDBG Disaster Recovery Fund	Road District 1 Construction Fund	Road District 1 Sinking Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,731,602	\$ 5,088,401
6,557,443	-	-	-	-	-	6,557,443
-	-	-	-	-	-	15,009
-	-	-	-	-	-	1,471,971
-	-	-	-	-	-	280,496
-	-	-	-	-	2,198	670,960
-	-	-	-	-	-	336,385
-	6,640,554	1,219	-	-	968,502	7,707,387
-	-	-	-	-	-	810,009
-	-	-	-	-	278,868	428,084
-	-	-	-	-	-	382,853
-	-	-	-	-	-	323,152
-	-	-	-	-	-	312,277
-	-	-	-	-	-	228,713
-	-	-	-	-	-	495,844
8,319	-	-	5,772	1	6,888	62,914
48,177	-	-	-	-	2,150,742	3,282,592
<u>\$ 6,613,939</u>	<u>\$ 6,640,554</u>	<u>\$ 1,219</u>	<u>\$ 5,772</u>	<u>\$ 1</u>	<u>\$ 5,138,800</u>	<u>\$ 28,454,490</u>
\$ -	\$ 731,684	\$ -	\$ 59,986	\$ -	\$ 2,974,870	\$ 8,761,468
-	-	-	-	-	1,200	715,135
-	-	1,220	-	-	658,776	2,803,035
-	-	-	-	-	-	1,484,369
-	5,854,681	-	-	-	-	5,854,681
-	69,393	-	2,499,324	-	86,285	2,780,610
-	-	-	-	3,913,333	-	3,913,333
-	-	-	-	1,804,642	-	1,806,879
-	6,655,758	1,220	2,559,310	5,717,975	3,721,131	28,119,510
<u>6,613,939</u>	<u>(15,204)</u>	<u>(1)</u>	<u>(2,553,538)</u>	<u>(5,717,974)</u>	<u>1,417,669</u>	<u>334,980</u>
-	-	-	-	-	(107,054)	109,186
-	-	-	1,543,336	5,717,975	72,394	7,525,040
<u>(7,261,311)</u>	<u>-</u>	<u>(3,616)</u>	<u>-</u>	<u>-</u>	<u>(44,210)</u>	<u>(7,525,037)</u>
<u>(7,261,311)</u>	<u>-</u>	<u>(3,616)</u>	<u>1,543,336</u>	<u>5,717,975</u>	<u>(78,870)</u>	<u>109,189</u>
(647,372)	(15,204)	(3,617)	(1,010,202)	1	1,338,799	444,169
<u>3,061,485</u>	<u>6,240</u>	<u>3,617</u>	<u>983,524</u>	<u>320</u>	<u>2,604,342</u>	<u>10,783,107</u>
<u>\$ 2,414,113</u>	<u>\$ (8,964)</u>	<u>\$ -</u>	<u>\$ (26,678)</u>	<u>\$ 321</u>	<u>\$ 3,943,141</u>	<u>\$ 11,227,276</u>

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

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Reconciliation of Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
Year Ended December 31, 2019

Total net changes in fund balances at December 31, 2019 per Statement  
of Revenues, Expenditures and Changes in Fund Balances \$ 444,169

The change in net assets reported for governmental activities in the  
statement of activities is different because:

Governmental funds report capital outlays as expenditures. However,  
in the statement of activities, the cost of those assets is allocated over  
their estimated useful lives and reported as depreciation expense.

Capital outlay is considered expenditures on Statement  
of Revenues, Expenditures and Changes in Fund Balances

\$ 3,354,324  
(2,335,517) 1,018,807

Depreciation expense for the year ended December 31, 2019

In the statement of activities, only the gain on sale of fixed assets is  
reported, whereas in the governmental funds, the proceeds from the sale  
increase financial resources. Thus, the change in net assets differs  
from the change in fund balance by the cost of the assets sold.

(177,061)

Governmental funds report bonded debt repayments as expenditures.  
However, those expenditures do not appear in the statement of activities  
since the payments are applied against the bond payable balance on the  
statement of net position

3,913,333

Excess of compensated absences accrued over amounts paid

4,334

Difference between interest on long-term debt on modified accrual basis  
versus interest on long-term debt on accrual basis

7,805

Amortization of bond premium

109,951

Capital lease payments

55,221

Governmental funds report pension contributions as expenditures.  
However, in the statement of activities, the cost of pension benefits  
earned net of employee contributions is reported as pension expense:

Pension contributions subsequent to the measurement date	386,807	
Pension contributions during the measurement period	(407,731)	
Excess contributions during the measurement period	2,451	
Cost of benefits earned net of employee contributions	(1,026,144)	
Employer's proportionate share of contributions during the measurement period	405,279	
Amortization of excess contributions during the measurement period	<u>9,061</u>	(630,277)

Some revenues reported in the statement of activities do not provide current  
financial resources in governmental funds:

Non employer pension contributions 44,873

Total changes in net position at December 31, 2019 per Statement of Activities \$ 4,791,155

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

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Statement of Net Position  
Fiduciary Funds  
December 31, 2019

	Agency Funds	
	Adjudicated Property Fund	Racino Fund
<b>ASSETS</b>		
Cash, including time deposits	\$ 134,016	\$ 213,740
Receivables	-	217,018
	\$ 134,016	\$ 430,758
<b>LIABILITIES</b>		
Due to other funds	\$ -	\$ 275,733
Due to other governments	134,016	155,025
Total liabilities	\$ 134,016	\$ 430,758

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

# ST. LANDRY PARISH GOVERNMENT

## Notes to Financial Statements

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the St. Landry Parish Government are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Parish's accounting policies are described below.

#### A. Reporting Entity

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but 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.

##### Primary Government -

The St. Landry Parish Home Rule Charter Commission has proposed, and the electors have adopted, under the authority of Article VI, Section 5 of the Louisiana Constitution of 1974, a home rule charter which shall be known as the president-council form of government. This form of government consists of an elected parish president, who is the chief executive officer and head of the parish government's executive branch and an elected council, which constitutes the legislative branch of the government consisting of thirteen members elected from single member districts for four-year terms.

The St. Landry Parish Government is a governmental subdivision of the State of Louisiana, and as provided by the home rule charter, is authorized to exercise any power and perform any function necessary or requisite for proper management of its affairs.

##### Component Units –

Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity" establishes criteria for determining which entities should be considered a component unit and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.

# ST. LANDRY PARISH GOVERNMENT

## Notes to Financial Statements

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Whether the primary government's governing authority (Parish Council or Parish President) appoints a majority of board members of the potential component unit.
3. Fiscal interdependency between the primary government and the potential component unit.
4. Imposition of will by the primary government on the potential component unit.
5. Financial benefit/burden relationship between the primary government and the potential component unit.

Based on the above criteria, the Parish Government has determined that the following organizations are component units and should be part of the financial reporting entity:

Agricultural Arena Authority  
Bayou Mallet and Plaquemine Gravity Drainage District No. 10  
Bayou Plaquemine Gravity Drainage District No. 12  
Bellevue and Coulee Croche Gravity Drainage District No. 20  
Consolidated Gravity Drainage District No. 1 of Ward 3  
Coulee Croche Gravity Drainage District No. 22  
East St. Landry Consolidated Gravity Drainage District No. 1  
Eunice Gravity District No. 9  
Faquetaique Drainage District No. 1  
Gravity Drainage District No. 14  
Gravity Drainage District No. 1 of Ward 2  
Lawtell Gravity Drainage District No. 11  
Prairie Basse Gravity Drainage District No. 15  
Fire Protection District No. 1  
Fire Protection District No. 2  
Fire Protection District No. 3  
Fire Protection District No. 4  
Fire Protection District No. 5  
Fire Protection District No. 6  
Fire Protection District No. 7  
Road District No. 5 Commission  
Road District No. 6 Commission  
St. Landry Parish Historical Development Commission  
St. Landry Parish Tourist Commission  
St. Landry Parish Communications District  
Twenty-Seventh Judicial District Criminal Court  
Hospital Service District No. 1  
Hospital Service District No. 2  
Sewerage District No. 1  
Solid Waste Disposal Commission

# ST. LANDRY PARISH GOVERNMENT

## Notes to Financial Statements

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

South St. Landry Library District  
St. Landry Parish Registrar of Voters  
Ward 1 South Gravity Drainage District No. 1  
St. Landry Waterworks District No. 2  
St. Landry Waterworks District No. 3  
Lawtell Water District  
Housing Authority of St. Landry Parish  
Teche Vermilion Fresh Water District Board of Commissioners  
St. Landry Economic & Industrial Development District  
Greater Krotz Springs Port Commission  
Central St. Landry Economic Development District

For financial reporting purposes, the Parish has chosen to issue financial statements of the St. Landry Parish Government, primary government, and certain component units, including those whose accounting records are maintained by the Parish. The component units included are the Agricultural Arena Authority, Fire Protection District No. 6, St. Landry Parish Historical Development Commission, Twenty-Seventh Judicial District Criminal Court Fund, St. Landry Parish Tourist Commission, and St. Landry Parish Registrar of Voters. These component units are discretely presented in a separate column in the government-wide financial statements. As such, the accompanying financial statements are not in conformity with generally accepted accounting principles.

#### B. Basis of Presentation

The Parish's basic financial statements consist of the government-wide statements on all of the non-fiduciary activities of the primary-government and its component units and the fund financial statements (individual major fund and combined nonmajor funds). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

Government-wide financial statements -

The government-wide financial statements include the statement of net position and the statement of activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from these statements. An exception of this general rule is contributions between the primary government and its component units which are reported as external transactions. All of the Parish's activities are considered governmental and as such the statements report the governmental activities of the Parish. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions. The primary government is reported separately from the legally separate component units as detailed in the previous section.

# ST. LANDRY PARISH GOVERNMENT

## Notes to Financial Statements

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In the government-wide statement of net assets, the amounts are presented 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's net position is reported in three parts - invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The Parish first utilizes restricted resources to finance qualifying activities.

The government-wide statement of activities reports both the gross and net cost of each of the Parish's functions. The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. The net cost (by function) is normally covered by general revenue (property, sales and use taxes, intergovernmental revenues, investment income, etc.).

The Parish does not allocate indirect costs. 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, etc.). This fee is eliminated by reducing the revenue in the General Fund and the expense in the paying fund because the expense is not a direct expense of the program to which it was charged.

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

#### Fund financial statements -

The fund financial statements provide information about the Parish's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The Parish reports the following major governmental funds:

#### General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted in other funds.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Road and Bridge Maintenance Fund

The Road and Bridge Maintenance Fund accounts for the maintenance and upkeep of the parish road systems. Major means of financing are provided by the State of Louisiana Parish Transportation Fund, portion of a slot machine tax collected from the Evangeline Downs Racino facility, and grants received from the United States Department of Transportation through, Louisiana Department of Transportation and Development.

Health Unit Maintenance Fund

The Health Unit Maintenance Fund accounts for the maintenance of several health units which provide health and welfare services to the citizens of the parish. Major means of financing are provided by ad valorem taxes, state revenue sharing, and interest earned on investments.

Airport Maintenance Fund

The Airport Maintenance Fund accounts for funding provided to operate and maintain the St. Landry Parish Airport.

Road District No. 1 Sales Tax Fund

The Road District No. 1 Sales Tax Fund accounts for the proceeds of a 2% parish-wide sales and use tax dedicated to the construction and resurfacing of the parish roads and the repayment of Sales Tax Revenue Bonds, Series 2014.

WIOA – Workforce Innovation and Opportunity Act Fund

The WIOA Fund accounts for funding provided to administer the Workforce Development programs in St. Landry Parish.

LCDBG – Disaster Recovery Grant Fund

The LCDBG – Disaster Recovery Grant Fund accounts for the accumulation of grant monies for various public works and public safety capital projects.

Road District No. 1 Construction Fund

The Road District No. 1 Construction Fund accounts for the cost of construction and resurfacing of the rural roadways of St. Landry Parish in association with the Smooth Ride Home Project.



ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Road District No. 1 Sinking Fund

The Road District No. 1 Sinking Fund accounts for the accumulation of monies for the payment of outstanding principal and interest due on the Sales Tax Revenue Bonds, Series 2014. See Note 10 for details of the bond issuance.

In addition, the Parish reports the following:

Agency funds account for assets held by the Parish in a purely custodial capacity. The reporting entity includes two agency funds; Adjudicated Property fund and Racino fund. Since agency funds are custodial in nature (i.e., assets equal liabilities), they do not involve the measurement of results of operations.

The emphasis in fund financial statements is on the major funds. GASB No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses) for the determination of major funds. The nonmajor funds are combined in a single column in the fund financial statements.

C. Basis of Accounting

Government-wide financial statements -

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Nonexchange transactions, in which the Parish gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, property taxes are recognized in the year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Ad valorem taxes are recognized as revenue in the year for which budgeted, that is, in the year in which such taxes are billed and collected.

# ST. LANDRY PARISH GOVERNMENT

## Notes to Financial Statements

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized to the extent they are matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

#### D. Budget and Budgetary Accounting

The St. Landry Parish Government adopts budgets for the General and Special Revenue Funds. Budgets are prepared on a modified accrual basis of accounting.

The proposed budgets are published in the official journal and made available for public inspection.

The final budget must be adopted by the Parish no later than the second to last regular meeting of the fiscal year in which it was submitted. The budget should be amended when expenditures in any fund exceed appropriations by 5 percent or more or when actual and projected revenues do not meet appropriated revenues by 5 percent or more.

Operating appropriations, to the extent not expended or encumbered, lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.

#### E. Transfers and Interfund Loans

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables and payables.

#### F. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less.

#### G. Allowance for Authorized Changes

Allowance for authorized changes are recorded to reflect authorized changes in assessed ad valorem taxes.

#### H. Inventory

Inventory items are recorded as expenditures when purchased. There are no significant amounts on hand at year-end.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Fixed assets

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 statements -

In the government-wide financial statements, fixed assets are accounted for as capital assets. All capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Prior to January 1, 2003, governmental funds' infrastructure assets were not capitalized. These assets are being accounted for prospectively.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position.

Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

	<u>Years</u>
Land improvements	20 - 30
Buildings and improvements	10 - 40
Furniture and equipment	5 - 20
Infrastructure	20 - 50

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

J. Bond discounts/issuance costs

In accordance with GASB Statement No. 65, *Items previously reported as Assets and Liabilities*, both governmental funds and government-wide statements treat bond discounts and issuance costs as being recognized in the current period. However, prepaid insurance costs are reported as an asset and amortized to expense over the life of the related debt.

# ST. LANDRY PARISH GOVERNMENT

## Notes to Financial Statements

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund financial statements -

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

#### K. Compensated Absences

For the primary government, full-time employees earn annual leave at the rate of 5 to 15 days per year, depending upon length of service. Five days of unused annual leave may be carried over from year to year. Full-time employees earn sick leave at the rate of eight days per year. Ninety days of unused sick leave may be carried over from year to year. Accumulated sick leave is forfeited upon separation; however, accumulated sick leave may be applied toward retirement.

In the government-wide statements, accumulated unpaid vacation leave and associated related costs are accrued when earned (or estimated to be earned) by the employee. The current portion is the amount estimated to be used/paid in the following year. The remainder is reported as non-current. In accordance with GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements," no compensated absences liability is recorded in the governmental fund financial statements.

#### L. Long-term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of bonds payable, certificates of indebtedness, compensated absences payable, and estimated claims payable.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures.

#### M. Equity classifications

Government-wide statements -

Equity is classified as net assets and displayed in three components:

# ST. LANDRY PARISH GOVERNMENT

## Notes to Financial Statements

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- a. Invested in capital assets, net of related debt - Consists of capital assets (including restricted capital assets), net of accumulated depreciation and reduced by the outstanding balances of any bonds, certificates of indebtedness, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position — Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net positions that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

#### Fund financial statements -

Governmental fund equity is classified as fund balance. GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions* defines 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:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Management has classified prepaid expenditures as being nonspendable as this item is not expected to be converted to cash.
- Restricted: This classification includes amounts for which constraints have been placed on the use of resources are either:
  - Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments: or
  - Imposed by law through constitutional provisions or enabling legislation.

Management has classified fund balances for public safety, public works, capital projects, health unit, parish road construction, and economic development, as being restricted due to the constraints placed on the use of the money contributed by its grantors and bond provisions and collected on ad valorem and sales tax assessments. Fund balance for debt service has been classified as restricted due to the constraints placed on the use of money for principal and interest payments in accordance with debt agreements.

# ST. LANDRY PARISH GOVERNMENT

## Notes to Financial Statements

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund balances for judicial expenses, along with, prisoner and jury witness have been classified as restricted due to constraints placed on the use of money collected on certain court costs and filing and judicial fees.

- **Committed:** This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the St. Landry Parish Government's Council, which is the Parish's highest level of decision-making authority. These amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. Fund balance for general contingencies has been classified as committed to satisfy minimum balance requirements for contingency spending.
- **Assigned:** This classification includes amounts that are constrained by the Council's intent to be used for a specific purpose but are neither restricted nor committed. This intent should be expressed by the St. Landry Parish Government's (1) Council, (2) its finance committee, or (3) an official, such as the Parish President, to which the Council has delegated the authority to assign amounts to be used for a specific purpose.
- **Unassigned:** This classification is the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When fund balance resources are available for a specific purpose in multiple classifications, the St. Landry Parish Government will generally use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, the St. Landry Parish Government's management reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

#### N. Interfund Transfers

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

#### O. Use of Estimates

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Pensions

St. Landry Parish Government has implemented GASB Statement No. 68 “*Accounting and Financial Reporting for Pensions*”. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Parochial Employee Retirement System (PERS) and additions to /deductions from the PERS fiduciary net position have been determined on the same basis as they are reported by the PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. See Note 13 for further details.

Q. Subsequent Events

We have evaluated events subsequent to the balance sheet through August 17, 2020, the date the financial statements were available to be issued.

In December 2019, a novel strain of coronavirus (COVID-19) was reported to have surfaced in China. The World Health Organization has characterized COVID-19 as a pandemic. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our resources, employees and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

NOTE 2 CASH AND CASH EQUIVALENTS

Under state laws, the Parish may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Parish may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. The District does not have a policy for custodial credit risk.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 2 CASH AND CASH EQUIVALENTS (Continued)

At December 31, 2019, the Parish has cash and interest-bearing deposits (book balances) totaling \$7,536,686 as follows:

	<u>Demand Deposits</u>
Primary Government:	
Cash and interest bearing deposits	\$ 4,335,950
Cash and cash equivalents, restricted	1,559,529
Agency Funds	347,756
Component Units	<u>1,293,451</u>
	<u>\$ 7,536,686</u>

These deposits are stated at cost, which approximates market. Under state laws, these deposits 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 bank. 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.

Deposit balances (bank balances) at December 31, 2019, are as follows:

Bank balances	<u>\$ 8,255,364</u>
---------------	---------------------

At December 31, 2019, the deposits are secured as follows:

Federal deposit insurance	\$ 2,000,000
Pledged securities (Category 3)	<u>7,745,792</u>
Total	<u>\$ 9,745,792</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Parish's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Parish that the fiscal agent has failed to pay deposited funds upon demand.



ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 3 RECEIVABLES

The following is a summary of receivables at December 31, 2019:

Class of Receivables	Primary Government			Component Units
	General Fund	Special Revenue Funds	Total	
Ad valorem taxes, net	\$ 1,938,585	\$ 3,055,970	\$ 4,994,555	\$ 359,640
Sales tax	-	1,006,829	1,006,829	-
Intergovernmental:				
Federal	-	1,002,354	1,002,354	-
State	113,665	111,810	225,475	68,388
Other	<u>260,169</u>	<u>575,257</u>	<u>835,426</u>	-
Total	<u>\$ 2,312,419</u>	<u>\$ 5,752,220</u>	<u>\$ 8,064,639</u>	<u>\$ 428,028</u>

NOTE 4 INTERFUND RECEIVABLES/PAYABLES

	Interfund Receivables	Interfund Payables
General Fund	\$ 525,257	\$ 48,862
Special Revenue Funds:		
Road and Bridge Maintenance	230,576	33,747
Airport Maintenance	46,201	76,929
Health Unit Maintenance	19,140	26,007
Jail Maintenance	-	8,684
Delta Grand	-	20,542
WIOA	537	138,518
Community Action Agency	562	65,184
Road District 1 Sales Tax	4,563	-
Road District 12 of Ward 2 Maintenance	-	1,300
Road District 1 of Ward 3 Maintenance	-	3,352
First Hospital District	-	129,726
Sub-Road District -		
No. 2 of Road District 11-A of Ward 1 Maintenance	-	862
No. 1 of Road District 3 of Ward 1 Maintenance	-	1,068
No. 1 of Road District 11-A Maintenance	-	1,269
Agency Funds:		
Racino Fund	-	275,733
Component Units:		
Tourist Commission	5,449	-
Ag Arena Authority	-	502
	<u>\$ 832,285</u>	<u>\$ 832,285</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 5 PROPERTY TAXES

For the year ended December 31, 2019, property taxes were levied on property with assessed valuations totaling \$827,646,729 and were dedicated as follows:

Primary government -

Parishwide taxes:

Parish (within incorporated towns and cities)	1.89 mills
Parish (outside incorporated towns and cities)	3.78 mills
Health Unit Maintenance	2.17 mills
Jail maintenance	1.00 mills

District taxes:

Road district taxes -

No. 12 of Ward 2 Maintenance	4.80 mills
No. 1 of Ward 3 Maintenance	10.19 mills

Sub-road district taxes -

No. 1 of Road District 11-A Maintenance	9.26 mills
No. 2 of Road District 11-A Maintenance	8.39 mills
No. 1 of Road District 3 of Ward 1 Maintenance	9.57 mills
	<u>51.05 mills</u>

Component units -

Fire Protection District No. 6 Maintenance	<u>9.38 mills</u>
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NOTE 6 ALLOWANCE FOR AUTHORIZED CHANGES

Taxes receivable are shown, net of allowance for authorized changes. This allowance consists of the amount estimated to be uncollectible at the end of the year and the amount of authorized changes to the tax roll.

The allowance set up in each fund type is as follows:

General Fund	\$ 40,921
Special Revenue Funds	65,402
Component Units	<u>7,340</u>
	<u>\$113,663</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 7 CAPITAL ASSETS AND DEPRECIATION

	Balance 12/31/18	Additions	Deletions	Balance 12/31/19
Primary Government:				
Governmental activities -				
Capital assets not being depreciated:				
Land	\$ 624,243	\$ -	\$ -	\$ 624,243
Construction in progress - infrastructure	1,520,585	1,824,228	(1,520,585)	1,824,228
	<u>2,144,828</u>	<u>1,824,228</u>	<u>(1,520,585)</u>	<u>2,448,471</u>
Capital assets being depreciated:				
Buildings and improvements	14,880,760	-	(175,000)	14,705,760
Vehicles	845,115	45,020	(36,710)	853,425
Equipment, furniture and fixtures	4,860,958	236,266	(123,213)	4,974,011
Infrastructure	66,161,111	2,499,324	-	68,660,435
Improvements other than buildings	6,900,795	-	-	6,900,795
	<u>93,648,739</u>	<u>2,780,610</u>	<u>(334,923)</u>	<u>96,094,426</u>
Less accumulated depreciation:				
Buildings and improvements	(11,904,422)	(234,577)	12,031	(12,126,968)
Vehicles	(598,009)	(50,040)	23,005	(625,044)
Equipment, furniture and fixtures	(4,375,252)	(167,010)	122,826	(4,419,436)
Infrastructure	(4,590,602)	(1,723,514)	-	(6,314,116)
Improvements other than buildings	(3,859,210)	(160,376)	-	(4,019,586)
	<u>(25,327,495)</u>	<u>(2,335,517)</u>	<u>157,862</u>	<u>(27,505,150)</u>
Total capital assets being depreciated, net	<u>68,321,244</u>	<u>445,093</u>	<u>(177,061)</u>	<u>68,589,276</u>
Governmental activities capital assets, net	<u>\$ 70,466,072</u>	<u>\$ 2,269,321</u>	<u>\$ (1,697,646)</u>	<u>\$ 71,037,747</u>

Depreciation was charged to governmental activities of the general government as follows:

Finance and administrative	\$ 135,842
Public safety	158,236
Public works	1,962,946
Health and welfare	78,493
Total governmental activities depreciation expense	<u>\$ 2,335,517</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 7 CAPITAL ASSETS AND DEPRECIATION (Continued)

	<u>Balance</u> 12/31/18	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/19
Component Units:*				
Agricultural Arena -				
Governmental activities:				
Capital assets being depreciated:				
Buildings	\$ 355,572	\$ -	\$ -	\$ 355,572
Less accumulated depreciation:				
Buildings	(238,657)	(12,112)	-	(250,769)
Total capital assets being depreciated, net	<u>116,915</u>	<u>(12,112)</u>	<u>-</u>	<u>104,803</u>
Governmental activities capital assets, net	<u>\$ 116,915</u>	<u>\$ (12,112)</u>	<u>\$ -</u>	<u>\$ 104,803</u>
Depreciation was charged to economic development and assistance		<u>\$ 12,112</u>		
	<u>Balance</u> 12/31/18	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/19
Component Units:*				
Tourist Commission -				
Governmental activities:				
Capital assets being depreciated:				
Building & Improvements	\$ 2,210,778	\$ -	\$ -	\$ 2,210,778
Equipment, furniture and fixtures	133,424	-	-	133,424
	<u>2,344,202</u>	<u>-</u>	<u>-</u>	<u>2,344,202</u>
Less accumulated depreciation:				
Building & Improvements	(418,889)	(55,270)	-	\$ (474,159)
Equipment, furniture and fixtures	(33,530)	(13,649)	-	(47,179)
	<u>(452,419)</u>	<u>(68,919)</u>	<u>-</u>	<u>(521,338)</u>
Total capital assets being depreciated, net	<u>1,891,783</u>	<u>(68,919)</u>	<u>-</u>	<u>1,822,864</u>
Governmental activities capital assets, net	<u>\$ 1,891,783</u>	<u>\$ (68,919)</u>	<u>\$ -</u>	<u>\$ 1,822,864</u>
Depreciation was charged to economic development and assistance		<u>\$ 68,919</u>		

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 7 CAPITAL ASSETS AND DEPRECIATION (Continued)

	<u>Balance</u> 12/31/18	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/19
Component Units:*				
Registrar of Voters -				
Governmental activities:				
Capital assets being depreciated:				
Vehicles	\$ 25,620	\$ -	\$ -	\$ 25,620
Equipment, furniture and fixtures	103,153	-	-	103,153
Building improvements	<u>33,987</u>	<u>-</u>	<u>-</u>	<u>33,987</u>
	<u>162,760</u>	<u>-</u>	<u>-</u>	<u>162,760</u>
Less accumulated depreciation:				
Vehicles	(25,620)	-	-	(25,620)
Equipment, furniture and fixtures	(102,560)	(434)	-	(102,994)
Building improvements	<u>(19,881)</u>	<u>(2,266)</u>	<u>-</u>	<u>(22,147)</u>
	<u>(148,061)</u>	<u>(2,700)</u>	<u>-</u>	<u>(150,761)</u>
Total capital assets being depreciated,	<u>14,699</u>	<u>(2,700)</u>	<u>-</u>	<u>11,999</u>
Governmental activities capital assets	<u>\$ 14,699</u>	<u>\$ (2,700)</u>	<u>\$ -</u>	<u>\$ 11,999</u>
Depreciation was charged elections		<u>\$ 2,700</u>		

	<u>Balance</u> 12/31/18	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/19
Component Units:*				
Fire Protection Dist. #6 -				
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 18,000	\$ -	\$ -	\$ 18,000
	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>18,000</u>
Capital assets being depreciated:				
Buildings	603,291	48,500	-	651,791
Equipment, furniture and fixtures	836,212	223,573	-	1,059,785
Improvements other than buildings	<u>50,343</u>	<u>-</u>	<u>-</u>	<u>50,343</u>
	<u>1,489,846</u>	<u>272,073</u>	<u>-</u>	<u>1,761,919</u>
Less accumulated depreciation:				
Buildings	(149,428)	(16,110)	-	(165,538)
Equipment, furniture and fixtures	(482,851)	(102,420)	-	(585,271)
Improvements other than buildings	<u>(41,323)</u>	<u>(2,517)</u>	<u>-</u>	<u>(43,840)</u>
	<u>(673,602)</u>	<u>(121,047)</u>	<u>-</u>	<u>(794,649)</u>
Total capital assets being depreciated	<u>816,244</u>	<u>151,026</u>	<u>-</u>	<u>967,270</u>
Governmental activities capital assets	<u>\$ 834,244</u>	<u>\$ 151,026</u>	<u>\$ -</u>	<u>\$ 985,270</u>
Depreciation was charged to public safety		<u>\$ 121,047</u>		

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 NOTE PAYABLE

On June 15, 2018, St. Landry Parish Government issued a Revenue Anticipation Note, Series 2017 in the principal amount of \$1,500,000, bearing interest at 3.25% per annum, due on March 1, 2019. The note has been issued to represent debt created under the provisions of Louisiana R.S. 39:745, *et seq*, and other constitutional authority, for the purpose of paying the costs of current expenses and was specially authorized by a resolution adopted by the St. Landry Parish on May 16, 2018. The balance outstanding as of December 31, 2019 totaled \$522,850.

NOTE 9 CHANGES IN GENERAL LONG-TERM DEBT

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

	Primary Government			
	Balance 12/31/18	Additions	Deductions	Balance 12/31/19
General long-term debt:				
Compensated absences	\$ 116,640	\$ 74,870	\$ 79,204	\$ 112,306
Capital lease payable	120,567	-	55,221	65,346
Bonds payable	<u>47,701,333</u>	<u>-</u>	<u>3,913,333</u>	<u>43,788,000</u>
Total	<u>\$ 47,938,540</u>	<u>\$ 74,870</u>	<u>\$ 4,047,758</u>	<u>\$ 43,965,652</u>
	Component Units			
	Balance 12/31/18	Additions	Deductions	Balance 12/31/19
General long-term debt:				
Bonds payable	<u>\$ 707,500</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 607,500</u>
Total	<u>\$ 707,500</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 607,500</u>

Long-term debt outstanding at December 31, 2019 is comprised of the following:

	Issue Date	Maturity Date	Interest Rates	Balance Outstanding
Primary Government -				
Sales tax revenue bonds 2014	3/2014	2029	2.0 - 5.25%	43,788,000
Capital lease payable				65,346
Compensated absences				<u>112,306</u>
Total primary government				<u>\$ 43,965,652</u>
Component Units -				
Bonds payable:				
St. Landry Parish Tourist Commission	1/2010	2025	3.75 - 6.50%	<u>\$ 607,500</u>
Total component units				<u>\$ 607,500</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 9 CHANGES IN GENERAL LONG-TERM DEBT (Continued)

The St. Landry Parish Government Road District No. 1 issued Sales Tax Revenue Bonds, Series 2014, in the amount of \$62,500,000 for the purposes of construction and resurfacing public roads and bridges in the District. The bonds are secured and payable solely from an irrevocable pledge and dedication of proceeds from a 2% sales and use tax. The sales and use tax will be levied and collected by the District for a period of fifteen years ending no later than December 31, 2028. A Bond premium of \$1,649,270 is being amortized over the life of the bond.

Component Unit:

Effective March 1, 2008, the St. Landry Parish Fire Protection District No. 6 entered into an escrow deposit agreement to which sufficient funds have been deposited in the amount of \$261,000 to effect an in substance defeasance of Fire Protection District No. 6 General Obligation Bonds, Series 2000, with a final maturity during 2020. The establishment of the irrevocable trust and the resulting in-substance defeasance provides for the removal of the aforementioned bond issue from the financial statements of the St. Landry Parish Fire Protection District No. 6 in accordance with the provisions of Chapter 14 of Title 39 of the Louisiana Revised Statutes of 1950, as amended.

During 2018, the St. Landry Parish Tourist Commission made an “early principal payment” of \$97,500 on the outstanding balance to be applied in the final year (year 2025) of scheduled payments.

The annual requirements to amortize revenue bonds as of December 31, 2019, including interest payments of \$8,635,333 for the primary government and \$103,224 for the component unit are as follows:

Primary Government:

Component Unit: \*

St. Landry Parish Tourist Commission

Year Ending December 31,	Revenue Bonds Series 2014		Year Ending December 31,	Revenue Bonds Series 2010	
	Principal	Interest		Principal	Interest
2020	\$ 4,099,167	\$ 1,617,308	2020	\$ 105,000	\$ 33,920
2021	4,305,000	1,414,017	2021	110,000	27,683
2022	4,448,333	1,271,100	2022	115,000	20,901
2023	4,582,500	1,137,650	2023	120,000	13,645
2024	4,717,500	1,000,175	2024	125,000	6,019
2025-2029	<u>21,635,500</u>	<u>2,195,083</u>	2025	<u>32,500</u>	<u>1,056</u>
	<u>\$ 43,788,000</u>	<u>\$ 8,635,333</u>		<u>\$ 607,500</u>	<u>\$ 103,224</u>

\*Information is provided for each component unit that does not issue a separate audit report.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 9 CHANGES IN GENERAL LONG-TERM DEBT (Continued)

A summary of the future service requirements to amortize the remaining capital lease as of December 31, 2019 is as follows:

<u>Year</u>	<u>Governmental Activities</u>
2020	\$ 63,352
2021	<u>5,279</u>
Total minimum lease payments	68,631
Less amount representing interest	<u>3,285</u>
Present value of minimum lease payments	<u>\$ 65,346</u>

St. Landry Parish Government entered into a capital lease to finance computer server equipment for the Parish. The lease requires principal and interest payments quarterly in the amount of \$15,837 at an imputed interest rate of 8.50% for a term of 5 years. Equipment totaling \$259,143 was capitalized as a result of this lease. As of December 31, 2019, the book value of capital assets under lease totaled \$56,147, net of \$202,996 accumulated depreciation. Amortization of leased equipment is included with depreciation expense.

NOTE 10 DEFICIT FUND BALANCES

The Following individual funds had deficit fund balances as of December 31, 2019:

Special revenue funds:	
Community Action Agency	\$ 205,309
WIOA	8,964
Airport Maintenance	24,013
Road District 1 Construction Fund	<u>26,678</u>
Total deficit fund balances	<u>\$ 264,964</u>

The deficit fund balances will be eliminated in future years through collection of revenues and by reducing expenditures and operating transfers from other funds.

NOTE 11 OPERATING LEASES

The Parish Government is committed under various operating leases for equipment with terms ranging from four to five years. Total lease expenditures for the year ended December 31, 2019 were \$165,418. Future minimum lease payments under these leases are as follows:

<u>Year Ended</u>	<u>Amount</u>
2020	\$ 103,540
2021	94,500
2022	94,500
2023	78,750
2024	<u>-</u>
Total	<u>\$ 371,290</u>



ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 11 OPERATING LEASES (Continued)

Component Unit: Registrar of Voters

The Registrar of voters is committed under an operating lease on equipment for a term of four years. Lease expenditures for the year ended December 31, 2019 totaled \$960. There are no future minimum lease payments.

NOTE 12 OTHER POST EMPLOYMENT BENEFITS

The St. Landry Parish Government provides certain continuing health care insurance benefits for its retired employees. Substantially all of the Parish Government's employees become eligible for these benefits if they reach normal retirement age while working for the Parish Government. Benefits for retirees are provided through an insurance company whose monthly premiums are paid by the Parish Government and reimbursed by the retired employees.

NOTE 13 PENSION PLAN

Plan Description

Substantially all of the Parish Government's employees are members of the Parochial Employees' Retirement System of Louisiana. In addition to employee payroll deductions, the Parish Government's funds are remitted to the retirement system and are recorded as expenditures.

The Parochial employees' Retirement System of Louisiana (PERS) is a cost-sharing multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the State of Louisiana or any governing body or a parish which employs and pays persons serving the parish.

Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised PERS to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan". Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The Parish Government participates in Plan A.

Employees hired prior to January 1, 2007 are eligible for normal retirement if they have at least 30 years of creditable service regardless of age, 25 years of creditable service and are at least age 55, or 10 years of creditable service and are at least age 60, or 7 years of creditable service and are at least age 65. Employees hired after January 1, 2007 are eligible for normal retirement if they have at least 30 years of creditable service and are at least 55, or 10 years of creditable service and are at least age 62, or 7 years of creditable service and are at least 67.

Benefit rates are 1 percent of financial compensation (average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1980, and 3 percent of final compensation for each year of service after January 1, 1980.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

Upon the death of any member with 5 or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes. For any member who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes. A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

A member is eligible to retire and receive disability benefits if he has at least 5 years of creditable service, is not eligible for normal retirement and suffers disability which has been certified by the State Medical Disability Board.

The rate is 3 percent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the statutes.

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement. In lieu of terminating employment and accepting a service retirement, any member who is eligible to retire may elect to participate in the (DROP) in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

A plan member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board.

Upon retirement caused by disability, a member shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

## ST. LANDRY PARISH GOVERNMENT

### Notes to Financial Statements

#### NOTE 13 PENSION PLAN (Continued)

The Board of Trustees is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or member's retirement date, if later).

Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (R.S. 11:1937). Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

#### Funding Policy

According to state statute, contributions for all employers are actuarially determined each year. Covered employees were required by state statute to contribute 9.50% of their salary to the plan and the Parish Government is required to contribute at the actuarially determined rate, currently 11.50% of the annual covered payroll. The Parish Government contribution requirements for the years ended July 31, 2019, 2018, and 2017 were \$386,807, \$407,731 and \$459,003, respectively.

According to state statute, the System also receives  $\frac{1}{4}$  of 1% of ad valorem taxes collected within the respective parish. The System also receives revenue sharing funds each year as appropriated by the Legislature. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

#### Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At December 31, 2019, the Parish Government reported a liability of \$2,606,329 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2018, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Parish Government's proportion of the net pension asset was based on a projection of the Parish Government's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2018, the Parish Government's proportion was 0.587228%, which was an increase of 0.009792% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the Parish Government recognized pension expense of \$1,002,262. The Parish Government recognized revenue of \$44,873 as its proportionate share of non-employer contributions for the year ended December 31, 2019.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 158,784
Change in assumptions	651,668	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	-	18,270
Net differences between projected and actual earnings on plan investments	1,247,658	-
Contributions subsequent to the measurement date	<u>386,807</u>	<u>-</u>
Total	<u>\$ 2,286,133</u>	<u>\$ 177,054</u>

Parish Government contributions subsequent to the measurement date in the amount of \$386,807 reported as deferred outflows of resources related to pensions will be recognized as a reduction of the net pension liability during the year ending 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:

<u>Year Ended December 31,</u>	
2020	\$ 592,577
2021	325,316
2022	267,434
2023	<u>536,945</u>
	<u>\$ 1,722,272</u>

Actuarial Assumptions

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2018
Actuarial Cost Method	Entry age normal
Actuarial assumptions:	
Investment rate of return	6.50%, net of investment expense
Projected salary increases	4.75% (2.40% inflation, 2.35% merit)
Mortality rates	RP-2000 employee table for active members RP-2000 healthy annuitant table for healthy annuitants RP-2000 disabled lives mortality tables for disabled annuitants

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

Expected remaining service lives	4 years
Cost of living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2004 through December 31, 2009. The data was then assigned credibility weighing and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System’s liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set - back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.43% for the year ended December 31, 2018.

Best estimates of arithmetic real rates of return for each major asset class included in the System’s target asset allocation as of December 31, 2018 are summarized in the following table:

Asset Class	Expected Rate of Return	
	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	0.65%
Real assets	2%	0.11%
Totals	<u>100%</u>	<u>5.43%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.43%</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement System’s Actuarial Committee. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.50%, as well as what the employer’s net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.50% or one percentage point higher 7.50% that the current rate.

	<u>Discount rate</u>	<u>Net pension (asset) liability</u>
1% decrease	5.50%	\$ 5,535,143
Current discount rate	6.50%	\$ 2,606,329
1% increase	7.50%	\$ 158,094

The Parochial Employees’ Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Parochial Employees’ Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana, 70898-4619 or by calling (225)928-1361.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 14 COMPENSATION PAID TO COUNCIL MEMBERS

Compensation paid to council members for the year ended December 31, 2019, follows:

Alvin Stelly	\$ 11,337
Coby Clavier	11,097
Dexter Brown	10,216
Harold Taylor	10,849
Jerry Red	11,005
Jimmie Edwards	10,360
Kenneth Marks	10,122
Mildred Thierry	10,068
Nancy Carriere	10,700
Timmy Lejeune	10,548
Vivian Olivier	11,337
Wayne Ardoin	11,337
Easton Shelvin	<u>11,629</u>
	<u>\$ 140,605</u>

NOTE 15 RISK MANAGEMENT

Due to current insurance market conditions, the St. Landry Parish Government is retaining the risk for its liability exposures in areas where there is no affordable insurance coverage available. Presently, the St. Landry Parish Government has not appropriated any monies for its liability exposures.

NOTE 16 CONTINGENT LIABILITIES

The St. Landry Parish Government is a defendant in various lawsuits. Although the outcome of some of these lawsuits has been determined, as of the date of this audit report, the Parish Government has not appropriated any funds in payment of these liabilities. There are also pending lawsuits which may result in judgments against the Parish Government. As of December 31, 2019, the amounts, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

NOTE 17 CRIMINAL COURT

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court, a component unit, at year-end be transferred to the parish General Fund. No money shall be paid out of the account, except upon order or warrant of the district judge and district attorney, as provided by the statute. At December 31, 2019, there was a fund balance of \$32,975 in the Criminal Court Fund; therefore, \$16,488 is due the General Fund.

**REQUIRED SUPPLEMENTARY INFORMATION**



ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
General Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019				2018 Actual
	Budget		Actual	Variance - Favorable (Unfavorable)	
	Original	Final			
<b>Revenues:</b>					
Ad valorem taxes	\$ 1,886,879	\$ 1,842,673	\$ 1,960,068	\$ 117,395	\$ 1,889,381
Alcohol tax	9,616	13,568	15,009	1,441	15,123
Royalties, commissions and franchise taxes	269,287	268,618	280,496	11,878	269,077
Fines, fees, and forfeits	440,379	469,187	424,488	(44,699)	384,303
Federal grants	130,000	97,112	97,112	-	727,319
Licenses and permits	308,817	324,019	335,035	11,016	303,073
State revenues -					
State revenue sharing (net)	88,987	88,987	88,976	(11)	87,897
Severance tax	341,555	385,861	382,853	(3,008)	398,016
2% fire insurance rebate	326,610	323,151	323,152	1	326,610
Insurance premium tax	295,158	295,158	312,277	17,119	295,217
Video poker	609,876	498,360	495,844	(2,516)	664,960
Use of money and property	1,721	3,237	38,277	35,040	24,303
Other revenues	<u>503,714</u>	<u>555,341</u>	<u>596,711</u>	<u>41,370</u>	<u>467,826</u>
Total revenues	<u>5,212,599</u>	<u>5,165,272</u>	<u>5,350,298</u>	<u>185,026</u>	<u>5,853,105</u>
<b>Expenditures:</b>					
Current -					
General government	4,617,595	4,555,077	4,447,166	107,911	4,510,084
Public safety	789,862	730,733	713,935	16,798	792,909
Public works	-	-	3,392	(3,392)	13,010
Health and welfare	-	-	-	-	600,289
Capital outlay	-	43,571	75,180	(31,609)	89,760
Debt service	-	-	-	-	-
Interest	<u>14,164</u>	<u>14,796</u>	<u>2,237</u>	<u>12,559</u>	<u>9,199</u>
Total expenditures	<u>5,421,621</u>	<u>5,344,177</u>	<u>5,241,910</u>	<u>102,267</u>	<u>6,015,251</u>
Excess (deficiency) of revenues over expenditures	<u>(209,022)</u>	<u>(178,905)</u>	<u>108,388</u>	<u>287,293</u>	<u>(162,146)</u>
<b>Other financing sources (uses):</b>					
Administrative fees	254,119	282,705	294,303	11,598	262,820
Operating transfers in	56,753	161,002	151,335	(9,667)	118,806
Operating transfers out	<u>(50,000)</u>	<u>(112,392)</u>	<u>(112,392)</u>	<u>-</u>	<u>(74,430)</u>
Total other financing sources (uses)	<u>260,872</u>	<u>331,315</u>	<u>333,246</u>	<u>1,931</u>	<u>307,196</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	51,850	152,410	441,634	289,224	145,050
Fund balance, beginning	<u>2,094,459</u>	<u>2,094,459</u>	<u>2,094,459</u>	<u>-</u>	<u>1,949,409</u>
Fund balance, ending	<u>\$ 2,146,309</u>	<u>\$ 2,246,869</u>	<u>\$ 2,536,093</u>	<u>\$ 289,224</u>	<u>\$ 2,094,459</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Road and Bridge Maintenance Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019			Variance - Favorable (Unfavorable)	2018 Actual
	Budget		Actual		
	Original	Final			
<b>Revenues:</b>					
Slot tax	\$ 1,438,597	\$ 1,476,799	\$ 1,432,892	\$ (43,907)	\$ 1,424,428
Licenses and permits	-	-	1,350	1,350	200
<b>State revenues:</b>					
Parish transportation funds	665,141	839,669	810,009	(29,660)	768,147
Grants	-	-	-	-	14,268
Use of money and property	221	979	1,089	110	279
Realized gain on investments	-	-	-	-	279
Other revenues	<u>122,462</u>	<u>315,639</u>	<u>288,086</u>	<u>(27,553)</u>	<u>241,567</u>
Total revenues	<u>2,226,421</u>	<u>2,633,086</u>	<u>2,533,426</u>	<u>(99,660)</u>	<u>2,449,168</u>
<b>Expenditures:</b>					
<b>Current -</b>					
Public works	2,090,271	2,327,534	2,139,647	187,887	1,964,598
Capital outlay	<u>136,150</u>	<u>202,044</u>	<u>33,405</u>	<u>168,639</u>	<u>103,112</u>
Total expenditures	<u>2,226,421</u>	<u>2,529,578</u>	<u>2,173,052</u>	<u>356,526</u>	<u>2,067,710</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>103,508</u>	<u>360,374</u>	<u>256,866</u>	<u>381,458</u>
<b>Other financing sources (uses):</b>					
Administrative fees	-	-	(11,621)	(11,621)	(9,648)
Operating transfers out	<u>-</u>	<u>(103,508)</u>	<u>(103,508)</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>(103,508)</u>	<u>(115,129)</u>	<u>(11,621)</u>	<u>(9,648)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>-</u>	<u>-</u>	<u>245,245</u>	<u>245,245</u>	<u>371,810</u>
Fund balance, beginning	<u>536,609</u>	<u>536,609</u>	<u>536,609</u>	<u>-</u>	<u>165,078</u>
Fund balance, ending	<u>\$ 536,609</u>	<u>\$ 536,609</u>	<u>\$ 781,854</u>	<u>\$ 245,245</u>	<u>\$ 536,888</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Health Unit Maintenance Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019				
	Budget		Actual	Variance - Favorable (Unfavorable)	2018 Actual
	Original	Final			
<b>Revenues:</b>					
Ad valorem taxes	\$ 1,334,637	\$ 1,305,253	\$ 1,396,731	\$ 91,478	\$ 1,345,916
Licenses and permits	-	-	-	-	23,141
State revenues:					
State revenue sharing (net)	60,437	60,502	60,240	(262)	59,600
Grants	-	10,000	10,000	-	7,000
Use of money and property	1,360	2,841	2,429	(412)	1,256
Realized gain on investment	-	-	-	-	1,256
Other revenues	<u>169,825</u>	<u>192,713</u>	<u>191,649</u>	<u>(1,064)</u>	<u>390,525</u>
Total revenues	<u>1,566,259</u>	<u>1,571,309</u>	<u>1,661,049</u>	<u>89,740</u>	<u>1,828,694</u>
<b>Expenditures:</b>					
Current -					
Health and welfare	1,483,609	1,491,765	1,484,369	7,396	1,289,004
Capital outlay	<u>20,000</u>	<u>16,692</u>	<u>15,885</u>	<u>807</u>	<u>82,460</u>
Total expenditures	<u>1,503,609</u>	<u>1,508,457</u>	<u>1,500,254</u>	<u>8,203</u>	<u>1,371,464</u>
Excess of revenues expenditures	<u>62,650</u>	<u>62,852</u>	<u>160,795</u>	<u>97,943</u>	<u>457,230</u>
<b>Other financing sources (uses):</b>					
Administrative fees	<u>(62,650)</u>	<u>(62,852)</u>	<u>(66,442)</u>	<u>(3,590)</u>	<u>(62,629)</u>
Total other financing sources	<u>(62,650)</u>	<u>(62,852)</u>	<u>(66,442)</u>	<u>(3,590)</u>	<u>(62,629)</u>
Excess of revenues and other sources over expenditures and other uses	-	-	94,353	94,353	391,689
Fund balance, beginning	<u>1,517,056</u>	<u>1,517,056</u>	<u>1,517,056</u>	-	<u>1,125,367</u>
Fund balance, ending	<u>\$ 1,517,056</u>	<u>\$ 1,517,056</u>	<u>\$ 1,611,409</u>	<u>\$ 94,353</u>	<u>\$ 1,517,056</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Airport Maintenance Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019		Actual	Variance - Favorable (Unfavorable)	2018 Actual
	Budget				
	Original	Final			
Revenues:					
Slot tax	\$ 39,847	\$ 40,276	\$ 39,079	\$ (1,197)	\$ 38,848
Fines, fees, and forfeitures	208,988	219,709	244,274	24,565	202,448
Federal grants	-	-	-	-	155,975
State revenues:					
Grants	130,331	218,714	218,713	(1)	290,220
Use of money and property	59	157	139	(18)	75
Realized gain on investment	-	-	-	-	75
Other revenues	-	-	7,227	7,227	-
Total revenues	<u>379,225</u>	<u>478,856</u>	<u>509,432</u>	<u>30,576</u>	<u>687,641</u>
Expenditures:					
Current -					
General government	429,225	517,718	547,762	(30,044)	716,072
Capital outlay	-	1,138	1,138	-	3,500
Total expenditures	<u>429,225</u>	<u>518,856</u>	<u>548,900</u>	<u>(30,044)</u>	<u>719,572</u>
Excess of revenues expenditures	<u>(50,000)</u>	<u>(40,000)</u>	<u>(39,468)</u>	<u>532</u>	<u>(31,931)</u>
Other financing sources (uses):					
Operating transfers in	<u>50,000</u>	<u>40,000</u>	<u>40,000</u>	-	<u>67,000</u>
Total other financing sources	<u>50,000</u>	<u>40,000</u>	<u>40,000</u>	-	<u>67,000</u>
Excess of revenues and other sources over expenditures and other uses	-	-	532	532	35,069
Fund balance, beginning	<u>(24,545)</u>	<u>(24,545)</u>	<u>(24,545)</u>	-	<u>(59,539)</u>
Fund balance, ending	<u>\$ (24,545)</u>	<u>\$ (24,545)</u>	<u>\$ (24,013)</u>	<u>\$ 532</u>	<u>\$ (24,470)</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Road District No. 1 Sales Tax Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019		Actual	Variance - Favorable (Unfavorable)	2018 Actual
	Budget				
	Original	Final			
Revenues:					
Sales tax	\$ 6,944,542	\$ 6,487,838	\$ 6,557,443	\$ 69,605	\$ 6,864,206
State revenues:					
Use of money and property	3,108	6,226	8,319	2,093	3,932
Other revenues	<u>-</u>	<u>14,066</u>	<u>48,177</u>	<u>34,111</u>	<u>-</u>
Total revenues	<u>6,947,650</u>	<u>6,508,130</u>	<u>6,613,939</u>	<u>105,809</u>	<u>6,868,138</u>
Expenditures:					
Current -					
Public works	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues expenditures	<u>6,947,650</u>	<u>6,508,130</u>	<u>6,613,939</u>	<u>105,809</u>	<u>6,868,138</u>
Other financing sources (uses):					
Operating transfers out	<u>(5,817,975)</u>	<u>(6,837,061)</u>	<u>(7,261,311)</u>	<u>(424,250)</u>	<u>(6,066,925)</u>
Total other financing sources	<u>(5,817,975)</u>	<u>(6,837,061)</u>	<u>(7,261,311)</u>	<u>(424,250)</u>	<u>(6,066,925)</u>
Excess of revenues and other sources over expenditures and other uses	1,129,675	(328,931)	(647,372)	(318,441)	801,213
Fund balance, beginning	<u>3,061,485</u>	<u>3,061,485</u>	<u>3,061,485</u>	<u>-</u>	<u>2,260,272</u>
Fund balance, ending	<u>\$ 4,191,160</u>	<u>\$ 2,732,554</u>	<u>\$ 2,414,113</u>	<u>\$ (318,441)</u>	<u>\$ 3,061,485</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
WIOA Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019		Actual	Variance - Favorable (Unfavorable)	2018 Actual
	Budget				
	Original	Final			
Revenues:					
Fines, fees, and forfeitures			-		
Federal grants	<u>\$ 6,430,237</u>	<u>\$ 7,006,209</u>	<u>\$ 6,640,554</u>	<u>\$ (365,655)</u>	<u>\$ 3,572,804</u>
Total revenues	<u>6,430,237</u>	<u>7,006,209</u>	<u>6,640,554</u>	<u>(365,655)</u>	<u>3,572,804</u>
Expenditures:					
Current -					
General government	706,892	770,210	731,684	38,526	671,368
Education	5,656,303	6,162,952	5,854,681	308,271	2,908,260
Capital outlay	<u>67,042</u>	<u>73,047</u>	<u>69,393</u>	<u>3,654</u>	<u>-</u>
Total expenditures	<u>6,430,237</u>	<u>7,006,209</u>	<u>6,655,758</u>	<u>350,451</u>	<u>3,579,628</u>
Excess of revenues expenditures	-	-	(15,204)	(15,204)	(6,824)
Fund balance, beginning	<u>6,240</u>	<u>6,240</u>	<u>6,240</u>	<u>-</u>	<u>13,064</u>
Fund balance, ending	<u>\$ 6,240</u>	<u>\$ 6,240</u>	<u>\$ (8,964)</u>	<u>\$ (15,204)</u>	<u>\$ 6,240</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Notes to Budgetary Comparison Schedules  
Year Ended December 31, 2019

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, each Department Head submits 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 a resolution.
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 Council.
5. Budgets 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.

All budget appropriations lapse at year-end. The budgets presented are the originally adopted budget and the final budget (which has been adjusted for legally authorized revisions during the year).

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Proportionate Share of Net Pension Liability  
Year Ended December 31, 2019

Year Ended December 31	Proportion of the net pension liability	(a) Proportionate share of the net pension liability(asset)	(b) Covered employee payroll	(a/b) Share of the net pension liability(asset) as a percentage of its covered employee payroll	Plan fiduciary net position as a percentage of the total pension liability(asset)
2015	0.757757%	\$ 187,309	\$ 3,792,731	4.94%	99.15%
2016	0.663124%	1,596,292	3,595,568	44.4%	92.23%
2017	0.631099%	1,299,757	3,501,932	37.1%	93.25%
2018	0.577437%	(428,600)	3,545,487	-12.1%	-101.98%
2019	0.587228%	2,606,329	3,363,588	77.5%	88.86%

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



ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Contributions  
Year Ended December 31, 2019

Year Ended December 31	Contractually required contribution	(a) Contributions relative to contractually required contribution	Contribution deficiency (excess)	(b) Covered employee payroll	(a/b) Contributions as a percentage of covered employee payroll
2015	\$ 549,903	\$ 549,903	\$ -	\$3,792,731	14.50%
2016	467,423	467,423	-	3,595,568	13.00%
2017	459,003	459,003	-	3,501,932	13.11%
2018	407,731	407,731	-	3,545,487	11.50%
2019	386,807	386,807	-	3,363,588	11.50%

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

**OTHER SUPPLEMENTARY INFORMATION**

**NONMAJOR GOVERNMENTAL FUNDS**

## **NONMAJOR SPECIAL REVENUE FUNDS**

### Jail Maintenance Fund

The Jail Maintenance Fund accounts for the operations of the parish jail. Financing is provided primarily by ad valorem taxes and state revenue sharing funds.

### Road District Maintenance Funds

The Road District Maintenance Funds account for the construction and maintenance of roads located within each respective road district. Funding is provided by ad valorem taxes levied against properties located within the districts and by state revenue sharing funds.

### Coroner's Operational Fund

The Coroner's Operational Fund, established by Louisiana Revised Statute 33:1572(B), accounts for funds collected and remitted by the sheriff or clerk of court for the purpose of defraying the operational costs of the coroner of St. Landry Parish.

### Community Action Programs

The Community Action Agency Fund accounts for federal, state, and local funds received for providing various forms of assistance to the elderly and poor of St. Landry Parish.

### Veterans' Memorial Fund

The Veterans' Memorial Fund accounts for donations received for the purpose of constructing a Veterans' Memorial Park.

### Harry Guilbeau Area Economic Development District Trust Fund

The Harry Guilbeau Economic Development District Trust Fund accounts for sales and use taxes levied to fund economic development projects selected by the district in accordance with La. R.S. 33:9038.

### Delta Grand Maintenance Fund

The Delta Grand Maintenance Fund accounts for funds available to refurbish and maintain the Delta Grand Theater.

### First Hospital District

The First Hospital District Fund accounts for funds to establish a French immersion center in promotion of economic development in St. Landry Parish.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Nonmajor Special Revenue Funds

Combining Balance Sheet  
December 31, 2019

	<u>Jail Maintenance</u>	<u>Road District Maintenance</u>	<u>Coroner's Operational</u>	<u>Community Action Agency</u>
<b>ASSETS</b>				
Cash	\$ 19,491	\$ 1,840,101	\$ 812	\$ 39,590
Receivables	652,071	1,100,717	219	42,306
Prepays	-	-	-	-
Due from other funds	-	-	-	562
Total assets	<u>\$ 671,562</u>	<u>\$ 2,940,818</u>	<u>\$ 1,031</u>	<u>\$ 82,458</u>
 <b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 44,503	\$ 131,164	\$ -	\$ 222,583
Due to other funds	8,684	7,851	-	65,184
Due to other agency	-	-	-	-
Total liabilities	<u>53,187</u>	<u>139,015</u>	<u>-</u>	<u>287,767</u>
 <b>Fund balance:</b>				
Nonspendable:				
Prepays	-	-	-	-
Restricted for:				
Other general government	-	-	-	-
Public works	-	2,801,803	-	-
Public safety	618,375	-	1,031	-
Transportation	-	-	-	133,752
Health and welfare	-	-	-	38,630
Unrestricted	-	-	-	(377,691)
Total fund balances	<u>618,375</u>	<u>2,801,803</u>	<u>1,031</u>	<u>(205,309)</u>
 Total liabilities and fund balance	 <u>\$ 671,562</u>	 <u>\$ 2,940,818</u>	 <u>\$ 1,031</u>	 <u>\$ 82,458</u>

<u>Veterans' Memorial</u>	<u>Harry Guilbeau Area Economic Development Trust</u>	<u>Delta Grand Maintenance</u>	<u>First Hospital District</u>	<u>Total</u>
\$ 13,297	\$ 112,463	\$ 191,983	\$ 183,990	\$ 2,401,727
-	156,807	40,831	449,685	2,442,636
-	-	-	-	-
-	-	-	-	562
<u>\$ 13,297</u>	<u>\$ 269,270</u>	<u>\$ 232,814</u>	<u>\$ 633,675</u>	<u>\$ 4,844,925</u>
\$ 44	\$ -	\$ 2,233	\$ -	\$ 400,527
-	-	20,542	129,726	231,987
-	269,270	-	-	269,270
<u>44</u>	<u>269,270</u>	<u>22,775</u>	<u>129,726</u>	<u>901,784</u>
-	-	-	-	-
13,253	-	-	-	13,253
-	-	210,039	-	3,011,842
-	-	-	-	619,406
-	-	-	-	133,752
-	-	-	-	38,630
-	-	-	503,949	126,258
<u>13,253</u>	<u>-</u>	<u>210,039</u>	<u>503,949</u>	<u>3,943,141</u>
<u>\$ 13,297</u>	<u>\$ 269,270</u>	<u>\$ 232,814</u>	<u>\$ 633,675</u>	<u>\$ 4,844,925</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Year Ended December 31, 2019

	Jail Maintenance	Road District Maintenance	Coroner's Operational	Community Action Agency
Revenues:				
Ad valorem taxes	\$ 643,612	\$ 1,087,990	\$ -	\$ -
Fines, fees, and forfeitures	-	-	2,198	-
Intergovernmental revenues -				
Federal grants	-	-	-	968,502
State revenues:				
State revenue sharing (net)	27,761	80,521	-	-
Use of money and property	719	5,802	1	16
Other revenues	-	-	-	17,012
Total revenues	<u>672,092</u>	<u>1,174,313</u>	<u>2,199</u>	<u>985,530</u>
Expenditures:				
General government	557,447	-	-	943,264
Public safety	-	-	1,200	-
Public works	-	604,176	-	-
Capital outlay	73,213	-	-	8,072
Total expenditures	<u>630,660</u>	<u>604,176</u>	<u>1,200</u>	<u>951,336</u>
Excess (deficiency) of revenues over expenditures	<u>41,432</u>	<u>570,137</u>	<u>999</u>	<u>34,194</u>
Other financing sources (uses):				
Administrative fees	(26,884)	(46,972)	-	-
Operating transfers in	-	-	-	72,394
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>(26,884)</u>	<u>(46,972)</u>	<u>-</u>	<u>72,394</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	14,548	523,165	999	106,588
Fund balance, beginning	<u>603,827</u>	<u>2,278,638</u>	<u>32</u>	<u>(311,897)</u>
Fund balance, ending	<u>\$ 618,375</u>	<u>\$ 2,801,803</u>	<u>\$ 1,031</u>	<u>\$ (205,309)</u>

Veterans' Memorial	Harry Guilbeau Area Economic Development Trust	Delta Grand Maintenance	First Hospital District	Total
\$ -	\$ -	\$ -	\$ -	\$ 1,731,602
-	-	-	-	2,198
-	-	-	-	968,502
-	-	170,586	-	278,868
-	-	350	-	6,888
<u>19,195</u>	<u>1,455,511</u>	<u>25,349</u>	<u>633,675</u>	<u>2,150,742</u>
<u>19,195</u>	<u>1,455,511</u>	<u>196,285</u>	<u>633,675</u>	<u>5,138,800</u>
7,350	1,455,511	-	11,298	2,974,870
-	-	-	-	1,200
-	-	54,600	-	658,776
-	-	5,000	-	86,285
<u>7,350</u>	<u>1,455,511</u>	<u>59,600</u>	<u>11,298</u>	<u>3,721,131</u>
<u>11,845</u>	<u>-</u>	<u>136,685</u>	<u>622,377</u>	<u>1,417,669</u>
-	-	(7,851)	(25,347)	(107,054)
-	-	-	-	72,394
-	-	(44,210)	-	(44,210)
-	-	(52,061)	(25,347)	(78,870)
11,845	-	84,624	597,030	1,338,799
<u>1,408</u>	<u>-</u>	<u>125,415</u>	<u>(93,081)</u>	<u>2,604,342</u>
<u>\$ 13,253</u>	<u>\$ -</u>	<u>\$ 210,039</u>	<u>\$ 503,949</u>	<u>\$ 3,943,141</u>



ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Nonmajor Special Revenue Funds  
Road District Maintenance Funds

Combining Balance Sheet  
December 31, 2019

	Road District 12 of Ward 2	Road District 1 of Ward 3	Sub-Road District 1 of Road District 3 of Ward 1
<b>ASSETS</b>			
Cash	\$ 212,470	\$ 272,146	\$ 154,601
Receivables	<u>212,823</u>	<u>303,195</u>	<u>116,667</u>
Total assets	<u>\$ 425,293</u>	<u>\$ 575,341</u>	<u>\$ 271,268</u>
 <b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts payable	\$ 8,630	\$ 11,619	\$ 24,006
Due to other funds	<u>1,300</u>	<u>3,352</u>	<u>1,068</u>
Total liabilities	<u>9,930</u>	<u>14,971</u>	<u>25,074</u>
Fund balance:			
Restricted for:			
Public works (road maintenance)	<u>415,363</u>	<u>560,370</u>	<u>246,194</u>
Total liabilities and fund balance	<u>\$ 425,293</u>	<u>\$ 575,341</u>	<u>\$ 271,268</u>

<u>Sub-Road District 1 of Road District 11-A</u>	<u>Sub-Road District 2 of Road District 11-A of Ward 1</u>	<u>Road District 4</u>	<u>Total</u>
\$ 651,612	\$ 549,026	\$ 246	\$ 1,840,101
<u>264,872</u>	<u>203,160</u>	<u>-</u>	<u>1,100,717</u>
<u>\$ 916,484</u>	<u>\$ 752,186</u>	<u>\$ 246</u>	<u>\$ 2,940,818</u>
\$ 42,783	\$ 44,126	\$ -	\$ 131,164
<u>1,269</u>	<u>862</u>	<u>-</u>	<u>7,851</u>
<u>44,052</u>	<u>44,988</u>	<u>-</u>	<u>139,015</u>
<u>872,432</u>	<u>707,198</u>	<u>246</u>	<u>2,801,803</u>
<u>\$ 916,484</u>	<u>\$ 752,186</u>	<u>\$ 246</u>	<u>\$ 2,940,818</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Nonmajor Special Revenue Funds  
Road District Maintenance Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended December 31, 2019

	<u>Road District 12 of Ward 2</u>	<u>Road District 1 of Ward 3</u>	<u>Sub-Road District 1 of Road District 3 of Ward 1</u>
Revenues:			
Ad valorem taxes	\$ 229,152	\$ 288,350	\$ 110,247
Intergovernmental revenues -			
State revenue sharing (net)	17,245	30,533	9,269
Use of money and property	<u>695</u>	<u>910</u>	<u>491</u>
Total revenues	<u>247,092</u>	<u>319,793</u>	<u>120,007</u>
Expenditures:			
Public works	<u>129,919</u>	<u>174,692</u>	<u>68,302</u>
Total expenditures	<u>129,919</u>	<u>174,692</u>	<u>68,302</u>
Excess (deficiency) of revenues over expenditures	<u>117,173</u>	<u>145,101</u>	<u>51,705</u>
Other financing sources (uses):			
Administrative fees	<u>(9,884)</u>	<u>(12,792)</u>	<u>(4,800)</u>
Total other financing sources (uses)	<u>(9,884)</u>	<u>(12,792)</u>	<u>(4,800)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	107,289	132,309	46,905
Fund balance, beginning	<u>308,074</u>	<u>428,061</u>	<u>199,289</u>
Fund balance, ending	<u>\$ 415,363</u>	<u>\$ 560,370</u>	<u>\$ 246,194</u>

<u>Sub-Road District 1 of Road District 11-A</u>	<u>Sub-Road District 2 of Road District 11-A of Ward 1</u>	<u>Road District 4</u>	<u>Total</u>
\$ 260,934	\$ 199,307	\$ -	\$ 1,087,990
15,327	8,147	-	80,521
<u>1,964</u>	<u>1,724</u>	<u>18</u>	<u>5,802</u>
<u>278,225</u>	<u>209,178</u>	<u>18</u>	<u>1,174,313</u>
<u>93,959</u>	<u>128,553</u>	<u>8,751</u>	<u>604,176</u>
<u>93,959</u>	<u>128,553</u>	<u>8,751</u>	<u>604,176</u>
<u>184,266</u>	<u>80,625</u>	<u>(8,733)</u>	<u>570,137</u>
<u>(11,129)</u>	<u>(8,367)</u>	<u>-</u>	<u>(46,972)</u>
<u>(11,129)</u>	<u>(8,367)</u>	<u>-</u>	<u>(46,972)</u>
173,137	72,258	(8,733)	523,165
<u>699,295</u>	<u>634,940</u>	<u>8,979</u>	<u>2,278,638</u>
<u>\$ 872,432</u>	<u>\$ 707,198</u>	<u>\$ 246</u>	<u>\$ 2,801,803</u>

**DISCRETELY PRESENTED  
COMPONENT UNITS**

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Discretely Presented Component Units

Combining Balance Sheet  
December 31, 2019

	<u>Tourist Commission</u>	<u>Criminal Court</u>	<u>Agricultural Arena Authority</u>
<b>ASSETS AND OTHER DEBITS</b>			
Cash	\$ 413,202	\$ 32,975	\$ 1,841
Receivables	48,781	5,342	-
Due from primary government	5,449	-	-
Land, buildings, equipment and improvements	1,822,864	-	104,803
Other debits:			
Amount to be provided for general long-term debt obligations	<u>607,500</u>	<u>-</u>	<u>-</u>
Total assets and other debits	<u>\$ 2,897,796</u>	<u>\$ 38,317</u>	<u>\$ 106,644</u>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
Liabilities:			
Accounts payable	\$ 23,118	\$ 5,342	\$ 455
Due to primary government	-	-	502
Bonds payable	<u>607,500</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>630,618</u>	<u>5,342</u>	<u>957</u>
Fund equity and other credits:			
Investment in general fixed assets	<u>1,822,864</u>	<u>-</u>	<u>104,803</u>
Fund balances:			
Restricted for:			
Economic development	444,314	-	884
Finance and administration	-	32,975	-
Elections	-	-	-
Public safety	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>444,314</u>	<u>32,975</u>	<u>884</u>
Total fund equity and other credits	<u>2,267,178</u>	<u>32,975</u>	<u>105,687</u>
Total liabilities, equity and other credits	<u>\$ 2,897,796</u>	<u>\$ 38,317</u>	<u>\$ 106,644</u>

Registrar of Voters	Fire Protection District No. 6	Total
\$ 65,257	\$ 780,176	\$ 1,293,451
6,201	367,704	428,028
-	-	5,449
11,999	985,270	2,924,936
-	-	607,500
\$ 83,457	\$ 2,133,150	\$ 5,259,364
\$ 62	\$ 152,043	\$ 181,020
-	-	502
-	-	607,500
62	152,043	789,022
11,999	985,270	2,924,936
-	-	445,198
-	-	32,975
71,396	-	71,396
-	995,837	995,837
71,396	995,837	1,545,406
83,395	1,981,107	4,470,342
\$ 83,457	\$ 2,133,150	\$ 5,259,364

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Discretely Presented Component Units

Reconciliation of Governmental Funds  
Balance Sheet to the Statement of Net Position  
December 31, 2019

Total fund balances for governmental funds at December 31, 2019		\$ 1,545,406
Total net assets reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land and work in progress	\$ 18,000	
Buildings, net of \$912,613 accumulated depreciation	2,339,515	
Equipment, furniture, and fixtures net of \$735,444 accumulated depreciation	560,918	
Vehicles, net of \$25,620 accumulated depreciation	-	
Improvements other than buildings, net of \$43,840 accumulated depreciation	<u>6,503</u>	2,924,936
Bonds payable	(607,500)	
Accrued interest payable	<u>(10,800)</u>	
		<u>(618,300)</u>
Total net position of governmental activities at December 31, 2019		<u>\$ 3,852,042</u>



ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Discretely Presented Component Units

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
December 31, 2019

	St. Landry Parish Tourist Commission	Criminal Court	Agricultural Arena Authority
Revenues:			
Ad valorem taxes	\$ -	\$ -	\$ -
Fines, fees, and forfeitures	-	79,524	-
Racino	-	-	-
Hotel/motel tax	584,430	-	-
Intergovernmental revenues -			
State revenues -			
State revenue sharing	-	-	-
Use of money and property	430	101	9,576
Other revenues	<u>71,730</u>	<u>-</u>	<u>2,963</u>
Total revenues	<u>656,590</u>	<u>79,625</u>	<u>12,539</u>
Expenditures:			
General government -			
Finance and administrative	-	74,032	12,925
Public safety	-	-	-
Economic development and assistance	460,262	-	-
Capital outlay	-	-	-
Debt service:			
Principal	100,000	-	-
Interest and fiscal charges	<u>39,613</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>599,875</u>	<u>74,032</u>	<u>12,925</u>
Excess (deficiency) of revenues over expenditures	<u>56,715</u>	<u>5,593</u>	<u>(386)</u>
Other financing uses:			
Administrative fees	<u>-</u>	<u>-</u>	<u>(502)</u>
Total other financing uses	<u>-</u>	<u>-</u>	<u>(502)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	56,715	5,593	(888)
Fund balances, beginning	<u>387,599</u>	<u>27,382</u>	<u>1,772</u>
Fund balances, ending	<u>\$ 444,314</u>	<u>\$ 32,975</u>	<u>\$ 884</u>

Registrar of Voters	Fire Protection District No. 6	Total
\$ -	\$ 353,209	\$ 353,209
-	-	79,524
39,079	-	39,079
-	-	584,430
-	12,343	12,343
175	2,987	13,269
<u>1,657</u>	<u>16,388</u>	<u>92,738</u>
<u>40,911</u>	<u>384,927</u>	<u>1,174,592</u>
-	-	86,957
18,461	272,306	290,767
-	-	460,262
-	272,072	272,072
-	-	100,000
-	-	39,613
<u>18,461</u>	<u>544,378</u>	<u>1,249,671</u>
<u>22,450</u>	<u>(159,451)</u>	<u>(75,079)</u>
-	-	(502)
-	-	(502)
22,450	(159,451)	(75,581)
<u>48,946</u>	<u>1,155,288</u>	<u>1,620,987</u>
<u>\$ 71,396</u>	<u>\$ 995,837</u>	<u>\$ 1,545,406</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
All Discretely Presented Component Units

Reconciliation of Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
Year Ended December 31, 2019

Total net changes in fund balances at December 31, 2019 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (75,581)
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The change in net assets reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 272,072	
Depreciation expense for the year ended December 31, 2019	<u>(204,777)</u>	67,295

Governmental funds report bonded debt repayments as expenditures. However, those expenditures do not appear in the statement of activities since the payments are applied against the bond payable balance on the statement of net position

Proceeds from bonds		100,000
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis		<u>(567)</u>

Total changes in net position at December 31, 2019 per Statement of Activities	<u>\$ 91,147</u>
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**ADDITIONAL INFORMATION**

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Compensation, Benefits, and Other Payments to Agency Head  
Year Ended December 31, 2019

**William K. "Bill" Fontenot, Parish President**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 105,000

**INTERNAL CONTROL, COMPLIANCE  
AND  
OTHER GRANT INFORMATION**



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Lafayette Morgan City Abbeville

Independent Auditor's Report on Internal Control over  
Financial Reporting and on Compliance and Other  
Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

The Honorable William K. "Bill" Fontenot, President  
and Members of the Parish Council  
St. Landry Parish Government  
Opelousas, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Landry Parish Government, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise St. Landry Parish Government's basic financial statements, and have issued our report thereon dated August 17, 2020.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Landry 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 St. Landry Parish Government's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Landry 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be a material weaknesses and are identified as items 2019-002 and 2019-003.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether St. Landry Parish Government's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2019-001.

## **Response to Findings**

St. Landry Parish Government's response to the findings identified in our audit is described in the accompanying management's corrective action plan on page 86. St. Landry Parish Government's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

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

## ***Darnall, Sikes, & Frederick***

A Corporation of Certified Public Accountants

Eunice, Louisiana  
August 17, 2020





Independent Auditor's Report on Compliance for each Major Program  
And on Internal Control over Compliance  
Required by Uniform Guidance

The Honorable William K. "Bill" Fontenot, President  
and Members of the Parish Council  
St. Landry Parish Government  
Opelousas, Louisiana

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

We have audited St. Landry 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 St. Landry Parish Government's major federal programs for the year ended December 31, 2019. St. Landry Parish Government's major federal programs 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of St. Landry Parish Government's major federal programs based on our audit of the types of 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; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 St. Landry 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 of St. Landry Parish Government's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, St. Landry 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 St. Landry Parish Government, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered St. Landry 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 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 over 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 St. Landry Parish Government's internal control over compliance.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Landry Parish Government, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise St. Landry Parish Government's basic financial statements. We issued our report thereon dated August 17, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records

used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

***Darnall, Sikes, & Frederick***

A Corporation of Certified Public Accountants

Eunice, Louisiana

August 17, 2020

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Prior Year Findings and Questioned Costs  
Year ended December 31, 2019

Section I Internal Control and Compliance Material to the Financial Statements

2018-001 Budget Variance

See current year finding 2019-001

2018-002 Cash Collections

See current year finding 2019-002.

Section II Internal Control And Compliance Material To Federal Awards

This section is not applicable for the year ended December 31, 2019.

Section III Management Letter

This section is not applicable for the year ended December 31, 2019.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2019

Section I Summary of Auditor's Results

FINANCIAL STATEMENTS

Auditor's Report

An unmodified opinion has been expressed on the primary government's governmental activities and each major fund financial statements as of and for the year ended December 31, 2019.

Due to the omission of the financial data of certain legally separate component units of the St. Landry Parish Government, we have expressed an adverse opinion on the aggregate discretely presented component units' opinion unit.

Significant Deficiencies - Financial Reporting

There were two significant deficiencies in internal control over financial reporting disclosed during the audit of the financial statements which are shown as items 2019-002 and 2019-003 in section II and are considered to be material weaknesses.

Material Noncompliance - Financial Reporting

There was one instance of noncompliance material to the financial statements disclosed during the audit of the financial statements which is shown as item 2019-001 in Section II.

FEDERAL AWARDS

Auditor's Report - Major Programs

In our opinion, the St. Landry Parish Government, complied, in all material respects, with the requirements that are applicable to each of its major federal programs for the year ended December 31, 2019.

Major Program - Identification

St. Landry Parish Government had the following programs, at December 31, 2019, tested as major programs:

<u>Program Name</u>	<u>CFDA Number</u>
WIOA	
Adult Program	17.258
Youth Activities	17.259
Dislocated Worker	17.278

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

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

Section I Summary of Auditor's Results (Continued)

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$750,000 for the year ended December 31, 2019.

Low-Risk Auditee

St. Landry Parish Government is considered a low-risk auditee for the year ended December 31, 2019.

Significant Deficiencies - Major Programs

There were no significant deficiencies or material weaknesses in internal control over compliance over the major program disclosed during the audit of the financial statements.

Finding Related to Federal Programs

There were no instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance, and are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.

Section II Findings Relating to an Audit in Accordance With *Government Auditing Standards*

2019-001 Budget Variance

Criteria:

Louisiana R.S.39:1311 requires the governing authority to amend the budget once notified that actual expenditures and other uses exceed or actual revenues and other sources fall below budgeted amounts by five percent or more. (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$500,000 or less).

Condition:

Budget variances in the Airport Maintenance Fund, Road District No. 1 Sales Tax Fund, and WIOA Fund exceeded the five percent threshold requiring amendments in accordance with Louisiana R.S. 39:1311.

Cause:

The WIOA Fund had actual revenues and other sources that fell below total budgeted revenues and other sources by more than five percent. The Airport maintenance Fund and Road District No. 1 Sales Tax Fund had actual expenditures and other uses that exceeded total budgeted expenditures and other uses by more than five percent.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

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

Section II Findings Relating to an Audit in Accordance With *Government Auditing Standards*  
(Continued)

2019-001 Budget Variance (Continued)

Effect:

Inaccurate budgeting counters fiscal responsibility.

Recommendation:

Revenues and expenditures should be monitored according to Louisiana R.S. 39:1311 in order to effectively advise the governing authority of any five percent variances as described in Louisiana R.S. 39:1310.

2019-002 Cash Collections

Criteria:

Best practices suggest that collections of cash be submitted and made available for deposit in a timely manner.

Condition:

The periods between collections of cash and the respective deposits for the St. Landry Parish Animal Control were found to be untimely.

Cause:

Cash is being accumulated and held for extended periods of time before being made available for deposit.

Effect:

Ineffective controls and inadequate policy over facility cash collections and deposits poses a heightened risk of misappropriation.

Recommendation:

Deposits of cash collections should be made timely based on recommendations presented by the Office of the Louisiana Legislative Auditor.

2019-003 Cash Receipts Documentation

Criteria:

Cash collections for permits, fees, rents, and sales should be recorded in numerical sequence receipt books. The receipt books should be used to reconcile cash receipts to bank deposits.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

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

2019-003 Cash Receipts Documentation (Continued)

Condition:

Receipt books for the entire year could not be provided by management for several departments and were not used to verify completeness of bank deposits.

Cause:

Maintenance of receipt books was not upheld.

Effect:

Cash deposits could not be reconciled to the original receipt books due to the inability of management to provide auditors with all receipt books pertaining to the fiscal year under audit. As a result, ineffective controls over cash collections poses a heightened risk of misappropriation.

Recommendation:

Maintain custody of all receipt books and reconcile to bank deposits timely.

Section III Findings and Questioned Costs Relating to Federal Programs

This section not applicable for the year ended December 31, 2019.



ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Management's Corrective Action Plan  
Year Ended December 31, 2019

Section I Internal Control and Compliance Material to the Financial Statement

2019-001 Budget Variance

Response:

The Parish will monitor revenue and expenditures according to Louisiana R.S. 39:1311 in order to effectively advise the governing authority of any five percent variances and amend the budget accordingly as described in Louisiana R.S. 39:1310.

2019-002 Cash Collections

Response:

The Parish will strengthen policy and monitor compliance regarding timely deposits of cash collections across all locations.

2019-003 Cash Receipts Documentation

Response:

Consistent monitoring will be implemented to ensure that receipts books are properly utilized for cash receipts and utilized in reconciling of bank deposits. Once the receipt books for each respective location have been completed, they will be turned into the parish administration for safeguarding.

Section II Internal Control and Compliance Material to Federal Awards

This section not applicable for the year ended December 31, 2019.

Section III Management Letter

This section not applicable for the year ended December 31, 2019

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2019

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Disbursements/ Expenditures</u>
PRIMARY GOVERNMENT -		
U.S. DEPARTMENT OF HOMELAND SECURITY:		
Passed through the Department of the Military, Office of Homeland Security and Emergency Preparedness of the State of Louisiana		
Hazard Mitigation	97.039	\$ 19,450
State Homeland Security Program (SHGP)	97.067	46,559
Emergency Management Performance Grants (EMPG)	97.042	<u>31,104</u>
		<u>97,113</u>
U.S. DEPARTMENT OF TRANSPORTATION		
Passed through the Federal Transit Administration		
Formula Grants for Rural Areas	20.509	\$ <u>80,373</u>
		<u>80,373</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
Senior Companion Program	94.016	\$ <u>306,296</u>
		<u>306,296</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
Passed through the State of Louisiana Division of Administration		
Community Development Block Grant -		
Non-Entitlement Grants in Hawaii	14.228	\$ <u>1,219</u>
		<u>1,219</u>
U.S. DEPARTMENT OF LABOR:		
Passed through Louisiana Department of Labor -		
Workforce Investment Opportunity Act		
Adult	17.258	\$ 2,622,037
Youth	17.259	2,070,658
Dislocated Worker	17.278	<u>1,947,860</u>
		<u>6,640,555</u>

(Continued)

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards (Continued)  
Year Ended December 31, 2019

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Disbursements/ Expenditures</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Passed through Louisiana Department of Social Services -		
Low Income home Energy Assistance	93.568	\$ 122,769
Community Services Block Grant	93.569	<u>359,901</u>
		<u>482,670</u>
Total		<u>\$ 7,608,226</u>

NOTE 1 BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of the St. Landry Parish Government and the discretely presented component units and is presented on the same basis of accounting as described in Note 1 to the financial statements. The information in this schedule is presented in accordance with the 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).



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

Mr. William K. "Bill" Fontenot  
St. Landry Parish Government  
Opelousas, Louisiana

We have performed the procedures enumerated below, which were agreed to by St. Landry Parish Government (Entity), 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 year ended 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***

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1. Obtain and inspect the District's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the District's operations):
  - a) **Budgets**, including preparing, adopting, monitoring, and amending the budget.  
No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.
  - 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.  
No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.

- c) **Disbursements**, including processing, reviewing, and approving.  
No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.
- 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).  
No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.
- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.  
No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.
- 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.  
No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.
- 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 purchase).  
No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.  
No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.
- 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 District's ethics policy.  
No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.  
No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.
- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.  
Written policies and procedures were obtained and do address the functions noted above.

***Board (or Finance Committee, if applicable)***

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No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.

***Bank Reconciliations***

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No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.

***Collections***

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

Obtained a listing of deposit sites from management and management provided representation that the listing is complete.

3. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

Observed employees 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.

Employee responsible for collecting cash is not responsible for preparing/making bank deposits.

- 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.

Employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledger.

- 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.

Employee responsible for reconciling cash collections to the general ledger is not responsible for collecting cash.

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

Employees are covered by an insurance policy for theft.

5. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under “Bank Reconciliations” above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

a) Observe that receipts are sequentially pre-numbered.

Noted receipts are sequentially pre-numbered.

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

Traced supporting documentation to the deposit slip noting no exceptions.

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

For the deposit dates selected, traced the deposit slip totals to the actual deposit per the bank statement.

d) Observe 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).

Cash collection documentation was obtained for the selected weeks and we noted twelve deposits tested were not made within one day of collection. The number of days from receipt to deposit are summarized below:

Collection Day	Number of days between receipt to deposit
5/3/2019	31
5/6/2019	28
5/8/2019	26
5/17/2019	17
5/21/2019	13
5/22/2019	12
5/23/2019	11
5/24/2019	10
11/26/2019	14
11/27/2019	13
12/2/2019	8
12/3/2019	7

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

For the deposit dates selected, traced the actual deposit per the bank statement to the general ledger.

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

No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.

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

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No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.

### ***Travel and Expense Reimbursement***

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No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.

### ***Contracts***

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No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.

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

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No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.

### ***Ethics (excluding nonprofits)***

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6. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain ethics documentation from management, and:
  - a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.  
Observed that only three of the five employees selected completed one hour of ethics training during the fiscal period.
  - b. Observe 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.  
There was no documentation provided that one employee attested through signature verification that he or she has read the entity’s ethics policy during the fiscal period.

### ***Debt Service (excluding nonprofits)***

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No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.

### ***Other***

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No exceptions noted during the fiscal year ended December 31, 2018 AUP engagement, therefore this section is excluded from testing this fiscal year.

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.



This 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.

*Dannall, Sikes, & Frederick*

A Corporation of Certified Public Accountants

Eunice, Louisiana

August 10, 2020